



Minutes

of the

Audit Committee Meeting of Council

held on

Thursday 1 June 2017

At 9.30AM

In

The Council Chambers

Honour Avenue Wyalkatchem

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Minutes of the Audit Committee of Council held in Council Chambers, Cnr Honour Avenue and Flint Street, Wyalkatchem on Thursday 1 June 2017.

1. DECLARATION OF OPENING 9.26am

1.1 The Presiding Person will declare the Meeting open.

1.2 The Shire of Wyalkatchem disclaimer was read aloud.

No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem 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 confirmation of Council's decisions, which will be provided within ten days of this meeting.

2. PUBLIC QUESTION TIME

2.1 Response to previous questions taken on notice.

There were no questions taken on notice from the last Audit Committee Meeting.

2.2 DECLARATION OF PUBLIC QUESTION TIME OPENED 9.27am

2.3 DECLARATION OF PUBLIC QUESTION TIME CLOSED 9.27am

3. RECORD OF ATTENDANCE, APOLOGIES, AND APPROVED LEAVE OF ABSENCE

3.1 Present: Cr Gamble, Cr Jones, Cr Garner, Cr Butt, Cr Davies, Cr Gawley, Cr Holdsworth

3.2 Apologies: Nil

3.3 On leave of absence: Nil

3.4 Staff: Ian McCabe, Claire Trenorden, Ella McDonald

3.5 Visitors: Nil

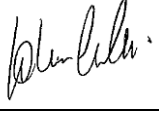
3.6 Gallery: Nil

3.7 Applications for leave of absence: Nil

4. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION. Nil

5. CONFIRMATION OF MINUTES

5.1.1 MEETINGS – CONFIRMATION OF MINUTES – AUDIT COMMITTEE MEETING 16 MARCH 2017

FILE REFERENCE:	Minute Book
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	N/A
MANAGER'S NAME	Ian McCabe Chief Executive Officer
MANAGER'S SIGNATURE	
NAME OF APPLICANT/ RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	26 May 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	Not Applicable

SUMMARY:

That the Audit Committee resolves the following:

1. Confirm the minutes as an accurate record of the Audit Committee Meeting of Council held 16 March 2017.

Appendix:

There is no attachment to this item.

Background:

The minutes have been circulated to all Councillors and they have been made available to the public. The minutes are also published on the Shire's website.

Comment:

There is no further comment to this item.

Consultation:

Ian McCabe, Chief Executive Officer.

Statutory Environment:

1. *Local Government Act 1995* Part 5 Division 2 Subdivision 3 Section 5.25
2. Local Government (Administration) Regulations 1996, Regulation 11 Content of minutes of council or committee meetings s. 5.25(f)
3. Shire of Wyalkatchem Standing Orders Local Law 1998, Part 3 Business of the Meeting Standing Order 3.5 Confirmation of Minutes

Policy Implications:

There is no Council Policy relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan/Risk Implications relative to this issue.

Voting Requirements: Simple Majority

Audit Committee Decision Number: 42


Moved: Cr Gawley **Seconded:** Cr Jones

That the Audit Committee resolves the following:

1. **Confirm the minutes as an accurate record of the Audit Committee Meeting of Council held 16 March 2017.**

Vote: 6/0

6.1.1 FINANCIAL MANAGEMENT – AUDIT – REPORTS – INTERIM AUDIT REPORT

FILE REFERENCE:	12.02.03
AUTHORS NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT:	Not applicable
NOTIFICATION TO APPLICANT:	Not applicable
DATE REPORT WRITTEN:	23 May 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That the Audit Committee resolve to:

- 1. Accept the Interim Audit Report dated 24 March 2017 and to note the management response made by the Chief Executive Officer;**
- 2. Recommend receipt of the Report by Council.**

Appendix:

1. McLeod Corporation Interim Audit Report;
2. Management response to Department of Local Government and Communities dated 10 April 2017.

Background:

As is normal practice, our auditors visit on site about nine months into the financial year to undertake an interim audit. This has a two-fold effect as it gives them more time during the final audit to attend to the Annual Financial Report and enables us to rectify any matters they consider needs attention prior to their final visit.

Comment:

Please see appendix for notes made by auditor and associated management response letter to the Department of Local Government and Communities.

Consultation:

Ian McCabe Chief Executive Officer

Statutory Environment:

The Local Government Act 1995

The Local Government (Financial Management) Regulations 1996

The Local Government (Audit) Regulations 1996

Policy Implications:

There are no Policy Implications relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan /Risk Implications relative to this issue.

Voting Requirements: Simple Majority

Audit Committee Decision Number: 43

Moved: Cr Butt **Seconded:** Cr Holdsworth

That the Audit Committee resolve to:

- 1. Accept the Interim Audit Report dated 24 March 2017 and to note the management response made by the Chief Executive Officer;**
- 2. Recommend receipt of the Report by Council.**

Vote: 7/0



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24 March 2017

Ian McCabe
Chief Executive Officer
Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

Dear Mr McCabe

INTERIM AUDIT MANAGEMENT REPORT

We have now completed our interim audit, and following is our report. We attended the offices of Shire of Wyalkatchem during the week commencing 20 March and met and spoke with council staff. The audit procedures conducted included:

- Review of documented systems and procedures for:
 - a) Rates,
 - b) Payroll,
 - c) Receipts,
 - d) Payments
 - e) Cost allocation.
- Assessment of Internal Control Procedures.
- System walkthrough procedures.
- Sample test transactions in Rates, Payroll, Receipts and Payments Processing.
- Review of bank, debtors and creditors reconciliations.
- Review of costing journals and reconciliation of period to date costs allocated.
- Analytical review procedures.

Generally, the results of our audit procedures indicate that your accounting systems and internal controls are working well, are effective and can be relied upon for our audit purposes and preparation of the financial statements.

LIMITATION OF INTERNAL CONTROL

As documented in previous management letters, due to the size and nature of Council's operations there are inherent limitations to internal control procedures which can be applied. Those limitations, include (but by no means limited to):

- Separation of Duties (particularly in the bank reconciliation / general journal / invoicing / receipting / payment / payroll and authorised signatory (electronic password) functions).
- Accounting Software (integration, password and processing limitations)
- The possibility of collusion.

Consequently there is a reliance on the honesty and integrity of Council staff.



During the course of our audit we noted the following areas, which are brought to your attention as areas of compliance which will require your future attention.

MY COUNCIL WEBSITE

The My Council Website (<https://mycouncil.wa.gov.au/>) is an initiative of the Department of Local Government and Communities to strengthen local government accountability and performance. The site reports a Financial Health Indicator (FHI) Score, which is a measurement of a local government's overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually. An FHI result of 70 and above indicates sound financial health.

The My Council website reports that the Shire of Wyalkatchem has a FHI score of 89 for the year ended 30 June 2015, indicating sound financial health (above the state and regional average).

Council is also able to compare FHI and key financial statistics with neighbouring councils, regional averages and state averages.

CREDIT CARD STATEMENTS

The Department of Local Government (based on recommendations from the Crime and Corruption Commission) require, that the list of accounts for approval by Council, prepared in accordance with Financial Management Regulation 13, should also now include itemised credit card and fuel card transactions, rather than simply the remittance of the month end credit card balance.

We recommend that the list of payments to Council now include detailed credit and fuel card transactions.

We are pleased to note that in accordance with Councils Policy "FP3 – Shire Credit Cards" the cardholder must sign a "letter of acknowledgement and declaration" which acknowledges their responsibilities to comply with the Shire of Wyalkatchem's policy when using the corporate credit card.

REVIEW OF BANK RECONCILIATIONS

The bank reconciliation is a critical internal control which provides assurance of the completeness and accuracy of the general ledger record. Our testing indicated that month end reconciliations are prepared soon after month end, however, we were not always able to sight evidence that the bank reconciliation is reviewed. We recommend that the bank reconciliations be reviewed as soon as possible after it is prepared, by a supervisor to the preparer and that the reviewer sign and date the reconciliation as evidence of review.

FRAUD & CORRUPTION MANAGEMENT POLICY

The Department of Local Government (based on recommendations from the Crime and Corruption Commission) require that Council have effective policies designed to manage and mitigate the risk of fraud. We are pleased to note that Council has a Risk Management Policy. We recommend however, that Council consider the development of a specific policy to manage and mitigate the risk of fraud.

I have forwarded a pro forma Fraud & Corruption Management Policy document separately, for deliberation and editing as considered appropriate to Council.

We remind Council that the suggested improvements to areas of internal control, identified above in this letter, require a response. This response is required to be reported on to the (Minister) Department of Local Government in accordance with Section 7.12A(4) of the Local Government Act. The Department of Local Government require that Council and Managements response to this letter be in writing as a separate letter ,rather than a comments paragraph to this letter addressed to the Minister, with a copy of that response also sent to us.

We enclose an invoice for our fee.

If you have any questions you are welcome to contact me.

Yours sincerely



Paul Gilbert CPA
Macleod Corporation Pty Ltd

Enclosure.



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Ms Jennifer Mathews

Director-General

Department of Local Government and Communities

140 William Street

PERTH WA 6000

10 April 2017

Dear Ms Mathews,

INTERIM AUDIT MANAGEMENT REPORT – Wyalkatchem – Management Response

I refer to the attached Interim Audit Management Report dated 24 March 2017 for the Shire of Wyalkatchem.

In accordance with s.7.12 (4) (a) of the Local Government Act 1995, I supply the following response to the Interim Audit Management Report. Please note that due to timing, the report and this letter will be distributed to the Audit Committee and full Council by email and then subsequently tabled at meetings in the coming weeks.

Reference 'My Council Website': Council has been made aware of the My Council website since its launch and provided with reference data in writing and in meetings;

Reference 'Credit Card Statements': management has immediately implemented the provision of itemised credit card and fuel card statements, to accompany the itemised payments listings already supplied to Council; management currently supplies supplementary information about credit limits accessed and not accessed but approved; in regard to the auditor's comment about the 'letter of acknowledgement and declaration', it should be noted that the card holder has signed the declaration and did this on commencement in October 2013.;

Reference: 'Review of Bank Reconciliations': Management implemented a third officer approach to reconciliations in 2014 to raise the awareness of more administration staff of financial operations while removing the CEO from acting as transaction approver while overseeing reconciliation; I have been informed that all reconciliations have been reviewed by a second officer but not consistently dated – this oversight will be addressed by further staff development; to accept the Auditor's recommendation but continue my approach to maximise the separation of duties, I propose having a subordinate officer perform the reconciliation and the Senior Finance Officer (as supervisor) warrant the reconciliation as reviewer; I will maintain periodic checks of reconciliations and other internal controls; this will allow for the removal of the CEO from this process while maximising the involvement of staff who have no involvement in the approval of the original transactions;

Reference: 'Fraud and Corruption Management Policy': I support the recommendation for Council to consider a specific policy for Fraud and Corruption Management in addition to Council's Risk Management Policy. I support the implementation of such a policy and appropriate tools for staff and Council to further reduce associated risk. The pro forma policy supplied by the Auditor will be reviewed in workshop with Council with a view to endorsement and implementation this financial year.

Please contact me should you have any queries regarding this letter or the related audit process.

Sincerely,



IAN MCCABE

Chief Executive Officer

cc: Mr Paul Gilbert, Auditor; Council of the Shire.

Enc. audit report

**6.1.2 CHIEF EXECUTIVE OFFICER'S REPORT TO THE AUDIT COMMITTEE –
AUDIT REG.17**

FILE REFERENCE:	12.2.3
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	26 May 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That the audit committee of Council resolve the following:

- 1. Accept the Chief Executive Officer's report as required under regulation 17 of the Local Government Audit) Regulations 1996;**
- 2. Provide the CEO with the Committee's recommendations;**
- 3. Forward the Report to Council for endorsement.**

Appendix:

1. Report by the CEO to the Audit Committee as required by regulation 17;
2. A1 2016 Compliance Audit Report
3. A2 Internal Control Checklist
4. Audit Management Report for the year ended 30 June 2016
5. Interim Audit Management Report 2017
6. CEO response to interim audit report to Department of Local Government and Communities 10 April 2017
7. Legislative Compliance (main report; Local Govt Act, etc).
8. Legislative Compliance (Cat Act, Freedom of Information, Public Interest Disclosure)
9. Legislative Compliance (Dog Act)
10. Legislative Compliance (OHAS Act)

Comment:

This report to the audit committee is in compliance with regulation 17 of the Local Government (Audit) Regulations 1996. I have conducted a review (with the assistance of my colleagues) of Risk Management, Internal Control and Legislative Compliance.

It is my finding that there is an opportunity to further enhance performance by reviewing risk registers. I find that internal control practises are adequate and the existing practice of continual improvement will see continued benefits for assurance in this area. There is a need to improve checklists and work instructions to assist with the separation of duties and development of staff capabilities. Finally, in the area of legislative compliance, this local government performs well. I do recommend a re-write of some policies and / or local laws to continue the process of improvement in governance.

