



SHIRE OF CARNARVON

# SCHEDULES

AUDIT AND RISK MANAGEMENT  
COMMITTEE MEETING

TUESDAY 26 AUGUST 2025



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### Shire Of Carnarvon Internal Controls - July 2025

Category	Calendar Task	Legislation	Status	Comments
Legislative Requirement	C301 Rates Exemption - Three-year applications - Council approved Rates Exemptions - applications must be renewed every three years	Local Government Act 1995 – s.6.26(2)	Progressing	Under review by the Shire's Finance Manager
Legislative Requirement	C180 Monitor and report on actions relevant to the local government's responsibilities under the National Strategic Plan for Asbestos Awareness and Management 2021–2025, in alignment with guidance from the Department of Mines, Industry Regulation and Safety as the lead	Work Health and Safety Act 2020 – s.19; s.20	Ongoing Action Item	Ongoing action item, being continuously reviewed and progressed by the Shire's People and Culture Team under the direction of the People and Culture Manager
Operational Task	C168 Main Roads Direct Grants Submit Annual Certificate of Completion (4B) for each Road Project completed in previous financial year Regional Road Group funding – organise payment of Claim 1 via Main Roads	N/A	Completed	Certificate for Direct Grant 2025/26 has been submitted to Main Roads. Shire of Carnarvon have received confirmation payment will take place.
Operational Task	C388 Arrange the renewal of the subscription and hosting services for the Council Connect website to ensure ongoing functionality and public	N/A	Completed	Purchase Order has been provided to Market Creation to ensure service is continued as per task for the FY 25/26.
Operational Task	C389 Complete and review the end-of-month online checklist to confirm all required People, Culture and Systems processes have been finalised and recorded	N/A	Completed	Completed by the People and Culture Team, nil concerns or outstanding actions identified. Review to occur next month.
Operational Task	C327 End of Month (EOM) Digital Lock Reconciliations for Server Access and check for any software updates	N/A	Completed	Completed by the Shire's ICT officer, nil concerns or outstanding actions identified. Review to occur next month.

Operational Task	C64 Review of Synergy Access Check staff access and permissions to Synergy modules	N/A	Completed	Completed by the Shire's ICT officer and endorsed by Executive Manager Strategy & Performance. Nil concerns or outstanding actions identified. Review to occur next month.
Legislative Requirement	C152 Establish and maintain a register detailing all fees, expenses, and allowances paid to elected members, and publish the register on the local government's website no later than 14 July each financial year.	Local Government Act 1995 – s.5.96A(1)(i); Local Government (Administration) Regulations 1996 – r.29C	Completed	Register of fees and allowances for 2024/2025 elected members uploaded onto website as of 11 July 2025.
Legislative Requirement	C15 Local governments to give Valuer-General informationProvide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Valuation of Land Act 1978 – s.38(2)(a), (b) and (c)	Progressing	Progressing under the direction of the Shire's Finance Manager.
Operational Task	C314 Building Services Monthly tasks	N/A	Completed	Monthly tasks completed under the direction of Executive Manager Planning & Sustainability.
Legislative Requirement	C89 Fines Enforcement - Designated Prosecuting OfficersReview Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Fines, Penalties and Infringement Notices Enforcement Act 1994 – s.17	Completed	Designated prosecuting officers has been reviewed and confirmed with Fines enforcement per legislative requirement. Nil further actions identified.
Legislative Requirement	C01 Emergency Services Levy (ESL)	Fire and Emergency Services Act 1998 – Part 6 Division 6; s.36ZL	Progressing	With LG Best Practices to confirm completion.
Operational Task	C490 Coastal Management Plan Assistance Program (CMPAP)Draft CMPAP Payment 3Second CMPAP Progress Report	N/A	Progressing	Progressing under the direction of Executive Manager Planning & Sustainability
Legislative Requirement	C406 Determine if Electoral Commission will conduct Election Council Report is required to determine if Electoral Commission will conduct the Election.	Local Government Act 1995 – s.4.20(4)	Completed	Electoral Commission has been requested and confirmed to conduct the LG Elections in October 2025.

