

SHIRE OF CARNARVON

AGENDA

AUDIT & RISK COMMITTEE

MONDAY 15TH MARCH 2021



Council Chambers, Stuart Street
CARNARVON, West Australia
Phone: (08) 9941 0000
Fax: ((08) 9941 1099
Website – www.carnarvon.wa.gov.au

NOTICE OF MEETING

Notice is hereby given

Shire of Carnarvon Audit & Risk Committee Meeting

will be held
on Monday 15th March 2021
in the Shire Council Chambers,
Stuart Street Carnarvon, commencing at
9.00am

Gary Martin
ACTING CHIEF EXECUTIVE OFFICER

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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Carnarvon during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Carnarvon. The Shire of Carnarvon warns that anyone who has an application lodged with the Shire of Carnarvon must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Carnarvon in respect of the application.

AGENDA

1.0 ATTENDANCES , APOLOGIES & APPLICATIONS FOR LEAVE OF ABSENCE

(The Local Government Act 1995 Section 2.25 provides that a Council may, by resolution, grant leave of absence to a member for Ordinary Council Meetings. The leave cannot be granted retrospectively and an apology for non-attendance at a meeting is not an application for leave of absence.)

2.0 ELECTED MEMBER AND PUBLIC QUESTION TIME

3.0 DECLARATIONS OF INTEREST

(Councillors and Staff are reminded of the requirements of Section 5.65 of the Local Government Act 1995, to disclose any interest during the meeting or when the matter is to be discussed.)

4.0 CONFIRMATION OF MINUTES

4.1 Minutes of Audit & Risk Management Committee – 27th January 2021

5.0 ITEMS FOR DISCUSSION

5.1 Compliance Audit Return 2020

6.0 REPORTS

7.0 MATTERS FOR WHICH MEETING MAY BE CLOSED TO THE PUBLIC

8.0 DATE OF NEXT MEETING

To be advised

9.0 CLOSURE

Date of Meeting:	15 March 2020
Location/Address:	N/A
Name of Applicant:	Shire of Carnarvon
Name of Owner:	Shire of Carnarvon
Author/s:	Jennifer MacKellin, Executive Manager Corporate & Community
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Item:

This report relates to Council's adoption of the Shire of Carnarvon annual Compliance Audit Return for 2020.

Description of Proposal:

That the Audit and Risk Committee review the completed Compliance Audit Return 2020 and report the results to Council for adoption. The Compliance Audit Return must be certified by the President and CEO before being submitted to the Department of Local Government Sport and Cultural Industries (DLGSC) by 31 March 2021.

Background:

The Shire of Carnarvon is required under the Local Government (Audit) Regulation 1996 - Clause 14, to complete an annual Compliance Audit Return (CAR). The CAR represents an audit of the Shire compliance in the period 1 January until 31 December of each year. Commercial Enterprises by Local Governments, Delegation of Power, Disclosure of Interest, Disposal of Property, Finance, Integrated Planning and Reporting, Local Government Employees, Official Conduct, Optional Questions and Tenders are being evaluated based on questions provided by the Department of Local Government, Sport and Cultural Industries.

In this context the local government is required to undertake the audit and present the report to the Audit and Risk Committee for review. The CAR is required to be adopted by Council and presented to the Department, by the CEO, by 31 March 2021.

A copy of the Compliance Audit Return 2020 is provided at ***Schedule 5.1 Shire of Carnarvon Compliance Audit Return 2020***.

The CAR 2020 has been completed by Natasha Pulford of Assurance Advisory Group (AAG) following a Request for Quote to provide this service.

Shire officers assisted in the provision of information for verification by AAG. Section 3. *Completed Sections with Comments*, of the report, provides a table that identifies those officers involved in providing this information.

Consultation:

The CAR was completed by Natasha Pulford of Assurance Advisory Group, with input from officers of the Shire of Carnarvon.

Statutory Environment:

The Council is obliged to complete and submit the Carnarvon Compliance Audit Return 2020 in accordance with Regulations 14 and 15 the Local Government (Audit) Regulations, 1996.

Relevant Plans and Policy:

Nil

Financial Implications:

Nil.

Risk Assessment:

There is a risk that Council will be in breach of its statutory obligations should it not complete and adopt the Compliance Audit Return 2020.

Community & Strategic Implications:

The proposed recommendations align with the Strategic Community Plan 2018 – 2028:

Goal 5: Civic

Strong and listening Council.

ITEM	OUTCOMES AND STRATEGIES
5.2	The Shire has a high standard of governance and accountability
5.2.6	Compliance with the Local Government Act 1995 and all other relevant legislation and regulations

Comment:

The report contained 89 questions for completion, with an additional 10 questions which were optional. The Shire of Carnarvon selected to complete the optional questions.