In summary, my review finds that arrangements, policies and procedures at this local government in regard to risk management, internal control and legislative compliance are appropriate and effective.

Consultation:

Mrs Claire Trenorden	Senior Finance Officer
Ms Ella McDonald	Administration Officer
Mr Peter Toboss	Principal Environmental Health Officer NEWHealth
Mr John Gosper	Contract Building Surveyor

Statutory Environment:

Regulation 17, Local Government (Audit) Regulations 1996.

Policy Implications:

All policies related to management of risk, operational effectiveness and financial management.

Financial Implications

No direct reportable financial implication but management of these issues will improve effectiveness and efficiency and therefore reduce cost and improve quality.

Strategic Plan/Risk Implications

Review of these issues supports the delivery of strategic plans.

Voting Requirements Simple Majority

Audit Committee Decision Number: 44

Moved: Cr Gamble **Seconded:** Cr Gawley

That the audit committee of Council resolve the following:

- 1. Accept the Chief Executive Officer's report as required under regulation 17 of the Local Government Audit) Regulations 1996;**
- 2. Provide the CEO with the Committee's recommendations;**
- 3. Forward the Report to Council for endorsement.**

Vote: 7/0



June 2017

REPORT BY THE CEO TO THE AUDIT COMMITTEE

A Review of Risk Management, Internal
Control and Legislative Compliance

Shire of Wyalkatchem

IAN MCCABE

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

Council's Vision

That Wyalkatchem is an inclusive, dynamic community where all share in a thriving economy and a sustainable, safe and valued environment.

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
– June 2017
Shire of Wyalkatchem

Prepared by:

Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

Document number:

Version / Date:

0.1 (Draft) May 2017

File Reference: 12.2.3 Financial Management / Audit / Reports

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
– June 2017
Shire of Wyalkatchem

Document Status:

Version	Purpose of document	Author	Review	Review Date	Approval Date	Issue Date
0.1	Draft	McCabe	25 May 2017			26 May 2017
1.0	For approval of Audit Committee; For adoption by Council.	McCabe	1 June 2017			1 June 2017

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REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
– June 2017

Shire of Wyalkatchem

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Executive Summary

This report to the audit committee is in compliance with regulation 17 of the Local Government (Audit) Regulations 1996. I have conducted a review with the assistance of my colleagues of Risk Management, Internal Control and Legislative Compliance. It is my finding that there is an opportunity to further enhance performance by reviewing risk registers. I find that internal control practises are adequate and the existing practice of continual improvement will see continued benefits for assurance in this area. There is a need to improve checklists and work instructions to assist with the separation of duties and development of staff capabilities. Finally, in the area of legislative compliance, this local government performs well. I do recommend a re-write of some policies and / or local laws to continue the process of improvement in governance.

In summary, my review finds that arrangements, policies and procedures at this local government in regard to risk management, internal control and legislative compliance are appropriate and effective.

Ian McCabe
Chief Executive Officer

26 May 2017

Legislative Requirement

The Local Government Audit Regulations 1996 include a requirement for the CEO to review certain systems and procedures (regulation 17 refers):

17. *CEO to review certain systems and procedures*

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
 - (a) *risk management; and*
 - (b) *internal control; and*
 - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1) (a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

Compliance As At 26 May 2017

This regulation was gazetted 8 February 2013 and the first report in compliance with the regulation was presented to the Audit Committee 19 February 2015. The legislation requires a report by the Chief Executive Officer at least once in every two calendar years and this report meets that obligation.

This is the second such report to the Committee although the CEO and staff have a continual improvement approach to compliance; consequently, individual compliance activities occur on a regular basis and at any time.

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance – June 2017

Shire of Wyalkatchem

Approach to Compliance

Preparation of this report has been conducted by Shire of Wyalkatchem personnel. All work has been prepared internally for the following reasons:

- Development Opportunity: A need to develop internal administrative expertise; this proved has proved valuable when a key staff member was replaced by an inexperienced though enthusiastic staff member; all team members including the CEO would benefit from examining internal compliance;
- Relevancy and Certainty of the Output: A broader need to review the business meant that any work had to be relevant to the overall programme; conducting this work ensured quality control avoided costly re-work;
- Savings: the Shire has committed to responsible financial management; a general principle of not utilising consultants contributes to immediate financial savings;
- Available expertise and access to resources: the CEO was able to access resources and skills that would enable this process to be undertaken internally;
- Follow Up: identified gaps in knowledge or compliance will be approached as a learning opportunity, providing inputs to staff development plans and business plans for the period ahead.

Methodology

Risk Management: There is a commitment to managing risk strategically and systematically. This was formalised with the adoption by Council of the Risk Management Policy GP41 (decision 2963, 21 August 2014). A Risk Management Plan was drafted in September 2014 and discussed in forum with Council. It was adopted by Council February 2015 and implemented that financial year.

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance – June 2017

Shire of Wyalkatchem

A Project Management approach was adopted 2016 for any grant expenditure, significant budget decisions or major expenditure. This involves the creation of a business case template to record resource expectations, milestones and events and a closing of the project including a review of any learning. This allows for the recording of risk for future projects and provides a complete record for audit – in part because the keyword filing of records means relevant material is stored in multiple locations. The project management approach (where the project records are all kept together) was implemented as key records for historical grants could not be located. All administration staff received TAFE project management training tailored for local government.

Progress against major budget initiatives are reported monthly in Council agendas with review notes.

There is an ongoing effort made to be as transparent and inclusive as possible with high levels of community consultation. This open approach to planning, strategy, implementation and reporting improves the quality of decisions and reduces risk.

The local government's management of risk has internal and external components. Often, the internal management of risk may be more controllable – internal risk arises out of operations and can be mitigated by identification, development of policy and the like and monitoring for effectiveness in the response. This could be in adjusting resources, altering processes, timelines and other variables being compensated for – once those resources are within the control of the local government. For example, the recruitment of staff with requisite skills or the potential to acquire those skills is a key risk.

Externalities may present a greater threat to managing risk. This could include anything in the external environment: social, political, information technologies, economic impacts, etc. Additionally, local governments operate under state legislation and their existence and role is not guaranteed in the Australian Constitution. Local Governments intersect with hundreds (thousands?) of Acts and subordinate legislation, making operations complex and expensive, raising the likelihood of mistake or other non-compliance. External sources provided more than 58% of revenue in 2015/16 (63% in 2014/15), meaning that policy settings at Federal and State government level could impact adversely on the operations of the local government.

Governance is a key component of the local government response to managing risk. At the peak of the local government is Council. Elected members have obligations under the Local Government Act 1995 and regulations; these include:

'2.10. Role of councillors

A councillor —

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
– June 2017

Shire of Wyalkatchem

(a) represents the interests of electors, ratepayers and residents of the district; and

(b) provides leadership and guidance to the community in the district; and

(c) facilitates communication between the community and the council; and

(d) participates in the local government's decision-making processes at council and committee meetings; and

(e) performs such other functions as are given to a councillor by this Act or any other written law'.

The intersection by Councillors with operations is limited – but the intersection with community is great. This is deliberate in that Council represents the whole community in the decision making process and the separation from operations removes Council from conflict that arises when both deciding and implementing (otherwise, there would be no need to employ staff). The purpose of declarations is to remove any perception of unethical benefits arising out of decisions.

Council's role is an oversight role – similar to a board - is the administration delivering on the intent of the decision; is there effective management of risk in operations; setting the tone in policy; setting the strategic direction (is the local government acting in the interests of the community); providing resources for operations (budget approval); being aware of internal and external risk; participating in development to understand operations and any other thing which will assist in making decisions.

In 2016 and 2017, all elected members participated in professional development provided by WALGA, including financial management, asset management and land use, as well as sessions on meeting procedure and budgeting.

The Code of Conduct is a key risk management tool as it explores the roles of elected members and employees.

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
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Shire of Wyalkatchem

A table of some key risks (not exhaustive), likelihood and consequence with mitigations and recommendations follows. The matrix operates by multiplying the likelihood of an event by the consequence to categorise the risk. For example, a Probable event is rated 3; when multiplied by its Minor consequence (1) is scored as a Medium Risk (3). A Probable event (3) with Major consequences (3) is a High Risk (9).

Calculating a Risk Rating:

A Low Risk rating = 1; A Medium Risk rating = 3; A High Risk Rating = 9.

Likelihood	Probable (3)	Medium Risk (3)	High Risk (9)
	Improbable (1)	Low Risk (1)	Medium Risk (3)
		Minor (1)	Major (3)
		Consequence	

HB 436:2004, companion to AS/NZS 4360:2004, p.50.

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Risk	Likelihood	x Consequence	= Risk Rating
Insufficient Nominations for Council	1	1	3
Safety Related Hazards	3	3	9
Mechanical Breakdown	1	3	3
Bushfire	1	3	3
Insurable risk	1	1	1
Low participation in community consultation	3	3	9
Recruitment of staff	3	3	9
Sustainable asset management	3	3	9
Record keeping plan	1	3	3
Agreement and delivery of long term financial plan	1	3	3
Business continuity	1	3	3
Accounting package software	1	1	1
Work procedures	1	3	3

The operational risks will be addressed by review and delegation. Examples include safety which is subject to a lot of work currently with additional meetings, training and update of procedures. Strategic risks such as engagement; long term financial plan; (senior) staff recruitment; promoting council election are whole of organisation activities that require Decisions by elected members.

Many of these key risks will be addressed in budgets, forward planning or agenda items and where required detailed and separate reporting.

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
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Internal Control: There is a three prong approach to the assessment of internal control:

- The conduct of the external audit and related reporting – including the auditor meeting the audit committee;
- Meetings to internally review arrangements – these involved the CEO, the Governance Officer and the Senior Finance Officer (and others where relevant), including the completion of the 2016 Compliance Audit Return; and the preparation of an Internal Control checklist and a written report (see Appendix A1 and A2); and,
- Reference by the CEO and others to Departmental Guidelines and reports by the Corruption and Crime Commission, testing against current practice; where necessary, alterations to current practice will be made.

The audit management report for the year ended 30 June 2016, conducted in accordance with Australian Audit Standards, noted no areas of improvement were identified to enhance the level of control (refer Appendix B).

The interim audit management report dated 24 March 2017 is framed with Departmental priorities in mind. These reflect industry trends but also reflect concerns around corrupt behaviours at some local governments. The report notes (as in the prior audit) that the size of the enterprise and scope and nature of Council operations placed limitations on the Shire – in particular, the ability to address separation of duties and processing transactions within accounting software. The auditor noted that this places a (greater) reliance on the integrity and honesty of personnel. (Refer Appendix C). The interim audit management report refers to several priorities (CEO response letter at Appendix D):

- My Council Website: it is noted that a Financial Health Indicator (FHI) of 70 indicates sound financial health; the Shire of Wyalkatchem has a FHI of 89, above the state and regional average; to some extent, the Departmental 'My Council' website does duplicate WALGA's 'Know Your Council' and the new Minister is likely to address this duplication of resources; **these resources are accessed regularly and promoted to Council and public;**
- Credit Card Statements: itemised credit card and fuel card statements to be included with payment listings; **implemented immediately;** the policy FP3 shire Credit Cards was noted with Declaration required of card holder; **the CEO is the cardholder and signed a Declaration in October 2013;**
- Review of bank reconciliations: in 2014 the CEO implemented a third officer approach to reconciliations (to prevent bank account fraud); it appears that the second officer (usually the Governance Officer) did not always date these checks,

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– June 2017

Shire of Wyalkatchem

possibly indicating that the checks did not occur in a timely manner (as bank balances are based on month end balance); the auditor also recommended that the reviewer be a supervisor (we previously had a subordinate reviewing the supervisor);

this has been implemented by transferring primary responsibility to a subordinate officer who will then be supervised by the Senior Finance Officer; all signatures are to be dated;

- Fraud and corruption prevention policy: the auditor provide a draft policy; **this has been discussed at workshop; currently being reviewed and will be recommended to Council for Decision;**
- The response requirement has been complied with in a letter to the Department by the CEO 10 April 2017.

Management reflection on the audit report(s): the comments of the auditor are appreciative of the situation of the Shire, given the available resources and other constraints; despite the constrained resources and expertise, considerable advances have been made in job design and flexibility and more officers are sharing responsibilities for internal control and accountability for financial resources. This is strengthening internal control.

The auditor meets the committee at least once a year but it is usual practice to make the Shire president available at interim audit and Council upon completion of the full audit. There is no constraint on contact at any other time between the auditor and Council.

