Shire of Ngaanyatjarraku
ON A JOURNEY

Audit, Risk and Improvement Committee

Attachments

16 September 2026

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Shire of Ngaanyatjarraku

Local Government Act 1995

s. 2.29

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

Response: Yes

Comments: Following the October Elections the two reelected council members and Shire president made the declaration at the OCM 29 October 2025

october-ordinary-council-meeting-minutes.

https://www.ngaanyatjarraku.wa.gov.au/documents/339/october-ordinary-council-meeting-minutes

s. 3.16

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

Response: N/A

Comments: The Local Law – Bush fire developed in 2023. Not required for review.

s.3.57

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

All procurements were undertaken with the relevant policies and procedures.

s. 3.58(3)

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

All procurements were undertaken with the relevant policies and procedures.

s. 3.58(4)

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

s. 3.59(2)(a)

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

s. 3.59(2)(b)

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

s. 3.59(2)(c)

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

s. 3.59(4)

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

s. 3.59(5)

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

Response: N/A

Comments: No major trading undertakings within the reporting period.

https://www.ngaanyatjarraku.wa.gov.au/business-plan-for-a-major-land-transition-or-major-trading-undertaking.aspx

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: The Shire of Ngaanyatjarraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995.

https://www.ngaanyatjarraku.wa.gov.au/documents/339/october-ordinary-council-meeting-minutes

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: The Shire of Ngaanyatjarraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995.

Letter advising of appointment to committees provided 30 October 2026

s. 5.17

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

Response: N/A

Comments: The Shire of Ngaanyatjarraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995.

https://www.ngaanyatjarraku.wa.gov.au/documents/339/october-ordinary-council-meeting-minutes

s. 5.18

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

Response: N/A

Comments: The Shire of Ngaanyatjarraku has established committees; however, no powers or duties have been delegated to any committee under section 5.16 of the LG Act 1995. Consequently, there are no delegations required to be recorded under section 5.18.

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

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

Response: N/A

Comments: No vacancies during the reporting period.

s. 5.37(2)

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

Response: N/A

Comments: No Senior officers employed.

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

Response: N/A

s. 5.39B

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

Response: Yes

Comments: The Code of Conduct for Council members, Committee Members and candidates was endorsed on the 26 November 2025 and published on the council website.
https://www.ngaanyatjarraku.wa.gov.au/documents/349/november-ordinary-council-meeting-minutes

s. 5.42

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

Response: Yes

Comments: Yes as per the 28 May 2025 Council meeting report 10.7.

https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes

Were all delegations to the CEO in writing?

Response: Yes

Comments: All delegations were provided to the CEO on 30 May 2025.

s. 5.43

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

Response: Yes

Comments: The adopted delegations were made under s.5.42 of the Local Government Act 1995 and excluded all powers and duties that cannot be delegated under s.5.43."

https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes

s. 5.44(2)

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

Response: Yes

Comments: Instrument of delegations were provided to employees delegated in May 2025

s. 5.45(1)(b)

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

Response: Yes

Comments: As per OCM May 2025 – Item 10.7

https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes

s. 5.46

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

Response: Yes

Comments: A register of all delegations made under Division 4 of the Local Government Act is made available on the Shires website and saved in the Shire's record keeping system.

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

Response: Yes

Comments: Reviewed in May 2025.

https://www.ngaanyatjarraku.wa.gov.au/documents/318/may-ordinary-council-meeting-minutes

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

Response: Yes

Comments: Delegates exercising powers and duties under delegated authority maintained written records in accordance with regulation 19 of the Local Government (Administration) Regulations 1996. Records are maintained within the Shire's electronic records management system and relevant operational files and included details of the decision made, the date of the decision and the persons affected by the exercise of the delegated authority.

s. 5.50

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

Response: No

Comments: During the reporting period, the employment of a contracted employee was terminated following a process undertaken with independent legal advice to ensure compliance with all relevant employment obligations and procedural requirements. The matter was finalised through the execution of a Deed of Settlement by the parties, which documented the agreed terms and resolution of all claims.

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

Response: N/A

Comments: The Shire does not have a policy providing for additional termination entitlements beyond those required by legislation, industrial instruments, employment contracts, or any separately negotiated settlement arrangements.

s. 5.51A

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

Response: Yes

Comments: The 2021 Code of Conduct was current during the reporting period and available to employees and made available on the council website.

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

Response: Yes

Comments: The Employee code of conduct has since been reviewed and updated in February 2026

https://www.ngaanyatjarraku.wa.gov.au/our-shire/publications-and-reports/governance/codes-of-conduct.aspx

s. 5.67

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

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by a council member.

s. 5.68(2)

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

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by a council member.

s. 5.69(5)

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

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by a council member.

s. 5.70

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

Response: N/A

Comments: No conflicts of interest were disclosed for 2025 by an employee.

s. 5.71B(5) and (7)

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

Response: N/A

Comments: No conflicts of interest were disclosed

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

Response: N/A

Comments: No conflicts of interest were disclosed, therefore no decisions were required by the Minister.

s. 5.73

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

Response: N/A

Comments: No conflicts of interest were disclosed.

s. 5.75

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

Response: Yes

Comments: Yes all relevant persons lodged a primary return within three months of their start date.

s. 5.76

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

Response: Yes

Comments: Yes all relevant persons lodged an annual return within three months of their start date.

s. 5.77

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

Response: Yes

Comments: Yes all primary and annual returns were acknowledged in writing by either the CEO or President as required.

s. 5.88

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

Response: Yes

Comments: A register is saved in the Shire’s record keeping system and information provided on the Shire’s website.

