Shire of GNOWANGERUP

BORDEN ◆ GNOWANGERUP ◆ ONGERUP

Heart of the Stirlings

MINUTES

Audit, Risk and Improvement Committee Meeting

22 July 2026
Commenced at 2:00pm

Council Chambers

Yougenup Road, Gnowangerup WA 6335

COUNCIL'S VISION
Gnowangerup Shire –A community where people *stay, grow, and thrive*

AUDIT, RISK AND IMPROVEMENT COMMITTEE TERMS OF REFERENCE

Objectives of the Audit, Risk and Improvement Committee

The primary objective of the Audit, Risk and Improvement Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate:

- The Audit, Risk and Improvement Committee assists the accountable authority in fulfilling their oversight responsibilities in relation to systems of risk management and internal control, the entity's processes for monitoring compliance with laws and regulations, including the code of conduct, financial and performance reporting and external and internal audit. The Audit, Risk and Improvement Committee is not responsible for the management of these functions.
- the enhancement of the credibility and objectivity of external financial reporting;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

Powers of the Audit, Risk and Improvement Committee

The Audit, Risk and Improvement Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The committee will consist of all elected members of Council and two independent members. All members shall have full voting rights. The CEO and employees are not members of the committee.

The Deputy CEO will attend meetings, not as a member but to assist the Committee with any queries or requests for information.

The Senior Executive Assistant and Governance Officer or another nominated staff member will attend meetings to take the minutes.

The Presiding Member and Deputy Presiding Member must be elected in accordance with section 5.12 and Schedule 2.3 of the Act.

Meetings

The committee shall meet at least quarterly.

Additional meetings shall be convened at the discretion of the Presiding Member.

Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council and must be moved by the Presiding Member, or in his/her absence the Deputy Presiding Member, or in both their absences, any other member of the committee.

Functions of the Audit, Risk and Improvement Committee

Pursuant to Reg. 16 of the *Local Government (Audit) Regulations 1996 an Audit, Risk and Improvement Committee has the following functions*

a) to guide and assist the local government in carrying out its functions:
   i. under Part 6 (Financial Management) of the Act; and
   ii. relating to other audits and other matters related to financial management;
b) guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 (Audit) of the Act;
c) review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to:
   i. report to the council the results of that review; and
   ii. give a copy of the CEO's report to the council;
d) monitor and advise the CEO when the CEO is carrying out functions in relation to a review under
   i. regulation 17(1); and
   ii. the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
e) support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
f) oversee the implementation of any action that the local government:
   i. is required to take by section 7.12A(3) of the Act; and
   ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a) of the Act; and
   iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and

iv. has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);

g) perform any other function conferred on the Audit, Risk and Improvement Committee by these regulations or another written law.

In accordance with Reg. 14 (3A) of the *Local Government (Audit) Regulations 1996:*

(3A) The local government's Audit, Risk and Improvement Committee is to review the compliance audit return and is to report to the council the results of that review.

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that:
(a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and
(b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.

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DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Gnowangerup disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

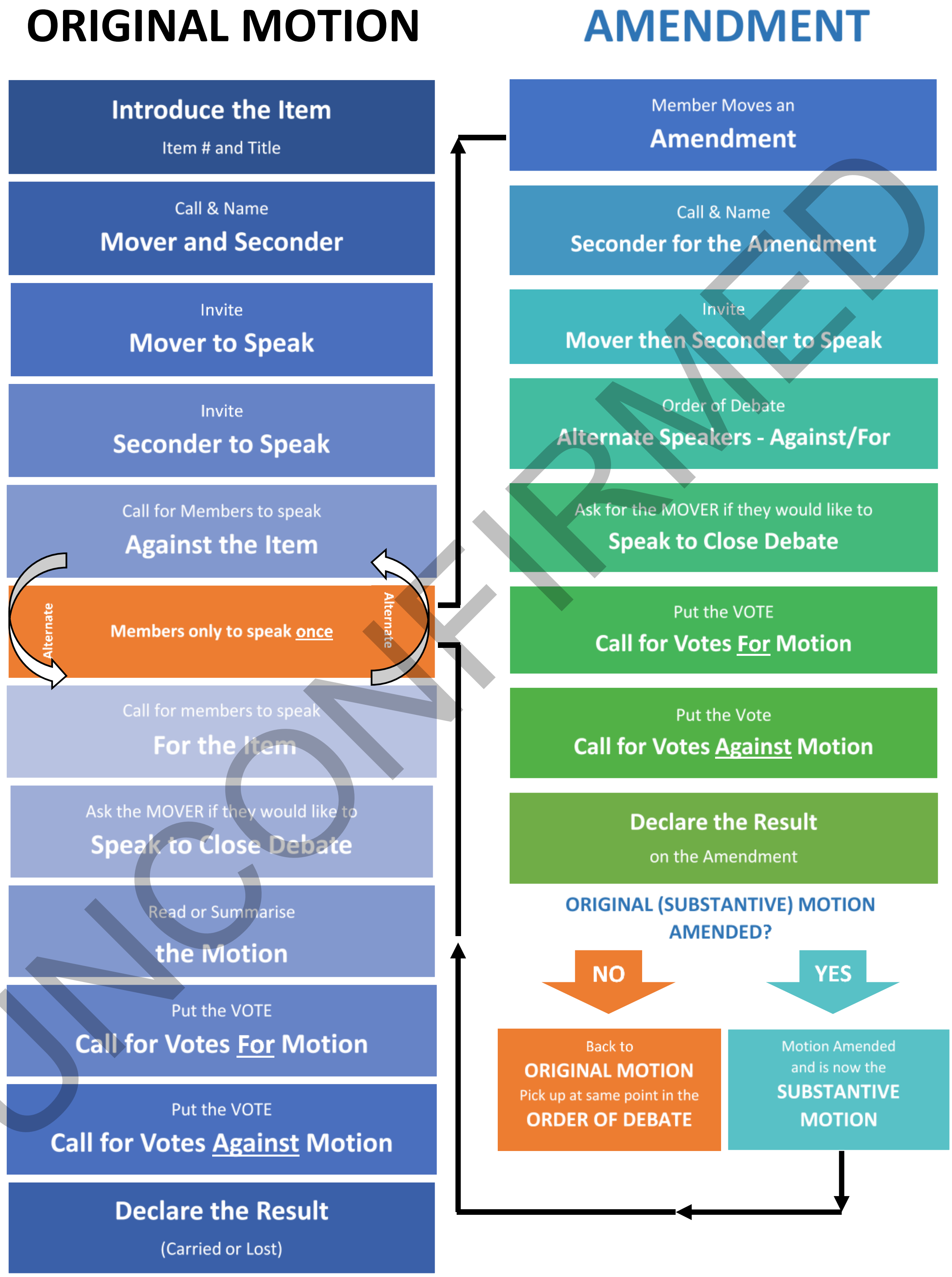
The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed

Thomas Gorman
DEPUTY CHIEF EXECUTIVE OFFICER

Process of Motions



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Seconder. The Minor amendment must be minuted.

Substantive Motion

1. **Introduce the Item** – Item # and Title
2. Call & Name – **Mover and Seconder**
3. Invite – **Mover to Speak**
4. Invite – **Seconder to Speak**
5. Call for Members to speak – **AGAINST the Item**
6. **Members only to speak once**
7. Call for members to speak – **FOR the Item**

Alternate

8. Ask the Mover if they would like to – **Speak to Close Debate**
9. Read or Summarise – **the Motion**
10. Put the VOTE – **Call for Votes FOR Motion**
11. Put the VOTE – **Call for Votes AGAINST Motion**
12. **Declare the Result** – (Carried or Lost)

CARRIED → **Foreshadowed Motion Lapses**

During Debate of Substantive Motion → A **Member** Speaking to the Substantive Motion advises **They wish to Foreshadow a Motion**

E.g. If the substantive motion is lost then I wish to foreshadow an alternative motion

Presiding Member **Notes the Foreshadowed Motion** and the **Proposing Member** → **Debate of the Substantive Motion continues**

Substantive Motion **LOST** →

Foreshadowed Motion

1. Ask the **Proposing Member** if they wish to **MOVE the Foreshadowed Motion**
2. Call & Name – **Seconder**
3. **Foreshadowed becomes the Substantive Motion**
4. Call for Member to speak – **AGAINST the Item**
5. **Members only to speak once**
6. Call for members to speak – **FOR the Item**

Alternate

7. Ask the MOVER if they would like to – **Speak to CLOSE DEBATE**
8. Read or Summarise – **the MOTION**
9. Put the VOTE – **Call for Votes FOR Motion**
10. Put the VOTE – **Call for Votes AGAINST Motion**
11. **Declare the Result** – (Carried or Lost)

Note:

1. Deferring an item wording:
   - "Deferred for consideration at ………… on………….. and resubmitting to Council.
2. "*Laying an item on the table*" is similar to "deferring" but used when item will be re-considered later in the same meeting.
3. Questions can be asked at any time, BUT cannot be debated.

TABLE OF CONTENTS

OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Committee Chair, Emily Onn, welcomed committee members and staff, advised that the meeting will be audio recorded, and opened the meeting at 2:00 PM.

2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

Emily Onn	Independent Presiding Member (via TEAMS)
Renata Paliskis	Independent Deputy of the Presiding Member (via TEAMS)
Cr Kate O'Keeffe JP	
Cr Rebecca O'Meehan	
Cr Robert Miniter OAM	
Cr Mick Creagh	
Cr Rebecca Kiddle	
Cr Peter Callaghan	
Cr Jo Hemley	
David Nicholson	Chief Executive Officer
Tom Gorman	Deputy Chief Executive Officer
Peter Wall	Project, Risk Management and Procurement Officer
Rick Miller	Executive Manager of Infrastructure & Assets
Clementine Illy	Governance Support Officer
Ayrene Bautista	Senior Executive Assistant and Governance Officer

3.2 APOLOGIES

Nil

3.2 APPROVED LEAVE OF ABSENCE

Nil

4. CONFIRMATION OF PREVIOUS MEETING MINUTES

4.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES 25 MARCH 2026

COMMITTEE RESOLUTION

Moved: Cr M Creagh **Seconded: Cr K O'Keeffe**

ARIC0726.01

That the minutes of the Audit, Risk and Improvement Committee Meeting held on 25 March 2026 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED 8/0

FOR: **Emily Onn, Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr R Kiddle, Cr P Callaghan, Cr R Miniter, Cr J Hemley**

AGAINST: **Nil**

5. OFFICER ITEMS

5.1	**WORKPLACE HEALTH & SAFETY ACTION TRACKER**
Location:	N/A
Proponent:	N/A
Date of Report:	25 June 2026
Business Unit:	Governance & Strategy
Responsible Officer:	Anrie van Zyl – Safety & Emergency Coordinator
Author:	Peter Wall – Project, Risk Management and Procurement Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- WHS Action Tracker – LGIS Assessment Report 2025 **(confidential)**.