The CEO referenced Departmental Guidelines and makes the following observations in respect of internal control:

- **Segregation of duties:** reduced capacity to segregate duties is a risk but this will be mitigated by implementing a risk management approach; by reviewing all policies and procedures; by continuing the development of officers; and encouraging the devolution of tasks to allow the CEO to exercise control oversight (where appropriate); the improvement of reporting to Council will increase transparency and accountability, building on the work of the recent past and this will be further strengthened by continued enhancement to public reporting; it should be noted that this local government exercises complete separation between the originator of purchases, the authorising of the purchase and the processing of payments; all significant purchases are detailed to allow Council to review. There is a good level of segregation of duties.
- **Documented Procedures:** There is an excellent level of compliance with policies, plans, procedures, laws and regulations; staff make every effort to understand and comply with expectations, whether explicit or tacit; this means that there is a good level of recorded compliance and retention of control documentation; due to changes in hierarchy, staff replacement and recruitment and varying levels of experience, there is a relatively low level of currency in procedures – this is a key area of planned activity, particularly in regard to Internal Control.

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- Experience and qualification of Staff: This local government has administration staff with less than three years' local government experience, compared to an average of seven years' four years ago; this is an inexperienced team in respect of local government. However, the level of business experience, the number of tertiary qualifications and ability to problem solve has increased markedly. Consequently, the completion of work and productivity has increased and the ability of staff to make decisions and apply judgement has improved.
- IT Control: There is a moderate level of risk in the IT environment due to limited choice in suppliers and the set up in the primary business supplying IT services. This may be reduced in time with implementation of improved software and systems.
- Monitoring Activities: There is a perceived low level of risk in key financial controls but there is scope for enhancement. (Levels of trust are high; however, risk management demands the highest possible levels of assurance be striven for). In this particular, the implementation of risk management planning will assist in improving financial control. In addition, the development of key performance indicators and the review of plans will provide guidance and benchmarks. Staff development review will further build on capabilities and improve capacity utilisation.
- General comments:

In relation to Local Government (Financial Management) Regulations 1996, the following comments are made:

Regulation 5, Efficient Systems and Procedures: I am satisfied that the proper collection, custody, security and accounting of monies is in place; regular monitoring and review of process occurs by the CEO and others with the aim of enhancement assurance; the managing of resources efficiently and effectively is a prime objective; fees and charges are reviewed a minimum of once per year.

Regulation 19, Internal Control Procedures: I am satisfied internal control procedures are established and functional; all investments have been located, their nature determined and all transactions can be assessed. I recommend that all documentation related to internal control be reviewed with the goal of improving record keeping, separation of duties and staff development.

Regulation 6, Internal Audit and Review: the Senior Finance Officer maintains most accounting records and transactions; internal audit and review of discharge of duty by that officer will in the first instance be conducted by the

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Chief Executive Officer; where any conflict of interest may be real or perceived (due to supervision), the most senior administrative officer will be delegated tasks of review; where necessary, all officers are empowered to communicate directly to the Shire President and/or external auditor.

Part 7, Audit Committee: I am satisfied that the membership, frequency of meeting, decisions, powers and duties of the audit committee are compliant. However, I do recommend that outside membership of the audit committee would benefit to vigorous review and governance. This is particularly the case as the membership of the audit committee is identical to that of Council.

Regulation 8, Bank Accounts: I am satisfied that the maintenance of bank accounts, the conduct of transactions and the recording and allocation of reserves in compliant.

Regulation 11, Payment of Accounts: I am satisfied that the authorisation, recording and payment of accounts is compliant.

Regulation 11A, Purchase of Goods and Services: I am satisfied that the exercise of purchasing policy is compliant, including the calling of tenders, as required under s.3.57 Local Government Act 1995 and Part 4 of the Local Government (Functions and General) Regulations 1996. I do propose a review of the policies to provide clear and well governed decision making. There is a need to record verbal quotes and a pro-forma will be developed for this purpose.

Regulation 13, Monthly Payment Listing: this local government is compliant and in some respects more transparent than may be required by law. There seems to be a lower standard applied at many local governments.

Regulation 34, and s.6.4 Local Government Act 1995, Monthly Financial Reporting and annual financial report: I am satisfied that the monthly financial reports and the annual report are compliant.

In relation to Local Government Act 1995, the following comments are made:

Section 6.2, Preparation and Adoption of Budget and Section 6.8, Budget Expenditure (additional purposes): I am satisfied that the form, content, information and quality of the adopted budget is compliant; I will also add that the

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
– June 2017

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quality and level of information is improving on a consistent basis and that this will continue – it is a management goal that opportunities for savings and the improvement of efficiency and effectiveness will be delivered to enable this local government to deliver on its promise to the community; I am satisfied that expenditure is compliant with the approved budget.

Legislative Review: The general approach was for the Governance Officer to manage the process of legislative review. This commenced with the Local Government Act 1995 and the entire Act was reviewed clause by clause – this enabled the testing of current practice and the making of recommendations (if any) for change. Where required, the CEO and governance officer (and others where relevant) discussed any proposals. Subsequently, various regulations, Cat Act 2011, Dog Act 1976, Public Interest Disclosures Act 2003, Freedom of Information 1992, Bushfires Act 1954, State Records Act 2000 and the Cemeteries Act 1986 were all similarly comprehensively reviewed. Comments relating to each clause was then reviewed and notated by the CEO and any subsequent actions taken. Please refer Appendices E, F, G and H.

The contract Building Surveyor was requested to review planning and building services compliance and submitted a report to that effect. Please refer Appendix I.

The Environmental Health Officer was similarly asked to prepare a report in regard to the local government's compliance with the Health Act 2016; the Health Act 1911; regulations and any local law in relation to environmental health. This is attached at Appendix J.

Recommendations

The legislative review indicates Wyalkatchem is highly compliant with relevant legislation and the team looks for opportunities to improve when presented.

The legislative review provides the following recommendations:

- There is an opportunity to improve record keeping related the volunteer bushfire brigades; Bushfires Act 1954, s. 50(1).

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
– June 2017
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[Appendix A](#)

A1 2016 Compliance Audit Report
A2 Internal Control Checklist

[Appendix B](#)

Audit Management Report for the year ended 30 June 2016

[Appendix C](#)

Interim Audit Management Report 2017

[Appendix D](#)

CEO response to interim audit report to Department of Local Government and Communities 10 April 2017

[Appendix E](#)

Legislative Compliance (main report; Local Govt Act, etc).

[Appendix F](#)

Legislative Compliance (Cat Act, Freedom of Information, Public Interest Disclosure)

[Appendix G](#)

Legislative Compliance (Dog Act)

[Appendix H](#)

Legislative Compliance (OHAS Act)

REPORT BY THE CEO TO THE AUDIT COMMITTEE – Review of Risk Management, Internal Control and Legislative Compliance
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[Appendix I](#)

Legislative Compliance (Building Surveyor)

[Appendix J](#)

Legislative Compliance (EHO)

Reference should also be made to the following documents:

- GP41 Risk Management Policy

Adopted 21 August 2014, decision 2963

- Risk Management Plan

Agenda item; for approval and recommendation to Council by the Audit Committee meeting of 19 February 2015

Agenda item; for adoption, Ordinary Meeting of Council 19 February 2015

- Strategic planning documents, budgets and annual reports; these are all available via the shire website or by email or in print, on request.



Wyalkatchem - Compliance Audit Return 2016

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government and Communities together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2016.	N/A		Ian McCabe
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2016.	N/A		Ian McCabe
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	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 2016.	N/A		Ian McCabe
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2016.	N/A		Ian McCabe
5	s3.59(5)	Did the Council, during 2016, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Ian McCabe



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	Yes		Ian McCabe
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A	There are no delegations to a committee.	Ian McCabe
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Ian McCabe
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Ian McCabe
5	s5.18	Has Council reviewed delegations to its committees in the 2015/2016 financial year.	N/A	There were no delegations to committees; all delegations reviewed 30 June 2016, decision # 3299	Ian McCabe
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Ian McCabe
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Ian McCabe
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Ian McCabe
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Ian McCabe
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Ian McCabe
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Ian McCabe
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2015/2016 financial year.	Yes	30 June 2016; decision 3299.	Ian McCabe
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 as required.	Yes		Ian McCabe

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes	Where applicable, all elected members are aware of their obligations.	Ian McCabe



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	Yes		Ian McCabe
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Ian McCabe
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Ian McCabe
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Ian McCabe
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2016.	Yes		Ian McCabe
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2016.	Yes		Ian McCabe
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Ian McCabe
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Ian McCabe
10	s5.88(1)(2) 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 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Ian McCabe
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Ian McCabe
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Ian McCabe
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes		Ian McCabe



No	Reference	Question	Response	Comments	Respondent
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Ian McCabe
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Ian McCabe
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Ian McCabe

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	Yes		Ian McCabe
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	Yes		Ian McCabe

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates 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 candidates.	Yes		Ian McCabe

Finance

No	Reference	Question	Response	Comments	Respondent
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 Act.	Yes		Ian McCabe
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	Yes		Ian McCabe
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Ian McCabe



No	Reference	Question	Response	Comments	Respondent
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Ian McCabe
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2016 received by the local government within 30 days of completion of the audit.	Yes		Ian McCabe
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2016 received by the local government by 31 December 2016.	Yes		Ian McCabe
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A	The only advisement was in regard to asset renewal ratio - this has been a focus with all elected members receiving training and asset management plans reviewed.	Ian McCabe
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A	.	Ian McCabe
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Ian McCabe
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Ian McCabe
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Ian McCabe
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Ian McCabe
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Ian McCabe
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Ian McCabe



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		Ian McCabe
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	Yes		Ian McCabe
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 of CEO under section 5.36(4).	N/A		Ian McCabe
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Ian McCabe
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Ian McCabe

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A	CEO is the complaints officer	Ian McCabe
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Ian McCabe
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Ian McCabe
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Ian McCabe
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Ian McCabe
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Ian McCabe



Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into 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 Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11 (2)).	No	Road stabilisation works amounting to \$182,229 in the period April 2015 to May 2016 by one supplier was not subjected to tender process; this was mainly due to an oversight by a staff member and delayed invoicing amounting to \$90,557 in one transaction. The auditor was consulted and the President was advised immediately. Purchase order processes and staff training improved and WALGA eQuotes has been utilised wherever possible.	Ian McCabe
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A		Ian McCabe
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Ian McCabe
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Ian McCabe
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		Ian McCabe
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Ian McCabe
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Ian McCabe
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Ian McCabe
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Ian McCabe
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Ian McCabe



No	Reference	Question	Response	Comments	Respondent
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	Yes	Used WALGA's eQuotes.	Ian McCabe
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	Yes	Used WALGA's eQuotes.	Ian McCabe
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	Yes	Used WALGA's eQuotes.	Ian McCabe
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	Yes	Used WALGA's eQuotes.	Ian McCabe
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	Yes	Used WALGA's eQuotes.	Ian McCabe
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	Yes	Used WALGA's eQuotes.	Ian McCabe
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 F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	Yes	Used WALGA's eQuotes.	Ian McCabe
18	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.	Yes	Used WALGA's eQuotes.	Ian McCabe
19	F&G Reg 24AH(1)	Did the local government reject the 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.	Yes	Used WALGA's eQuotes.	Ian McCabe
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	Yes	Used WALGA's eQuotes.	Ian McCabe
21	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 F&G Reg 24AG.	Yes	Used WALGA's eQuotes.	Ian McCabe



No	Reference	Question	Response	Comments	Respondent
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	Yes	Used WALGA's eQuotes.	Ian McCabe
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	Yes		Ian McCabe
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	Yes		Ian McCabe
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes		Ian McCabe

I certify this Compliance Audit return has been adopted by Council at its meeting on

16/03/2017

Signed Mayor / President, Wyalkatchem

Signed CEO, Wyalkatchem

A. Control Environment

		Compliance			Comments
#	Procedure	Yes	No	N/A	
1	Is there an organisation chart, maintained and up-to-date?	X			Currently being updated for review of 2017 Workforce Plan
2	Is there a code of conduct and/or ethics policy and has it been adequately communicated?	X			There can always be greater communication to the community and other stakeholders.
3	Is the Council and/or audit committee independent from management?	X			
4	Has the independence of Council members been reviewed, including affiliations and relationships and transactions with the entity?	X			Annual Returns; declaration of interest completed
5	Does management take appropriate disciplinary action in response to departures from approved policies and procedures?	X			
6	Have there been any changes in management during the period?	X			Works Manager changed Sept 2016
7	Is any portion of management's remuneration dependent on the performance of the entity?		X		CEO performance

			review (PR) against KPI's assessed by Council and some staff; 2017/18 salary increase of 2.5% was contingent on 'satisfactory' PR.
8	Are budgets prepared and reviewed and approved by management?	X	Approved by Council.
9	Is actual performance compared with budget?	X	Reported monthly.
10	Has the independence of external advisors (eg legal, accounting, taxation) been reviewed, including affiliations, relationships and transactions with the entity?	X	Statements are requested by CEO.
11	Are there standards and procedures for hiring, training, motivating, evaluating, promoting, compensating, transferring, and terminating personnel?	X	There is a need to integrate each element of HR policy.
12	Do all staff have written job descriptions which clearly define their responsibilities?	X	
13	Are staff held accountable for activities over which they have responsibility?	X	Weekly meetings as team and with CEO.
14	Is annual leave mandatory?	X	Compulsory shutdown each

Shire of Wyalkatchem	Reference	C6
Internal Control Questionnaire	Prepared:	Claire Trenorden 24 May 2017
Year Ended: 30 June 2017	Reviewed:	Ian McCabe 25 May 2017

15	Has a strategic plan been reviewed and approved by the board of directors?	X	Christmas; job rotation, higher duties and separation of duties actively pursued. Regular review of strategy; review of 10 yr. plan in progress
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B. Risk Assessment Procedures		Compliance			Comments
#	Procedure	Yes	No	N/A	
1	Has the entity's risks and opportunities including the significance, likelihood of occurrence and frequency of occurrence been identified and documented?	X			Audit Reg. 17 requirement; attached to this report.
2	Is there a process in place to periodically review and update risk assessment?	X			Compliance with reg.17 Audit reg.
3	Have procedures/controls been developed and implemented to mitigate the significant risks identified?	X			
4	Are business objectives established, communicated and monitored?	X			There is an integrated approach to planning and reporting; agenda / minutes

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/ officer reports /
project updates /
community
consultation /
workshops and
public notice.

