SHIRE OF GINGIN

HISTORY | BEAUTY | PROSPERITY

AGENDA

Audit, Risk and Improvement Committee

1 September 2026

NOTICE OF MEETING

Notice is hereby given that an Audit, Risk and Improvement Committee meeting will be held in the Council Chambers at the Gingin Administration Centre on Tuesday 1 September 2026 commencing at 1:00 pm.

James Bayliss
TEMPORARY CHIEF EXECUTIVE OFFICER

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gingin acknowledges the Yued people, the traditional owners of Yued Boodja. The Shire pays respect to Yued Elders past and present, and acknowledges emerging Yued leaders. We extend this respect to all Aboriginal people. The Shire recognises the living, dynamic culture of the Yued people and the unique contribution they make to the Gingin region on Yued Boodja.

TABLE OF CONTENTS

1 DECLARATION OF OPENING

2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

2.2 APOLOGIES

Nil

2.3 LEAVE OF ABSENCE

3 DISCLOSURES OF INTEREST

4 CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION

That the Minutes of the Audit, Risk and Improvement Committee meeting held on 2 June 2026 be confirmed as a true and accurate record.

5 OFFICERS' REPORTS

5.1 2025 COMPLIANCE AUDIT RETURN

File	COR/29
Author	Lee-Anne Burt - Coordinator Governance
Reporting Officer	James Bayliss – Temporary Chief Executive Officer
Refer	Nil
Appendices	1. DRAFT 2025 Compliance Audit Return [**5.1.1** - 26 pages]

DISCLOSURES OF INTEREST

PURPOSE

To review and make recommendation to Council in relation to the Shire of Gingin's Compliance Audit Return for the period 1 January 2025 to 31 December 2025.

BACKGROUND

In accordance with Regulation 14 of the *Local Government (Audit) Regulations 1996*, all local governments are required to undertake a compliance audit for the period 1 January to 31 December of each year and prepare a Compliance Audit Return (CAR) in a form approved by the Local Government Inspector.

A copy of the CAR must be given to the local government's Audit, Risk and Improvement Committee (ARIC), which must then review the CAR and report the results of the review to Council.

Council must then:

1. Determine if any matters raised by the ARIC require action to be taken by the local government; and

2. Either adopt the CAR or adopt the CAR subject to amendments proposed by the Council.

Previously, following adoption by Council the CAR was required to be submitted to the Department of Local Government by 31 March each year. However, oversight responsibility for this has now been transferred to the Local Government Inspector and in order to accommodate that change the deadline for submission in 2026 has been changed to 30 September.

COMMENT

Current practice is for the Shire of Gingin's CAR to be completed by an independent consultant once every two years. The 2024 CAR was undertaken by a consultant, and therefore the 2025 audit process has been completed in-house.

The completed Return (see Appendix) shows that the standard of compliance remains high. Out of a total of 112 questions encompassing the *Local Government Act 1995*, the *Local Government (Administration) Regulations 1996*, the *Local Government (Audit) Regulations 1996*, the *Local Government (Constitution) Regulations 1998*, the *Local Government (Election) Regulations 1997*, the *Local Government (Financial Management) Regulations 1996* and the *Local Government (Functions and General) Regulations 1996*, just two instances of non-compliance were found as follows.

1. *Local Government Act 1995*
   s. 2.29 Declaration

   Q. Has every person elected or appointed to a mayor, president, deputy or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

   A. No. Declarations were made on 21 October 2025 by councillors, President and Deputy President. However the declaration forms used were not in the current prescribed form as they retained superseded wording referencing the *Local Government (Rules of Conduct) Regulations 2007* rather than the current reference to the adopted Code of Conduct.

   Action Taken

   Declaration templates have now been updated.

