

## SHIRE OF BRUCE ROCK

### AUDIT AND RISK COMMITTEE MEETING AGENDA – 20 MARCH 2025

#### TABLE OF CONTENTS

1.	Declaration of Opening .....	2
2.	Record of Attendance / Apologies / Leave of Absence (Previously Approved).....	2
3.	Response to Previous Public Questions Taken on Notice.....	2
4.	Public Question Time .....	2
5.	Petitions / Deputations / Presentations / Submissions .....	2
6.	Confirmation of Minutes .....	2
7.	Reports of Officers .....	3
7.1.	Annual Compliance Audit Report .....	3
8.	New Business of an urgent nature introduced by discussion of the meeting. ....	23
9.	Confidential Items.....	23
10.	Closure of Meeting.....	23

## SHIRE OF BRUCE ROCK

### AUDIT AND RISK COMMITTEE MEETING AGENDA – 20 MARCH 2025

*Disclaimer*

*The recommendations in the Agenda are subject to confirmation by Council. The Shire of Bruce Rock warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Bruce Rock for any act, omission or statement or intimation occurring during a Council Committee meeting.*

- 1. Declaration of Opening**
- 2. Record of Attendance / Apologies / Leave of Absence (Previously Approved)**
- 3. Response to Previous Public Questions Taken on Notice**
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- 6. Confirmation of Minutes**

Audit Committee Meeting held on 4 February 2025.

## 7. Reports of Officers

### 7.1. Annual Compliance Audit Return - 2024

File Reference	0325.7.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	10 March 2025
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	1. Compliance Audit Return 2024

#### Summary

The completed annual Compliance Audit Return for calendar year 2024 is presented to Council for consideration.

#### Background

It is a requirement of all Local Governments to complete the annual Compliance Audit Return as part of their regulatory obligations to the Department of Local Government, Sport and Cultural Industries (Department).

#### Consultation

Consultation has been undertaken with:

- Chief Executive Officer;
- Manager of Governance and Community Services;
- Manager of Strategic Business Development;
- Manager of Works and Services
- Manager of Finance; and
- Governance and Grants Officer.

#### Statutory Environment

The following statutory provisions apply:

- Local Government (Audit) Regulations 1996 (WA), regulation 14 – Compliance audit return to be reviewed by Audit Committee and report made to Council; and
- Local Government (Audit) Regulations 1996 (WA), regulation 15 – Once considered by Council, the return is to be signed by the President and the Chief Executive Officer, and lodged with the Department by 31 March.

#### Policy Implications

The Council's Policy Manual contains no policies that relate, nor are there any proposed.

#### Financial Implications

There are no known relevant financial implications.

### Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

### Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to present the Compliance Audit Return would result in the non-compliance with regulation 14 of the Local Government (Audit) Regulations 1996 (WA), which may result in a qualified audit.	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

### Risk Matrix

Consequence \ Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: work health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **two (2)** has been determined for this item. Any items with a risk rating of ten (10) or greater (considered to be a high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

### Comment/Conclusion

The Compliance Audit Return has been completed for the 2024 calendar year and is submitted for review. This comprehensive return contains ninety-four (94) questions that require a response. Any items of non-compliance identified have been reported, as per the Local Government (Audit) Regulations 1996 (WA).

### Voting Requirements

Simple Majority Recommendations 1 and 2.