C. Information Systems – electronic data processing (EDP)		Compliance			Comments
#	Procedure	Yes	No	N/A	
1	Are reviews made of the hazards which might impair the security of information within, and the proper administration of, the organisation?	X			Use of risk mitigation software; folder access protocols.
2	Are detailed management financial statements prepared regularly, promptly and based on reasonable estimates, where appropriate?	X			
3	Are management financial statements reconciled with the financial report?	X			
4	Have procedures been established and documented for initiating, recording, processing, correcting and transferring transactions to the general ledger?	X			
5	Is this documentation of the system reviewed and maintained up-to-date?	X			
6	Have procedures been established for capturing events and conditions?	X			Monthly officer reports; project files; text notes to

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7	Did the prior year financial report require audit adjustment?	X	financial transactions (payment listings).
8	Does the financial report involve a high degree of estimation?	X	
9	Were all recommendations made from the previous year's audit adopted?	X	Continual improvement approach.

#	Procedure	Yes	No	N/A	Comments
10	Were any unusual or complex transactions, or transactions that were not subject to ordinary processing, completed during the period?			X	NIL
11	Are there policies and procedures for authorisation and approval of transactions?	X			
12	Are there policies and procedures surrounding journal entries used to record non-recurring, unusual transactions or adjustments?	X			
13	Are there established procedures to periodically reconcile physical assets with related accounting records?	X			Fair Value reviews.
14	Are application programs and data files backed-up regularly and stored off-site?	X			In the cloud back-up to be considered.

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- | | | | |
|----|---|---|---|
| 15 | Is there a business continuity plan (BCP)? | X | Component of Record Keeping Plan |
| 16 | Are these plans tested at least annually and updated for changing conditions? | X | Reviewed bi-annually or as required by legislation; however, a separate BCP is to be developed and annual scenario planning will be activated; Synergy Soft (accounting and record-keeping) being assessed for possible implementation. |
| 17 | Is there appropriate security access controls to restrict access to data and functional capabilities of programs? | X | |
| 18 | Is there physical security of IT assets? | X | Insurance; locking on-site. |
| 19 | Are there controls in place over remote access to the entity's computer resources? | X | |

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C: Information Systems -Accounting Estimates

20	Do procedures exist for ensuring subsequent events, e.g. events occurring after balance date but before the date of the auditor's report, are identified? If yes, please comment.	X			Accrual accounting
21	Do formal procedures exist to ensure management identifies (where applicable) the need for accounting estimates? If yes, please comment.		X		Accounting estimates are not usually required
22	Do formal procedures exist for periodically reviewing the circumstances that give rise to the accounting estimates and re-estimating the accounting estimates as necessary? If yes, please comment.		X		Accounting estimates are not usually required
23	Do formal procedures exist for ensuring the completeness, relevance and accuracy of accounting estimates? If yes, please comment.		X		Accounting estimates are not usually required
24	Do formal procedures exist for reviewing and approving all accounting estimates, including the assumptions and inputs used in their development? If yes, please comment.		X		Accounting estimates are not usually required
#	Procedure	Yes	No	N/A	Comments
25	Have any independent consultants/experts been engaged to make accounting estimates? If yes, please comment.			X	
26	Has the organisation engaged in new transactions that may give rise to accounting estimates in the last 12 months? If yes, please comment.		X		
27	Have the terms of any transactions giving rise to accounting estimates changed in the last 12 months? If yes,		X		

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please comment.

- 28 Do formal control procedures exist for overseeing the provision of services by an external service provider. If yes, please comment. X
- 29 Has the external service provider(s) reported to the entity, or is the entity aware of any fraud, instances of non-compliance with laws and regulations or uncorrected misstatements affecting the entity's financial report? If yes, please comment. X
- 30 Are there policies and procedures for ensuring effective communication of financial reporting roles and responsibilities between management, the board/committee, and with external parties? X

D. Control Activities - General		Compliance			Comments
#	Procedure	Yes	No	N/A	
1	Is there adequate segregation of duties, e.g. are the following functions segregated: authorisation, execution, custody and recording?	X			This has been a focus in the last four years with some success, considering the small team,
2	Is there an approved delegated authorities listing?	X			

D. Control Activities – Cash Receipts		Compliance			Comments
#	Procedure	Yes	No	N/A	

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- | | | | | | |
|---|--|---|---|--|---|
| 1 | Is the mail opened by someone other than the cashier or accounts receivable? | X | | | The opening of mail would require a two person process – listed for review. |
| 2 | Is a record of the money and cheques received prepared by the person opening the mail? | X | | | CEO recommends listing cheque values on mail register. |
| 3 | Is this record compared to the cash receipts book on a regular basis? | X | | | |
| 4 | Are receipts of currency relatively insignificant? | X | | | |
| 5 | Are receipts recorded by cash registers? | X | | | |
| 6 | Are sales books or receipt books used? | | X | | Recorded in Reckon accounting system |

- | # | Procedure | Yes | No | N/A | Comments |
|---|---|-----|----|-----|---------------------------------|
| 7 | If so, are the receipts pre-numbered? | X | | | Allocated by accounting system. |
| 8 | Are the daily totals and numerical sequence checked independently by the accounting department? | X | | | |
| 9 | Are unused books safeguarded? | | | X | |

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- | | | |
|---|---|--|
| 10 Are each day's receipts deposited in the bank intact and without delay? | X | Subject to NAB trading hours. |
| 11 Does someone other than the cashier or accounts receivable take the deposits to the bank? | X | |
| 12 Is the duplicate deposit slip checked and held? | | X |
| 13 Is the 'quick deposit' system used at the bank whereby the duplicate deposit slip is not stamped by the bank? | X | |
| 14 Are the duties of the cashier separate from accounts receivable? | X | 'In the main'; small team results in some cross-over but this is supervised and subject to checks. |
| 15 Is the general ledger posted by someone other than the cashier? | X | |
| 16 Is the cashier restricted from accessing the accounts receivable ledger and monthly statements? | X | |
| 17 Where branch offices make collections, are such collections deposited in a bank account subject to withdrawal only by head office? | | X |
| 18 Is the cashier responsible for the cash receipts from the time they are received until they are sent to the bank? | X | |
| 19 Are proper physical safeguards and facilities employed to protect cash and cash transactions? | X | |

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D. Control Activities - Cash Disbursements:		Compliance			
#	Procedure	Yes	No	N/A	Comments
1	Are all disbursements, except from petty cash, made by cheque or electronic transfer?	X			
2	Are all cheques pre-numbered?	X			
3	Are voided cheques effectively cancelled and kept?	X			
4	Are cheques/approval of electronic transfers required to be signed by two authorised signatories?	X			
5	Is the signing or countersigning of cheques in advance prohibited?	X			
#	Procedure	Yes	No	N/A	Comments
6	Are authorised signatures limited to employees who have no access to cash?	X			
7	Is the practice of drawing cheques to 'cash' or 'bearer' prohibited?	X			
8	Are monthly bank statements received directly by the accounting department?	X			
9	Are bank accounts independently reconciled by someone other than the employees who keep the cash records?	X			
10	Is the sequence of cheque numbers accounted for when reconciling the bank accounts?	X			
11	Are invoices or other supporting documents presented together with the cheques/authorisation of electronic transfer submitted for signature?	X			

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- 12 Are cheques mailed out without returning them to the employee who drew the cheques or accounts payable? X Two person signature; audited.
- 13 Are the supporting documents marked 'paid' or otherwise to prevent their use for duplicate repayment? X Always attached.

D. Control Activities – Sales:		Compliance			Comments
#	Procedure	Yes	No	N/A	
1	Are all sales orders authorised?			X	
2	Is customer credit authorised by a responsible official prior to the shipment of goods?			X	
3	Are all additions/amendments to the customer master files authorised?			X	
4	Are checks in place to ensure the order will not cause the customer's account balance to exceed the established credit limit?			X	
5	Are shipment documents prenumbered and accounted for?			X	
6	Is the shipment of goods authorised by a responsible official?			X	
7	Is the customer signature obtained to acknowledge receipt of goods?			X	
8	Is the recording of sales supported by authorised shipping documents and approved customer orders?			X	
9	Are sales invoices prenumbered and properly accounted for?	X			

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10 Are sales amounts recorded on invoices based on an authorised price list/contract detailing prices and terms, freight and discounts? X

#	Procedure	Yes	No	N/A	Comments
11	Is the invoice compared to the shipment documents?			X	
12	Are all cash discounts authorised?			X	
13	Is there internal verification of invoice preparation and posting by an independent person?	X			
14	Are invoices subject to internal verification of price, extension and footings?			X	
15	Are monthly statements sent to customers?	X			
16	Are customer complaints received independently followed-up?	X			
17	Are credit notes prenumbered and accounted for?	X			
18	Are all adjustments to sales authorised?	X			
19	Is a chart of accounts utilised to classify sales transactions?	X			
20	Is this classification subject to internal review and verification?	X			
21	Are sales recorded on a daily basis?	X			
22	Are checks in place to identify unbilled shipments?			X	

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23 Are the duties of recording sales separate from accounts receivable? X

24 Is the accounts receivable ledger reconciled to the general ledger on a monthly basis? X

25 Is this reconciliation independently reviewed? X

26 Is the ageing of accounts receivable reviewed on a regular basis? X

27 Are all doubtful debts expense and write-off of bad debts approved by management? X

D. Control Activities – Payroll

#	Procedure	Compliance			Comments
		Yes	No	N/A	
1	Is access to personnel records limited and segregated from access to time cards, payroll records and payroll disbursement?	X			
2	Are all additions/amendments to the payroll master files approved and reviewed on a regular basis?	X			
3	Are time sheets approved by supervisors?	X			

#	Procedure	Yes	No	N/A	Comments
4	Is all overtime worked approved?	X			
5	Is a time clock used to record time?			X	
6	Is there segregation of duties between timekeeping and payroll disbursement?	X			

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- | | | |
|----|--|---|
| 7 | Is there an appropriately authorised employment contract for all employees? | X |
| 8 | Is the wage rate/salary authorised by an appropriate official? | X |
| 9 | Are all withholding/deductions authorised? | X |
| 10 | Are payroll calculations subject to independent verification prior to payment? | X |
| 11 | Is the net payment compared to the payroll records by the authorised signatory prior to payment? | X |

D. Control Activities - Purchases and Account Payable		Compliance			
#	Procedure	Yes	No	N/A	Comments
1	Are purchase orders prenumbered and accounted for?	X			
2	Are all outstanding purchase orders followed up on a regular basis?	X			
3	Are all purchases approved in accordance with delegated authorities?	X			
4	Are receiving documents prenumbered and accounted for?			X	
5	Are receiving documents matched and compared to purchase orders?	X			
6	Are invoices matched and compared to receiving documents and purchase orders?	X			
7	Is the accuracy of all invoices checked?	X			
8	Is a chart of accounts utilised to classify purchase transactions?	X			

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9	Is this classification subject to internal review and verification?	X		
10	Are invoices recorded on a daily basis?		X	Weekly
11	Is the input of invoices subject to batch control checks?	X		
12	Are checks in place to identify unrecorded invoices?	X		
13	Are all additions/amendments to the supplier/accounts payable master file authorised and reviewed on a regular basis?		X	No review available in Reckon

#	Procedure	Yes	No	N/A	Comments
14	Is the accounts payable ledger reconciled to the general ledger on a monthly basis?	X			
15	Is this reconciliation independently reviewed?	X			
16	Is the ageing of accounts payable reviewed on a regular basis?	X			
17	Are supplier statement reconciliations performed on a regular basis?	X			

D. Control Activities – Inventory		Compliance			
#	Procedure	Yes	No	N/A	Comments
1	Is inventory appropriately stored and access thereto limited?	X			
2	Is stock held on consignment or customer inventory appropriately identified?			X	

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3	Is a perpetual record of inventory maintained?	X	
4	Are these records maintained by personnel who do not have access to the physical inventory?	X	
5	Is all inventory physically counted on a regular basis?	X	
6	Are instructions issued for the count, is the count supervised and subject to independent internal verification?	X	
7	Is the count reconciled to the perpetual records?	X	
8	Are all adjustments to perpetual records authorised?	X	
9	Are all transfers of inventory recorded? (eg from work in progress to finished goods?)		X
10	Is inventory reviewed on a regular basis to identify any damaged, obsolete or slow moving items?		X
11	Is the inventory cost system integrated with production and accounting records?		X
12	Is a standard cost system used?		X
13	Are standard costs updated on a regular basis for changes in production processes and costs?		X
14	Are standard costs reviewed for reasonableness on a regular basis?	X	Standard costs do not apply to most transactions; however, purchasing is tested for reasonableness, variances, trend and

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nature of spend.