PURPOSE OF THE REPORT

For the Audit, Risk and Improvement Committee to receive, review and note the Shire's Workplace Health and Safety Action Tracker monitoring progress against the LGIS Tier 1 Audit Findings, driving improvement following an LGIS review in November 2025.

BACKGROUND

As part of a regular three-year review process our insurers, LGIS Mutual Services, visited the Shire and performed a desktop audit of our Workplace Health and Safety processes and systems.

The Shire had decided to bring in-house the management of the WHS processes after identifying that the external contractor had not been performing the work to a satisfactory level.

COMMENTS

The Shire welcomed the visit by LGIS as it enabled us to examine the state of our systems and what improvements are required. Unfortunately, the review highlighted significant shortfall in our systems.

The report has become the foundation document for the work of the newly appointed WHS Coordinator. The action tracker monitors improvement progress, based on the action plan which highlighted the initial way forward as we work through the areas of improvement.

The coordinator has examined the points raised and is providing a progress report on the improvement steps we are taking.

Since the previous ARIC meeting, there have been significant resources applied to address the identified areas to ensure the WHS environment improves to meet the required standards of the next annual review.

The work to date has covered:

- Updating information within the WHS system (Skytrust)
- Additional staff training including first aid training, confined spaces, chem cert accreditation and working at heights (all of which is recorded in Skytrust).
- Moving manual systems to automated and overall process and system improvements – this includes upgrading from paper-based incident reports to incident reports completed in Skytrust with automated notifications and accountability tracking. Other examples include the automated reporting of pre-start vehicle checks in Skytrust, with notifications sent to relevant colleagues.

CONSULTATION
Nil

LEGAL AND STATUTORY REQUIREMENTS
Local Government Act 1995
Local Government Regulations (Audit) 1996
Local Government (Functions and General) Regulations 1996
Work Health and Safety Act 2020
Work Health and Safety (General) Regulations 2022

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.2.3 Provide a safe and positive workplace, supporting development and growth

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	**Not to note Workplace Health & Safety Action Plan and progress to date**
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category **Description**	• Investigation of Council for non-compliance • Litigation • Reputational damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Moderate
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

Moderate: Updating and ensuring progress is made requires responsible, generally senior staff, to action items in a timely manner.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The WHS Action Tracker monitoring progress against the LGIS Tier 1 Audit Findings is a beneficial tool to assist the Audit, Risk and Improvement Committee meet their oversight obligations.

VOTING REQUIREMENTS

Simple Majority

<u>COMMITTEE RESOLUTION</u>

Moved: Cr R Kiddle **Seconded: Cr R O'Meehan**

ARIC0726.02

That the Audit, Risk and Improvement Committee notes the WHS Action Tracker and progress to date.

UNANIMOUSLY CARRIED 8/0

FOR: **Emily Onn, Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr R Kiddle, Cr P Callaghan, Cr R Miniter, Cr J Hemley**

AGAINST: **Nil**

5.2	**REVIEW OF FINANCIAL MANAGEMENT, RISK MANAGEMENT, LEGISLATIVE COMPLIANCE AND INTERNAL CONTROLS REPORT**
Location:	N/A
Proponent:	N/A
Date of Report:	25 June 2026
Business Unit:	Governance & Strategy
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Peter Wall – Project, Risk Management and Procurement Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Regulation 5 and 17 – Appendix F Tracker **(confidential)**.

PURPOSE OF THE REPORT

For the Audit, Risk and Improvement Committee to receive, review and note the management comments and progress to date on actions arising from the 2024 Financial Management, Risk Management, Legislative Compliance and Internal Controls Report. This report has come before the ARIC in the meeting in August 2025 and March 2026, however progress against the report is being presented for the first time.

BACKGROUND

Regulation 17(1) of the (Local Government (Audit) Regulations requires the Chief Executive Officer (CEO) of a local government to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:

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

Local Government (Financial Management) Regulations 1996 reg 5(2)(c) requires the CEO to examine the appropriateness and effectiveness of the financial management systems and procedures.

COMMENTS

The previous Financial Management Review Local Government (Financial Management) Regulations 1996 reg 5(2)(c)) was completed in 2021 (received by the Audit, Risk and Improvement Committee in 2022) on the Shire's behalf by Avant Edge Consulting.

Tim Partridge of AMD carried out the previous review required by Local Government (Audit) Regulations 1996 Reg 17 in December 2021 (received by the Audit, Risk and Improvement Committee in 2023).

The Shire engaged Moore Australia to undertake these two reviews simultaneously, and the results are contained in a single report.

With the appointment of a Project Officer, progress has been made on these findings, and is being presented to the Audit, Risk and Improvement Committee. As of July 2026, of the 118 issues, 53 are complete (representing 45%), while the remaining 65 (55%) have assigned actionable steps.

<u>CONSULTATION</u>

Moore Australia

<u>LEGAL AND STATUTORY REQUIREMENTS</u>

Local Government (Audit) Regulations 1996 Reg 17: CEO to review certain systems and procedures

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
- *(a) risk management; and*
- *(b) internal control; and*
- *(c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 4 financial years.

(3) The CEO is to report to the Audit, Risk and Improvement Committee the results of that review.

Local Government (Financial Management) Regulations 1996 reg 5(2)(c): CEO's duties as to financial management

(2) The CEO is to —

- *(a) ensure that the resources of the local government are effectively and efficiently managed; and*
- *(b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*
- *(c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.*

<u>POLICY IMPLICATIONS</u>

Policy 2.13 Internal Control Policy

<u>FINANCIAL IMPLICATIONS</u>

Nil

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.2. An efficient and effective organisation, providing appropriate services to our community.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	**Not to note the progress against the Regulation 5 and 17 Review Report and not to recommend the endorsement by Council**
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category **Description**	• Investigation of Council for non-compliance • Litigation • Reputational damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Moderate
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The recommendation has been made to ensure compliance with the Regulations.

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RESOLUTION

Moved: Cr P Callaghan **Seconded: Cr R Miniter**

ARIC0726.03

That the Audit, Risk and Improvement Committee notes the progress against the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls Report (Local Government (Audit) Regulations 1996 Reg 17 & Local Government (Financial Management) Regulations 1996 reg 5(2)(c)).

UNANIMOUSLY CARRIED 8/0

FOR: **Emily Onn, Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr R Kiddle, Cr P Callaghan, Cr R Miniter, Cr J Hemley**

AGAINST: **Nil**

5.3	**AUDIT FINDINGS REGISTER**
Location:	N/A
Proponent:	N/A
Date of Report:	25 June 2026
Business Unit:	Governance & Strategy
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Peter Wall – Project, Risk Management and Procurement Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Audit Committee Finding Report – March 2026

PURPOSE OF THE REPORT

For the Audit, Risk and Improvement Committee to receive, review and note the updated Audit Findings Register.

BACKGROUND

The Audit, Risk and Improvement Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

The Audit Findings Register is designed to assist the Audit, Risk and Improvement Committee monitor the implementation of recommendations from internal and external audits and reviews, including consultant and regulator reports.

The register is based on the Western Australian Public Sector Audit, Risk and Improvement Committees – Better Practice Guide template, published by the Office of the Auditor General (OAG) Western Australia and contains the following Audit Findings/Recommendations:

- Interim & Final Audit 2022/2023 by OAG
- Regulation 17 Review - AMD Charted Accountants (January 2022)
- Regulation 5 (2) (c) - Financial Management Review - Avant Edge Consulting (November 2021)
- Interim Audit 2023/2024 by OAG (Audit undertaken by AMD Chartered Accountants)
- Final Audit 2023/2024 by OAG (Audit undertaken by AMD Chartered Accountants)
- Interim Audit 2024/2025 by OAG (Audit undertaken by AMD Chartered Accountants)
- Final Audit 2024/2025 by OAG (Audit undertaken by AMD Chartered Accountants)

I would make the comment that the level of audit findings in the last 2 financial years are:

	Interim Audit Items	Final Audit Items	Total Items
Financial Year 23-24	9	7	16
Financial Year 24-25	10	3	13

We would expect to see a significant reduction during the current financial year in the number of audit items raised. We are probably 9 months away from having developed our internal processes properly to expect effectively no audit items to be raised.

The open audit items that are shown in the register reflect the lack of staff resources from significant staff turnover over the last 2+ years. The finance function has already been reviewed with a Senior Finance Officer and Finance Officers being appointed.

COMMENTS
The Audit Findings Register provides the Audit, Risk and Improvement Committee with a progress report at every Audit, Risk and Improvement Committee meeting on actions taken by management and officers to implement audit recommendations. This information is to help the Audit, Risk and Improvement Committee to monitor the timeliness of agreed actions and understand the reasons for any delay.

With the appointment of Project, Risk Management and Procurement Officer for the DCEO, a review of the status of all open items has begun, to ensure they are closed out over the next 3 months. The results of that review are being presented to the Audit, Risk and Improvement Committee.

CONSULTATION
Nil

LEGAL AND STATUTORY REQUIREMENTS
Local Government Act 1995
Local Government Regulations (Audit) 1996
Local Government (Functions and General) Regulations 1996

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS
As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.2. An efficient and effective organisation, providing appropriate services to our community.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS
This item has been evaluated against the current Council approved Risk Management Register.

Risk description	**Not to note the Audit Findings Register and progress against open items.**
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category **Description**	• Investigation of Council for non-compliance • Litigation • Reputational damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Moderate
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY
Moderate: Updating and ensuring progress is made requires responsible, generally senior staff, to action items in a timely manner.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Nil

CONCLUSION
The Audit Findings Register is a beneficial tool to assist the Audit, Risk and Improvement Committee meet their oversight obligations.

VOTING REQUIREMENTS
Simple Majority

COMMITTEE RESOLUTION

Moved: Cr K O'Keeffe **Seconded: Cr J Hemley**

ARIC0726.04

That the Audit, Risk and Improvement Committee notes the updated Audit Findings Register and progress against open items.