2. *Local Government (Administration) Regulations 1996*
   Reg. 19DA Corporate business plans, requirements for (Act s.5.56)

   Q. Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

   A. No. The Corporate Business Plan was reviewed for the 2024/25 financial year at the Ordinary Council Meeting (OCM) on 15 October 2024. No review was undertaken for the 2025/26 financial year – it was intended that the review would take place between January and June 2026, but unfortunately the process was disrupted due to the then CEO resigning in February.

Action Taken

A review of the Corporate Business Plan for the 2026/27 year has been commenced.

STATUTORY/LOCAL LAW IMPLICATIONS

Local Government (Audit) Regulations 1996
Reg 14 – Compliance audits
Reg 15 – Signed compliance audit return and other information must be given to Inspector

RISK IMPLICATIONS

There are no identified risks associated with recommending that Council adopt the 2025 CAR as presented.

Given that the adopted CAR must be submitted to the Local Government Inspector by 30 September 2026, there is a risk that failure to make such a recommendation to Council may result in the CAR not being adopted in sufficient time for submission by the deadline.

POLICY IMPLICATIONS

Nil

BUDGET IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2024-2034

Aspiration	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
Strategic Objective	4.2 Effective Governance - Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable, and principled environment.

VOTING REQUIREMENTS - SIMPLE MAJORITY

OFFICER RECOMMENDATION

That the Committee:

1. Acknowledge the results of the 2025 compliance audit process, noting the instances of non-compliance and the actions taken in response; and

2. Recommend that Council adopt the 2025 Compliance Audit Return for the period 1 January 2025 to 31 December 2025.

Local Government
Inspector

GOVERNMENT OF
WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Shire of Gingin

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: No

Comments: Declarations were made on 21/10/2025 by councillors, President and Deputy President. However the declaration forms used were not in the current prescribed form as they retained superseded wording referencing the Local Government (Rules of Conduct) Regulations 2007 rather than the current reference to the adopted Code of Conduct. Declaration templates have now been updated.

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: N/A

Comments: Last review completed in 2022.

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

Comments: Yes, evidenced by OCM minutes. Apart from procurement undertaken via WALGA preferred supplier panels.

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: N/A

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: N/A

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

Comments: No major trading undertaking considered or progressed.

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

Comments: No major land transaction considered or progressed.

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

Comments: No such land transaction took place.

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

Comments: See responses to s.3.59(2)(a), s.3.59(2)(b) and s.3.59(2)(c).

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

Comments: See responses to s.3.59(2)(a), s.3.59(2)(b), s.3.59(2)(c) and s.3.59(4).

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: No delegations to committees.

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: No delegations to committees.

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

Comments: No delegations to committees.

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

Comments: No delegations to committees.

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

Comments: No CEO advertising undertaken in 2025 and the Shire does not have senior employees.

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Comments: The Shire does not have senior employees.

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

Comments: The Shire does not have senior employees.

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

Comments: Evidenced by OCM minutes 20/04/2021 and publication on Shire website.

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Comments: Evidenced by OCM minutes 15/04/2025.

Were all delegations to the CEO in writing?

Response: Yes

Comments: Evidenced by Delegated Authority Register.

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

Comments: Evidenced by Delegated Authority Register.

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

Comments: Evidenced by Delegated Authority Register and records system.

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

Comments: Evidenced by OCM minutes 15/04/2025.

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Comments: Evidenced by Delegated Authority Register.

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Comments: Evidenced by OCM minutes 15/04/2025 and evidence of CEO review in records system.

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

Comments: As far as can be ascertained.

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

Comments: No such payments made.

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

Comments: No such payments made.

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Comments: Evidenced at Shire's website.

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

Comments: Evidenced at Shire's website.

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

Comments: Evidenced by Minutes.

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: Minutes of OCMs and SCMs do not reveal any s.5.68(2) matters.

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: Minutes do not reveal any s.5.69(5) matters.

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

Comments: Evidenced by Minutes.

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Comments: No such application made.

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

Comments: No such application made.

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

Comments: Evidenced by Minutes.