E. Monitoring		Compliance			Comments
#	Procedure	Yes	No	N/A	
1	Does the Council regularly monitor the internal controls management develop and implement to ensure they remain appropriate and are adequately implemented?	X			
2	Does management review the adequacy of internal controls on a regular basis?	X			
3	Does the entity implement activities to monitor internal control over financial reporting? If yes, please describe.	X			Internal Checklists, reviews
4	Does the entity initiate remedial actions to address deficiencies in its controls on a regular basis? If yes, please describe.	X			By review as required.
5	Does management take appropriate steps to confirm the accuracy and reliability of information used in the monitoring process?	X			
6	Does the entity have an internal audit function?	X			
7	If the entity does have an internal audit function, please attach a description of the activities performed, or to be performed, by the internal audit function.				Updated checklists and instructions required

Assessment of Level of Internal Controls:

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The review of internal control procedures above, conducted by the Senior Finance Officer and reviewed by the Chief Executive Officer, indicates that the Shire of Wyalkatchem has an appropriate level of internal control over relevant systems and procedures.

These controls will be tested further in the audit program by the external auditor to determine whether the controls in place are operating effectively, and can be relied upon for the audit.

This will be complemented by policy review and other compliance mechanisms.

Supplementary Internal Control Checks:

Following reference to sector reporting by the Corruption and Crime Commission, the CEO requested that additional internal control and compliance measures be assessed. A summary of these assessments follows:

1. Audit report action items: bank reconciliation to be completed by second officer; actioned; spot checks by CEO;
2. Asset verification: each three years, Fair Value Asset Stocktake; annual checks for annual report; spot checks by CEO;
3. Process checklists: instructions need review and updating – this will be scheduled;
4. Adequacy of HR policies and practices: documented; CEO requested 'new employee' checklist to be compiled to remove risk of action items being overlooked;
5. Reconciliations: bank reconciliations (includes some rates transactions) completed weekly by admin officer and final monthly on the first day of the new month, supervised by Senior Finance Officer (SFO, second officer); rates reconciliations completed by SFO on monthly basis.
6. Verification of tendered services:
7. Contract administration: use of legal registers.
8. Purchasing training: Admin officers (Ella and Tegan) have completed WALGA online training; all other staff completing or verifying purchase orders or invoices will complete (CEO, SFO, Works Manager, admin officer); Works Manager and SFO to attend specialist face to face WALGA training.
9. Documenting decisions about quotations: this is variable; CEO consistently emails details to supplier and other officers; CEO documents decisions, often with matrix or other decisions tool and reports this to others; other officers may not consistently document the number of quotes and responses – particularly where verbal quotes are received; written quotes retained; CEO recommends formalised process as part of review of purchasing policies;
10. Employee conflict of interest: Code of Conduct applies; to be reinforced.
11. Declarations of employee secondary employment: all staff will be asked to provide an updated declaration.
12. Gift registers: gift register is maintained but clarification around gifts is required.

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13. Code of Conduct: does require review to ensure relevance and to include contractors (induction process for contractors has addressed many issues including safety and governance).

14. Process for dealing with allegations of misconduct: a review of the Code of Conduct will integrate recent changes by the state of the treatment of misconduct by the Public Sector Commission and the Corruption and Crime Commission. Draft Fraud Policy being developed and will be tabled OMC June 2017.

Ian McCabe
Chief Executive Officer
25 May 2017

24 October 2016

Ian McCabe
Chief Executive Officer
Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

Dear Mr McCabe

**AUDIT MANAGEMENT REPORT
FOR THE YEAR ENDED 30 JUNE 2016**

We have now completed our audit, for the year ended 30 June 2016, and attached is our report to be included with the financial statements as presented to us for audit.

In accordance with the terms of our audit engagement, we remind you that the work undertaken by us to form an opinion on the financial statements and your compliance is permeated by judgment, in particular regarding the nature, timing and extent of the audit procedures for gathering of audit evidence and the drawing of conclusions based on the audit evidence gathered. In addition, there are inherent limitations in any audit. These include the use of testing, the possibility of collusion and the fact that most audit evidence is persuasive rather than conclusive in nature. As a result, even though our audit is conducted in accordance with Australian Audit Standards, our audit can only provide reasonable – not absolute – assurance that the financial systems of Council are functioning reliably, and that the financial statements contain no errors or omissions.

During the course of our audit we did not note any areas where improvement may be made which would enhance the level of internal control.

Generally, we consider the Shire to be in a sound financial position. Whilst an analysis of key operating ratios is included with the financial statements at Note 18, I make mention of the following key operating statistics as indicators of financial condition:

	2016	2015	2014	2013
Operating Revenue	3,456,106	3,936,207	2,310,572	2,825,514
Operating result/(loss) for the year	340,899	878,099	(819,738)	(319,700)
Net cash flow from / (used in) Operating Activities	1,415,364	1,927,134	(232,844)	557,545
Current position (Current Assets - Current Liabilities)	3,024,873	2,604,933	344,744	879,770
Current ratio	9.27	8.55	2.18	3.18

Note: The current ratio above is calculated simply dividing current assets by current liabilities, and for convenience ignores asset restrictions used in the statutory reporting of the current ratio at Note 19 of the financial statements.



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Analysis of the above statistics indicates that the current ratio, has improved significantly from 2015 . The improvement in current ratio reflects positive results of cash flow management strategy. The current years movement was also impacted by a significant increase in grant funds held in advance of \$1.2million disclosed at Note 2c.

We enclose a table analysing the annual operating financial ratio's. As noted Councils financial ratio performance generally exceeds the Local Government Departments expectations. The asset renewal funding ratio however, requires attention. The expected 10 year asset renewals in the long term financial plan need to be brought into alignment with the 10 year capital expenditure in the asset management plan. Should asset replacements in the asset management plan be funded from external sources, then this component should be excluded from the ratio calculation.

We would like to take this opportunity to thank you Claire and team for the assistance provided during the course of the audit.

We also enclose an invoice for our fee.

We will forward a copy of this management letter and our audit report to the Minister for Local Government, and Shire President as is required by the Local Government Audit Regulations.

Thankyou, if you have any questions you are welcome to contact me.

Yours sincerely



Paul Gilbert CPA
Macleod Corporation Pty Ltd

Enclosures.

Copy to:
The Shire President
The Minister for Local Government



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24 March 2017

Ian McCabe
Chief Executive Officer
Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

Dear Mr McCabe

INTERIM AUDIT MANAGEMENT REPORT

We have now completed our interim audit, and following is our report. We attended the offices of Shire of Wyalkatchem during the week commencing 20 March and met and spoke with council staff. The audit procedures conducted included:

- Review of documented systems and procedures for:
 - a) Rates,
 - b) Payroll,
 - c) Receipts,
 - d) Payments
 - e) Cost allocation.
- Assessment of Internal Control Procedures.
- System walkthrough procedures.
- Sample test transactions in Rates, Payroll, Receipts and Payments Processing.
- Review of bank, debtors and creditors reconciliations.
- Review of costing journals and reconciliation of period to date costs allocated.
- Analytical review procedures.

Generally, the results of our audit procedures indicate that your accounting systems and internal controls are working well, are effective and can be relied upon for our audit purposes and preparation of the financial statements.

LIMITATION OF INTERNAL CONTROL

As documented in previous management letters, due to the size and nature of Council's operations there are inherent limitations to internal control procedures which can be applied. Those limitations, include (but by no means limited to):

- Separation of Duties (particularly in the bank reconciliation / general journal / invoicing / receipting / payment / payroll and authorised signatory (electronic password) functions).
- Accounting Software (integration, password and processing limitations)
- The possibility of collusion.

Consequently there is a reliance on the honesty and integrity of Council staff.



During the course of our audit we noted the following areas, which are brought to your attention as areas of compliance which will require your future attention.

MY COUNCIL WEBSITE

The My Council Website (<https://mycouncil.wa.gov.au/>) is an initiative of the Department of Local Government and Communities to strengthen local government accountability and performance. The site reports a Financial Health Indicator (FHI) Score, which is a measurement of a local government's overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually. An FHI result of 70 and above indicates sound financial health.

The My Council website reports that the Shire of Wyalkatchem has a FHI score of 89 for the year ended 30 June 2015, indicating sound financial health (above the state and regional average).

Council is also able to compare FHI and key financial statistics with neighbouring councils, regional averages and state averages.

CREDIT CARD STATEMENTS

The Department of Local Government (based on recommendations from the Crime and Corruption Commission) require, that the list of accounts for approval by Council, prepared in accordance with Financial Management Regulation 13, should also now include itemised credit card and fuel card transactions, rather than simply the remittance of the month end credit card balance.

We recommend that the list of payments to Council now include detailed credit and fuel card transactions.

We are pleased to note that in accordance with Councils Policy "FP3 – Shire Credit Cards" the cardholder must sign a "letter of acknowledgement and declaration" which acknowledges their responsibilities to comply with the Shire of Wyalkatchem's policy when using the corporate credit card.

REVIEW OF BANK RECONCILIATIONS

The bank reconciliation is a critical internal control which provides assurance of the completeness and accuracy of the general ledger record. Our testing indicated that month end reconciliations are prepared soon after month end, however, we were not always able to sight evidence that the bank reconciliation is reviewed. We recommend that the bank reconciliations be reviewed as soon as possible after it is prepared, by a supervisor to the preparer and that the reviewer sign and date the reconciliation as evidence of review.

FRAUD & CORRUPTION MANAGEMENT POLICY

The Department of Local Government (based on recommendations from the Crime and Corruption Commission) require that Council have effective policies designed to manage and mitigate the risk of fraud. We are pleased to note that Council has a Risk Management Policy. We recommend however, that Council consider the development of a specific policy to manage and mitigate the risk of fraud.

I have forwarded a pro forma Fraud & Corruption Management Policy document separately, for deliberation and editing as considered appropriate to Council.

We remind Council that the suggested improvements to areas of internal control, identified above in this letter, require a response. This response is required to be reported on to the (Minister) Department of Local Government in accordance with Section 7.12A(4) of the Local Government Act. The Department of Local Government require that Council and Managements response to this letter be in writing as a separate letter ,rather than a comments paragraph to this letter addressed to the Minister, with a copy of that response also sent to us.

We enclose an invoice for our fee.

If you have any questions you are welcome to contact me.

Yours sincerely



Paul Gilbert CPA
Macleod Corporation Pty Ltd

Enclosure.

Shire of Wyalkatchem

"Strange Name - Beaut Place"



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Ms Jennifer Mathews

Director-General

Department of Local Government and Communities

140 William Street

PERTH WA 6000

10 April 2017

Dear Ms Mathews,

INTERIM AUDIT MANAGEMENT REPORT – Wyalkatchem – Management Response

I refer to the attached Interim Audit Management Report dated 24 March 2017 for the Shire of Wyalkatchem.

In accordance with s.7.12 (4) (a) of the Local Government Act 1995, I supply the following response to the Interim Audit Management Report. Please note that due to timing, the report and this letter will be distributed to the Audit Committee and full Council by email and then subsequently tabled at meetings in the coming weeks.