Comments in relation to the findings of the report are summarised as follows:

1. Finance: The Annual Financial Audit was not received by the Department, by 31 December 2020. This was due, in part, to staffing issues within the Shire. The former Acting CEO, Mr John Attwood, engaged external support for the completion of the report and an extension was provided by the Department. The report was provided to the Office of the Auditor General (OAG), but there is an identified backlog of audits still to be completed by the OAG.
2. Disclosure of Interest: On the Shire website, registers contained the names of past Shire employees. These will be removed. <https://www.carnarvon.wa.gov.au/Council/Disclosure-of-Gifts-Contributions-to-Travel>
3. Disclosure of Interest: A gift register is provided on the Shire website, but the Code of Conduct does not identify this as a requirement for the CEO to maintain. This is being addressed in the review of the Code of Conduct.
4. Tenders for Providing Goods and Services: The process for procurement of goods and services, under \$150,000, are identified in the Shire Policy C002. There are occasions where officers are not compliant with the Policy, such as when an invoice is received prior to a purchase order being issued. Officers provide a file note on these occasions, outlining why this has occurred, which is

signed off by the relevant Executive Manager and/or CEO. The introduction of the Altus Procurement module will reduce the incidence of non-compliance.

5. Tenders for Providing Goods and Services: The Shire does not provide a register of tenders on its current website. A review of the current website is in progress, and this will be included in the new website. <https://www.carnarvon.wa.gov.au/Council/Tenders-and-EOIs>
6. Optional Question: The Shire policy for attendance at events has not yet been adopted but will be put on the website once adopted. <https://www.carnarvon.wa.gov.au/Council/Shire-Documents-and-Forms/Policies>
7. Optional Question: The Shire website does not contain a map of the district or ward boundaries as required under 5.96A(1)(a) of the Local Government Act. (Act.) Section 5.96A(1)(e) of the Act requires *current plans for the future of the district made under section 5.56*. The author will confirm what plans are missing, as the Shire website does contain a number of current plans for the future of the district. <https://www.carnarvon.wa.gov.au/Council/Shire-Documents-and-Forms/Shire-Documents>
8. Optional Question: An extension was provided for the submission of annual financial accounts to the Auditor.

Overall and on review, the Compliance and Audit Return 2020 represents a high level of compliance by the Shire of Carnarvon. There are opportunities for improvement that have been identified through the completion of the CAR, and officers are working to address these areas.

The Shire of Carnarvon has also engaged AAG to complete the Regulation 17 Audit on behalf of the CEO. In accordance with the Local Government (Audit) Regulations 1996, the CEO is required to *review the appropriateness and effectiveness of a local government's systems and procedures in relation to –*

- (a) Risk management; and
- (b) Internal control; and
- (c) Legislative compliance.

The Regulation 17 Audit is required to be completed not less than once in every 3 financial years, and the CEO to report to the Audit committee the results of that review. This more comprehensive review is currently in progress.

OFFICER'S RECOMMENDATION

That the Audit and Risk Committee:

1. *Pursuant to Regulation 14(3A) of the Local Government (Audit) Regulations 1996, after review by the Audit and Risk Committee, present the Compliance Audit Return 2020 to council for adoption.*
2. *Recommend that Council authorises the President and Chief Executive Officer to certify and submit the Compliance Audit Return 2020 to the Department of Local Government and Cultural Industries, in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996, by 31 March 2021.*



Shire of Carnarvon

Compliance Audit Return.

Report Status: FINAL

5 March 2021

Through considered and progressive thinking AAG adds value to your future.

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1. Introduction

Each local government is required to carry out a compliance audit against the requirements of the Compliance Audit Return. The 2020 audit return covers the period of 1 January 2020 to 31 December 2020 and contained 89 questions for regional local governments. 10 optional questions were included which the Shire of Carnarvon has responded to.

The audit committee of the Shire of Carnarvon is to review the completed return and the report the results to Council for adoption, and it must be submitted to the Department of Local Government Sport and Communities (DLGHS) by 31 March 2021.

This year's audit was undertaken by AAG. AAG would like to thank the staff for their support in completion of the compliance audit.