UNANIMOUSLY CARRIED 8/0

FOR: **Emily Onn, Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr R Kiddle, Cr P Callaghan, Cr R Miniter, Cr J Hemley**

AGAINST: **Nil**

SHIRE OF GNOWANGERUP
Objective
This report is to provide the audit committee with an update on the progress of actions taken by management to implement audit recommendations. The information is to help the audit committee monitor the timeliness of agreed actions and understand the reasons for any delay.

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Financial Interim & Final Audit 2022/23									
Interim & Final Audit 2022/2023 by DryKirkness	19-Dec-23	Bank reconciliations	The bank reconciliations not completed in a timely manner.	Ensure that bank reconciliations are performed promptly and regularly to minimize the risk of inaccurate financial reporting. Reconciliations should be conducted every month, ideally within a reasonable time frame after the end of each month.	Significant	DCEO			Complete		*Noted – all recommendations are in place. Unfortunately, our system does not have a bank reconciliation module, and this significantly impacts on the process. Oversight of these controls will be strengthened to ensure all actions are undertaken completely and in a timely manner.*
			The bank reconciliation has not been signed and dated by the preparer and reviewer.	Implement a strong control framework that requires the preparer and reviewer to sign and date the bank reconciliation. This ensures accountability, strengthens oversight and enhances the reliability of the reconciliation process.					Complete		
			Long outstanding items in the bank reconcilliation.	Promptly investigate and resolve outstanding items to minimise financial risk and maintain accurate records. Establish clear procedures for identifying and resolving such items, including follow-up with relevant stakeholders and ensuring appropriate actions are taken.					Complete		
		Payment not accurately reported in Council Minutes.	During our audit, we observed a discrepancy in the total payments approved by the Council from July 2022 to March 2023. The total amount reported in the Council minutes did not match the list of payments extracted from the accounting system. The total payments were understated by $83,788.82 in the minutes.	We recommend that management ensure accurate and correct financial information is provided for Council approval.	Significant	Finance Division			Complete		*The Shire thanks the auditors for bringing this to our attention and have since investigated and identified an issue within our finance system. The Shire has since implemented a manual process which requires monthly transactions listings produced for council is compared to the bank statement to ensure accuracy and completeness of information provided to council.*
		Tender Document	Tender procurement process lacked appropriate documented evidence to show proper process was followed.	We recommend that management review and ensure compliance with the Local Government (Functions and General) regulation 3.57.	Moderate	DCEO or Senior Governance and Risk Officer			Complete		*The Shire has reviewed this process and as a result we have implemented the following extra controls:* *1. All RFQ's and RFT's are managed by the Senior Governance and Risk Officer and involves a staged process. An RFQ or RFT cannot proceed to the stage until all required documents have been submitted and reviewed.* *2. Upon an employee resignation the Shires information technology contractor will immediately undertake a full backup of the employee's computer to safeguard any information that may not have been appropriately recorded in the records system.*
		Approval of Timesheets	We noted two instances out of a sample of 20 payroll samples where the supervisor did not approved the timesheet for the fortnightly report.	Management should clearly define and communicate the procedures for supervisor approval of timesheets in the payroll process and ensure that all timesheets are approved in a timely manner.	Moderate	N/A			Complete		*The 2 instances were anomalies, and we are satisfied that the controls in place are fit for purpose for an organisation of our size. We will reiterate to the responsible employees their requirement to ensure timesheets are approved.*
		Purchase orders dated after invoice date	During our procurement testing we identified 1 out of 59 payments where the authorized purchase orders were dated after the dates of the corresponding supplier invoices.	We recommend that management ensure that purchase orders are obtained prior to the purchase of goods and services for all payments as required per the purchasing policy.	Minor	DCEO			Complete		*Noted. We report all non-compliant purchases to Council monthly and to the audit committee. An approver, from outside of the Finance department, is required for the list of credits raised.*
		Lack of purchase order for expenditure	During our audit, we observed 4 instances out of 45 samples where there was no purchase order attached.	To help ensure purchases have been appropriately authorised, all authorised officers should be reminded of the need to ensure purchase orders are raised prior to the authorising of works/services or ordering goods. This will also help to ensure budget responsibility.	Minor	DCEO			Complete		*The Shire notes that most of the instances related to our fuel supplier (2) and photocopier machine supplier (1). We have since implemented raising PO's for the annual budgeted amount for certain suppliers. The Shire also reports any non-compliant purchases to the Council and Audit Committee.*

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Lack of user-restricted access to specific functions in Synergy Soft	Based on the financial system user access rights matrix analysis, we observed that 2 users had been granted access to the delete option.	We recommend that no user has delete options in financial records.	Significant	DCEO			Complete	*Upon investigation of the system it has been identified that users must have access to the delete function to undertake some tasks in Synergy, such as cancelling PO's etc. In order to monitor this all users have the delete function disabled and if required, approval from the DCEO is sought to activate for the specific user to action the approved tasks. Upon completion the users delete funtion is disabled and a audit report is produced to verify actions taken and reviewed by the DCEO.*	*This is disappointing. The prior year recommendations were implemented and this year the finding has been re-raised with a changed, more specific recommendation which has been immediately implemented. Due to the previous year's recommendation not being specific it has resulted in a significant finding.*
		Inadequate procurement practices	2 purchases out of a sample of 45 tested were not supported by the number of quotations as required by Shire's Purchasing Policy.	We recommend that management ensure that the Purchasing Policy is adhered to and the necessary quotes are obtained before a decision is made to contract a supplier to ensure that a competitive price representing value for money is obtained.	Moderate	N/A			Complete		*The instances relate to timing issues and appropriate processes were followed. The Shire has robust procurement policies and procedures that are fit for purpose for the size of the organisation.*
		Supplier Master File	We noted one occurrence where the supplier form had not been signed by the supplier out of the nine samples we examined. Additionally, we identified one instance where the assigned reviewer had not reviewed the supplier form. Furthermore, we noticed that bank deposit slips or bank statements were not acquired for new suppliers, and there was a lack of confirmation via telephone for changes made to the bank account of existing suppliers.	We recommend that the shire implement a policy requiring all supplier forms to be signed by the supplier before being processed and ensure independent review of the supplier form by authorised personnel. Implement procedures to collect bank documentation and confirm supplier bank details over the telephone for all existing suppliers.	Moderate	DCEO			Complete	*Eftsure is no longer used due to cost implications. All new suppliers must provide a copy of their bank statement no older than 6 months which clearly shows BSB and Acc No and Business name OR a deposit slip with the above information. All other steps followed as per management comment.*	*The following new processes have been put in place to reduce risk & increase compliance: 5. All changes made to a supplier are signed off by a reviewer to check the changes made are correct & are as presented. 6. ABN checks are attached to all new suppliers. 7. A fortnightly audit trail is printed after each creditor & payroll processing period & must be presented with supporting documentation to be signed off by a senior officer.*
		Revenue to be recognised in accordance with AASB 15	There were inaccuracies in the reporting of grant income in the monthly Financial Activity Statements. Revenue recognition is not aligned with the performance obligation being met.	We recommend that management to conduct a comprehensive review of revenue recognition practices and procedures enhancing internal control over financial reporting processes, particularly in the areas of revenue recognition and grant income reporting.	Minor	DCEO			Complete		*Noted - this process is being implemented.*
		Review of Creditor Batch Payment	During our batch payment testing, we observed that out of the 15 payment batches sampled, there was one instance where we could not verify the evidence of the review of the creditor batch transaction listing report.	We recommend establishing clear and documented procedures for the review of creditor batch transaction listing.	Minor	N/A			Complete		*Noted - updating of all procedures across the organisation is in progress.*
Regulation 17 Review - AMD Charted Accountants	19-Jan-22	Risk Management	**Policies and Procedures** - The following Policy and/or procedures required further enhancement. A. Further Enhancement Required: • Risk Management Policy - This was last reviewed by the Shire in May 2019, however the policy still references the former AS/NZS 31000:2009 standard; as opposed to the current standard, AS/ISO 31000:2018. • Public Interest Disclosure - This procedure refers to the former Deputy CEO as the Public Disclosure Officer.						Superseded by Moore Australia's Regulation 17 review in November 2024.	Risk Management Policy was reviewed August 23, an amount has been allocated in the budget to update the Shire's risk managment component.	*A full review of current Policies and Procedures will be completed during 2022 as per the recommendation.*

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings	Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Policies and Procedures - The Shire's current practices relating to the following matters are not formally documented and/or addressed in policies or procedures. B. No Policy or Procedure: • Litigation and claims • Environmental Risk Management • Waste Management • Events Management • Safety procedures including Inductions for Contractors and outside workers. • Tender Process • Server Back-up • Appropriate Use of Shire IT and • IT Equipment Disposal		Medium	DCEO or Senior Governance and Risk Officer			Superseded by Moore Australia's Regulation 17 review in November 2024.		
		Policies and Procedures - The following Shire practices are documented and / or addressed in policies or procedures; however the policy or procedure was in draft format at the time of our reveiw and has not been approved and comunicated to staff. C. Policy or Procedure in draft • Annual Performance Appraisal procedure • Salary Sacrifice Procedure • Council Superannuation Contributions procedure • Surplus Plant, Equipment and Materials procedure • Rate Payments by Employees procedure • Crossover and Entrances procedure • Street Trees procedure • Exploration Drilling on Shire Roads and Reserve procedure • Footpath/Kerbing Deposit procedure						Superseded by Moore Australia's Regulation 17 review in November 2024.	We are in the process of reviewing existing and implementing new policies & procedures	
		Policies and Procedures - The following policie, procedures and / or plans are potentially out of date and may require review (last reviewed three years prior). D. Potential Out of Date Documents • Public Interest Disclosure procedure (guideline) (April 2018) • Workplace Harassment and Bullying procedure (Nov 2015) • Insurance Claims procedure (Nov 2016) • Buy Local procedure - Regional Price Perference Questionnaire (Revision date not provided) • Collection of Outstanding Rates procedure (Nov 2015) • Corporate Credit Card procedure (Nov 2015) • Asset Management procedure (Nov 2015)						Superseded by Moore Australia's Regulation 17 review in November 2024.	Buy Local Policy under review Credit Card policy updated August 2024	
		Business Continuity Plan Testing - Council's existing Business Continuity Plan, whilst up-to-date, has not been tested in full nor is there a formal process or predetermined schedule for futture testing of the plan.	We recommend the Shire implement a process to test and evaluate the Business Continuity Plan's effectiveness to ensure it is current, adequate, and will mitigate disruption in the event of unforeseen circumstances.	Medium	DCEO			Superseded by Moore Australia's Regulation 17 review in November 2024.	Reraised in 24/25 FA	*The Business Continuity Plan is currently reviewed annually. A testing schedule in the form of a desktop exercise will be developed to coincide with the annual review.*
		Insurance Register - As noted at 2.2.1 (D) the shire has an Insurance Claims Procedure in place, however, our inquries indicate the Shire does not maintain a register of insurance claims including details such as the date of the accident / incident, a description of the accident / incident, the date the claim was lodge with the insurer adn the outcome of the claim in place.	We recommend a register of all insurance claims be developed and maintained. This information will enable a regular review of the insurance register to be performed to assess whether appropriate and timely action is being undertaken in respect to open claims.	Low	DCEO			Complete/superseded by Moore Australia's Regulation 17 review in November 2024.		*A register of all insurance claims will be developed and maintained as per the recommendation.*
		Register of Audit and Review Recommendations - We noted there is currently no register maintained to track the progress regarding implementation of recommendations / actions arising from Office of the Auditor General Financial Audit, FMSR, Regulation 17 or other internal reviews is carried out.	We recommend a register of recommendations be developed and implemented, with the register tabled at future Audit Committee meetings	Low	DCEO			Complete/superseded by Moore Australia's Regulation 17 review in November 2024.	An Audit Findings Register has been introduced this year	*A Register of Audit and Review Recommendations will be developed and implemented as recommended.*

