



Audit Committee Meeting

18 March 2023

AGENDA

NOTICE OF MEETING

Dear Audit Committee Member

The next Audit Committee Meeting of the Shire of Meekatharra will be held on Saturday 18 March 2023 in the Council Chambers, Main Street Meekatharra commencing at 9:00am.

A handwritten signature in black ink, appearing to read 'Kelvin Matthews', with a long horizontal stroke extending to the right.

Kelvin Matthews
Chief Executive Officer
13 March 2023

1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS

1.1 DECLARATION OF OPENING

1.2 DISCLAIMER READING

No responsibility whatsoever is implied or accepted by the Shire of Meekatharra for any act, omission or statement or intimation occurring during this Meeting.

It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written conformation of council's decision, which will be provided within fourteen (14) days of this Meeting

2. RECORD OF ATTENDANCE/ APOLOGIES/ APPROVED LEAVE OF ABSENCE



Members

Staff

Apologies

3. GENERAL BUSINESS

3.1 COMPLIANCE AUDIT RETURN 2022

Applicant:	Nil	
File Ref:	CM.PR.002	
Disclosure of Interest:	Nil	
Date of Report:	13 March 2023	
Author:	Peter Dittrich Deputy Chief Executive Officer	 <i>Signature of Author</i>
Senior Officer:	Kelvin Matthews Chief Executive Officer	 <i>Signature Senior Officer</i>

Summary/Matter for Consideration:

Council is required to annually complete a Compliance Audit Return and submit it to the Local Government Department.

Attachments:

Shire of Meekatharra - Compliance Audit Return 2022.

Background:

Regulation 14 of the Local Government (Audit) Regulations 1996 sub regulation (3A) requires the Audit Committee to review the Compliance Audit return prior to its submission to Council. This year the return was completed in-house.

Comment:

The following breaches were identified:

1. In relation to the disclosure of interest, there was one instance of a member disclosing an interest and not leaving the room.
2. Names were not removed from registers after people ceased to be a person required to make a disclosure. Corrected in March 2023
3. Audit report was not received by the Local Government before 31 December. The audit was discussed with the auditor at the audit exit meeting, however the report was formally presented to Council in January 2023.
4. Regulation 17 review was started but not completed before 31 December 2022. Report will be presented to April 2023 meeting.
5. Consolidated value of vehicles purchased from a single supplier exceeded tender threshold value. CEO has counselled staff involved, it should be noted that no other supplier was able to meet required timeframes.
6. Details of winning tender were not provided to unsuccessful tenderers.

Consultation:

Nil

Statutory Environment:

Regulation 14 & 15 of the Local Government (Audit) Regulations 1996

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.

[Regulation 14 inserted: Gazette 23 Apr 1999 p. 1724-5; amended: Gazette 30 Dec 2011 p. 5580-1.]

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

(1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*

(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit,

is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

(2) *In this regulation —*

certified *in relation to a compliance audit return means signed by —*

(a) the mayor or president; and

(b) the CEO.

[Regulation 15 inserted: Gazette 23 Apr 1999 p. 1725; amended: Gazette 26 Jun 2018 p. 2386.]

Policy Implications:

Nil

Budget/Financial Implications:

Nil

Strategic Implications:

Nil

Voting Requirements:

Simple Majority

Officers Recommendation / Committee Resolution:

Moved:

Seconded:

That the Committee recommend that Council adopt the attached Compliance Audit Return 2022 and submit it to the Director General, Department of Local Government, Sport and Cultural Industries by 31 March 2023.