**OFFICERS' RECOMMENDATIONS 1 AND 2**

**That, with respect to the Department of Local Government, Sport and Cultural Industries' Compliance Audit Return for Calendar Year 2024, the Audit and Risk Committee note the items discussed in the Shire's Compliance Audit Report regarding:**

- **Delegation of Power/Duty;**
- **Disclosure of Interests;**
- **Disposal of Property;**
- **Local Government Employees; and**
- **Tenders for Providing Goods and Services.**

**That, with respect to the Department of Local Government, Sport and Cultural Industries' Compliance Audit Return for Calendar Year 2024, the Audit and Risk Committee recommend to Council the acceptance of the Compliance Audit Return for 2024, in accordance with the Local Government Audit Regulations 1996 (WA).**



## Compliance Audit Return

### The Shire of Bruce Rock - Compliance Audit Return

#### Certified Copy of Return

Please submit a signed copy to the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Delegation of Power / Duty			
Respondent		Nathan Waye, Grants and Governance Officer	
No	Question	Response	Comment
1	1. s5.16 (1) - Were all delegations to committees resolved by absolute majority?	Yes	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
2	2. s5.16 (2) - Were all delegations to committees in writing?	Yes	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
3	3. s.5.17 - Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	The Audit and Risk Committee is the only committee and is not subject to section 5.17 as per section 7.1B.
4	4. s5.18 - Were all delegations to committees recorded in a register of delegations?	Yes	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
5	5. s5.18 - Has council reviewed delegations to its committees in the 2023/2024 financial year?	No	Delegations have been reviewed and updated in March 2025.
6	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	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
7	7. s5.42(1) - Were all delegations to the CEO resolved by an absolute majority?	Yes	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
8	8. S5.42(2) - Were all delegations to the CEO in writing?	Yes	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
9	9. s5.44(2) - Were all delegations by the CEO to any employee in writing?	Yes	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.

## Compliance Audit Return

No	Question	Response	Comment
10	10 s.5.16(3)(b) & s5.45(1)(b) - Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
11	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	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
12	12. s5.46(2) - Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	No	Delegation Register from 2023 was still in effect in 2024. Delegation Register has been reviewed and updated in March 2025.
13	13. s.5.46(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	---

<b>Commercial Enterprise by Local Governments</b>			
<b>Respondent</b>		Nathan Waye, Governance and Grants Officer	
<b>No</b>	<b>Question</b>	<b>Response</b>	<b>Comment</b>
1	1. s3.59(2)(a) F&G Regs 7,9,10 - Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	---
2	2. s3.59(2)(b) F&G Regs 7,8A, 8, 10 - Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	---
3	3. s3.59(2)(c) F&G Regs 7,8A, 8,10 - Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	---
4	4. s3.59(4) - Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	---
5	5. s3.59(5) - During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	---

<b>Disclosure of Interest</b>			
<b>Respondent</b>		Nathan Waye, Governance and Grants Officer	
<b>No</b>	<b>Question</b>	<b>Response</b>	<b>Comment</b>
1	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 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?	No	There are instances where Elected Members may have remained within the Chambers despite disclosing an interest in the matter. These instances have been investigated, and appropriate action has been undertaken in accordance with the Local Government Act 1995.



## Compliance Audit Return

No	Question	Response	Comment
2	2. s5.68(2) & s5.69(5) Admin Reg 21A Were all decisions regarding participation approval, including the extent of participation allowed & where relevant, the information required by Local Government (Administration) Regs 1996 reg 21A, recorded in minutes of the relevant council or committee meeting?	No	---
3	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?	No	Disclosures were recorded in most cases. However, there are some discrepancies between the disclosure register and the meeting minutes. Training being provided to address this matter.
4	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	5. s5.76 Admin Reg 23, Form 3 - Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	No	There is one Annual Return that has not been lodged by a former employee and the appropriate action in accordance with the CCM Act.
6	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	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	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 Local Government (Administration) Regulations 1996, regulation 28	Yes	---
9	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?	No	Improvement actions required for this process, as previous employees no longer employed remains on the register.

