



## **Meeting of the Audit and Risk Committee**

### **ATTACHMENTS**

**26 March 2025**

## Attachments

Item	Attachment Title
8.1	Unconfirmed Minutes of Audit and Risk Committee meeting – 27 March 2024.
9.1	Compliance Audit Return - 2024



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

## **AUDIT AND RISK COMMITTEE MEETING**

### **MINUTES**

**27 March 2024  
1.00pm**

# SHIRE OF NGAANYATJARRAKU

## AUDIT AND RISK COMMITTEE MEETING

The Chief Executive Officer recommends the endorsement of these minutes at the next Audit and Risk Committee Meeting



David Mosel  
**CHIEF EXECUTIVE OFFICER**  
27 March 2024

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These minutes were confirmed by the Audit and Risk Committee as a true and correct record of proceedings of the Audit and Risk Committee Meeting held on 27 March 2024

Damian McLean  
**SHIRE PRESIDENT**  
[date of next meeting to be confirmed]

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## 1 DECLARATION OF OPENING

The Presiding Member declared the meeting open at 1.00 pm.

## 2 ANNOUNCEMENT OF VISITORS

The Presiding Member welcomed members of the public to the gallery.

## 3 ATTENDANCE

### 3.1 PRESENT

<b>Elected Members:</b>	President Deputy President Councillor Councillor	D McLean D Frazer J Frazer (President phone approval given 20/03/24) J Porter
<b>Staff:</b>	CEO AOM AC	David Mosel Stephen Latham Samantha Richardson
<b>Guests:</b>	Tanya Browning – Moore Australia	
<b>Members of the Public:</b>	There were no members of the public in attendance at the commencement of the meeting.	

### 3.2 APOLOGIES

Nil

### 3.3 APPROVED LEAVE OF ABSENCE

Cr A Jones

## 4 PUBLIC QUESTION TIME

### 4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

### 4.2 PUBLIC QUESTION TIME

## 5 APPLICATIONS FOR LEAVE OF ABSENCE

## 6 DECLARATION BY MEMBERS

### 6.1 DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA

Councillors are requested to give due consideration to all matters contained in the agenda presently before the meeting.

## 6.2 DECLARATIONS OF INTEREST

Councillors to note:

A member who has an Impartiality, Proximity or Financial Interest in any matter to be discussed at a Council or Committee meeting, that will be attended by the member, must disclose the nature of the interest:

- (a) In a written notice given to the Chief Executive Officer before the meeting, or
- (b) At the meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest must not:

- (a) Preside at the part of the meeting relating to the matter, or
- (b) Participate in or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under *Section 5.68* or *Section 5.69* of the *Local Government Act 1995*.

### **NOTES ON DECLARING INTEREST (FOR YOUR GUIDANCE)**

The following notes are a basic guide for Councillors when they are considering whether they have an interest in the matter.

These notes are included in each agenda so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor, or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the *Local Government Act 1995*, but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with no less than 10 members (i.e. sporting, social, religious, etc), and the Councillor is not a holder of office of profit or a guarantor and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of that Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt, declare.
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The **only** exceptions are:
  - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under *Section 5.68 (1)(b)(ii)* of the *Local Government Act 1995*; or

- 6.2 Where the Minister allows the Councillor to participate in under *Section 5.69 (3) of the Local Government Act 1995*, with or without conditions.

Declarations of Interest provided:

Item Number / Name	Type of Interest	Nature / Extent of Interest

## 7 TERMS OF REFERENCE

Under the Local Government Act 1995, Local Governments are required to appoint an Audit Committee (Section 7.1A of the Local Government Act 1995).

An Audit and Risk Committee is to provide guidance and assistance to the Local Government – as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act and as to the development of a process to be used to select and appoint a person to be an auditor and may provide guidance and assistance to the Local Government as to – matters to be audited, the scope of audits, its functions under Part 6 of the Act and the carrying out of its functions relating to other audits and other matters related to financial management (clause 16 Local Government (Audit) Regulations 1996).