Operational Task	C492 CHRMAP Advertise for public comment	N/A	Progressing	Progressing under the direction of Executive Manager Planning & Sustainability
Legislative Requirement	C165 Official Conduct Complaints Officer - Internal Audit Local Government to designate a senior employee as its complaints officer.	Local Government Act 1995 – s.5.120	Progressing	Under review by the Executive Manager Corporate Strategy and Performance
Legislative Requirement	C93 Tender Register - Review for compliance with F&G.Reg.17 and ensure the Register accurately and completely records all tenders.	Local Government (Functions and General) Regulations 1996	Ongoing Action Item	Tender register regularly reviewed and is up to date for the July 2025 reporting period.
Operational Task	C157 Roads to Recovery Online submission expenditure report and forecast for the next quarter	N/A	Completed	Expenditure report for April - June 2025 has been submitted, including required forecast of expenditure.
Legislative Requirement	C91 Local Laws - to be publicised - Internal Audit Ensure up-to-date consolidated versions of all Local Laws are available on website, libraries and LG's Office	Local Government Act 1995 – s.3.9(1)	Completed	Review has confirmed up to date local laws are available on website.
Legislative Requirement	C84 Report on Elected Member Training LG must prepare a report on the training completed by Council members in the previous financial year. CEO must publish the report on the LG's website within one month of the end of the financial.	Local Government Act 1995 – s.5.127	Completed	Councillor training report for financial year is a live document on the Council's website and is current as at 31 July 2025.
Legislative Requirement	C141 Gifts and Travel Register - Update	Local Government Act 1995 – s.5.89A; Local Government (Administration) Regulations 1996 – r.28A, r.28B, r.29A, r.29B	Completed	Gifts and Travels Register is live document on Council website and is current as at 31 July 2025
Legislative Requirement	C166 Official Conduct Complaints Register - Internal Audit Review complaints register for compliance with s.5.121	Local Government Act 1995 – s.5.121	Completed	There were no complaints for the reporting period 1 June 2025 to 30 June 2025. The register on the website remains blank.
Legislative Requirement	C32 Elected Members - Check that EM's have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995 – s.2.25(4)	Completed	Members attendance register for July 2024 to June 2025 confirms that no Councillors have been absent for 3 consecutive meetings.

Legislative Requirement	C365 Publish Meeting Recording	Local Government Act 1995 – s.5.97; Local Government (Administration) Regulations 1996 – r.14E	Completed	All recordings of Council Meetings are published on the LG Website for the month of July 2025
Legislative Requirement	C213 Elected Member Protocols for Access to Admin - ReviewReminder advice to EM's and employees regarding the CEO approved protocols for Elected Member requests for information and contact with	Local Government Act 1995 – s.5.41(d); Local Government (Model Code of Conduct) Regulations 2021 – r.17	Completed	Reminder sent out to Executive Managers on 31 July 2025 re Councillor access to information and staff reminded of protocols in regard to contact with Councillors through Definitive Payroll.
Legislative Requirement	C02 Monthly Financial Report	Local Government Act 1995 – s.6.4; Local Government (Financial Management) Regulations 1996 – r.34(1)	Progressing	Task date dictates will be completed in month of August 2025 and reported to Council. This task is under the direction of the Shire's Finance Manager.
Legislative Requirement	C77 Authorisations to Incur Liabilities - ReviewReview list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$ value limitations and authorised persons to ensure efficient operations and appropriate.	Local Government Act 1995 – s.6.5(a); Local Government (Financial Management) Regulations 1996 – r.5	Completed	Authorised Purchasing Officers are reviewed by CEO & Senior Executive Assistant regularly. Finance keeps a running sheet of these reviews and ensures that Synergy reflects this. Synergy system won't physically allow Purchase Orders to be created if they're not in line with the authorisation limits. Purchasing Policy is in line with Financial Management Regs.
Legislative Requirement	C206 List of Payments by employees via purchasing cards	Local Government Act 1995 – s.6.5; Local Government (Financial Management) Regulations 1996 – r.13(4)(d)	Progressing	Task date dictates will be completed in month of August 2025 and reported to Council. This task is under the direction of the Shire's Finance Manager.
Legislative Requirement	C216 Submit Rebate Claims	Rates and Charges (Rebates and Deferments) Act 1992 – Part 2	Progressing	Task under review by Shire Finance Manager
Legislative Requirement	C182 Financial Position Statement- Required each month	Local Government Act 1995Local Government (Financial Management) Regulations 1996	Progressing	Task date dictates will be completed in month of August 2025 and reported to Council. This task is under the direction of the Shire's Finance Manager.

Legislative Requirement	C142 Deposit copies of published material of the local authority to State Librarian within 30 days of its publication	Legal Deposit Act 2012Legal Deposit Regulations 2013	Completed	Legal Deposit of July 2025 Issue 03 'From the river to the reef Carnarvon & Coral Bay Community Newsletter' completed as per legislative requirement
Operational Task	C263 Monthly check for staff housing - utilities invoicing	N/A	Completed	Task completed for the month of July 2025.
Legislative Requirement	C145 Local Emergency Management Committee to hold committee meeting quarterly in accordance with the Act	Emergency Management Act 2005 – s.39(2)	Progressing	LEMC Meeting is Held in August with the Date schedule for the 26th of August 2025. Once the meeting has been held, this task will be updated as completed.
Legislative Requirement	C335 Disability Access and Inclusion Plan Reporting Department of Communities DAIP reporting - LG must complete the DAIP Report	Disability Services Act 1993Disability Services Regulations 2004	Completed	Completed and submitted to Department of Communities on 8 July 2025 - Recorded in ADM0012
Legislative Requirement	C07 Annual Performance Reviews Audit outstanding mid-year reviews for employees	Local Government Act 1995 – s.5.41(g)	Progressing	All organisation performance reviews booked by People and Culture team to occur between Aug/Sep 2025, this will ensure legislative compliance.
Operational Task	C468 Confirm receipt of funds - RJED Grant - Pathways to Employment for 1st Nations - Job Creation - 4-KTTH84LThis grant is provided under the Remote Jobs and Economic Development Program - Confirm receipt of funds	N/A	Completed	Shires Accountant has confirmed Received first payment, task completed with no outstanding action required.
Operational Task	C307 CLAG Mosquito Funding and Acquittal submissionCLAG Mosquito Funding and Acquittal submission (if required), due by 31 July each year	N/A	Completed	The CLAG budget has been submitted 30/07/2025