2. Summary and Conclusion

Compliance was achieved with the exception of the following:

1. Local Government Act Sections 7.9(1); 7.12A(4)(a)/(b) and 7.12A(5) relating to the financial audit – compliance not achieved given the audit was still in its final stages of completion during March 2021.
2. Local Government Act Section 5.89(A)6 relating to the removal of no longer relevant persons – compliance not achieved as persons no longer relevant were still registered.
3. Administration Regulation 34B(5) relating to the Code of Conduct requiring the CEO to maintain a register of notifiable gifts – compliance not achieved as the Code of Conduct did not specifically state the requirement.
4. Functions and General Regulation 11A(1) relating to compliance with the Shires purchasing policy for procurements under \$250,000 – compliance not achieved mainly due to timing of purchasing activities.
5. Functions and General Regulation 17 relating to the publishing of the tender register on the website – compliance not achieved as was not published.
6. Financial Management Regulations section 5.90A(2) and (5) relating to the preparation and adoption and publishing of a policy for attendance at events - compliance not achieved as the policy is yet to be adopted and therefore also not published on the Shire's website.
7. Financial Management Regulations section 5.96A(1)-(4) relating to certain matters being required to be published on the Shires website – compliance not achieved as (a) map of district and (e) current plans were not available on the Shire's website.
8. Financial Management Regulations section 6.4(3) relating to the submission of annual financial accounts to the auditor – compliance not achieved as this activity was not undertaken.

3. Completed Sections with Comments

The following tables were firstly completed by the employees of the Shire and then reviewed by AAG’s nominated auditor. With respect to the “comments” column, text in black is those of the respondent (Shire employees) and text in **red** are those of the AAG auditor.

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	YES	The current audit committee was appointed in October 2019 (FC 4/10 - 5/10 & 6/10/2019). In July 2020 the Audit Committee was changed to Audit and Risk committee and Terms of Reference have been adopted (FC 5/7/20). Validated.	Jenny Mackellin/Carolien Claassens
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	YES	Refer to October 2019 OCM minutes FC 4/10/19, FC 5/10/19 and FC 6/10/19. Validated.	Jenny Mackellin/Carolien Claassens
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	The Office of the Auditor General is the current external auditor for the Shire. Moore Australia was previously appointed however not by absolute majority. It is noted this is/will be irrelevant moving forward as the OAG is now the external auditor.	Jenny Mackellin/Carolien Claassens
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	YES	Moore Australia is registered appointed of OAG for the current audit.	Carolien Claassens
5	s7.9(1)	Was the auditor’s report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	NO	The Audit is in the final stages of completion.	Jenny Mackellin/Carolien Claassens

No	Reference	Question	Response	Comments	Respondent
				It is noted this won't happen next year given the OAG is now the external auditor.	
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9(1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	The Audit is in the final stages of completion. It is noted this won't happen next year given the OAG is now the external auditor.	Jenny Mackellin/Carolien Claassens
7	s7.12A(4)(a)	Where matters identified as significant 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?	NO	The Audit is in the final stages of completion. It is noted this won't happen next year given the OAG is now the external auditor.	Jenny Mackellin/Carolien Claassens
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	NO	The Audit is in the final stages of completion. It is noted this won't happen next year given the OAG is now the external auditor.	Jenny Mackellin/Carolien Claassens
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	NO	The Audit is in the final stages of completion. It is noted this won't happen next year given the OAG is now the external auditor.	Jenny Mackellin/Carolien Claassens
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	YES		Jenny Mackellin/Carolien Claassens
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	N/A	The Audit is in the final stages of completion.	Jenny Mackellin/Carolien Claassens

Delegation of Power/Duty

No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No new delegations were made to committees during the audit period. Validated.	Dannielle Hill
2	s5.16	Were all delegations to committees in writing?	N/A	No new delegations were made to committees during the audit period. Validated.	Dannielle Hill
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A	No new delegations were made to committees during the audit period. Validated.	Dannielle Hill
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No new delegations were made to committees during the audit period. Validated.	Dannielle Hill
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	YES	The Shire of Carnarvon Delegations Register was reviewed on 23 June 2020. Refer to Council Meeting 23.6.20 and Resolution FC 3.6.20. Validated.	Dannielle Hill
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	YES	The Shire of Carnarvon Delegations Register was reviewed on 23 June 2020. A review did not identify delegations made to the CEO of this nature. Random sampling of Council Minutes where exercised delegations was reported to Council did not identify any related non-compliances either.	Dannielle Hill
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	YES	As Above.	Dannielle Hill
8	s5.42(2)	Were all delegations to the CEO in writing?	YES	A review of Delegations file identified compliance.	Dannielle Hill
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	YES	A review of Delegations file identified compliance.	Dannielle Hill