Reference 'My Council Website': Council has been made aware of the My Council website since its launch and provided with reference data in writing and in meetings;

Reference 'Credit Card Statements': management has immediately implemented the provision of itemised credit card and fuel card statements, to accompany the itemised payments listings already supplied to Council; management currently supplies supplementary information about credit limits accessed and not accessed but approved; in regard to the auditor's comment about the 'letter of acknowledgement and declaration', it should be noted that the card holder has signed the declaration and did this on commencement in October 2013.;

Reference: 'Review of Bank Reconciliations': Management implemented a third officer approach to reconciliations in 2014 to raise the awareness of more administration staff of financial operations while removing the CEO from acting as transaction approver while overseeing reconciliation; I have been informed that all reconciliations have been reviewed by a second officer but not consistently dated – this oversight will be addressed by further staff development; to accept the Auditor's recommendation but continue my approach to maximise the separation of duties, I propose having a subordinate officer perform the reconciliation and the Senior Finance Officer (as supervisor) warrant the reconciliation as reviewer; I will maintain periodic checks of reconciliations and other internal controls; this will allow for the removal of the CEO from this process while maximising the involvement of staff who have no involvement in the approval of the original transactions;

Reference: 'Fraud and Corruption Management Policy': I support the recommendation for Council to consider a specific policy for Fraud and Corruption Management in addition to Council's Risk Management Policy. I support the implementation of such a policy and appropriate tools for staff and Council to further reduce associated risk. The pro forma policy supplied by the Auditor will be reviewed in workshop with Council with a view to endorsement and implementation this financial year.

Please contact me should you have any queries regarding this letter or the related audit process.

Sincerely,



IAN MCCABE

Chief Executive Officer

cc: Mr Paul Gilbert, Auditor; Council of the Shire.

Enc. audit report

Legislative Compliance Report

April 2017

Prepared by: Ella McDonald

Administration Officer – Governance and Emergency

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Overall Review:

To review the legislative compliance of the Shire of Wyalkatchem, I reviewed each clause of the *Local Government Act 1995* and subsidiary legislation – including the *Local Government (Audit) Regulations 1996*, *Local Government (Elections) Regulations 1997*, *Local Government (Administration) Regulations 1996*, *Local Government (Financial Management) Regulations 1996*, *Local Government (Functions and General) Regulations 1996*, *Local Government (Rules of Conduct) Regulations 2007*, *Local Government (Uniform Local Provisions) Regulations 1996*, *State Records Act 2000*, *Bush Fires Act 1954* and *Bush Fire Regulations 1954*. A detailed summary of all legislation reviewed is attached below.

Upon reviewing the *Local Government Act 1995* and its subsidiary legislation, I have found that it is my opinion that we comply with all legislation.

I have found two minor areas that we could improve on, they are tabled below.

Act/Regulations	Legislation	Room for Improvement
Bush Fires Act 1954	s. 50(1) The local government shall maintain records containing the following information – (a) the names, addresses, and usual occupations of all the bush fire control officers and bush fire brigade officers appointed by or holding office under local government	We currently do not keep record of the usual occupations of our bush fire control officers or bush fire brigade officers.
Bush Fires Act 1954	s. 50(1) The local government shall maintain records containing the following information – (c) particulars of the nature, quantity, and quality of the bush fire fighting equipment and appliances which are generally available within the district of the local government for use in controlling and extinguishing bush fires.	We currently do not keep record of the quality of our equipment.

LOCAL GOVERNMENT ACT 1995

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART ONE – INTRODUCTORY MATTERS		
1.7 (1)	Local Public Notice	Says that when “local public notice of a matter is required to be given. (a) Must be published in a locally distributed newspaper (b) Displayed on a public noticeboard at the local government Office (c) Displayed on a public noticeboard	Y	Yes we comply – e.g. When Sue Tulip’s lease of the airport terminal building for the purpose of a hairdresser went through council, we advertised in the Wylie Weekly and on the noticeboard for two weeks.
1.7(2)	Local Public Notice	Says that unless expressly stated otherwise the following is sufficient: (a) published as per (1)(a) on at least one occasion (b) published under (1)(b) and (c) for a reasonable time, not being less than (i) the time prescribed or (ii) if no time is prescribed, 7 days	Y	As Above.
1.8	Statewide Public Notice	When statewide public notice is required, section 1.7 applies except the newspaper is one that is distributed throughout the state	Y	If we were to change a local law, it would be advertised statewide
		PART TWO – CONSTITUTION OF A LOCAL GOVERNMENT		
		DIVISION ONE – DISTRICTS AND WARDS		
2.1	State divided into districts	Says that the Governor on the recommendation of the Minister may make an order: a) declaring an area of the State to be a district, b) changing the boundaries of a district, c) abolishing a district or d) as to a combination of any of those matters	N/A	
2.4	District to be city, town or shire	1) An order under 2.1 is to include an order designating the district a city, town or shire 2) The Governor may by order change the designation of a district	N/A	

		<p>3) A district can only be a city if a) it is in the metro area and has more than 30,000 inhabitants more than half who live in an urban area or b) if not in the metro area, has more than 20,000 inhabitants more than half who live in an urban area</p> <p>4) A district can only be designated a town if more than half of its inhabitants live in an urban area</p> <p>5) A district not designated a town or city is to be designated a shire</p>		
		DIVISION TWO – LOCAL GOVERNMENTS AND COUNCILS OF LOCAL GOVERNMENTS		
2.5	Local governments created as bodies corporate	1) When a district is created a local government is established	Y	
2.6	Local governments to be run by elected councils	<p>1) Each local governments is to have an elected council as its governing body</p> <p>(3) The offices on the council of the local government of a shire are those of the president, the deputy president and the councillors</p>	<p>Y</p> <p>Y</p>	
2.7	Role of council	Says the council governs the local government affairs, is responsible for the performance of the local government functions. They must also oversee the allocation of the local government's finances and resources and determine the local government's policies	Y	
2.8	Role of mayor/president	Says the President presides at meetings, provides leadership and guidance, carries out civic and ceremonial duties on behalf of the local government, speaks on behalf of the local government, etc.	Y	
2.9	Role of Deputy	Performs functions of president when authorised to do so under 5.34	Y	

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2.10	Role of Councillors	Says councillors represent the interests of electors, ratepayers and residents, provides leadership and guidance to the community, facilitates communication between the community and the council, participates in the local government's decision making, etc.	Y	
		DIVISION THREE - HOW OFFICES ON THE COUNCIL ARE FILLED		
2.11	Alternative methods of filling office of mayor or president	When a district is formed, the Governor is to specify whether the first mayor or president of the local government is to be elected by electors of the district or elected by the council from amongst the councillors The local government may change this, electors can propose a change to this also under certain circumstances		
2.15	Filling office of deputy mayor/president	Deputy to be elected by the council		
2.16	Filling offices of the councillors	If a district is not divided into wards the councillors are to be elected by electors of the district	Y	
		DIVISION FOUR – MEMBERSHIP AND SIZE OF THE COUNCIL		
2.17	Members of council	No less than 5, no more than 14 councillors. The Governor on the recommendation of the Minister sets out the number of councillors required for each council of a local government when the local government is established	Y	Wylie has seven councillors (inc. president and deputy president)
		DIVISION FIVE – QUALIFICATION FOR HOLDING OFFICE ON THE COUNCIL		
2.19	Qualifications for election to council	Says a person is qualified to be elected as a Councillor if they are over 18, an elector of the district, not a member of parliament, etc. Sections 2.20-2.26 explain reasons for disqualification	Y	

		PART THREE – FUNCTIONS OF A LOCAL GOVERNMENT		
		DIVISION ONE - GENERAL		
3.1	General Function	Says the general function of a local government is to provide for the good government of persons in its district	Y	
3.4	Functions may be legislative or executive		Y	
		DIVISION TWO – LEGISLATIVE FUNCTIONS OF LOCAL GOVERNMENTS		
3.5	Legislative power of local government	1) A local government may make local laws 2) A local law does not apply outside the local government's district	Y Y	
3.7	Inconsistency with written laws	Local laws are invalid if they inconsistent with the <i>Local Government Act 1995</i> or any other written law	Y	
3.16	Periodic review of local laws	Local laws are to be reviewed within 8 years of commencement	Y	
		DIVISION THREE – EXECUTIVE FUNCTIONS OF LOCAL GOVERNMENTS		
3.18	Performing executive functions	A local government may provide services and facilities	Y	
3.57	Tenders for providing goods and services	Local government required to invite tenders before entering into contract with someone to supply goods/services	Y	We have implemented the use of E-quotes where this is most suitable. Public tenders have been used for repair of roads, etc.
3.58	Disposing of property	2) Can only dispose to a) highest bidder or b) most acceptable tenderer. 3) Can only dispose of property under (2) if a) gives local public notice of the proposed disposition (i, describing the property, ii giving details of the proposed disposition, iii inviting submissions to be made not less than 2 weeks after notice is first given) and b) considers submissions made	Y	e.g. When hairdresser leased the airport terminal for the purpose of a hairdressing business.

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3.59	Commercial Enterprises by local government	Before commencing a major trading undertaking, entering into a major land transaction, local government must prepare a business plan	Y	Not applicable for Shire of Wyalkatchem
		PART FOUR – ELECTIONS AND OTHER POLLS		
4.1A	Conflict with Commonwealth or State election or referendum	No election, poll or referendum to clash with State or Commonwealth election, poll, referendum	Y	
4.1B	Polling day may be changed where conflict with Commonwealth or State election or referendum	Polling day can be changed if there is a clash but by no more than 14 days later than original time chosen	Y	
4.5	Frequency of ordinary elections	Local government to hold ordinary elections every 2 years	Y	
4.7	Ordinary elections day usually third Saturday in October		Y	Election due this year Saturday 21 October 2017
		DIVISION FOUR – EXTRAORDINARY ELECTIONS		
4.8	Extraordinary elections	If the office of a councillor or of an elector president becomes vacant under section 2.32 (dies/resigns/disqualified etc.) this calls for an extraordinary election.	Y	
4.9	Election day for extraordinary elections	President decides on a day in writing or by council at a meeting held within one month of the vacancy occurring	Y	
4.17	Cases in which vacant offices can remain unfilled		Y	
		DIVISION SEVEN – PROVISIONS ABOUT ELECTORAL OFFICERS AND THE CONDUCT OF ELECTIONS		
4.19	Returning Officer	Principal electoral officer of an local government is an RO	Y	
4.20	CEO to be made returning officer unless other arrangements made	CEO is RO of a local government for each election. Local government may have another person appointed as RO with written permission of the Electoral Commissioner.	Y	

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4.21	Deputy Returning Officers	An RO is to appoint one or more deputy ROs	Y	
4.22	Returning officer to conduct elections	An RO is to conduct elections. If an RO is unable to do so, a deputy RO is to do so.	Y	
4.23	Returning officer's functions	Appoint places for voting, appoint other electoral officers to assist in conducting the elections, ensure necessary preparations are made, etc.	Y	
		DIVISION NINE – ELECTORAL PROCESS		
4.37	New roll for each election	An electoral roll is to be prepared for each election	Y	
4.39	Close of enrolments	5pm the 50 th day before the election CEO to give statewide public notice of time and date of the close of enrolments on or after the 70 th day but not later than the 56 th day before election.	Y	
4.40	Residents Roll	On or before the 56 th day before elections, CEO to advise Electoral Commissioner of the need to prepare a residents roll On or before the 36 th Day before the election, the Electoral Commissioner is to prepared a residents roll and forward a copy to the CEO Residents roll to include names of all persons who were electors of the district under section 4.29 at close of enrolments	Y Y Y	
4.41	Owners and occupiers roll	On or before the 36 th day before elections CEO to prepare an owners and occupiers roll To include names of all persons who were electors of the district under 4.30 at close of enrolments	Y Y	
4.43	Correction of rolls	On or before 22 nd day before elections the RO is to delete from the owners and occupiers roll the name of any person whose name also appears on the residents rolls. Does not apply if rolls have been consolidated. RO may alter the residents and owners and occupiers rolls by including the name of an elector whose name has been omitted in error, omitting the name of a person whose name has been included in error or in any other manner that may be necessary to correct the rolls. If the	Y	