Legislative Requirement	C49 Annual Budget Fees & Charges - Health (Miscellaneous Provisions) Act 1911 Fees and ChargesFees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least 14-days before the day on which the resolution is to.	Health (Miscellaneous Provisions) Act 1911	Completed	Fees & Charged resolved by Council at OCM 24 June 2025 and published through the Council's minutes, ensuring legislative compliance. OCM resulation 06/06/25
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Our Ref: 8651

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Dear Ms Dexter

**ANNUAL FINANCIAL REPORT  
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2025**

We have completed the interim audit for the year ended 30 June 2025. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

**Management control issue**

We would like to draw your attention to the attached matter that was identified during the course of the interim audit. This matter has been discussed with management and their comments have been included on the Attachment. The matters reported are limited to those deficiencies that were identified during the interim audit, which we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7509 if you would like to discuss these matters further.

Yours faithfully

Ann Ang  
Director  
Financial Audit  
4 July 2025

Attach

## ATTACHMENT

## SHIRE OF CARNARVON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

## FINDING IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. No evidence of review on grant register	No		✓		✓

**KEY TO RATINGS**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant -** Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate -** Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor -** Those findings that are not of primary concern but still warrant action being taken.

## ATTACHMENT

## SHIRE OF CARNARVON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

## FINDING IDENTIFIED DURING THE INTERIM AUDIT

## 1. No evidence of review on grant register

During our grant revenue testing, we noted that there was no evidence of independent review on the Shire's grant register which details all grants.

This finding was first raised in 2023-24.

**Rating: Moderate (2024: Moderate)**

**Implication**

There is a risk of misstatement of grant revenue and unspent revenue amounts.

**Recommendation**

We recommend that management ensures the Shire's grant register is signed off by an independent staff member as evidence of review.

**Management comment**

*The Shire acknowledges the importance of regular and independent review of the grant register. While the register was reviewed as part of the 2025/2026 budget preparation process and incorporated into the adopted budget, a formal documented review process was inadvertently overlooked during the year due to turnover in key leadership positions, including the departure of the DCEO and CEO.*

*Despite this, the Coordinator of Governance and Systems has been independently reviewing the grant register as part of her monthly responsibilities. These reviews have been consistently undertaken between December 2024 and June 2025. A screenshot of the completed monthly checks can be provided.*

*The Shire has now implemented additional controls to strengthen governance and oversight:*

- The grant register will be reviewed by the Shire Leadership Team as a standing agenda item during monthly budget review meetings, with the review minutes and the register signed off by an independent officer.*
- The grant register will also be presented to the Audit and Risk Committee on a biannual basis for formal review. The most recent presentation occurred in May 2025.*

*These actions address the previous audit finding and establish a robust, transparent, and accountable process for ongoing grant register management.*

**Responsible person:**

Sarah Driscoll (Finance Manager)

**Completion date:**

3 July 2025



## MEETING ATTENDANCE

The following table provides information on attendance as at July 2024 to June 2025 Year for Ordinary and Special Council Meetings

Councillor	2024	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
	SCM	OCM	OCM	OCM	SCM	OCM	OCM	OCM	SCM	OCM	SCM	OCM	SCM	OCM	OCM	SCM	SCM	OCM	OCM
	16 July	23 July	27 Aug	24 Sept	30 Sept	22 Oct	26 Nov	17 Dec	20 Dec	28 Jan	14 Feb	25 Feb	28 Feb	25 Mar	29 Apr	05 May	20 MAY	27 May	24 June
E Smith	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
B Maslen	✓	✓	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
M Ferreirinha	✓	✓	✓	✓	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
P Kelly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓(E)	✓	✓	✓	(E)	✓(E)	✓
L Vandeleur	✓	✓	✓	A	A	✓	✓	LOA	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
A Cottrell	✓	✓	✓	LOA	A	✓	✓	✓	A	✓(E)	✓(E)	✓(E)	A	✓	✓	A	A	LOA	A
L Skender	✓	✓	✓	A	✓	✓	✓	A	A	✓	LOA	LOA	A	✓	✓	✓	A	A	✓
D Maslen	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

OCM	-	Ordinary Council Meeting
SCM	-	Special Council Meeting
LOA	-	Leave of Absence
A	-	Absent/Apologies
(E)	-	Electronic (TEAMS)

Councillor	Physical Attend	Online Attend	Apology	LOA	Total Attend.
E Smith	19	0	0	0	19
B Maslen	18	0	1	0	18
M Ferreirinha	18	0	1	0	18
P Kelly	16	3	0	0	19
L Vandeleur	15	0	3	1	15
L Skender	11	0	6	2	11
A Cottrell	8	3	6	2	8
D Maslen	19	0	0	0	19