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		Internal Controls	**Tender Management** - Our Review of 2 major tenders (RFT2021-4 and RFT2021-6) identified the following in relation to Tender Management and disclosure. •Council's internal proforma documentation does not identify the Shire Officer responsible for overseeing the Tender deliverables •Following the awarding of the Tender to the successful contractor, no formal contracts were subsequently executed •Whilst there is a Tender Register published on the Shire's website, this was not updated with current information in relation to the Tenders as at the date of our review.	We recommend: •Enhancement to the current Tender management process, incorporating the inclusion of a responsible officer to be specified; •Formal contracts be developed and executed for all successful Tenders; and •Ensure up to date information is included on the Shire's website in respect of Tenders.	Medium	SGRMO			Superseded by Moore Australia's Regulation 17 review in November 2024.	We are in the process of reviewing existing and implementing templates. New templates e.g internal request for Tenders has been created. The Tender Register on the Website is up to date	*The Tender management process will be reviewed. A responsible officer for all Tenders will be nominated. Formal contracts for all Tenders will be developed.* *The Shire is currently publishing (and will continue to publish) up to date information on the Shire website in respect of Tenders.*
		Legislative Compliance	**Long Term Financal Plan** - Our inquries indicate the Shire's Long term Financial Plan incorporates forecast financial information to the 2028/29 Financial year representing only 8 years of data.	We recommend the Shire review and update the Long Term Financial plan to ensure that forecast data is available for the following 10 years at all times.	Low	DCEO			Complete	Budget allocation for 24/25 completion	*The Long-Term Financial Plan (LTFP) was not updated during 2020 due to COVID-019 constraints. The LTFP is currently under review and a new LTFP should be completed by March 2022. This will include full 10 year projections.*
			Internal Audit -We noted that the Shire does not currently have a formal documented internal audit program in place.	The Department of Department of Local Government, Sport and Cultural Industries guidelines recommend an internal audit function be established incorporating an internal audit program which is re-assessed annually. Should the Shire consider an internal audit function not be required, we suggest the Audit Committee formally document they have considered the best practice guideline and the reasons they feel it is not necessary.	Low	DCEO			Superseded by Moore Australia's Regulation 17 review in November 2024.		*The Shire will seek further advice in regard to this, keeping in mind the resourcing limitations, and consider options for an appropriate internal audit function.*
			Complaints Handling - Our inquries indicate there is currently no written Complaints Handling procedure in place for Councillors.	We recommend the development and implementation of a Complaints Handling procedure. This procedure should not only include the processes to follow in the case of a complaint being made against Councillors and/or Shire staff but also the recording of these complaints on a centralised register. The ability to make complaints anonymously should also be included within the procedure.	Low	SGRMO			Complete	Waiting for the amendments to the legislation. Now covered by policies & Code of Conducts	*A Complaints Handling Procedure incorporating the above recommendations will be developed and integrated with our Recordkeeping Procedure.*
Regulation 5 (2) (c) - Financial Management Review - Avant Edge Consulting	1-Nov-21	**Procurement** - Procurement Policies and Procedures	The Shire Policy does not adequately address the process that needs to be undertaken for assessing procurements that have gone to Public Tender.	Shire's procurement policy clearly documents the process of establishing an evaluation panel to evaluate (RFT) & (RFQ) including:	Medium	DCEO or Senior Governance and Risk Officer			Superseded by Moore Australia's Regulation 5 review in November 2024.	Procurement/purchasing policy to be updated.	*All documentation relating to procurement process is appropriately maintained for ease of access and demonstrates proper procurement process has been followed.*
				1. Establish evaluation panel					Complete		
				2. Panel Members to sign COI (conflict of Interest) declaration prior to assessing tender submissions.					Complete	COI form introduced	
				3. Require at least 2 evaluation panel members (prefer 3).					Complete		

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
				4. Evalualtion panel establish standard process of measuring value for money (scoring matrix) and assessing supplier based on qualiative requires as stated in RFT & RFQ					Complete		
				5. All panel members sign off on recommendations to award contract to particular supplier prior to CEO/DCEO & Council before issuing award letters.					Complete		
			The requirement to publish the Tender Register on the website was added to Section 17 of the LG (Function s and General) Regulations was gazetted in November 2020: • The new regulation doesn't state how far back tenders have to be published. • Tenders since then have been published on the Website as single tender files (not summary) • Tender Register Summary will be published going back to 2013/2014 as soon as practicable						Complete	The Tender Register on the Website is up to date	
			Further, the Shire does not have a process in place to monitor and identify if certain procurements should go to public tender. Although all procurements greater than $250,000 should be procured via public tender, we noted that expenditures on certain suppliers (over a 12 period) has exceed $250,000 or may be routine type work that may exceed $250,000 over time but no public tender has been called. This could happen where the Shire may consider using a particular supplier to be more practicable than going to public tender due to possibly limited suppliers or where an existing supplier has been used previously and is more convenient to continue to use that supplier for other related works. The following were noted with the following expenditure over last 12 months: • E & KN Davies $255,320 • BGL Solutions $176,612 • Crystalline Civil & Rural $92,235 • Fulcher Contractors $384,153 • Fulton – Hogan Industries $102,489 In addition to the above the shire has a contract with AA contractors for Pavement Construction, which was awarded via public tender for an amount of $240,489, however for the past 12 months a total of $343,262 has been paid to this contractor. The additional payments may relate to other works but is not clear as to whether these other works should also have been secured via a public tender process.	Shire print "supplier > $50,000" report from Synergy on a quarterly basis to show who has been paid the over the last 12 - 18 months. Investigate to determine whether the payments relate to the same type of work and are continuous in nature and not a once off job. Where the type of work is similar and continuous in nature, the Shire should be considering whether best value for money can be achieved via proceeding to an RFQ or an RFT. This would assist the Shire to comply with Sections 11 and 12 of the Local Government (functions and general) Regulations 1996. Due to the remoteness of the Shire, obtaining supplier services can be difficult. Howeverm this can be taken into consideration when undertaking ongoing monitoring of similar and continous procurements.	Medium	DCEO or Senior Governance and Risk Officer			Superseded by Moore Australia's Regulation 5 review in November 2024.		*Implement as recommended*
			As per Section 17 of the Local Government (Functions and General) Regulations 1996, the CEO is responsible for keeping a Tender's Register is maintained on the Shire's website. We understand that tender information on awarded tenders is available on the Shire's website and meets the requirements of Section 17 (1) (2) and (3), however this relates to individual tenders awarded and does not provide a history of all previous that have been awarded **which are still in progress.** The Tender register should also maintain information on variations and extensions that may have been approved during the contract period. As such the current process can be improved.	I recommend that the Shire ensure that its Tender Register includes all previous awarded tender information on tenders **that are still in progress** and i would also suggest that where the tender allows for contract extension options and such options are exercised that this information should also be included in the tender register.					Complete	The Tender Register on the Website is up to date	

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		Monitoring Contracts	The Shire currently does not have policies or procedures regarding contract management. In the absence of formal contract management policies and procedures it was not clear as to who was responsible for and how such responsibility was to be initiated for monitoring of works under existing supplier contracts and also regarding the approving of contract extensions and contract over payments. Further, although formal contracts are in place for most awarded contracts, I was unable to determine whether formal contracts are drawn up for Road Works related works. Based on discussions with the DCEO it does not appear that formal contracts are created for Road related works.	The Shire should develop formal contract management policies and procedures. The policy and procedures should include at least the following:	Medium	Contract Manager			Superseded by Moore Australia's Regulation 5 review in November 2024.	Contract Manager employed 2024	*A formal Contract Management Policy will be developed. However, please note:*
				• Formal Contracts to be developed for say all contracts over $100,000 (the shire may decide that this is too high and may consider over $50,000).					Superseded by Moore Australia's Regulation 5 review in November 2024.	no progress will be considered as part of new contract role	*• Procedure for handling of contracts forms part of the Corporate Risk Officer Works Procedure Manual, as it is the responsiblilty of the Officer to maintain the Contracts Register and recording of Contracts/Leases and Agreements.*
				• Process for checking insurances, licensees, qualifications etc.					Superseded by Moore Australia's Regulation 5 review in November 2024.	as above	*• A register with all current and expired contract information is kept on the W-Drive under W:CORPORATE DOCUMENTS FOLDER\CONTRACTS, LEASES & AGREEMENTS. The register is updated when new contracts are executed/renewed or expired. The register further contains the Synergy Soft record number for each current or expired contract. PDF Copies of Contracts are also kept on the W Drive for quick access/reference.*
				• Process for checking that contractural obligations are being continually monitored and complied with.					Superseded by Moore Australia's Regulation 5 review in November 2024.		*• Contracts/Leases and Agreements are recorded in SynergySoft and the original signed documents are kept in clearly marked files in the safe.*
				• Contract variation, extension and renewal process and approvals.					Superseded by Moore Australia's Regulation 5 review in November 2024.		*• Expiring Contracts/Leases and Agreements are taken to the first Manex meeting every month as a fixed Agenda item at least 6 months before their expiry to alert management a decision on process for renewal/extension/tender/quotation is made by management. The Shire's Purchasing Policy (Policy 4.1) outlines whether a contract is to go to tender or request for quotation.*
				• Monitoring contract overspends and approval process.					Complete		*• The Shire's WHS Contractor Management Policy (Policy 3.7) outlines the process to be be followed before a contractor is engaged and what documents are required, i.e. insurance, applicable licenses and induction processes. The Policy also states that a Post Contract Evaluation is required upon completionof a service contract. A copy of the WHS Contractor Management Policy is attached for information purposes.*
				• Supplier post contract performance assessments. The assessment should be documented, signed off by the appointed contract manager or the CEO or Works Manager and stored together with the contract management documentation.					Complete		
				I also recommend that the CEO establish a process by which all contract management process documentation is maintained and stored in a central location that is easily accessible as evidence that contracts are being managed and signed off by the CEO, appointed contract managers or the Works Manager prior to contract ending.					Complete		