		CEO is not the RO, the RO can direct the CEO to make the changes.		
4.44	One enrolment per roll	An electors name is not to appear more than once on the same electoral roll	Y	
4.47	Nominations, call for	Statewide public notice to be given calling for nominations of candidates by RO on or after 56 th day but not later than the 45 th day before election day. Must specify kind of election to be held and vacancy filled, place where nominations can be delivered, period within which nominations have to be delivered/sent, any other arrangements made for the receipt of nominations by the RO	Y Y	
4.48	Candidate, eligibility of	Must qualify under section 2.19	Y	
4.49	How to make an effective nomination	Completed nomination paper in prescribed form, received by RO at nomination place within period beginning 44 days prior to election and closing 4pm on 37 th day before election. Must include profile of candidate Evidence nomination is made by or with the consent of the candidate given to RO in prescribed form prior to close of nominations Payment of prescribed deposit in prescribed manner received by RO prior to the close of nominations	Y Y Y Y	
4.51	Nominations, rejection of	Can be rejected by RO if not effective under 4.49 or candidate is not an elector of the district or was not so at the close of enrolments, or at the close of enrolments the candidate was not qualified to be elected as a member of council due to 2.19, or in the case of a candidate for election as councillor is not eligible due to 4.48(1)(b) or (c)	Y	
4.52	Candidate's details etc., exhibition of	If a nomination is accepted, the RO is to ensure that the details and profile of the candidate are exhibited to the public on a noticeboard at the local	Y	

		government office. To remain on exhibition until result is declared if 4.55 or 4.57 (2)(a) apply, otherwise until 6pm of election day.		
4.53	Nominations, cancellation of	<p>If candidate withdraws the nomination or dies before the close of nominations</p> <p>Withdrawal of nomination is only effective if written notice is received by RO at nomination place before the close of nominations, and, evidence that the withdrawal is made by or with the consent of the candidate is given to the RO in a prescribed manner on or with the withdrawal notice prior to the close of nominations.</p> <p>If a nominations is cancelled the details and profile of the candidate are to be removed from exhibition under section 4.52, notice of the cancellation to be exhibited until close of nominations</p>	<p>Y</p> <p>Y</p> <p>Y</p>	
4.54	Nominations to be declared	RO to declare nominations received ASAP after close of nominations. To be made at nomination place in presence of any candidates and other people who wish to attend	Y	
4.55	Same number of candidates as vacancies	If at close of nominations number of candidates is equal to number of offices to be filled at the election, the candidate/s are elected unopposed	Y	
4.56	More candidates than vacancies	<p>Lots to be drawn in accordance with regulations for positions of candidates on the ballot papers for election</p> <p>RO to begin preparing for voting by the electors</p>	<p>Y</p> <p>Y</p>	
4.57	Less candidates than vacancies	<p>If there are NO candidates at close of nominations, extraordinary election to be held to fill the office/s as if it or they had become vacant on the day after close of nominations</p> <p>If at close of nominations the number of candidates is less than the number of offices to be filled – the candidate/s are elected and an extraordinary election is to be held to fill the remaining office/s as</p>	<p>Y</p> <p>Y</p>	

		if they had become vacant on the day after the close of nominations		
4.58	Candidates, death of after close of nominations	Extraordinary election held to fill vacancy	Y	
4.60	Voting by electors	If section 4.56 applies, electors may vote to elect candidate/s to fill vacant office/s	Y	
4.61	Choice of methods of conducting elections	Postal or voting in person election. Local government may decide to conduct a postal election - absolute majority required	Y	
4.62	Polling places required	RO to ensure there will be at least one polling place in the district open between 8am and 6pm on election day	Y	
4.63	Presiding and other officers, appointment of	Electoral officers appointed by RO are to include a presiding officer and one or more other electoral officer for each polling place RO may appoint him/herself to be the presiding officer for a polling place	Y Y	
4.64	Public Notice about election	As soon as practicable after preparations for the election – not later than 19 th day before elections, the RO is to give statewide public notice about the election in accordance with the regulations inc. details of how, when and where elections will be conducted and who the candidates are.	Y	
4.70	Presiding officer to maintain order at polling place		Y	
4.72	Outcome of election to be determined	As soon as practicable after voting has finished the RO is to arrange for the votes to be counted and ascertain the results of the election Candidates and scrutineers may be present during counting	Y Y	
4.75	Giving effect to elector's wishes	RO may accept a ballot paper he believes to clearly show the elector's wishes even if the ballot paper is not completed precisely	Y	
4.77	Returning officer to declare result	As soon as is practicable after the result of the election is known under section 4.55, 4.57, 4.72,	Y	

		the RO is to declare and give notice of the result in accordance with regulations.		
4.79	Report to Minister	RO to provide Minister with a report as to result of the election within the prescribed period	Y	
		DIVISION TEN – VALIDITY OF ELECTIONS		
4.80	Complaints about result of election	Any person who is dissatisfied with the result of the election or with the way the election was conducted may make an invalidity complaint.	Y	
4.83	Validity of election	Election is not invalid because of a failure to do something in connection with the election within the time, or for the period or before the date allowed or required under the <i>Local Government Act 1995</i> , so long as the failure does not affect the result of the election OR An irregularity or defect in the appointment or authorisation of an electoral officer OR A formal omission, irregularity or defect in a document in a document, declaration, publication or other thing that a person has made, issued or done in good faith	Y	
		DIVISION 11 – ELECTORAL OFFENCES		
4.86	Breach or neglect by officers, offence	An electoral officer who attempts to influence the vote of an elector, or, except by recording that vote, the result of an election OR Discloses, except under compulsion of the law, knowledge officially required concerning the vote of an elector OR Refuses or wilfully neglects to discharge a duty imposed under the Part or otherwise contravenes a provision of this Part, Commits an offence, penalty \$10,000 or 2 years imprisonment	Y	
4.87	Printing and publication of electoral material	Printing, publishing, distributing electoral material is an offence unless the address (not PO box) of the person who authorised the above appears at	Y	

		the end of the electoral material OR the name and business address of the printer of the material (except in a newspaper) appears at the end of the material. Penalty \$2000.		
		PART FIVE – ADMINISTRATION		
		DIVISION TWO – COUNCIL MEETINGS, COMMITTEES AND THEIR MEETINGS AND ELECTORS' MEETINGS		
5.3	Ordinary and Special Council Meetings	OMCs not to be held more than one month apart. CEO to notify Minister if Council fails to meet as required.	Y	Yes, we hold monthly council meetings, apart from January.
5.4	Calling Council Meetings	An OMC or SMC is to be held if called for by either the president or at least 1/3 of the councillors in a notice to CEO setting out the date and purpose of the proposed meeting. OR If so decided by the council.	Y	
5.5	Convening council meetings	OMC: Give councillors at least 72 hours' notice of date, time, place and agenda for the meeting.	Y	Yes our meetings are scheduled for the whole year and agendas are usually out a week before the meeting.
5.6	Who presides at council meetings	President to preside at all meetings If circumstances of 5.34(a) or (b) apply, deputy president may preside at meetings If the circumstances of 5.34(a) or (b) apply, and the office of deputy is vacant or the deputy is not available/present, then the councillors choose another councillor that is present to preside at the meeting	Y Y	If Shire President is not available, Deputy President presides
5.8	Establishment of Committees	A local government may establish committees of three or more people to assist the council – absolute majority required	Y	
5.10	Committee members, appointment of	A committee is to have its members appointed (by absolute majority) by the local government to be members of the committee	Y	

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5.16	Delegation of some powers and duties to certain committees	Must be made in writing	Y	
5.18	Register of delegations to committees	Keep a register of delegations and review once a year	Y	
5.19	Quorum for meetings	The quorum for a meeting of council or a committee is 50% of the number of offices	Y	
5.20	Decisions of councils and committees	Does not have effect unless it has been made by simple majority or another kind of majority if it has been prescribed by regulations or a local law for the particular kind of decision	Y	
5.21	Voting	Presiding person casts an extra vote in the case of a tied vote	Y	
5.22	Minutes of council and committee meetings	To be confirmed at the next meeting	Y	
5.23	Meetings generally open to public	A decision to close the meeting to the public and the reason for this decision is to be recorded in the minutes	Y	
5.24	Question time for the public	Time to be allocated for members of the public to ask questions at every OMC	Y	Yes, public question time is included in the OMC agendas and also recorded in the minutes
5.27	Electors' general meetings	To be held once every financial year not more than 56 days after the local government accepts the annual report for the previous financial year.	Y	
5.28	Elector's special meetings	Special meeting to be held on the request of not less than a) 100 electors or 5% of the number of electors, whichever the lesser number is OR 1/3 of the number of council numbers	Y	
5.29	Convening an electors' meeting	CEO to convene the meeting by giving at least 14 days local public notice and each council member at least 14 days' notice of the date, time, place and purpose of the meeting	Y	We hold ours in December to provide a close to the calendar year and to fit with Annual Report timeline
5.30	Who presides at electors' meeting	President to preside or deputy if president not available. If neither are available, the electors are able to choose a councillor present. If no councillor	Y	

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		is present/able to preside, then the electors present can choose one of themselves.		
5.32	Minutes of electors' meeting	Minutes to be kept and copies made available for inspection by members of the public before the council meeting at which the decisions made at the electors' meeting are first considered	Y	Yes minutes are published on our website ASAP
5.33	Decisions made at electors' meeting	All decisions made are to be considered at the next OMC or an SMC called for that purpose	Y	
		DIVISION THREE – ACTING FOR THE MAYOR OR PRESIDENT		
5.34	When deputy mayors and deputy presidents can act	a) if the office of mayor/president is vacant b) the mayor/president is not available or is unable or unwilling to perform the functions of the mayor/president	Y Y	
		DIVISION FOUR – LOCAL GOVERNMENT EMPLOYEES		
5.36	Local Government Employees	Local government to employ a CEO & other persons the council believe are necessary to enable the functions of the local government and the functions of the council to be performed Employment of CEO – absolute majority decision Employment of other people – CEO chooses	Y Y Y	
5.37	Senior Employees	Local government can designate certain employees to be Senior Employees CEO to inform council of each proposal to employ or dismiss a Senior Employee	Y Y	Yes, Works Manager is a Senior Employee Yes, Works Manager's employment proposal went to Council
5.38	Annual review of certain employees' performances	Each employee employed for more than one year, including the CEO and each Senior employee, is to be reviewed at least once in relation to every year of the employment	?	Yes Senior Employees are reviewed during the budget process
5.39	Contracts for CEO and Senior Employees	Must have a written contract	Y	Yes each employee has a written contract

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5.44	CEO may delegate powers and duties to other employees	CEO may delegate to any employee of the local government to exercise any of the CEO's powers	Y	Yes we all have certain delegations
5.46	Register of, and records relevant to, delegations to CEO and employees	CEO to keep a register of the delegations made under this Division. Must be reviewed once a year.	Y	Yes, we keep a delegations register which is updated annually.
		DIVISION FIVE – ANNUAL REPORTS AND PLANNING		
5.53	Annual Reports	Local government to prepare an annual report for each financial year	Y	
5.54	Acceptance of Annual Reports	To be accepted by local government no later than 31 December every year. (absolute majority required) If the auditor's report (which is to be included in the annual report) is not available by 31 December, then the report must be submitted within two months from when the auditor's report becomes available	Y Y	
5.55	Notice of annual reports	CEO to give local public notice of the availability of the annual report as soon as practicable after report has been accepted by the local government	Y	
5.56	Planning for the future	Local government to plan for the future of the district	Y	Yes, we have the SCP
		DIVISION SIX – DISCLOSURE OF FINANCIAL INTERESTS		
5.60A	Financial Interest	Person has a financial interest if it is reasonable to expect that the matter will, if dealt with by the local government in a certain way, result in a financial gain, loss, benefit or detriment to the person	Y	Yes, when councillors declare a financial interest they leave the room and do not vote on the relevant item.
5.60B	Proximity Interest	Person has a proximity interest if the matter concerns a change to a planning scheme affecting land that adjoins the person's land or a proposed change to the zoning or use of land that adjoins a person's land or a proposed development of land that adjoins the person's land	Y	

5.61	Indirect Financial Interests	Person has an indirect financial interest in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.	Y	
5.62	Closely associated person	Person to be treated as closely associated with a relevant person if they are in a partnership with the relevant person or is an employer of the relevant person or a beneficiary under a trust, or an object of discretionary trust of which the relevant person is a trustee, or the person belongs to a class of persons that is prescribed, the person is a body corporate, the person is the spouse, de facto partner or child of the relevant person, etc.	Y	
5.63	Some interests need not be disclosed		Y	
5.65	Members' interests in matters to be discussed at meetings to be disclosed	A member of the council or committee who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest in a written notice before the meeting to the CEO OR At the meeting immediately before the matter is discussed	Y	Yes we fill out Disclosure of Interest forms.
5.66	Meeting to be informed of disclosures	If a member has disclosed an interest in writing to the CEO prior to a meeting, the CEO should give the notice to the person presiding. The person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matters to which the disclosure relates	Y	Yes, Presiding Person (Shire President) announces any disclosures received prior to the discussion of items.
5.67	Disclosing members not to participate in meetings		Y	Any financial interests disclosed, the person disclosing leaves the room
5.68	Councils and committees may allow members disclosing	If they disclose the extent of the interest and the members decide that the interest is as trivial or insignificant enough to allow for impartial conduct	Y	Yes, if people declare impartial interests etc. they usually remain to