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

Comments: Evidence of submission dates in records system.

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

Comments: Evidence of submission dates in records system.

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

Comments: Evidence in records system.

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Comments: Hard copy register viewed.

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

Comments: Hard copy register viewed.

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Comments: Hard copy register viewed.

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

Comments: Hard copy register viewed.

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Comments: Evidenced by register on Shire website.

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

Comments: Evidenced by register on Shire website.

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

Comments: Evidenced by register on Shire website.

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: N/A

Comments: No such requests were received during the reporting period.

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

Comments: Evidenced by Shire website.

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Comments: Evidenced by OCM minutes 20/04/2021 and 19/11/2024, and publication on Shire website.

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: Yes

Comments: Dress standards at meetings and when representing the SOGG, administrative enquiries, disclosure of interests at Council strategic/information sessions, communicating decisions of Council, quasi-judicial role and principles, medication with potential side effects, social media, appointments to external committees, dealing with Council property.

Does it comply with section 5.104(3) and (4) of the Local Government Act 1995?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

Comments: Evidenced at SOGG website.

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

Comments: Evidenced at SOGG website.

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Comments: No matters were raised in the independent auditor's report.

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Comments: No matters were raised in the independent auditor's report.

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

Comments: CEO position was not advertised during the reporting period.

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

Comments: Code of Conduct for Employees cl. 3.15(d).

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

Comments: Code of Conduct for Employees cl. 3.15 (g),(h), (i) and (j).

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

Comments: Code of Conduct for Employees cl. 3.4, 3.9, 3.10, 3.11, 3.12, 3.18, 3.22, 3.23, 3.24, 3.25, 3.26.

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

Comments: 2023/24 Annual Report viewed.

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 18/06/2024

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: No

Comments: The Corporate Business Plan was reviewed for the 2024/25 year at the OCM on 15/10/2024. No review was undertaken for the 2025/26 financial year - it was intended that the review would take place between January and June 2026, but unfortunately the process was disrupted due to the then CEO resigning in February. A review for the 2026/27 year has been commenced.

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

Comments: Document viewed on SOGG website.

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

Comments: Examples viewed on SOGG website.

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

Comments: Yes - 3 council members required to undertake training following 2025 elections. 2 have completed all modules, at the time of the CAR 1 council member had completed 4 modules, with the final module under way. Evidenced in published SOGG Councillor Training Report 2025/26.

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Comments: 1 council member elected in 2025 was exempt from mandatory training requirements as Council Member Essentials was last completed following election in 2021. Evidenced in published SOGG Councillor Training Report 2025/26.

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

Comments: The audit exit meeting was conducted on 18/11/2025 and the report was issued on 20/11/2025.

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Date of council's resolution to accept the report: 18/03/2025

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: N/A

Comments: 2025 elections were conducted as a postal election by the WAEC, and Form 20 was submitted by the WA Electoral Commissioner.

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: N/A

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: Electoral Gift Register viewed on SOGG website. No gift disclosures made for 2025 elections.

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Comments: No gifts in these categories have been disclosed.

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: Evidenced by SOGG website.

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

Comments: No major trading undertakings or major land transactions occurred during the reporting period.

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

Comments: Yes.

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

Comments: Yes. No payments required Council approval.

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

Comments: Internal controls established and followed. Not documented in 2025.

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

Comments: No such contracts entered into.

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

Comments: Records of information provided to those seeking copies of tender documents sighted.

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

Comments: Evidenced by public notice provided for each tender and Shire's tender register.

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

Comments: Evidenced by Tender Register published on SOGG website.

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Comments: Circumstances did not occur.

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

Comments: Evidenced by tender records.

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

Comments: Evidenced by tender records.

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

Comments: No such processes undertaken.

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: Yes

Comments: Evidenced by policy on SOGG website.

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____________________________ 2026.

CEO

Date

Mayor or President

Date

6 CLOSURE