## 8 CONFIRMATION OF MINUTES OF THE PREVIOUS MEETING

### 8.1 MINUTES OF COMMITTEE MEETING HELD

#### Voting Required

Simple Majority

#### Officer Recommendation and Committee Resolution

Moved: Cr D Frazer

Seconded: Cr J Porter

That the Unconfirmed Minutes of the Audit and Risk Committee Meeting held on 31 May 2023 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community (as circulated and available on the Shires official website) be confirmed as a true and accurate record.

Carried: 4/0



## 9 AGENDA ITEMS

### 9.1 2023 COMPLIANCE AUDIT RETURN

**FILE REFERENCE:** FM.02

**AUTHORS NAME AND POSITION:** David Mosel  
Chief Executive Officer

**DATE REPORT WRITTEN:** 18 March 2024

**DISCLOSURE OF FINANCIAL INTEREST:** The author has no financial, proximity, or impartiality interests in the proposal.

#### Summary

To provide the Audit and Risk Committee and Council with the Compliance Audit Return (CAR) for the period 1 January to 31 December 2023. Following Council endorsement, the CAR is to be certified and submitted to the Department of Local Government, Sport, and Cultural Industries (DLGSC) by 31 March 2024.

#### Background

The CAR is provided by the Department in a prescribed form approved by the Minister and is to be completed annually by each local government.

The 2023 CAR questions were provided by the DLGSC in late December 2023. This year, the CAR questions were reviewed and prepared by Moore Australia WA, in consultation with Shire officers. Completion of the CAR was performed through analysing responses to information requests with Shire officers and inspection of various documents and records including:

- Minute books
- Tender register
- Extracts from the Financial Interest and Return Register
- Complaints Register
- Delegations Register
- Council's Website

The areas of questioning in the 2023 CAR are in alignment with legislative requirements and are focused on key areas of potential non-compliance and areas affected by regulatory change.

The CAR is a tool for Council to monitor how the Shire is functioning in regard to compliance with the *Local Government Act 1995* and provides for the Audit and Risk Committee to report to Council any cases of non-compliance or where full compliance is not achieved.

The Audit and Risk Committee reviewed the CAR at its meeting held 27 March 2024 and resolved to receive the responses as presented and recommend for Council adoption of the 2023 CAR as well as authorisation for the Shire President and Chief Executive Officer to sign the CAR for submission to DLGSC.

#### Comment

For 2022, there were 94 questions over 11 disciplines. For the 2023 CAR, there are also 94 questions over 11 disciplines relating to the prescribed statutory requirements in regulation 13 of the *Local Government (Audit) Regulations 1996*.

The CAR is required to be presented to Council for adoption before its submission to the Department of Local Government, Sport, and Community Industries by 31 March 2024.

A summary of the matters noted during the completion of the 2023 CAR in relation to instances of non-compliance is attached for information. Where improvements to address the matters have been, or are being implemented, these are also noted along with any improvement opportunities to systems and processes which were identified through the completion of the CAR. These improvements may assist the Shire in its risk management activities and endeavours towards continual improvement of administrative and compliance functions.

## **Statutory Environment**

### *Local Government (Audit) Regulations 1996*

#### *Regulation 14 Compliance audits by local governments*

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be –*
  - (a) *Presented to the council at a meeting of the council; and*
  - (b) *Adopted by the council; and*
  - (c) *Recorded in the minutes of the meeting at which it is adopted.*

#### *Regulation 15 Certified copy of compliance audit return and other documents to be given to Departmental CEO*

- (1) *After the compliance audit return have been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –*
  - (a) *A copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
  - (b) *Any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*
- (2) *In this regulation –*  
**certified** *in relation to a compliance audit return means signed by –*
  - (a) *The mayor or president; and*
  - (b) *The CEO.*

### *Local Government Act 1995*

#### *Section 7.13 Regulations as to audits*

- (1) *Regulations make provisions as follows –*
  - (i) *Requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are –*

- (i) *Of a financial nature or not; or*
- (ii) *Under this Act or another written law*

### **Financial Implications**

There are no known financial implications for this matter.

### **Strategic Implications**

Plan for the Future 2021-2031

Goal 3 – Our Leadership: Showing the way for our communities.

Outcome 8 – A well-functioning organisation

Strategy 8.1 – Maintain corporate governance, responsibility, and accountability

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "medium" and can be managed by routine procedures and is unlikely to need specific application of resources, other than contained in the recommendation.