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		Accounts Payable (Use of Purchase Orders)	I noted that the Shire does use purchase orders and that invoices will not be paid unless the invoice can be matched to an approved purchase order. However, I also noted that for larger contracts where regular invoices are being received for payment, the Shire does not create a purchase order for the whole contract $ value but rather creates individual purchase orders to cater for each individual invoice that is received from the supplier. Creating a purchase order for the whole of the contract $ value allows the Shire to maintain better control over the contract and ensure possible contract overpayments are able to be more easily identified. Where purchase orders are created only for individual invoices, there is a possibility that contract overpayments may go undetected. Further this will allow any contract variations to be tracked more easily in which once approval is given to vary a contract the purchase order can also be amended to reflect the variation.	I recommend that the Shire give consideration to creating purchase orders, for large ongoing contracts, for the whole contract $ value at the time of the contract being approved and all individual supplier invoices under that contract can be matched to the purchase order.					Complete		*Implement as recommended, for the financial year.*
		System Access (Seperation of Duties)	As part of my review, i assessed system access that has been provided to various Shire staff to ensure such access was appropriate. I noted the following accesses which may need attached -						Complete		
			Accounts Payable . The following positions have full access to create, modify Creditors within Synergy - • CEO • DCEO • Corporate Risk Officer (NOTE: this is only in place on a temporary basis due to new role changeover at the time of review) •Darren Long - Finance Contractor As the DCEO is responsible for signing off on the fortnightly creditor payments, the DCEO should not have access to create or modify new Creditors. I believe all that the above positions require is "Enquire" only access.		Medium	DCEO			Complete		*The CEO now has "enquiry" only access, while the Finance Contractor has had access to all functions removed. The DCEO will retain creation rights as the payment of any transactions the DCEO creates will be approved by other signatories. A second authoriser is always required.*
			Payroll. The following positions have full access to create and modify employees within Synergy - • CEO • DCEO • Corporate Risk Officer (NOTE: this is only in place on a temporary basis due to new role changeover at the time of review) •Darren Long - Finance Contractor As the DCEO should be certifying correctness of fortnightly payroll data he also should not have access to create or modify employee information. I believe all that the above positions require is "Enquire" only access.	*I recommend that the Shire investigate current access levels of all positions, especially the above and ensure that the access is only provided to those that require access to perform their functions. Care should be taken to ensure that proper segregation of duties is exercised to avoid possible control issues.*					Complete		*The CEO now has "enquiry" only access, while the Finance Contractor has had access to all functions removed. The DCEO will retain creation rights as the payment of any transactions the DCEO creates will be approved by other signatories. A second authoriser is always required.*
			Rates. The following positions have full access to create and modify Rates within Synergy - • Building Surveyor • Casual Position (this may currently be vacant) (NOTE: This access was for issuing of Refuse Tip Passes) • CEO • DCEO • Corporate Risk Officer (NOTE: this is only in place on a temporary basis due to new role changeover at the time of review) • Darren Long - Finance Contractor • Records Admin • Rates Health Check Position I believe all that the above positions require is "Enquire" only access.						Complete		*The CEO and Building Surveyor now has "enquiry" only access, while the DCEO, Casual Position, Records Admin and Corporate Risk Officer have access to all functions with the exception of deleting. The Finance Contractor and Rates Health Check Position have had access to all functions removed.*
			General Ledger. The following positions have full access to create, modify General Ledger within Synergy - • CEO • DCEO • Records Management Position • Darren Long - Finance Contractor - we believe this access should remail.						Complete		*The CEO now has "enquiry" only access, the DCEO and Records Management Position have access to all functions with the exception of deleting, while the Finance Contractor has had access to all functions removed. The DCEO will retain creation rights as the payment of any transactions the DCEO creates will be approved by other signatories. A second authoriser is always required.*

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Staff Login Access	I noticed that the staff computer logon access has not been regularly reviewed to ensure only valid staff have access and that access to terminated staff and positions are ceased. I noted the following: • 2 terminated staff still have a valid logon • There are a various number of active generic logons which need to be investigated to determine whether they are still needed. Generic logons should be investigated as to their use on a regular basis.	I recommend that the shire investigate the logon listing to ensure that only valid staff have active logons and that all generic logons are deleted where they are no longer required.	Low	RRO			Complete	New and exit user register has been created by RRO Officer, found here: \\GSCSERVER\Data\CORPORATE DOCUMENTS FOLDER\INFORMATION TECHNOLOGY	*Implement as recommended. (Process has already commenced, ITSolutions have been advised (23rd November 2021) and requested to delete terminated staff and generic logons that are no longer required).*
		General Ledger	The Shire does not have adequte policies or procedures over the journal processing and authorisation process. The procedure should cover end on month accruals processing, reconciliation and also authorisation process.	I recommend that the Shire develop policies and procedures regarding the end of month processing process.	Low	DCEO			Superseded by Moore Australia's Regulation 5 review in November 2024.		*Do not agree that a policy is appropriate or required at this level. Procedure to be developed - add to current SFO/FO Month End procedures document. **Please note: Journal Register already used.***
		Payroll	The Shire does not have adequte policies or procedures over the process of staff recruitment. I could not find documentation which stated how a new staff is to be selected as part of a selection interview, whether a panel is required, how referee process will work , validating an applicant via possible 100-point checks, assessing validity of staff qualifications, criminal checks and also ensuring that all selection of panel members have provided a conflict of interest declaration.	I recommend the following:	Low	DCEO			Unresolved		*The Shire has a current Recruitment and Selection Policy and Procedure. This Policy and Procedure will be reviewed and amended to confirm and ensure it is followed and aligns to OAG recommendations as above. However, please note: • Recruitment panels are established as standard procedure. • Recruitment interview questions are prepared for all advertised positions. • Reference check template is utilised The DCEO does review the fortnightly payroll prior to processing and payment to staff bank accounts. The SFO completes a detailed check of all payroll calculations. DCEO will review and sign-off all termination payments as recommended.*
			Further I noted that the DCEO does not at present certify the fortnightly payroll prior to be processed and paid into staff bank accounts. This certification is currently being carried out by the Senior Finance Officer. Finally, I noted that the termination calculation that is produced by the Finance Officer as part of the Payroll is also not signed off and checked by the DCEO as evidence that the final termination payment has been correctly calculated.	• The Shire develop formal policies and procedures to cover staff interviews and staff verification processes as part of employing new staff in line with the Office of the Auditor Generals performance report issued to all local councils in 2020 (a copy is attached). • The DCEO provide certification of the fortnightly pay and also certifies correctness of all final termination payment calculations.		DCEO			Complete		
		Rates	I noted that 3 golf clubs are currently exempt from general rates: • Borden Golf Club • Gnowangerup Golf Club • Ongerup Golf Club As per the Local Government Act only those that come under the definition of a religious group, provide charitable services or are of a not for profit providing community services can be considered to be exempt from being assessed for general rates. I dont believe the above three golf clubs would meet the religious and charitable definition.	I recommend the Shire investigate the reason for these 3 golf clubs being assessed as exempt from general rates.	Low	DCEO			Complete		*The three Shire golf courses are no longer exempt.*
		Procurement Quotations	The Shire's procurement policy requires that based on the value of the services being procured either a verbal or written quotes are required to ensure the shire is receiving value for money from its procurements. The policy also states that the quotes should be provided with the purchase order and sent to the Accounts Payable for invoice processing. I noted that the written quotes are not always accompanying the purchase order and sometimes the quote amount only is recorded on the purchase order.	I recommend the Shire issue clearer instructions to all staff that all written quotes should be attached to the approved purchase order as evidence that the required number of quotes was obtained as per the Shire's policy and also to enable the officer approving the purchase order to satisfy themselves that value for money ahs been assessed.	Low	DCEO			Superseded by Moore Australia's Regulation 5 review in November 2024.		*The requirements for attachment of written quotes to Purchase Orders will be reinforced with staff as recommended.*