CARRIED / LOST

Compliance Audit Return Form

Start ✓

Details ✓

Commercial Enterprises ✓

Delegation ✓

Disclosure of Interest ✓

Disposal of Property ✓

Elections ✓

Finance ✓

IPR ✓

Employees ✓

Conduct ✓

Other ✓

Tenders ✓

Documents ✓

Review

Finalise

Print

Details

Local Government

Meekatharra, Shire of

Created By

Peter Dittrich

Year of Return

2022

Status

Draft

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? *

N/A

Add comments

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? *

N/A

Add comments

—

3. 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

Add comments

—

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

Add comments

—

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

N/A

Add comments

—

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

N/A

Add comments

Please enter comments *

No delegation made to committees

2. Were all delegations to committees in writing? *

N/A

Add comments

—

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

N/A

Add comments

—

4. Were all delegations to committees recorded in a register of delegations? *

N/A

Add comments

—

5. Has council reviewed delegations to its committees in the 2021/2022 financial year? *

N/A

Add comments

—

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

Yes

Add comments

—

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

Yes

Add comments

—

8. Were all delegations to the CEO in writing? *

Yes

Add comments

—

9. Were all delegations by the CEO to any employee in writing? *

Yes

Add comments

—

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

N/A

Add comments

—

11. 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? *

Yes

Add comments

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year? *

Yes

Add comments

Please enter comments *

The delegations were reviewed in the year ended 31 December 2022. The question relates to a period outside of the scope of this return.

13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? *

Yes

Add comments

—

Disclosure of Interest

1. 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? *

No

Add comments

Please enter comments *

An interest was declared, however member did not leave the room, item lapsed. Investigated by department.

2. 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

Add comments

—

3. 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

Add comments

—

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

Yes

Add comments

—

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? *

Yes

Add comments

—

6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? *

Yes

Add comments

7. 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

Add comments

8. 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

Add comments

9. 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

Add comments

10. 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

Add comments

11. 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

Add comments

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

Yes

Add comments

13. 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

Add comments

Please enter comments *

Removal has been undertaken in March 2023

14. 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

Add comments

15. 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

Add comments

16. 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

Add comments

17. 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

Add comments

—

18. 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

Add comments

—

19. 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

Add comments

—

20. 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

Add comments

—

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

Yes

Add comments

—

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

1. 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)? *

Yes

Add comments

—

2. 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), in the required local public notice for each disposal of property? *

Yes

Add comments

—

Elections

1. 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 regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

Yes

Add comments

—

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates 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

Add comments

—

3. 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

Add comments

—

Finance

1. 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

Add comments

—

2. 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

Add comments

—

3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? *

No

Add comments

Please enter comments *

Audit report not received prior to OCM of December 2022. Report received at OCM 21 January 2023.

4. 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

Add comments

—

5. 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

Add comments

—

6. 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

Add comments

—

7. 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

Add comments

—

Integrated Planning and Reporting

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

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

25/09/2021

—

2. Has the local government adopted by absolute majority a corporate business plan? *

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

26/03/2021

—

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

Yes

Add comments

—

Local Government Employees

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

N/A

Add comments

—

2. Was all information provided in applications for the position of CEO true and accurate? *

Yes

Add comments

—

3. 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

Add comments

—

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

N/A

Add comments

Please enter comments *

no designated senior positions

5. 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

Add comments

—

Official Conduct

1. Has the local government designated an employee to be its complaints officer? *

Yes

 Add comments

—

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

 Add comments

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

Yes

 Add comments

—

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

Yes

 Add comments

—

Other

1. 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?

No

 Add comments**Please enter comments ***

Review commenced but not completed by 31 December,

2. 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 2022?

No

 Add comments

Please enter comments *

Review commenced but not completed by 31 December

3. 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?

N/A

Add comments

—

4. 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

Add comments

—

5. 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

Add comments

—

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

Yes

Add comments

—

7. 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

Add comments

—

8. 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

Add comments

—

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

Yes

Add comments

—

Tenders for Providing Goods and Services

1. 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

Add comments

—

2. 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

Add comments

Please enter comments *

Consolidated purchase of similar equipment from one supplier exceeded the threshold. Staff member was counselled. It was later identified that no other supplier was able to meet the delivery time table - Sole supplier

3. 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

Add comments

—

4. 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

Add comments

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

Add comments

6. 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

Add comments

7. 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

Add comments

8. 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

Add comments

9. 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

Add comments

—

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

No

Add comments

Please enter comments *

Tenderer was given notice of the outcome of the tender and invited to contact the CEO for details.

11. 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

Add comments

—

12. 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

Add comments

—

13. 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

Add comments

—

14. 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

Add comments

—

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

Yes

Add comments

16. 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? *

Yes

Add comments

17. 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? *

Yes

Add comments

18. 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? *

Yes

Add comments

19. 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

Add comments

20. 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? *

Yes

Add comments

—

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

Yes

Add comments

—

22. 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

Add comments

Documents

There are no notes to display.

Close	Previous	Next
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4. OTHER GENERAL BUSINESS

5. CLOSURE OF MEETING