No	Reference	Question	Response	Comments	Respondent
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	N/A	No decisions were made in the audit period. <i>Validated.</i>	Dannielle Hill
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	YES	<i>Refer to the Shire of Carnarvon Delegation Register reviewed on 23 June 2020.</i>	Dannielle Hill
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	YES	<i>Refer to the Shire of Carnarvon Delegation Register reviewed on 23 June 2020.</i>	Dannielle Hill
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	YES	A Report to Council on delegations exercised is carried out monthly. <i>A review of 5 Council Meeting minutes validated this activity to be occurring.</i>	Dannielle Hill

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	YES	<i>Review of Council minutes identified declarations made by various councillors where the minutes refer to the specific agenda item number. An example sighted where the member left the room is Item 8.3.7 of Council Meeting 15 December 2020.</i>	Dannielle Hill
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	YES	<i>As above.</i>	Dannielle Hill

No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	YES	As above.	Danielle Hill
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	YES	A review of the most recent primary return identified compliance.	Danielle Hill
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	YES	A review of the most recent primary return identified compliance.	Danielle Hill
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	YES	A review of the most recent letter identified compliance.	Danielle Hill
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	YES	Validated.	Danielle Hill
8	s5.88(1) & (2)(b) Admin Reg 28	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, in the form prescribed in Admin Reg 28?	YES	A review of the register identified compliance.	Danielle Hill
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	YES	Once removed from the register file, the information is placed on the employee/councillor's personnel file. A review of the most recent cessation identified compliance.	Danielle Hill
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) 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?	YES	As above.	Danielle Hill
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	YES	A review of the register for 2019-2021 identified compliance.	Danielle Hill

No	Reference	Question	Response	Comments	Respondent
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	YES	Refer to website at: Disclosure of Gifts & Contributions to Travel - Shire of Carnarvon	Dannielle Hill
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	NO	A review of registers retained on the website date back as far as 2016. A review of the 2017-2018 register identified declarations made by persons who no longer work with the Shire.	Dannielle Hill
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	YES	A review of the most recent cessation identified compliance.	Dannielle Hill
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	YES	Review of Council minutes identified declarations made by various councillors where the minutes refer to the specific agenda item number and declarations were made in accordance with the Rules of Conduct Regs.	Dannielle Hill
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?	YES	As above.	Dannielle Hill
17	s5.70(2) & (3)	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?	YES	A review of the declaration register identified compliance.	Dannielle Hill
18	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) 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?	N/A	No applications to the Minister were made.	Dannielle Hill

No	Reference	Question	Response	Comments	Respondent
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	No decisions were made.	Dannielle Hill
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	YES	Refer to Council Minutes 22 September 2020 item 8.1.3.	Dannielle Hill
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	NO	A review of the Shires adopted Code of Conduct provided for the audit did not identify a written requirement for the CEO to maintain a register. The Shire currently has the review of the Code of Conduct against WALGA model for April-May 2021.	Dannielle Hill

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(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) (unless section 3.58(5) applies)?	YES	Disposal of property is advertised in the Local newsletter. Review of Ordinary Council Minutes also identified appropriate reporting and resolution by Council – refer to 23 June 2020 item 8.1.5.	Carolien Claassens
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	YES	A template for advertising is used to ensure the information provided complies with 3.58(4). A review of the most recent public notice identified compliance.	Carolien Claassens

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	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?	N/A	No election occurred during the audit period.	Danielle Hill
2	Elect Regs 30G(3) & (4)	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?	N/A	There were no electoral gifts disclosed during the previous elections.	Danielle Hill
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	YES	A review of the website identified the electoral gift register. It was noted that no gifts were reported for registration.	Danielle Hill

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	YES	Adoption during the Special Council meeting ON 29 Aug 2018 SCM 1/8/18. Council Meeting 22 September 2020 item 8.1.4 relates.	Carolien Claassens
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	YES	Adoption during the Special Council meeting SCM 1/8/18. Council Meeting 22 September 2020 item 8.1.4 relates.	Carolien Claassens

No	Reference	Question	Response	Comments	Respondent
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	YES	Review of the Corporation Business Plan identified compliance.	Carolien Claassens

Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	YES	Confidential Report went to Council explaining Resolution on 27 th October 2020. Full Council resolution FC 23.10.20 – on website. Validated.	Danielle Hill
2	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	YES	West Australian Sat 21/11/20 for the CEO, no Senior employees were appointed during the audit period.	Danielle Hill
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	YES	The contracted recruitment agent (LOGO) responsible for checking of the applications and reference checks confirmed to the A/CEO that all information provided was true and accurate.	Danielle Hill
4	Admin Reg 18F	Was 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)?	N/A	No new CEO's were appointed during the review period.	Danielle Hill