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Observations (No Recommendations Made)	**Shire Guidelines:** The shire should ensure that all its policies, procedures and written guidelines are subjected to regular review and should be updated at least once every 2 years.			SGRMO			Complete	A Policy Review register has been implemented in August 2023 which includes a schedule of reviews	*The Shire currently maintains a rolling review process.*
			Software and Software Usage Policy: The Shire currently does not have a Software register to identify all software that is loaded and used by staff and also does not have a Software Usage Policy in order what software should or should not be uploaded on Shire computer equipment.			DCEO IT			Unresolved	CG 10/24 need to seek advice from SolutionsIT	*The Shire will develop a software register and usage policy as recommended.*
			Petty Cash Policy: The petty cash and till float policy should be reviewed and updated as the policy shows that there is a $1,000 float but the float has now been changed.			DCEO			Complete	Has been updated PC is now $300	*COMPLETED*
			Credit Card Policy: Credit card policy 6.4 needs to be updated re: the credit card limits for the two card holders the CEO and DCEO. The policy is currently showing that the CEO has a $ limit of $10,000 and the DCEO has a $ limit of $5,000. However, I understand that there is only one $ limit of $10,000 which is shared between the two card holders.			DCEO			Complete	Reviewed and updated	*COMPLETED*
			Fixed Assets Register: I noted that the fixed assets that existed prior to 2005 before the fixed assets were taken up in synergy. The Shire needs to follow this up with the Shire's IT service provider, IT Vision, to see how these assets can be removed from the asset register.			DCEO			Complete	CG 10/24 need further investigation to understand finding	*Shire staff will work with IT Vision to remove these from the system.*
			Fixed Assets Register: Further the Shire's fixed asset policy within the Shire's Internal control Manual should include the need to undertake annual stocktakes of all plant and equipment and for the stocktake to be signed off by at least 2 shire officers as evidence that the stocktake was undertaken.			DCEO			Superseded by Moore Australia's Regulation 5 review in November 2024.	CG 10/24 Amended, will look to implement a 'rolling stocktake' of all shire assets where all assets have been included in a stocktake over a 3 year period.	
Financial Interim & Final Audit 2023/24											
Interim & Final Audit 2023/2024 by AMD Charted Accountants	30-Jun-24	Bank reconciliations	During the audit, we observed that the bank reconciliations for the months of August and February NAB Municipal account were not completed in a timely manner.	• Bank reconciliations are performed promptly at each month end. • A member of Shire management reviews monthly bank reconciliations where completed by external practitioner and this review is evidenced.	Significant	DCEO	Completed		Complete		When it was identified that bank reconciliations were not being performed in a timely manner, this was rectified immediately and are now up to date. The external consultant that has been engaged to undertake the bank reconciliations does not have access to the Shires bank accounts and therefore the risk is considered low. The consultant has team members who prepare the bank reconciliation, and the consultant then reviews. Being a small LG we have limited capability and or capacity to review all work undertaken by external consultants and therefore apply a risk-based approach when determining what work to review.
			The bank reconciliation for December 2022 and February 2023 for the Bendigo Municipal Account (633-000 183706381) has not been signed by the preparer and reviewer, and it is also not dated.								
			There have been long outstanding items since 4 August 2022, in the month of August 2022, October 2022, December 2022 and February 2023 for the Bendigo Municipal Account (633-000 183706381).								

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Inadequate Monthly Reconciliation Procedures	Monthly reconciliations of key balance sheet items were not performed promptly and consistently throughout the year. Reconciliations performed by an external practitioner during the second half of the financial year, were not subject to independent review by the Shire's management.	• Monthly reconciliations of key balance items should be performed promptly at each month end. • To help ensure the month end reconciliations are correct, as well as prepared regularly and promptly, they should be reviewed by Shire management. This review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.	Significant	DCEO	Completed		Complete		Note comment regarding bank reconciliations.
		Opening Balances Variance	Opening balances are misstated. Postings being made in error to prior year highlight a weakness in internal controls that could lead to further inappropriate or incorrect postings which may lead to material variances in the future.	• Opening balances are reviewed and reconciled ahead of the final audit. • The cause of these postings being investigated and controls be introduced to prevent (or reduce to the extent possible) such postings being made in the future.	Significant	DCEO			Complete		Has been rectified. It was investigated and discovered it was due to the Shires finance system which does not have the capacity to close prior periods. Employees can accidentally set the period they are working in a prior period without alerts or other means of identifying the error which is what has caused this error. An employee has accidentally set their period to the prior year and for that one day posted all entries to the incorrect period. The Shire is aware of the issue and often sends reminders to employees to ensure they are posting to the correct period.
		Inadequate Journal Procedures	If journals are not independently reviewed and approved, there is a risk that erroneous or fraudulent transactions may pass undetected. Accounting journals can represent significant adjustments to previously approved accounting transactions. A journal file/register ensures journals are supported by appropriate evidence and approvals, to enable a clear audit trail for any further investigations required in relation to the journal.	• All journals are independently reviewed by Shire management. • A complete and detailed journal file/register is maintained.	Significant	DCEO	Completed		Complete		As per the bank reconciliation comment, these issues relate to a specific period and upon identifying the issue was immediately resolved.
		Management advised the Shire's Disaster Recovery Plan has not been tested.	Without testing of the Plan to ensure its effectiveness, the Shire is vulnerable to extended downtime, data loss, financial implications and regulatory consequences. The Shire may not be able to continue the delivery of critical services following a disruptive event.	We recommend the Shire adopts a testing schedule for the Plan and ensure it is adhered to.	Significant	DCEO	Feb-26	22/23 FY	Carried forward per below findings		The Shire has had a period of sustained staff shortages and has not had the capacity to undertake a test of the disaster recovery plan. It is anticipated that this project will be completed during Q1 of the 2026/27 financial year.
		Lack of IT Policies, Strategic Plan, IT RIsk Register	During our review of IT Policies & Procedures, we noted the following: •The Shire does not have an IT Strategy •The Shire has limited IT Policies and Procedures in place, and do not encompass; General IT, Cyber Security and Change Management Policies. •The Shire does not maintain an IT Risk Register. • Shire staff have not received formal Cyber Security Training.	We recommend the Shire conducts a comprehensive review of IT as soon as possible and introduces an IT strategy, appropriate IT policies and procedures and conducts cyber security training for Shire employees.					Carried forward per below findings		• IT Strategy – engage consultant to update 2018 IT strategy Completion by December 2024 • IT Policies and Procedures – engage consultant to update and encompass; General IT – Completion December 2024 Cyber Security – will form part of cyber security audit – Completion July 2025 Change Management Policies – engage consultant - Completion July 2025 (budget permitting). • IT Risk Register – current budget includes risk register update, will incorporate into scope IT – Completion July 2025. • Cyber Security Training – will incorporate in 2025/26 budget.

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Credit Cards and Fuel Cards	During our review of credit card statements, we noted that the CEO and Deputy CEO's credit card statements were not consistently subject to independent review during 2023/2024 financial year. We also note there is no fuel card policy in place.	We recommend that all credit card statements should be subject to independent review. We also recommend a fuel card policy be documented, approved and the fuel card policy be signed off by employees issued fuel cards.	Moderate	DCEO	Dec-24		Complete		Complete - the Shire currently has a signed card agreement with all card holders including fuel cards and a register.
		Inadequate Risk Management Procedures	We noted that the Shire's Risk Dashboard/Register has not been reviewed since May 2023	We recommend the Risk Register be reviewed as soon as possible and moving forward the Register be reviewed at least quarterly, in line with best practice.	Moderate	DCEO	Dec-25		Carried forward per below findings		This project had commenced in 23/24 but the responsible officer had an unforeseen absence. It has been determined that the project will be outsourced and upon adoption of the 24/25 budget the project will recommence and will incorporate the IT risk register. Also note the Shire has updated the Audit Committee to the Audit and Risk Committee. This is a long-term project which includes uplifting the capability of the committee to appropriately oversee the risk management of the Shire.
		Lack of Detailed Fixed Asset Register Review	From inquiries of management, we note it has been several years since a reconciliation was undertaken between the fixed asset register and physical assets.	We recommend a thorough reconciliation between the fixed asset register and physical assets is performed as soon as possible and is performed at least annually moving forward, in line with best practice.	Minor	DCEO	Mar-25	FY 20/21	Complete		As discussed with the audit team, this project was commenced in 23/24 but due to lack of capability and no other resources being available to undertake the project it was not finalised. Several attempts have been made to recruit appropriate resources that would be responsible to undertake the project but without success. Funding has been allocated in the 24/25 budget to renew the asset maintenance and replacement plan which will require the register to be reviewed.
Final Audit	30-Jun-24	Non Compliance with LG Regulations	Draft 30 June 2024 financial statements were submitted to the auditor post 30 September 2024 in breach of Section 6.4 of the Local Government Act 1995.	We recommend the Shire put procedures in place to ensure compliance with the Local Government Act 1995 in future years.	Significant	DCEO	30/06/2025		Complete		Agree. Note we sought and were approved for an extension by the Department to submit the financial statements by the 18th October and they were submitted on the 14th October. The Shire has a plan to move forward that will ensure the Shires financial statements are submitted in accordance with the Local Government Act.
		Incorrect calculation of depreciation	During our revie of depreciation we noted the following: • Depreciation rates for two classes of assets did not tie to the policy adopted by Council, resulting in a material adjustment to the financial statements. • There were numerous assets which ere not being depreciated die to being incorrectly set up in the system, resulting in a material adjustment to financial statements. These errors have been subsequently adjusted in the final version of the financial statements.	We recommend: • It is ensured that the depreciation rates adopted by Council are flowed through the accounting system to financial statements. • Controls are put in place to ensure all assets that are set up in the system are correcly allocated a depreciation rate.	Significant	CFO	Dec-24		Complete		Agreed. We have engaged a Chief Financial Officer and a full review is being conducted of our assets and new procedures establised to ensure accuracy.
		Lack of detailed grant register	During our review of grant revenue, contract assets and liabilities, we noted the Shire does not maintain a detailed grant register.	We recommend the Shire maintains a detailed grants register which tracks, cash receipts, expenditure, milestones, resulting in clear contract asset/liability position at year end.	Moderate	CFO	Jan-25		Complete		Accepted, the Shire will implement the auditor's recommendation.
		Inadequate cut-off procedures	During our review of unrecorded liabilities, we noted there were instances where expenditure relating to the financial year ending 30 June2024 had not been correctly accrued.	We recommend the Shire reviews cut-off procedures and put appropriate processes in place to ensure all works relating to a financial year get accrued.	Moderate	CFO	Jun-25		Complete		Accepted, the Shire will implement the auditors recommendation.
		Incorrect recognition of ATO liabilities	During our review of ATO liabilities, we noted that the June Business Activity Statement balance had been included within the Trade Receivables and did not reconcile to the general ledger. This has been subsequently adjusted in the final version of the financial statements.	We recommend: • The June Business Activity Statement is reconciled to the revelvant general ledger codes. • ATO liabilities are seperately disclosed in the financial statements in line with best practice.	Minor	N/A	N/A		Complete		Completed
		Inaccurate bank reconciliations	During our review of bank reconciliations, we noted that the Municipal and Reserves bank reconciliations did not tie to the general ledger - with both varying by the same corresponding amounts	We recomment to ensure that bank reconcilations tie to the general ledger moving forward.	Minor	CFO	Ongoing		Complete		Agreed, the Shire will implement the auditor's recomendation.