### **Policy Implications**

There are no known policy implications for this matter.

### **Attachments**

9.1a – Compliance Audit Return 2023

9.1b – Compliance Audit Return 2023 – Summary of Matters Noted

### **Voting Requirement**

Simple Majority

### **Officer Recommendation and Committee Resolution**

**Moved: Cr J Frazer**

**Seconded: Cr D Frazer**

**That the Audit and Risk Committee:**

- 1 Receive the Compliance Audit Return 2023 (Attachment 9.1a) of the Shire for the period 1 January to 31 December 2023;**
- 2 Recommend the adoption of the Compliance Audit Return 2023 by Council; and**
- 3 Recommend Council authorise the Shire President and Chief Executive Officer to sign the 2023 Compliance Audit Return for submission to the Department of Local Government, Sport, and Cultural Industries by 31 March 2024 in accordance with legislative requirements.**

**Carried: 4/0**

## **10 NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION**

## **11 CONFIDENTIAL MATTERS**

## **12 NEXT MEETING**

TBA at the Tjulyuru Cultural and Civic Centre, Warburton Community, commencing at 1.00 pm.

## **13 CLOSURE OF MEETING**

There being no further business the Presiding Member closed the meeting at 1.10 pm.



## COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	No major trading undertakings <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	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 2024?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
4	s3.59(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?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major land transactions <a href="https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx">https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx</a>



Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)  <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	N/A	No delegations to Committees  OCM 25 October 2023 (Item 10.1)



				<a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
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 <i>Local Government Act 1995</i> ?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>
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?	Yes	OCM 27 September 2023 (Item 10.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/257/september-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/257/september-ordinary-council-meeting-minutes</a>
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	Register of Delegations 2023/2024 <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments">https://www.ngaanyatjarraku.wa.gov.au/documents/259/october-ordinary-council-meeting-attachments</a>





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<b>12</b>	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	OCM 25 October 2023 (Item 10.4) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
<b>13</b>	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 <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
<b>1</b>	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 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A	No disclosures were made
<b>2</b>	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 the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	There were no discussions regarding participation approval
<b>3</b>	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	N/A	No disclosures were made
<b>4</b>	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 href="https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx">https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx</a>
<b>5</b>	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	<a href="https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx">https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx</a>
<b>6</b>	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	





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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 of the <i>Local Government Act 1995</i> ?	Yes	
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 of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> 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	
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 of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	
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	<a href="https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx">https://www.ngaanyatjarraku.wa.gov.au/our-shire/governance/registers-for-public-viewing.aspx</a>
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	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?	N/A	No interests or disclosures were made
16	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 section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the	N/A	



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		interest disclosed and any other information required by the Minister for the purposes of the application?		
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	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?	Yes	OCM 31 March 2021 (Item 12.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes</a>
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	Yes	OCM 31 March 2021 (Item 12.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/46/march-ordinary-council-meeting-minutes</a>
20	s5.104(7)	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?	Yes	Council Members, Committee Members and Candidates Code of Conduct <a href="https://www.ngaanyatjarraku.wa.gov.au/codes-of-conduct.aspx">https://www.ngaanyatjarraku.wa.gov.au/codes-of-conduct.aspx</a>
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Employee Code of Conduct <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Documents/Gov_-_CoC_-_Employees_-_Final.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Documents/Gov_-_CoC_-_Employees_-_Final.pdf</a>

Disposal of Property

No	Reference	Question	Response	Comments
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<b>1</b>	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) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	N/A	No property was disposed of in 2024
<b>2</b>	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , 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?	N/A	No property was disposed of in 2024

### Elections

No	Reference	Question	Response	Comments
<b>1</b>	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 in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No election held in 2024
<b>2</b>	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 in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No election held in 2024
<b>3</b>	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 regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	The Electoral Gift Register on the official website is the most current up-to-date version. <a href="https://www.ngaanyatjarraku.wa.gov.au/register-of-gifts-and-contributions-to-travel.aspx">https://www.ngaanyatjarraku.wa.gov.au/register-of-gifts-and-contributions-to-travel.aspx</a>



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Finance				
No	Reference	Question	Response	Comments
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 <i>Local Government Act 1995</i> ?	Yes	OCM 25 October 2023 (Item 10.1). <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/260/october-ordinary-council-meeting-minutes</a>
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	No powers or duties were delegated.
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	No	2023-24 Auditors report received by council on 26 February 2025 meeting.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	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? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	No	Final Audit report received late December and presented to Council at the 26 February 2025 Council meeting.

