



# Audit & Risk Committee

Minutes

Tuesday 21 March 2023

## INDEX

<b>1. Official Opening .....</b>	<b>3</b>
<b>2. Attendance, Apologies and Leave of Absence Previously Approved .....</b>	<b>3</b>
<b>3. Public Question Time.....</b>	<b>4</b>
<b>4. Petitions/Deputations .....</b>	<b>4</b>
<b>5. Confirmation of Minutes from Previous Meeting .....</b>	<b>4</b>
<b>6. Announcements by the Member Presiding Without Discussion.....</b>	<b>4</b>
<b>7. Matters for Which the Meeting may be Closed .....</b>	<b>4</b>
<b>8. Disclosure of Interest.....</b>	<b>5</b>
<b>9. Reports to Council .....</b>	<b>6</b>
<b>9.1. Development Services Reports .....</b>	<b>6</b>
<b>9.2. Asset Services Reports.....</b>	<b>6</b>
<b>9.3. Corporate Services Reports.....</b>	<b>6</b>
9.3.1. Internal Audit Report March 2023 .....	6
<b>9.4. Office of the CEO Reports .....</b>	<b>12</b>
<b>9.5. Chief Executive Officer Reports .....</b>	<b>12</b>
9.5.1. 2022 Compliance Audit Return .....	12
<b>10. Motions of Which Previous Notice has been Given .....</b>	<b>28</b>
<b>11. Questions by Members Without Notice.....</b>	<b>28</b>
<b>12. Questions by Members of Which Due Notice has been Given.....</b>	<b>28</b>
<b>13. Urgent Business Approved by the Presiding Member or by Decision .....</b>	<b>28</b>
<b>14. Meeting Closed to the Public.....</b>	<b>28</b>
<b>15. Closure.....</b>	<b>28</b>

**1. Official Opening**

The Presiding Member opened the meeting at 6:32pm and welcomed Councillors, Staff and Mr Duy Vo – Director – William Buck. The Presiding Member also acknowledged the Traditional Owners of the land on which we meet the Whadjuk Noongar people.

**2. Attendance, Apologies and Leave of Absence Previously Approved**

**Councillors**

**South East Ward**

John Giardina  
Janelle Sewell (Presiding Member)  
Geoff Stallard

**South West Ward**

Mary Cannon

**North West Ward**

Sue Bilich  
Lisa Cooper  
Dylan O'Connor

**North Ward**

Kathy Ritchie  
Margaret Thomas JP (Mayor)

**Members of Staff**

**Chief Executive Officer**

Peter Varelis - Acting Chief Executive Officer

**Executive Team**

Gary Ticehurst - Director Corporate Services  
Chris Thompson - A/Director Asset Services  
Chris Lodge -Acting Director Development Services  
Nicole O'Neill - Director Community Engagement

**Management Team**

Waruni DaSilva - A/Manager Financial Services  
Alida Ferriera - Manager Financial Services  
Doug Bartlett - Manager

**Administration Support**

Darrell Forrest – Governance Advisor  
Donna McPherson - Executive Assistant to the CEO

**Members of the Public 0**

**Members of the Press Nil.**

**Apologies**

Cr Kellie Miskiewicz  
Cr Brooke O'Donnell

**Leave of Absence Previously Approved** Nil.

**3. Public Question Time**

*A period of not less than 15 minutes is provided to allow questions from the gallery on matters relating to the functions of Council. For the purposes of Minuting, these questions and answers will be summarised.*

3.1 Nil.

**4. Petitions/Deputations**

4.1 Nil.

**5. Confirmation of Minutes from Previous Meeting**

5.1 That the Minutes of the Audit & Risk Committee Meeting held on 6 December 2022, as published and circulated, are confirmed as a true and accurate record of the meeting of 6 December 2022.

Moved: **Cr Kathie Ritchie**

Seconded: **Cr Margaret Thomas**

Vote: **CARRIED UNANIMOUSLY (9/0)**

**6. Announcements by the Member Presiding Without Discussion**

6.1 Nil.

**7. Matters for Which the Meeting may be Closed**

7.1 Item 9.3.1 – Internal Audit Report March 2023

*Reason for Confidentiality: Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety".*

**8. Disclosure of Interest**

**8.1. Disclosure of Financial and Proximity Interests**

- a. Members must disclose the nature of their interest in matter to be discussed at the meeting. (Section 5.56 of the *Local Government Act 1995*.)
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Section 5.70 of the *Local Government Act 1995*.)

8.1.1 Nil.

**8.2. Disclosure of Interest Affecting Impartiality**

- a. Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the member or employee had given or will give advice.