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Incomplete related party declarations	During our review of related party declarations, we noted the Shire only obtained declarations for CEO and DCEO and not all staff deemed key management. We further confirmed any related party transactions have been appropriately disclosed with the 30 June 2024 financial report via observation and enquiries with management, and a review of related party transactions.	We recomment the Shire obtains related party declarations each year for all councillors and all key personnel.	Minor	N/A	N/A		Complete		Completed
Financial Interim & Final Audit 2024/25											
Interim Audit 2024/2025 by AMD Charted Accountants	30-Jun-25	Inadequate Monthly Reconciliation Procedures	During the audit we noted that: • Monthly reconciliations were not subject to independent review during the first half of the financial year. • Reconciliations were not performed consistently across all key balance sheet accounts. • Month-end checklist is not utilized.	We note that the Shire's Chief Financial Officer has independently reviewed reconciliations prepared by the finance team since January 2025 and has drafted a month-end checklist to be adopted. We recommend these controls are maintained moving forward. The month end checklist should be adopted and signed by both the preparer and reviewer at the end of each month.	Significant	DCEO	Jun-25	23-24	Complete	Test effectiveness of work done	As per the recommendation we have implemented appropriate controls since January 2025. The end of month check list will be formalised by 30 June 2025
		Lack of IT Policies, Strategic Plan, IT Risk Register	During our review of IT policies and procedures, we noted the following: •The Shire does not have an IT Strategy •The Shire has limited IT Policies and Procedures in place, and do not encompass General IT, Cyber Security and Change Management Policies. •The Shire does not maintain an IT Risk Register. •Shire staff have not received formal Cyber Security Training. •The Shire has two servers which are outdated and no longer supported by Microsoft. •Passwords do not expire and are not required to be updated on a regular basis.	We note the Shire has begun a review of IT including drafting an IT Strategy, but we recommend as soon as possible the Shire completes a comprehensive IT review, adopts a formal IT strategy, adopts appropriate IT policies and procedures and conducts cyber security training for Shire employees. Additionally, we recommend the outdated servers are reviewed and upgrade considered. Furthermore we recommend passwords have a forced expiration date to ensure they are updated on a regular basis.	Significant	DCEO	Various		Unresolved		•The Shire has an IT Strategy in place - approved by Council on 23/07/25. •Limited IT Policies and Procedures remain in place. •The Shire will incorporate an IT Risk Register into the general Risk Register. •Shire staff are receiving formal Cyber Security Training as of FY 25/26. •The Shire replaced one server in FY 25/26. Solutions IT are to confirm the status of the other server. •Solutions IT confirmed passwords do not regular updating. •No progress to date on a Software register to identify all software that is loaded and used by staff. Yet to implement a Software Usage Policy in order confirm what software should or should not be uploaded on Shire computer equipment.
		Inadequate Purchasing Procedures	During our expenditure testing, we noted eight instances where the purchase order was dated after the invoice and two instances where a purchase order was not completed, out of a sample of twenty-five tested.	We recommend purchase orders be completed prior to incurring expenditure and in line with the Shire's delegation of authority	Significant	DCEO	Jun-25		Unresolved		The Shire has implemented a procedure where purchase orders (POs) will not be retrospectively raised if an invoice is received without a prior PO. In such cases, invoices must be approved by the relevant manager or supervisor to highlight non-compliance with procurement procedures. To reinforce accountability, any invoice received without a valid PO will be escalated to the CEO, and the responsible employee will be required to meet with the CEO to discuss potential disciplinary action. Additionally, a letter from the CEO has been prepared and distributed to all suppliers, advising that invoices will not be paid unless supported by a valid purchase order. Suppliers have been instructed not to provide goods or services without prior approval. We will initiate training with staff to ensure compliance breaches do not occur.
		Disaster Recovery Plan Not Tested	Management advised the Shire's Disaster Recovery Plan has not been tested	We recommend the Shire adopts a testing schedule for the Plan and ensure it is adhered to.	Significant	DCEO	Feb-26	23-24	Unresolved		
		Inadequate Journal Procedures	During review of journals for 2024/25 financial year, we noted that journals were not consistently subject to independent review	All journals are independently reviewed by Shire management	Moderate	DCEO	Dec-25	23-24	Complete		
		Inadequate Risk Management Procedures	We note the following: •The Shire's Risk Management Framework is outdated, referencing the superseded ISO 31000:2009 Risk Management. •The Risk Register has not been regularly reviewed and updated.	We note the Shire has begun a review of the Risk Management Framework and engaged a consultant. We recommend the following: •Updated framework is adopted and applied as soon as possible. •The Risk Register be reviewed as soon as possible and moving forward be reviewed at least quarterly, in line with best practice.	Moderate	DCEO	Dec-25	23-24	Unresolved		A Risk Management Officer has been employed and will be reviewing the Shire's entire risk management component.

Source and year (Internal audit/ the OAG / other external reviewer's	Report date	Findings		Recommendation [record details]	Risk rating	Manager responsible	Original completion date	Prior Year Finding (originally raised)	Status	ACTION TAKEN	Management Comments on action taken
		Recordkeeping and Receipt of Event Income	During testing we noted that the Shire held a "Long Table Lunch" event during the year. Originally Council was not able to facilitate the event, however a Councillor proceeded with organising the event themselves until a rescheduling opportunity arose for the Shire and the Shire resumed responsibility of the event. All receipts of income for this event were received into the individual Councillor's bank account. A reconciliation was	We recommend that all income/expenditure for the Shire managed events are received in to Shire nominated bank accounts.	Moderate	DCEO	Nov-25		Complete		The Shire recognises this was an unusual situation but has put appropriate controls in place to ensure future events are appropriately managed.
		Delays In Processing of Interim Rates	During testing we noted several instances in the financial year where interim rate notices had not been raised promptly following receipt of updated Landgate schedules	We recommend processes are put in place to ensure interim rates are raised promptly as required	Minor	DCEO	Nov-25		Complete		
		Debtor Follow-up Procedures	From inquiries of management, we noted that rate debtors have not been followed up during the 2024/2025 financial year.	Aged debtors (sundry and rates) be reviewed monthly and appropriate measures (i.e. email, letter, phone call, legal action) are taken to ensure the Shire receives funds owed in a prompt manner	Moderate	DCEO	Nov-25		Complete		Debt Collections processes are being rebuilt with dedicated staff member al& external resources being allocated to thuis task
		Fuel Card Agreements	Our testing indicated employees are not required to sign Fuel Card Use Agreements.	We recommend employees with access to fuel cards be required to sign a Fuel Card Use Agreement, setting out the Shire's requirements in respect to use of Shire fuel cards	Minor	DCEO	Aug-25		Complete		
Final Audit 2024/2025 by AMD Charted Accountants	30-Jun-25	Incorrect calculation of depreciation	• Depreciation rates for two classes of assets did not tie to the policy adopted by Council, resulting in a material adjustment to the financial statements. • There were numerous assets which were not being depreciated due to being incorrectly set up in the system, resulting in a material adjustment to the financial statements	We recommend the Shire: • It is ensured that the depreciation rates adopted by Council are flowed through the accounting system to the financial statements • Controls are put in place to ensure all assets that are set up in the system are correctly allocated a depreciation rate.	Significant	DCEO	31/10/2025		Complete	Management acknowledges the error in applying incorrect depreciation rates to the two assets classes and has corrected the 2024-25 depreciation calculation as per the auditors' recommendation. Depreciation rates for the following Infrastructure classes have been amended for the 2025-26 Financial year: • Asset 61093 Footpaths: amended to 20%, • Asset 60023 Drainage – culverts and foodways: amended to 25% • Asset 62001 Drainage – pits: amended to 25% A review of all asset classes will be conducted to ensure correct depreciation rates are applied.	After adjustments we done as part of audit, the auditors were happy that is not materially misstated in the financial statements.
		Inaccurate Long Service Leave Balances	During our review and testing of the long service leave reconciliation we noted for two employees that their balances were not accurate as at 30 June 2025, however the financial impact of this was trivial.	We recommend the Shire carries out a detailed review of long service leave balances to ensure that the report per the system is accurate.	Minor	DCEO			Complete		The Senior Finance Officer addressed this following discussions with the external auditors.
		Inaccurate Sick Leave Provision	During our review of the sick leave provision, it was noted that no adjustment had been posted in FY2025. Whilst the financial impact was trivial, the provision did not tie to the supporting report.	We recommend the Shire adopts procedures to ensure all balance sheet items are reviewed and update in line with supporting documentation at each financial year-end.	Minor	DCEO			Complete		

5.4	**CYBERSECURITY ACTIONS – PROGRESS UPDATE**
Location:	N/A
Proponent:	N/A
Date of Report:	25 June 2026
Business Unit:	Governance & Strategy
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Peter Wall – Project, Risk Management and Procurement Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Cybersecurity Actions – Progress Update **(confidential)**.

PURPOSE OF THE REPORT

To recognise the risk to the Shire of not adequately meeting the challenges from external technology-based threats. We will refer to this going forward as meeting the demands from Cyber Security.

BACKGROUND

There have been significant levels of cyber related crimes perpetrated or sponsored by stated based, crime or terrorist groups, amongst others. There have been examples of large multi-national organisations internationally and in Australia dealing with the consequences of a range of poor technology outcomes, i.e. data breaches to the dark web and ransomware attacks.

One Australian sector targeted is the whole of government, including local government. At an Australian Government level, this risk was identified as part of its overall national security framework. From this came the Australian Cyber Security Centre, which over time developed "The Essential 8" minimum baseline for cyber security for all organisations. This was completed as one of the strategies to safeguard the Australian community from the impacts of cyber-attacks.

The Essential 8 baseline has been accepted by the government sector as the framework it needs to employ to properly meet these cyber threats. Certain WA Local Governments are now being audited to see how they are meeting this requirement. The Office of Auditor General is leading this review. It is clear from inside and outside of the government sector that cyber security represents a significant risk.

COMMENTS

In August 2025, the Shire of Gnowangerup received the Cyber Uplift Program from our insurers, LGIS Mutual Services. This was pitched to the sector as the LGIS board recognised the evolving cyber threat landscape; and recognised LGIS needed to help local governments meet this risk.

We also received the JLT Public Sector Top Cyber Security Controls Review in September 2025; that flowed from the Cyber Uplift Program. The results were based on the responses provided by the Shire to LGIS in the renewal questionnaires during the insurance renewal process for 2025. Another report based on the 2026 responses will be issued within the coming months, an exact timeframe could not be confirmed by LGIS. A review of the 2025 results showed that while the Shire of Gnowangerup certainly had areas to improve, it compared well within the sector.