## Compliance Audit Return

No	Question	Response	Comment
10	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?	No	The records have been kept on the register rather than being removed and kept in accordance with section 5.88(3).
11	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	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	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?	No	As per commentary above, no records have been removed from the register.
14	14. - s5.89A(7) Have copies of all records removed from the register under section 5.89A(6) of the 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?	No	As per commentary above, no records have been removed from the register.
15	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	---
16	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	---

## Compliance Audit Return

No	Question	Response	Comment
17	17. s5.71B(6) & s5.71B(7) - Was any decision made by the Minister under subsection 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	18. s5.104(1) - Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	The code of conduct was adopted in 2021. It is currently under review and will be republished in 2025.
19	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	The code of conduct is the model code of conduct.
20	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	21. s5.51A(1) & (3) - 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	Yes, but it is unpublished. The code of conduct has been prepared and implemented. It is currently under review and will be republished at the conclusion of the review.

## Compliance Audit Return

Disposal of Property			
Respondent		Nathan Waye, Governance and Grants Officer	
No	Question	Response	Comment
1	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)?	No	No. There have been two instances where property has not been disposed in accordance with section 3.58(3), relating to public notice period and a determination to dispose prior to the public advertising period being completed.
2	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 3.58(4) of the Act, in the required local public notice for each disposal of property?	No	In one instance a valuation older than 6 months was used in the local public notice. Training is being provided to improve compliance in this area.

Integrated Planning and Reporting			
Respondent		Nathan Waye, Grants and Governance Officer	
No	Question	Response	Comment
1	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	18/08/2022 The Strategic Community Plan 2022-2032 was adopted by an absolute majority of Council at the Ordinary Meeting of 18 August 2022. The plan commenced in 2022 and was due to be subjected to a minor review in 2024. This review has been postponed until the new regulations (prescribed by the Local Government Amendment Act 2023) have been developed.
2	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	19/9/2024 The Corporate Business Plan 2024/25 – 2027/28 was adopted by an absolute majority of Council at the Ordinary Meeting of 19 September 2024.
3	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	---

## Compliance Audit Return

Local Government Employees			
Respondent		Nathan Waye, Governance and Grants Officer	
No	Question	Response	Comment
1	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?	No	The CEO vacancy was advertised correctly. Statewide public notice as defined in legislation was not given for the Manager of Finance or Manager of Works and Services Positions, however these positions were advertised using the Seek App.
2	2. Admin Reg 18E - Was all information provided in applications for the position of CEO true and accurate?	Yes	---
3	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?	Yes	---
4	4. s5.37(2) - Did the CEO inform council of each proposal to employ or dismiss senior employee?	No	The Manager of Finance was employed without an approving Council Resolution in October 2024; however, this matter was addressed with a retrospective Council Resolution in March 2025.
5	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	---

Tenders for Providing Goods and Services	
Respondent	Nathan Waye, Governance and Grants Officer

## Compliance Audit Return

No	Question	Response	Comment
1	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?	No	The Shire is generally compliant with its purchasing policy. There has been some misunderstanding amongst staff with respect to the EOI process. In some cases, acceptable levels of documentation has not occurred. In some cases, the requirements to have pre-determined selection criteria have not been met. Training has been provided to address the confusion associated with the EOI processes and compliance associated with the Shire's Purchasing Policy.
2	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	One tender was invited in 2024 that was subject to Regulation 11(2)(b).
3	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)?	N/A	No tenders were required to be publicly invited.
4	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?	N/A	---
5	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?	N/A	---
6	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?	No	The tender for bitumen contracting was not opened in accordance with Regulation 16. It was only opened by the Manager of Works and Services, but it needed to be opened by two employees. Action has been undertaken to ensure this occurrence is not repeated and compliance with procurement guidelines are adhered to at all times.