8.2.1 Nil.

**9. Reports to Council**

**9.1. Development Services Reports**

**No reports presented.**

**9.2. Asset Services Reports**

**No reports presented.**

**9.3. Corporate Services Reports**

The meeting went behind closed door to allow discussion on the confidential attachments presented at 6:37pm **Moved: Cr Margaret Thomas/Seconded: Cr Sue Bilich (9/0)**. The live streaming ceased.

**9.3.1. Internal Audit Report March 2023**

***Declaration of financial / conflict of interests to be recorded prior to dealing with each item.***

Previous Items	OCM289/2021; OCM137/2022
Directorate	Corporate Services
Business Unit	Corporate Services
File Reference	3.010758
Applicant	N/A
Owner	N/A
Attachments	Nil
Confidential Attachments	1. Internal Audit Review of Asset Management 2. Internal Audit Review of General Financial Controls

*Reason for Confidentiality: Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety".*

## TYPE OF REPORT

Advocacy	When Council is advocating on behalf of the community to another level of government/body/agency
□ Executive	When Council is undertaking its substantive role of direction setting and oversight (eg accepting tenders, adopting plans and budgets)
Information	For Council to note
Legislative	Includes adopting Local Laws, Town Planning Schemes and Policies. When Council determines a matter that directly impacts a person's rights and interests where the principles of natural justice apply. Examples include town planning applications, building licences, other permits or licences issued under other Legislation or matters that could be subject to appeal to the State Administrative Tribunal

## STRATEGIC PLANNING ALIGNMENT

*Kalamunda Advancing Strategic Community Plan to 2031*

### **Priority 4: Kalamunda Leads**

**Objective 4.1** - To provide leadership through transparent governance.

**Strategy 4.1.1** - Provide good governance.

## EXECUTIVE SUMMARY

1. The purpose of this report is to provide Council with details of the Internal Audit Reviews conducted during the past quarter.
2. The Internal Audit was completed in accordance with the provisions of the *Local Government Act 1995*, associated regulations, *Australian Accounting Standards*. The Internal Audit has identified a number of improvement opportunities which the City of Kalamunda (the City) is committed to implementing.
3. It is recommended that Council RECEIVE The details of the Internal Audit Review conducted during the last quarter.

## BACKGROUND

4. The Internal Audit program is delivered in line with the City's three-year Strategic Internal Audit Plan (the Plan) which contains a mix of compliance, financial, and performance / operational audits.

5. Internal Audit is a core element of the City’s risk management and governance framework. The relationship between Internal Audit and the City can be summarised using the “Three Lines of Defence model illustrated below.



6. Broadly, Internal Audit reviews are focused on:
- a. Compliance Audits: Focused primarily on the entity’s (or their suppliers’) compliance with legislation, regulations, directions, policies, plans, and procedures.
  - b. Financial Audits: Focused primarily on practices and activities relating to the accounting and reporting of financial transactions including budget commitments, approvals, and the receipt and disbursement of funds, as well as the reliability and integrity of financial information and the safeguarding of the City assets.
  - c. Performance (Operational) Audits: Focused primarily on an audit of all or a part of an entity’s activities to assess the economy, efficiency and effectiveness and focuses on:
    - i. the adequacy of an internal control structure or specific internal controls to ensure due regard for economy and effectiveness;
    - ii. the extent to which resources have been managed economically and efficiently; and
    - iii. the extent to which activities have been effective in achieving organisational objectives.



## DETAILS AND ANALYSIS

7. The Internal Audit Reviews undertaken during the past quarter have been focused on:
- a) Internal Audit Review of Asset Management
  - b) Internal Audit Review of General Financial Controls
8. **Internal Audit Review of Asset Management**  
The objective of the engagement was to assess whether adequate controls were in place around the City's Asset Management function.  
The scope of the audit was focused on:
1. Asset management and asset maintenance strategies;
  2. Management of infrastructure asset and condition assessments;
  3. Assessment of renewal modelling and development of asset renewal program;
  4. Development and approval of strategic capital works programs and the maintenance of current infrastructure assets; and
  5. Asset management accounting process and asset counts.
9. The results of the Internal Audit Review of the Asset Management is detailed in Confidential Attachment 1.
10. **Internal Audit of General Financial Controls**  
The objective of the engagement was to assess whether adequate controls were in place around the City's Accounts Payable, Accounts Receivable and Payroll function.  
The scope of the audit was focused on:
1. Adequacy and effectiveness of controls around Accounts Payable that aligns with policies and procedures;
  2. Adequacy and effectiveness of controls around Accounts Receivable that aligns with policies and procedures,
  3. Adequacy and effectiveness of controls are in place around Payroll
11. The results of the Internal Audit Review of the General Financial Controls is detailed in Confidential Attachment 2.