No	Reference	Question	Response	Comments	Respondent
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	No Senior employees were appointed or dismissed during the audit period.	Dannielle Hill
6	s5.37(2)	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?	N/A	There were no occurrences where Council rejected a CEO's recommendation because there weren't any.	Dannielle Hill

Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	N/A	The CEO is the complaints officer.	Carolien Claassens
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	N/A	A copy of the Complaints Register was provided for the review – nil complaints were made that related to this section. It is noted however the complaints register relates to breaches of the code of conduct not minor breaches (s5.110).	Carolien Claassens
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2)?	YES	Suggestion for improvement: the register does not include the name of the council member (s.5121(2)(a)).	Carolien Claassens
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	YES	A review of the Shire's website located the register: Complaints Register - Shire of Carnarvon	Danielle Hill

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	YES	Last review 24 March 2020 - FC 15/3/20. Validated. Note Shire stayed at \$150k indicating tighter controls.	SJ Nixon
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy 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?	NO	The Policy of the Shire was not always complied with due to timing of certain activities. The Shire has purchased the procurement module of Synergy (their primary financial management system), with will assist in managing these non-compliances.	SJ Nixon
3	s3.57 F&G Reg 11	Subject to F&G Reg 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 F&G Reg 11(1)?	YES	The Audit and Risk Committee approve the establishment of all Tenders. Tenders are then issued via Tenderlink. All Tender evaluation results are reported to Council for adoption.	SJ Nixon
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	YES	This is attached to the Purchase Order. A review of the latest tender advertisement identified compliance. NOTE There is no published tender register however we were advised this would be published soon.	SJ Nixon
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	No contracts of this nature were entered into during the review period.	SJ Nixon
6	F&G Reg 14(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?	N/A	Variations to Tenders are issued via Addendum via Tenderlink. Tenderers are to submit response document when addendum has been received. No addendums were issued for the reporting year	SJ Nixon

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7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	YES	While the Shire does not open tenders at the front counter because they are all electronic, the system does not allow late tenders, however there are three people receipting and observing submission.	SJ Nixon
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	NO	The tender register is available to the public and Tender information will also be provided the public upon request. The tender register is not however published on the website. <i>Validated.</i>	SJ Nixon
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	NO	Tenderlink automatically rejects tenders that are not submitted by the required deadline. <i>Validated.</i>	SJ Nixon
10	F&G Reg 18(4)	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?	YES	<i>A review of the Shires policies and procedures identified processes to follow for a compliant evaluation process.</i>	SJ Nixon
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	YES	<i>A review of the letters for the most recent tender that occurred during 2020 identified compliance.</i>	SJ Nixon
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A	No EOI's have been conducted. <i>Validated via review of Council minutes.</i>	SJ Nixon
13	F&G Reg 23(1) & (2)	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?	N/A	As above.	SJ Nixon
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A	As above.	SJ Nixon

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15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A	As above.	SJ Nixon
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A	As above.	SJ Nixon
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A	No Panels of pre-qualified suppliers have been conducted. <i>Validated via review of Council minutes.</i>	SJ Nixon
18	F&G Reg 24AD(6)	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?	N/A	As above.	SJ Nixon
19	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	As above.	SJ Nixon
20	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A	As above.	SJ Nixon
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	As above.	SJ Nixon
22	F&G Reg 24AH(3)	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?	N/A	As above.	SJ Nixon

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23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	As above.	SJ Nixon
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	YES	A review of two regional price preferences applied identified compliance.	SJ Nixon

Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	YES	The last review has taken place in April 2019. The 4 matters noted have been addressed. Another Financial snapshot review occurred in late 2020 also. NOTE: The report was not issued to Council. Validated.	Carolien Claassens
2	Audit Reg 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 Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	YES	The last completed review was completed in late 2017. Currently an external auditor is conducting a new review. Validated.	Carolien Claassens
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	N/A	No gifts have been received.	Carolien Claassens
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	N/A	No gifts have been received.	
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	NO	During Jan 2021 Council meeting FC 3/1/21 the Attendance at Events policy was adopted. But not by absolute majority (Note voting was F7/A0).	Carolien Claassens

No	Reference	Question	Response	Comments	Respondent
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	NO	Responsible staff have been advised to add policy on the website (note all other policies are advertised on website - this was however missed).	Carolien Claassens
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	NO	The following info is not on website: (a) map of district and (e) current plans.	Carolien Claassens
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	YES	The review of Policy E011 Council members professional development took place on 28/01/20 FC 9/01/20. Validated.	Carolien Claassens
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	YES	The Shire retains a register which has recently been published on the website. Validated.	Carolien Claassens
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	NO	Extensions have been approved by the Office of the Auditor General. The audit is currently with Moore Australia and is in its final stages.	Carolien Claassens