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

Response: N/A

Comments: No disclosures were made during the reporting period

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

Response: Yes

Comments: Yes, all non-relevant returns were removed from the register.

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

Response: Yes

Comments: Yes, all returns removed have been stored and archived within the Shire’s record keeping system.

s. 5.89A

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

Response: Yes

Comments: A register is published but no disclosures or gifts were received during the reporting period.

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

Response: Yes

Comments: https://www.ngaanyatjarraku.wa.gov.au/register-of-gifts-for-councillors-and-ceo.aspx

s. 5.90A

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

Response: Yes

Comments: The Shire's 1.13 Attendance at Events policy was reviewed on 28 June 2023 and deemed current during the reporting period. The policy was reviewed and adopted by council on 27 May 2026.

s. 5.94

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

Response: Yes

Comments: Information is available on councils website or by request at the Shire's office.

s. 5.96

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

Response: Yes

Comments: Available by request at the Shire's office to view or printed as per the Schedule of Fees and Charges 2025-26

https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Fees___Charges.pdf

s. 5.96A

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

Response: Yes

Comments: All information required under s5.96 (1-4) is available on the Shires website.

s. 5.104

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

Response: Yes

Comments: Code of Conduct was reviewed at the 26 November 2025 OCM following the Council election.

https://www.ngaanyatjarraku.wa.gov.au/documents/349/november-ordinary-council-meeting-minutes

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

Response: No

Comments: No additional requirements were adopted.

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

Response: Yes

Comments: On the 26 November 2025 OCM, Council adopted a code of conduct which was available on the council website, it has since been revised to align with Schedule 1 of the LG (Model Code of Conduct) regulations 2021 at the 20 February 2026 OCM.

s. 5.128

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

Response: No

Comments: Policy 1.8 Ongoing Professional Development was still current during the reporting period and reviewed in May 2026

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

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

Response: Yes

Comments: The Audit, Risk and Improvement Committee reviewed the auditor's report and associated management letter and assessed the matters raised by the auditor. Where improvement opportunities or corrective actions were identified, management developed and implemented appropriate responses. No findings identified in the audit report were determined to be significant, and the local government ensured that appropriate action was undertaken in respect of all matters requiring attention.

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

Response: N/A

Comments: No matters were identified as significant in the auditor's report. Accordingly, the requirement to prepare a report under section 7.12A(4) of the Local Government Act 1995 and provide it to the Minister did not apply

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

Response: Yes

Comments: Published on the Shires website - Annual Report 2024/25

https://www.ngaanyatjarraku.wa.gov.au/documents/357/annual-report-2024-2025

r. 18F

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

Response: N/A

Comments: No appointment of CEO during reporting period.

r. 19AB

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

Response: Yes

Comments: The 2021 Code of Conduct that was current during the reporting period addresses all the specified requires in accordance with regulatory standards.

r. 19AC

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

Response: Yes

Comments: The 2021 Code of Conduct that was current during the reporting period addresses all the specified requirements in accordance with the regulatory standards.

r. 19AE

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

Response: Yes

Comments: Yes the 2021 Code of Conduct that was current during the reporting period addresses all the specified requirements in accordance with regulatory standards

r. 19B

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

Response: Yes

Comments: Yes – provided information in Shires 2024/25 Annual report.

https://www.ngaanyatjarraku.wa.gov.au/documents/357/annual-report-2024-2025

r. 19C

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

Response: N/A

Comments: A desk top review was undertaken in July 2025.

r. 19DA

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

Response: Yes

Comments: A desk top review was undertaken in July 2025.

A full review project was commenced including community consultation in 2025 and will be presented to council for adoption in November 2026

https://www.ngaanyatjarraku.wa.gov.au/Profiles/shire/Assets/ClientData/Plan_for_the_Future_2021-2031_-_Review_July_2025.pdf

Date of review: 23/07/2025

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

Response: Yes

Comments: Plan for the Future: Strategic Community Plan and Corporate Business Plan

The Shire's Corporate Business Plan forms part of the Integrated Planning and Reporting Framework and complies with regulations 19DA(2) and 19DA(3) of the Local Government (Administration) Regulations 1996. The Plan covers a period exceeding four financial years, aligns with and supports the priorities and objectives contained within the Strategic Community Plan, identifies the local government's operational priorities, and integrates key resourcing components including long-term financial planning, workforce planning and asset management planning.

The Corporate Business Plan was most recently reviewed in via desktop in July 2025 and a full review project was commenced including community consultation and will be presented to Council in November 2026.