## APPLICABLE LAW

12. *Local Government Act 1995*  
*Local Government (Financial Management) Regulations 1996*  
*Local Government (Functions and General) Regulations 1996*  
*Food Act 2008, Food Regulations 2009 and ANZ Standards;*

**APPLICABLE POLICY**

13. Nil.

**STAKEHOLDER ENGAGEMENT**

14. Internal Audit findings were discussed with relevant business unit managers and have been reviewed by the City's Executive Management Team.

**FINANCIAL CONSIDERATIONS**

15. The cost of the Internal Audit program is provisioned within the City's annual budget. Further, monitoring and review of internal controls within the Internal Audit program will reduce the risk and likely exposure of potential loss to the City.

**SUSTAINABILITY**

**Social Implications**

16. Nil.

**Economic Implications**

17. Nil.

**Environmental Implications**

18. Nil.

**RISK MANAGEMENT**

19.	<b>Risk:</b> Internal Audit fails to identify material non-compliance or control deficiencies.		
	<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
	Moderate	Unlikely	Low
	<b>Action/Strategy</b>		
	Internal Audit Plan developed and reviewed annually. Internal Audit working papers reviewed by External Auditors. Key controls are evaluated for the identified processes.		

20.

<b>Risk:</b> Audit recommendations are not implemented in a timely fashion.		
<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
Moderate	Unlikely	Low
<b>Action/Strategy</b>		
Internal Audit Plan developed and reviewed annually. Monitoring and review of the implementation of audit recommendations and reported to Council.		

**CONCLUSION**

21. The City monitors the status of Internal Audit recommendations arising from each Internal Audit Review. Recommendations are monitored and the majority of recommendations are complete with the agreed time lines.

The Meeting reopened at 6:53pm **Moved: Cr Geoff Stallard Seconded: Cr Mary Cannon (9/0)**. The live streaming recommenced.

During the confidential discussion a councillor requested additional information be provided. This information is provided as part of the confidential attachment to this report.

**Voting Requirements: Simple Majority**

**COMMITTEE RECOMMENDATION TO COUNCIL**

That Council RECEIVE the details of the Internal Audit Review of Asset Management (Confidential Attachment 1) and General Financial Controls (Confidential Attachment 2).

Moved: **Cr John Giardina**

Seconded: **Cr Margaret Thomas**

Vote: **CARRIED UNANIMOUSLY (9/0)**

**9.4. Office of the CEO Reports**

**No reports presented.**

**9.5. Chief Executive Officer Reports**

**9.5.1. 2022 Compliance Audit Return**

*Declaration of financial / conflict of interests to be recorded prior to dealing with each item.*

Previous Items	OCM 34/2022
Directorate	CEO's Office
Business Unit	Governance
File Reference	N/A
Applicant	City of Kalamunda
Owner	City of Kalamunda

Attachments 1. Compliance Audit Return 2022 [9.5.1.1 - 12 pages]

**TYPE OF REPORT**

Advocacy	When Council is advocating on behalf of the community to another level of government/body/agency
Executive	When Council is undertaking its substantive role of direction setting and oversight (eg accepting tenders, adopting plans and budgets)
Information	For Council to note
✓ Legislative	Includes adopting Local Laws, Town Planning Schemes and Policies. When Council determines a matter that directly impacts a person's rights and interests where the principles of natural justice apply. Examples include town planning applications, building licences, other permits or licences issued under other Legislation or matters that could be subject to appeal to the State Administrative Tribunal

**STRATEGIC PLANNING ALIGNMENT**

*Kalamunda Advancing Strategic Community Plan to 2031*

**Priority 4: Kalamunda Leads**

**Objective 4.1** - To provide leadership through transparent governance.

**Strategy 4.1.1** - Provide good governance.

## **EXECUTIVE SUMMARY**

1. The purpose of this report is to consider and adopt the 2022 Compliance Audit Return (CAR) (Attachment 1).
2. The CAR focuses on areas considered by the Department of Local Government Sport and Cultural Industries (DLGSCI) as key compliance requirements of the *Local Government Act 1995* (the Act).
3. It is recommended Council adopt the 2022 CAR.

## **BACKGROUND**

4. The CAR in its current format has been an annual requirement for every local government in Western Australia to complete in accordance with section 7.13 (1) (i) of the Act. It is required to be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March each year.
5. The CAR is designed to be a tool for local government, allowing it to identify those areas where legislative requirements have not been met and then to implement processes to ensure that such instances of noncompliance do not continue.