## Compliance Audit Return

No	Question	Response	Comment
7	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?	No	The tender register on the website is not fully compliant with Regulation 17. The website is being update and this compliance issue is being addressed.
8	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?	N/A	All tenders submitted on time
9	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?	No	A written evaluation had not occurred. The required documentation as mandated by the purchasing policy had not been completed. There is evidence of pre-determined criteria, however the criteria did not meet the standard set out in the shire's purchasing policy. Evaluation against the criteria did not meet the standard set out in the purchasing policy. As per above comments this matter is being addressed.
10	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?	No	Tenders were informed if their tender was successful or not, but no comments were provided advising the particulars of the tender that was successful.
11	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?	No	Expressions of Interest process not undertaken correctly due to confusion associated with what constitutes an EOI and the subsequent compliance requirements in accordance with legislation. (Shire website, Statewide public notice).
12	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?	N/A	All EOIs complied with the specified notice.

No	Question	Response	Comment
13	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?	No	The EOI process for Christmas Catering was not viewed as a first step to the tender process and as such not conducted in accordance with the regulations. However, for the particular incidence reported a tender was not required, but because the process was commenced, the Shire is obliged to reflect noncompliance to this item.
14	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?	No	The EOI process for Christmas Catering was not viewed as a first step to the tender process and as such not conducted in accordance with the regulations. However, for the particular incidence reported a tender was not required, but because the process was commenced, the Shire is obliged to reflect noncompliance to this item.
15	15. F&G Regs 24AD(2) & (4) and 24AEDid 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	---
16	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	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	18. F&G Reg 24AGDid 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	---



## Compliance Audit Return

No	Question	Response	Comment
19	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	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	21. F&G Reg 24AI - Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	---
22	22. 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?	Yes	---

## Compliance Audit Return

Finance			
Respondent		Nathan Waye, Governance and Grants Officer	
No	Question	Response	Comment
1	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	---
2	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?	Yes	Delegation Register from 2023 still in effect. Delegation Register will be reviewed and updated in 2025.
3	3. s7.9(1) Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	---
4	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	5. s7.12A(4)(a) & (4)(b) - Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant findings
6	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?	N/A	No significant findings.
7	7. Audit Reg 10(1) - Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	---

## Compliance Audit Return

Official Conduct			
Respondent		Nathan Waye, Grants and Governance Officer	
No	Question	Response	Comment
1	1. s5.120 - Has the local government designated an employee to be its complaints officer?	Yes	The CEO is the complaints officer
2	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?	N/A	None received.
3	3. S5.121(2) - Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	N/A	None received.
4	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?	N/A	None received.

Optional Questions			
Respondent		Nathan Waye, Governance and Grants Officer	
No	Question	Response	Comment
1	<p>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 2024?</p> <p>If yes, please provide the date of council's resolution to accept the report.</p>	N/A	Question is applicable but not answered.

## Compliance Audit Return

No	Question	Response	Comment
2	<p>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 years prior to 31 December 2024?</p> <p>If yes, please provide date of council's resolution to accept the report.</p>	Yes	Yes, a review was conducted in accordance with Regulation 17. The report was accepted by Council at the OCM on 18.5.2023.
3	<p>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?</p>	N/A	---
4	<p>4. s5.90A(2) &amp; (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 ?</p>	No	The Council policy manual is currently under review and should be adopted and published in 2025.
5	<p>5. s5.96A(1), (2), (3) &amp; (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?</p>	Yes	---
6	<p>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?</p>	No	The Council policy manual is currently under review and should be adopted and published in 2025.
7	<p>7. s5.127Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?</p>	No	---
8	<p>8. s6.4(3)By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?</p>	Yes	---

No	Question	Response	Comment
9	9. s.6.2(3) - When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	---

Elections			
Respondent		Nathan Waye, Grants and Governance Officer	
No	Question	Response	Comment
1	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	No electoral gifts to report.
2	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	No electoral gifts to report.
3	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	No electoral gifts to report.



## Compliance Audit Return

**Certification**

I certify the Compliance Audit Return has been adopted by council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor / President, The Shire of Bruce Rock

\_\_\_\_\_  
Signed CEO, The Shire of Bruce Rock

**8. New Business of an Urgent Nature Introduced by Discussion of the Meeting**

**9. Confidential Items**

**10. Closure of Meeting**