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments



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<b>1</b>	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	<p>Adopted at OCM 26 May 2021 (Item 12.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes</a></p> <p>Reviewed at OCM 31 May 2023 (Item 10.2) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/245/may-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/245/may-ordinary-council-meeting-minutes</a></p> <p>A desktop review was undertaken in August 2024. <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf</a></p>
<b>2</b>	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	<p>Adopted at OCM 26 May 2021 (Item 12.1) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/50/may-ordinary-council-meeting-minutes</a></p> <p>A desktop review was undertaken in August 2024. <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_August_2024.pdf</a></p>
<b>3</b>	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	



Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	N/A	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	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) of the <i>Local Government Act 1995</i> ?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	Council rescinded Policy 3.1 Senior Employees policy – 10.1 OCM 27 September 2023.
5	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	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO is designated as its complaints officer.
2	s5.121(1) & (2)	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) of the <i>Local Government Act 1995</i> ?	Yes	No complaints received within reporting period
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	No complaints received within reporting period
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	Complaints Register <a href="https://www.ngaanyatjarraku.wa.gov.au/register-of-complaints-of-minor-breach.aspx">https://www.ngaanyatjarraku.wa.gov.au/register-of-complaints-of-minor-breach.aspx</a>



Optional Questions				
No	Reference	Question	Response	Comments
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 the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	No	Due to be undertaken in the 2025-year, process already commenced.
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 <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	No	Due to be undertaken in the 2025-year, process already commenced.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No disclosures made within the reporting period.
4	s5.90A(2) & (5)	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?	Yes	Policy Review (Policy 1.13) OCM 28 June 2023 (Item 10.2) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes</a>
5	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) of the <i>Local Government Act 1995</i> ?	Yes	Policy Manual (Policy 1.13) <a href="https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Ngaanyatjarraku-Policy_Manual_280623.pdf">https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Ngaanyatjarraku - Policy Manual 280623.pdf</a>
6	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	Adopted 24 June 2020 Policy Adopted (Policy 1.8) OCM 24 June 2020 (Item 10.5)



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				<a href="https://www.ngaanyatjarraku.wa.gov.au/documents/68/june-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/68/june-ordinary-council-meeting-minutes</a>  Policy Review (Policy 1.8) OCM 28 June 2023 (Item 10.2) <a href="https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes">https://www.ngaanyatjarraku.wa.gov.au/documents/251/june-ordinary-council-meeting-minutes</a>
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	No	Elected Member Training Register is current and published on the official website. <a href="https://www.ngaanyatjarraku.wa.gov.au/elected-member-training.aspx">https://www.ngaanyatjarraku.wa.gov.au/elected-member-training.aspx</a>
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

**Tenders for Providing Goods and Services**

No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , 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?	Yes	Compliant
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , 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	N/A	No tenders during the reporting period





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		was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?		
<b>3</b>	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	N/A	No tenders during the reporting period
<b>4</b>	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	No tenders during the reporting period
<b>5</b>	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	No tenders during the reporting period
<b>6</b>	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	N/A	No tenders during the reporting period
<b>7</b>	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	N/A	No tenders during the reporting period
<b>8</b>	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?	N/A	No tenders during the reporting period
<b>9</b>	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?	N/A	No tenders during the reporting period
<b>10</b>	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?	N/A	No tenders during the reporting period
<b>11</b>	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	No	No expressions of interest during the reporting period.



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12	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?	No	No expressions of interest during the reporting period.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	No expressions of interest during the reporting period.
14	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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	N/A	No expressions of interest during the reporting period.
15	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 <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?	N/A	No panels utilised during reporting period
16	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	No panels utilised during reporting period
17	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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	No panels utilised during reporting period
18	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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	N/A	No panels utilised during reporting period
19	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	No panels utilised during reporting period
20	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	No panels utilised during reporting period



21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No panels utilised during reporting period
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	N/A	No panels utilised during reporting period

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
President

\_\_\_\_\_  
Date