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

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

Response: Yes

Comments: All prescribed information is available on the Shire's website.

https://www.ngaanyatjarraku.wa.gov.au/

r. 35

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

Response: Yes

Comments: The Shire verified that all Council Members subject to the mandatory training requirements completed and passed the prescribed Council Member Essentials course within the required 12-month period following election. Elected Member Training » Shire of Ngaanyatjarraku

r. 36

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

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

Response: Yes

Comments: All Council Members required to undertake mandatory training completed and passed the Council Member Essentials course within 12 months of being elected.

r. 10

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

Response: Yes

Comments: Yes presented to 17 December 2025 OCM

https://www.ngaanyatjarraku.wa.gov.au/documents/356/december-ordinary-council-meeting-minutes

r. 17

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

Response: Yes

Comments: The review period covered 1 July 2024 – 30 April 2025 and was presented to ARIC and Ordinary Council Meeting at the 17 December 2025 meeting.

https://www.ngaanyatjarraku.wa.gov.au/documents/356/december-ordinary-council-meeting-minutes

Date of council's resolution to accept the report: 17/12/2025

r. 11FA

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

Response: Yes

Comments: Report was submitted on the 30 October 2025.

r. 13

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

Response: N/A

Comments: Not applicable to the Shire of Ngaanyatjarraku.

r. 30G

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

Response: Yes

Comments: No disclosures received.

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

Response: N/A

Comments: No disclosures received

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

Response: Yes

Comments: https://www.ngaanyatjarraku.wa.gov.au/register-of-gifts-for-councillors-and-ceo.aspx

r. 5

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

Response: Yes

Comments: The CEO has established systems and procedures for the matters in regulation 5(1)(a)–(g), including collection and custody of money, security of financial records, accounting for municipal and trust funds, authorisation of payments, payroll and costing records, and preparation of budgets and statutory reports. In accordance with regulation 5(2)(c), a review of the appropriateness and effectiveness of the Shire's financial management systems and procedures was undertaken by Dry Kirkness (report dated 30 September 2025) and reported to the Audit, Risk and Improvement Committee and Council on 17 December 2025

r. 6

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

Response: Yes

Comments: The Shire maintains appropriate segregation of duties in its financial processes. Officers undertaking finance-related tasks are not responsible for reviewing, checking, or approving their own work. Independent review is performed by other staff members and external financial consultants to provide assurance over the accuracy and integrity of financial transactions and records.

r. 7

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

Response: N/A

Comments: Not applicable. The Shire of Ngaanyatjarraku is not divided into wards and does not keep separate ward accounts or determine expenditure on the basis of ward revenue.

r. 8

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

Response: Yes

Comments: The Shire maintains separate bank accounts for the Municipal Fund, Trust Fund and Reserve Account monies, in accordance with section 6.6 of the Local Government Act 1995 and regulation 8 of the Local Government (Financial Management) Regulations 1996. These accounts are reconciled regularly and reported through monthly financial reports to Council.

r. 9

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

Response: N/A

Comments: The Shire did not operate a trading undertaking and did not enter into a major land transaction during the reporting period.

r. 11

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

Response: Yes

Comments: Procedures for the authorisation and making of payments are in place through the Shire’s purchasing/procurement procedures, delegated authority and Synergy accounts payable processes, in accordance with regulation 11.

r. 12

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

Response: Yes

Comments: Payments from the municipal fund were made by the CEO under delegated authority, with the register of delegations reviewed and endorsed by Council (most recently February 2026). No unauthorised payments were made from the trust fund.

r. 13

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

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or

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

Response: Yes

Comments: Where payments are made under delegated authority, a monthly list of accounts paid is prepared and presented to the next ordinary meeting of Council. The lists include the payee's name, amount, payment date and sufficient information to identify each transaction, and are recorded in the minutes.

r. 13A

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

Response: Yes

Comments: Monthly reports were prepared and presented to Council during the reporting period in accordance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. The schedules contain employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and are recorded through the Council meeting process and minutes.

r. 19

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

Response: Yes

Comments: Shire Policy 2.12 - Investments

r. 19C

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

Response: Yes

Comments: Shire Policy 2.12 Investments

r. 7

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

r. 9

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

r. 10

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

r. 11A

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

Response: Yes

Comments: Policy 2.1 Procurement was reviewed and endorsed at the OCM 25 July 2025 and endorsed by Council.

https://www.ngaanyatjarraku.wa.gov.au/documents/327/july-ordinary-council-meeting-minutes

r. 11

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

r. 12

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

Response: N/A

Comments: Not applicable to the Shire.

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

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 15

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 16

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

r. 17

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 18(1) and (4)

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

Response: N/A

Comments: No tenders were invited during the reporting period.

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 19

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 21

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 22

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

r. 23

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

Response: N/A

Comments: No tenders were invited during the reporting period.

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24

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

Response: N/A

Comments: No tenders were invited during the reporting period.

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

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

Response: N/A

Comments: No tenders were invited during the reporting period.

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24AH(1) and (3)

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

Response: N/A

Comments: No tenders were invited during the reporting period.

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24AI

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24E

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

Response: N/A

Comments: No tenders were invited during the reporting period.

r. 24F

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

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

_______________________________________ ____________________

CEO Date

_______________________________________ ____________________

Mayor or President Date