Shortly after receiving the JLT report, the Shire initiated an assessment of our IT environment and how we are meeting the cyber security threat. To ensure compliance with the Essential 8 standard, we began the process of significantly upgrading our managed IT services. Since upgrading the managed services agreement in April, there have been significant advancements in both technical alignment review and Microsoft Secure Score. Solutions IT will be providing another progress report during the next review meeting.

<u>CONSULTATION</u>
LGIS, JLT and Solutions IT

<u>LEGAL AND STATUTORY REQUIREMENTS</u>
Local Government Act 1995
Local Government (Functions and General) Regulations 1996

<u>POLICY IMPLICATIONS</u>
Nil

<u>FINANCIAL IMPLICATIONS</u>
The additional services provided by the upgraded Managed IT Service represents an additional cost of approximately $35,570 per year to the Shire.

<u>STRATEGIC IMPLICATIONS</u>

As per Council Plan 2025-2035

Theme	Leadership and Governance
Strategy	4.2 An efficient and effective organisation providing appropriate services to our community

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

Risk description	**Data breaches, data loss and ransom costs**
Primary Strategic Risk Category	Failure of IT Systems and Infrastructure
Primary Strategic Risk Category **Description**	• Data corruption • Stolen data • Data subject to ransom threat
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

The impacts are catastrophic if the Shire is impacted by a cyber-attack. Ideally with the correct processes in place, the downtime is limited as our back up processes are implemented.

CONCLUSION

The Shire needs to take all practical steps to ensure that it is not adversely impacted by a cyber-attack. There are both operational and legislative consequences if it fails to do so.

VOTING REQUIREMENTS

Simple majority

COMMITTEE RESOLUTION

Moved: Cr R O'Meehan **Seconded: Cr M Creagh**

ARIC0726.05

That the Audit, Risk and Improvement Committee notes the progress of the assessment of our current IT environment and scoring provided by Solutions IT.

UNANIMOUSLY CARRIED 8/0

FOR: **Emily Onn, Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr R Kiddle, Cr P Callaghan, Cr R Miniter, Cr J Hemley**

AGAINST: **Nil**

5.5	**COMPLIANCE AUDIT RETURN 2025**
Location:	N/A
Proponent:	N/A
Date of Report:	25 June 2026
Business Unit:	Governance & Strategy
Responsible Officer:	Thomas Gorman – Deputy Chief Executive Officer
Author:	Peter Wall – Project, Risk Management and Procurement Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Compliance Audit Return 2025

PURPOSE OF THE REPORT

For the Audit, Risk and Improvement Committee to receive, review and note the Compliance Audit Return for 2025 and report the results to Council.

BACKGROUND

The Local Government (Audit) Regulations 1996 require that each local government is to carry out a compliance audit for the period 1st January to 31st December each year.

The Compliance Audit Return is a useful tool in prompting and assisting both Councillors and staff to comply with the legislative requirements of local government. It also provides a snapshot to Council of how the organisation is functioning.

It is a requirement that the completed return is presented to the Audit, Risk and Improvement Committee for review. It is then referred to Council for adoption.

COMMENTS

The Compliance Audit Return 2025 was completed by staff in June 2026.

The findings of this Audit will be integrated into the Audit Finding Register.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

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 in 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 subregulation (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.

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS
As per Integrated Strategic Plan

Theme	Our Organisation
Community Priority	Forward planning and implementation of plans to achieve strategic objectives

STRATEGIC RISK MANAGEMENT CONSIDERATIONS
This item has been evaluated against the current Council approved Risk Management Register.

Risk description	**Not to accept the Compliance Annual Return 2025**
Primary Strategic Risk Category	Adverse Regulatory Change
Primary Strategic Risk Category **Description**	• Investigation of Council for non-compliance • Litigation • Reputational damage
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY
Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Nil

CONCLUSION

It is recommended that the Audit, Risk and Improvement Committee accept the Compliance Audit Return for 2025 and recommend adoption by Council.

VOTING REQUIREMENTS

Simple majority

COMMITTEE RESOLUTION

Moved: Cr P Callaghan **Seconded: Cr R Miniter**

ARIC0726.06

That the Audit, Risk and Improvement Committee accepts the Compliance Audit Return for the period 1st January 2025 to 31st December 2025 and recommends adoption by Council.

UNANIMOUSLY CARRIED 8/0

FOR: **Emily Onn, Cr K O'Keeffe, Cr R O'Meehan, Cr M Creagh, Cr R Kiddle, Cr P Callaghan, Cr R Miniter, Cr J Hemley**

AGAINST: **Nil**

Compliance Audit Return 2025

Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit return for the period of 1 January to 31 December of each year.

Reference	Question	Management Comment - 97 questions in total
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?	Yes
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?	No - a review is planned to be completed by 6th December 2026. The review process was initiated in June 2026.
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?	No - two instances of non-compliance were found to have occurred and were brought before the Audit, Risk and Improvement Committee on March 25th, 2026. The first instance was in relation to Gardening Services, and the second was in regard to Accounting Services.
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)?	N/A - for property, land and buildings. Plant and vehicles sold by public auction or tender.
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?	N/A - for property, land and buildings. Yes for vehicles - 7 sold by Expression of Interest with details provided in the required local public notice.
s. 3.59(2)(a)	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?	N/A
s. 3.59(2)(b)	Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?	N/A
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?	N/A
Reference	**Question**	
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 2025?	N/A
s. 3.59(5)	During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A
s. 5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes
s. 5.16 (2)	Were all delegations to committees in writing?	Yes
s. 5.17	Were all delegations to committees within the limits specified in section 5.17 of the *Local Government Act 1995*?	Yes
s. 5.18	Were all delegations to committees recorded in a register of delegations?	Yes
s. 5.36(4) & s. 5.37(3)	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A
s. 5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee? 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?	Yes
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?	Yes
s. 5.42	Were all delegations to the CEO resolved by an absolute majority? Were all delegations to the CEO in writing?	Yes
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*?	Yes
s. 5.44(2)	Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?	Yes
Reference	**Question**	
s. 5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes
s. 5.46	Has the CEO kept a register of all delegations made under Division 4 of the *Local Government Act 1995* to the CEO and to employees? Were all delegations made under Division 4 reviewed by the delegator at least once during the 2024/2025 financial year? 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?	Yes
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 the website, outlining the circumstances in relation to payments made to terminated employees? 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?	Yes - the Shire followed our Employee Recognition Gratuity Policy published on our website. The payment was not more than the amount set out in the policy.
s. 5.51A	Has the CEO prepared and implemented a code of conduct to be observed by employees 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
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?	Yes
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?	N/A
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?	N/A
Reference	**Question**	
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?	Yes
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? 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?	N/A
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?	Yes
s. 5.75	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes
s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?	Yes
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?	Yes
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? 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? 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? 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?	Yes
Reference	**Question**	

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? Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes
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?	Yes
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?	Yes
s. 5.96	Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?	Yes
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*?	Yes
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? 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 *Local Government Act 1995*? 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
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?	Yes
Reference	**Question**	
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? 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? 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?	N/A
Local Government (Administration) Regulations 1996		
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 *Local Government Act 1995*?	N/A
Reg 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?	Yes
Reg 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?	Yes
Reg 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?	Yes
Reg 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?	Yes
Reference	**Question**	
Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, provide the date of the most recent review	Yes - major review completed on 23rd July 2025.
Reg 19DA	Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4) ? If yes, provide date of review Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes - major review completed on 23rd July 2025. Minor review completed on 17th June 2026 (Corporate Business Plan).
Reg 22	Asked as part of question s5.75	Yes
Reg 23	Asked as part of question s5.76	Yes
Reg 28	Asked as part of question s5.88(1)	Yes
Reg 28A	Asked as part of question s5.89A(1)	Yes
Reg 29	Asked as part of question s5.94	Yes
Reg 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?	Yes
Reg 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?	N/A - Reg. 36(1)(a) applies here
Reg 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?	Yes
Reference	**Question**	
Local Government (Audit) Regulations 1996		
Reg 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?	Yes
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 Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025? If yes, provide date of council's resolution to accept the report.	Yes - 27th August 2025
Local Government (Constitution) Regulations 1998		
Reg 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?	Yes
Reg 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?	Yes
Local Government (Elections) Regulations 1997		
Reg 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? 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? 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?	Yes
Reference	**Question**	

Local Government (Financial Management) Regulations 1996		
Reg 5	Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?	Yes
Reg 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?	Yes
Reg 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?	Yes
Reg 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?	Yes
Reg 9	Did the local government keep separate financial records for each trading undertaking and each major land transaction?	Yes
Reg 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)?	Yes
Reg 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?	Yes
Reg 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 that: - include the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or - include 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?	Yes
Reference	**Question**	
Reg 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)?	Yes
Reg 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?	Yes
Reg 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?	Yes
Local Government (Functions and General) Regulations 1996		
Reg 7	Asked as part of question s3.59(2)	N/A
Reg 9	Asked as part of question s3.59(2)	N/A
Reg 10	Asked as part of question s3.59(2)	N/A
Reg 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?	Yes with the exception of two instances of non-compliance found and brought before the Audit, Risk and Improvement Committee on March 25th, 2026. The first instance was in relation to Gardening Services, and the second was in regard to Accounting Services.
Reg 11	Asked as part of question s3.57	See above
Reg 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?	Yes
Reg 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?	Yes
Reg 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?	Yes
Reference	**Question**	
Reg 16	Asked as part of question Reg 15	Yes
Reg 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?	Yes
Reg 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? 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?	All tenders submitted online of which some were rejected for non-compliance; Yes – a written evaluation was undertaken on all tenders as per Reg 18 (1) and (4).
Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes
Reg 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?	N/A
Reg 22	Asked as part of question Reg 21	N/A
Reg 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? 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?	N/A
Reg 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?	N/A
Reference	**Question**	
Reg 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? 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
Reg 24AE	Asked as part of question Reg 24AD(2), (4) and (6)	N/A
Reg 24AF	Asked as part of question Reg 24AD(2), (4) and (6)	N/A
Reg 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?	N/A
Reg 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? 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
Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A
Reg 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?	N/A
Reg 24F	Asked as part of question Reg 24	N/A

6. CLOSURE

There being no further business, Committee Chair, Emily Onn thanked committee members and staff and closed the meeting at 2:23 PM.