## **DETAILS AND ANALYSIS**

6. The Terms of Reference of the Audit and Risk Committee require the Committee to review and make recommendations to Council on the completed CAR.
7. The 2022 CAR covered 12 categories and 94 questions including one category with nine (9) Optional Questions.
8. During completion of the CAR, an issue of non-compliance occurred with respect to question 5 in the Disclosure of Interest section. The non-compliance related to three (3) members of staff not submitting Annual Financial Interest Returns within the statutory timeframe. The forms were subsequently submitted.
9. The matter has been dealt with by the Department of Local Government Sport and Cultural Industries in cooperation with the Crime and Corruption Commission. No other instances of non-compliance were identified.

**APPLICABLE LAW**

10. *Local Government Act 1995.*

**APPLICABLE POLICY**

11. N/A.

**STAKEHOLDER ENGAGEMENT**

- 12. All relevant Business Units provided input to enable completion of the 2022 CAR.
- 13. Community consultation is not required.

**FINANCIAL CONSIDERATIONS**

14. None from this report.

**SUSTAINABILITY**

**Social Implications**

15. N/A.

**Economic Implications**

16. N/A.

**Environmental Implications**

17. N/A.

**RISK MANAGEMENT**

18.	<b>Risk:</b> Failures within Administration result in detection of noncompliance.		
	<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
	Moderate	Possible	Medium
	<b>Action/Strategy</b>		
	Ensure improvements are introduced to eliminate non-compliance.		

<b>Risk:</b> That the Compliance Audit Return is not adopted as required by the legislation.		
<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
Moderate	Possible	Medium
<b>Action/Strategy</b>		
Sufficient information is provided that satisfies Council the Compliance Audit Return has been completed as required and should be adopted		

**CONCLUSION**

- 19. Whilst the document presented to Council indicates all responses have been provided by one particular officer, this relates to the online input process for the CAR. Answers to various sections of the CAR have been provided by relevant Business Units.
- 20. With only one instance of non-compliance identified, the City continues to maintain its high standards of compliance with respect to those areas examined by the CAR.

**Voting Requirements: Simple Majority**

**COMMITTEE RECOMMENDATION TO COUNCIL**

That Council ADOPT the Compliance Audit Return for the year ending 31 December 2022 (Attachment 1).

Moved: **Cr John Giardina**

Seconded: **Cr Margaret Thomas**

Vote: **CARRIED UNANIMOUSLY (9/0)**

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



**Kalamunda – Compliance Audit Return**

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 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	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	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	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	No	Three staff members returns were received after the statutory timeframe. This matter has been dealt with by the Department of Local Government Sport and

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



				Cultural Industries in conjunction with the Crime and Corruption Commission
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the 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	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the 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?	N/A	
17	s5.71B(6) & s5.71B(7)	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	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(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	N/A	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



		3.58(4) of the Act, in the required local public notice for each disposal of property?		
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Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	The City did not conduct an election in the year under review
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor’s report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor’s report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor’s report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government’s official website?	Yes	
7	Audit Reg 10(1)	Was the auditor’s report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	The City did not undertake the recruitment of a CEO in the year under review
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	The City does not have any designated Senior Employees
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the 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	
2	s3.57 F&G Reg 11	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?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	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	
7	F&G 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	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



13	F&G Reg 23(3) & (4)	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?	Yes	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	The City does not have any panels of pre-qualified suppliers
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



<b>22</b>	F&G Regs 24E & 24F	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	The City does not have a Regional Price Preference Policy
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Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	25/05/2021
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	27/06/2022
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	28/07/2020
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial	Yes	28/07/2020

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



		years prior to 31 December 2022? If yes, please provide date of council’s resolution to accept the report.		
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government’s website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government’s official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

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

\_\_\_\_\_  
Date

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Kalamunda



\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date

**10. Motions of Which Previous Notice has been Given**

10.1 Nil.

**11. Questions by Members Without Notice**

11.1 Nil.

**12. Questions by Members of Which Due Notice has been Given**

12.1 Nil.

**13. Urgent Business Approved by the Presiding Member or by Decision**

13.1 Nil.

**14. Meeting Closed to the Public**

14.1 Nil.

**15. Closure**

There being no further business, the Presiding Member declared the Meeting closed at 6:55pm.

I confirm these Minutes to be a true and accurate record of the proceedings of this Council.

Signed: \_\_\_\_\_  
Presiding Member

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2023.