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	interests to participate etc. in meetings	or if the matter is common to a significant number of electors/ratepayers The decision is to be recorded in the minutes		vote on the matter with the permission of Council
5.69	Minister may allow members disclosing interests to participate etc. in meetings		Y	Yes, if this situation ever arose we would write to the minister (e.g. Budget 2015)
5.69A	Minister may exempt committee members from disclosure requirements		Y	Yes, if this situation ever arose we would write to the minister
5.70	Employees to disclose interests relating to advice or reports		Y	Yes, we complete Disclosure of Interest forms
5.71	Employees to disclose interests relating to delegated functions		Y	Yes, we complete Primary & Annual Returns
5.75	Primary Returns	Must be lodged within three months of the start day	Y	Yes, we complete Primary Returns
5.76	Annual Returns	Must be lodged each year by 31 August	Y	Yes, we complete Annual Returns
5.77	Acknowledging receipt of returns	Acknowledgement of return must be given by CEO or president	Y	Mail register completed
5.78 -5.87	Information to be disclosed in returns	5.79 Real Property 5.80 Source of Income 5.81 Trusts 5.82 Gifts 5.83 Contribution to travel 5.84 Interests and positions in corporations 5.85 Debts 5.86 Dispositions of Property 5.87 Discretionary disclosures generally	Y Y Y Y Y Y Y Y Y	Yes, all included on returns sheet
5.88	Register of financial interests	CEO to keep a register of financial interests including primary & annual returns and any disclosures made.	Y	Yes kept in safe
		DIVISION SEVEN – ACCESS TO INFORMATION		

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5.92	Access to information	Council members and committee members can have access to any information held by the local government that is relevant	Y	
5.93	Improper use of information		Y	
5.94	Public can inspect certain local government information		Y	
5.95	Limits of right to inspect local government information		Y	
5.96	Copies of information to be made available		Y	Yes, we provide printed copies of items such as OMC minutes etc. to the general public
		DIVISION EIGHT – LOCAL GOVERNMENT PAYMENTS AND GIFTS TO ITS MEMBERS		
5.98	Fees for council members		Y	File reference 13.07
5.98A	Allowance for deputy mayor/president	Absolute majority required	Y	
5.99	Annual fee for council members in lieu of fees for attending meetings	Absolute majority required	Y	
5.99A	Allowances for council members in lieu of reimbursement of expenses	Absolute majority required	Y	
5.100A	Gifts to council members	A local government cannot give a gift to a council member unless it is in prescribed circumstances and the value of the gift is less than the prescribed amount	Y	
5.100	Payments for certain committee members		Y	N/A for our shire
		DIVISION NINE – CONDUCT OF CERTAIN OFFICIALS		
5.103	Codes of Conduct	Every local government to prepare or adopt a code of conduct	Y	
5.104	Other regulations about conduct of council members	Regulations may prescribe rules to be known as “the rules of conduct for council members” that council members are required to observe.	Y	

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5.105	Breaches by council members	A council member commits a minor breach if they contravene a rule of conduct or a local law under the <i>Local Government Act 1995</i> .	Y	
5.106	Deciding whether breach occurred	Must be based on evidence	Y	
5.107	Complaining to complaints officer of minor breach	Must be made in writing	Y	
5.109-119	Breaches	5.109 Complaint initiated by complaints officer 5.110 Dealing with complaint of minor breach 5.111 Dealing with recurrent breach 5.112 Allegation of recurrent breach 5.113 Punishment for recurrent breach 5.114 Making complaint of serious breach 5.115 Complaints officer to send complaint of serious breach to Departmental CEO 5.116 Allegation by Departmental CEO of serious Breach 5.117 Punishment for serious breach 5.118 Carrying out orders 5.119 SAT's enforcement powers	Y Y Y Y Y Y Y Y Y Y Y	
5.120	Complaints officer	Senior employee to be appointed a complaints officer.	Y	CEO is our complaints officer. If complaint is about the CEO, complaints officer is the Governance officer
5.121	Register of certain complaints of minor breaches	Complaints officer to keep register of complaints	Y	Yes we have a complaints register.
		PART SIX – FINANCIAL MANAGEMENT		
		DIVISION TWO – ANNUAL BUDGET		
6.2	Local Government to prepare annual budget	Budget to be prepared and adopted every financial year during period from 1 June to 31 August. Adoption by council requires absolute majority. Budget must consider the plan for the future	Y Y Y	Budget is generally presented at the June Ordinary Meeting of Council

SHIRE OF WYALKATCHEM LEGISLATIVE COMPLIANCE REPORT 2017

6.3	Budget for other circumstances	Requires absolute majority	Y	E.g. – we called a Special Meeting of Council for purchase of plant equipment
		DIVISION THREE – REPORTING ON ACTIVITIES AND FINANCE		
6.4	Financial Report	Annual financial report to be prepared for the preceding financial year. To be submitted to auditor by 30 September along with accounts.	Y	
		DIVISION FOUR – GENERAL FINANCIAL PROVISIONS		
6.5	Accounts and Records	CEO to ensure accounts and records are kept up to date and ready for inspection at any time	Y	
6.6	Funds to be established	Local Government to have a municipal fund and a trust fund. To be kept separate	Y	
6.7	Municipal Fund	All money and value of all assets to be held and brought to account in its municipal fund unless required by the Local Government Act 1995 to be held in the trust fund	Y	
6.8	Expenditure from municipal fund not included in annual budget	Not to incur expenditure from municipal fund unless authorised (absolute majority required) OR unless the expenditure was included in the previous year's budget	Y	
6.9	Trust fund	All money and value of assets required to be held in trust by the Local Government Act 1995 and all money and value of assets held by the local government in trust.	Y	
6.10	Financial management regulations	May provide for security and banking of money received by the local government, keeping of financial records, management of assets, liabilities, revenue, general management and authorisation of payments out of municipal & trust funds.	Y	
6.11	Reserve accounts	When a local government wants to set aside money for use in a future financial year, a reserve account for each such purpose. Before changing the purpose of the account or using the money for	Y	

		another purpose, one month's local notice must be given.		
6.12	Power to defer, grant discounts, waive or write off debts	When adopting an annual budget a local government may grant a discount (absolute majority required) – does not apply to rates or service charges, waive or grant concessions in relation to any amount of money, write off any amount of money	Y	Yes CEO has the power to write off up to \$1000.00
6.13	Interest owing on money owing to local governments	Local Government may resolve to require a person to pay interest at the rate set in its annual budget on any amount of money (other than rates and service charges) Absolute Majority Required	Y	
6.14	Power to invest		Y	
		DIVISION FIVE – FINANCING LOCAL GOVERNMENT ACTIVITIES		
6.15	Local Government's ability to receive revenue and income	May receive income from rates, service charges, fees and charges, borrowings, investments or any other source authorised by the Local Government Act 1995, dealings in property or grants or gifts.	Y	
6.16	Imposition of fees & charges	May impose fees or charges for any goods or services it provides. Absolute majority required	Y	Yes – e.g. we charge for the hire of Shire facilities etc. This is approved as part of budget or introduced as an agenda item.
6.19	Local Government to give notice of fees and charges	Local public notice	Y	
6.20	Power to borrow		Y	
6.21	Restrictions on borrowing		Y	
		DIVISION SIX – RATES AND SERVICE CHARGES		
6.32	Rates and service charges	Rates imposed to make up the budget deficiency General rate imposed by absolute majority	Y Y	
6.33	Differential general rates	May impose differential general rates according to: the purpose for which the land is zoned, whether it is vacant, etc.	Y	

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6.34	Limit of revenue or income from general rates	Amount estimated to be yielded from general rates not to exceed 110% of the amount of the budget deficiency or be less than 90% of the amount of the budget deficiency.	Y	
6.35	Minimum payment	Local Government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land	Y	
6.36	Local Government to give notice of certain rates		Y	
6.39	Rate record	Record must be compiled of all rateable land in the district and all land in the district of which a service charge is imposed	Y	
6.41	Service of rate notice	Local government to give owner of land a rate notice	Y	
6.45	Options for payment of rates or service charges	Can be paid in either one or four instalments	Y	
6.51	Accrual of interest on overdue rates or service charges	Overdue rates can accrue interest	Y	Yes our rates accrue interest daily by 11% per annum
6.52	Rates and service charges may be apportioned		Y	
6.53	Land becoming or ceasing to be rateable land		Y	
6.56	Rates or service charges recoverable in court	If rates/service charges remain overdue, local government can recover it in court	Y	
6.60	Local government may require lessee to pay rent		Y	
6.64	Actions to be taken	If any rates/service charges which are due to a local government in respect of rateable land have been unpaid for at least three years, local government can take possession of the land. It may a) lease, b) sell, c) transfer to the Crown or d) transfer the land to itself.		
6.67	Release of property after payment of arrears	Within 12 years of the taking of possession of land by a local government, if the entitled person pays	Y	

		to the local government all rates and service charges due and payable in respect of the land, the local government must give up possession of the land to the entitled person.		
6.68	Exercise of power to sell land	Local government is not permitted to sell land under section 6.64(1)(b) within a period of three years unless the local government has at least once attempted to recover money under section 6.56	Y	
		PART SEVEN – AUDIT		
		DIVISION 1A – AUDIT COMMITTEE		
7.1A	Audit committee	Local government to establish audit committee of three or more persons At least three members to be councillors Members are appointed by the local government by absolute majority CEO not to be a member Employee not to be a member	Y Y Y Y Y	
7.1B	Delegation of some power and duties to audit committees	Only powers and duties from Part Seven of the Local Government Act 1995 may be delegated to the audit committee Delegations to be made by absolute majority	Y Y	
7.1C	Decisions of audit committees	To be made by simple majority	Y	
		DIVISION TWO – APPOINTMENT OF AUDITORS		
7.2	Audit	Accounts & financial report of a local government for each financial year to be audited by auditor appointed by the local government	Y	
7.3	Appointment of auditors	Local government to appoint auditor by absolute majority Must be a registered company auditor or an approved auditor	Y Y	
7.6	Term of office of auditor	Not to exceed five financial years	Y	
		DIVISION THREE – CONDUCT OF AUDIT		

SHIRE OF WYALKATCHEM LEGISLATIVE COMPLIANCE REPORT 2017

7.9	Audit to be conducted	Auditors to prepare a report on their findings and forward a copy of the report to the president, the CEO and the Minister by 31 December.	Y	
		DIVISION FOUR – GENERAL		
7.12A	Duties of Local Governments with respect to audits	2) Local government to meet with auditor once a year 3) Local government to examine the report of the auditor and take any action required 4a) Local government to prepare a report on any action take as per section (3) 4b) Forward a copy of the report to the minister	Y Y Y Y	
		PART EIGHT – SCRUTINY OF THE AFFAIRS OF LOCAL GOVERNMENTS		
		DIVISION ONE – INQUIRIES BY THE MINISTER OR AN AUTHORISED PERSON		
8.13(1-4)	Authorised Persons Report	Report to be compiled on the outcome of any inquiry, copy to be given to the minister	Y	
8.14	Copy to be given to local government concerned	Local government to give the minister copy of the report as per section 8.13 within 35 days	Y	
		PART NINE – MISCELLANEOUS PROVISIONS		
		DIVISION ONE - OBJECTIONS AND REVIEW		
9.10	Appointment of authorised persons	1) Local government may grant a person an authorisation for certain functions 2) Local government to issue each authorised person an authorisation certificate	Y Y	
		DIVISION TWO – ENFORCEMENT AND LEGAL PROCEEDINGS		
9.16	Notice, giving of to alleged offender	Authorised person can give an infringement notice to an alleged offender within 28 days of the alleged offence	Y	
9.17	Notice, content of	Infringement notice to be in prescribed form and is to a) contain a description of the offence, b) advise if alleged offender does not wish to be prosecuted for the alleged offence in a court, the amount of money specified in the notice as being the	Y	

		modified penalty for the offence may be paid to an authorised person within a period of 28 days after the giving of the notice and c) inform the alleged offender as to who are authorised persons for the purposes of receiving payment of modified penalties.		
9.23	Restriction on appointment of authorised persons	Person who is authorised to give infringement notices under section 9.16 is not eligible to be an authorised person for the purposes of sections 9.17, 9.19 or 9.20	Y	

LOCAL GOVERNMENT (AUDIT) REGULATIONS 1996

Legislation Reference	Task	Comments	Do we comply?	Notes
8	Termination of audit agreement, Executive Director to be notified	(1)(a) Local government within 30 days of termination to give notice to Executive Director (1)(b) Auditor within 30 days of the termination is to advise Executive director	Y Y	
10	Report by auditor	(1) Auditors report to be forwarded to President, CEO and Minister within 30 days of completing the audit	Y	
12	Auditor's conflict of interest, auditor to report	Auditor to report possible conflict of interest to Minister ASAP	Y	
14	Compliance audits by local governments	(1) Compliance audit to be carried out for period 1 January to 31 December every year	Y	
16	Audit committee, functions of		Y	
17	CEO to review certain systems and procedures	(1) CEO to review appropriateness and effectiveness of a local government's systems and procedures relating to risk management, internal control and legislative compliance (2) Each of the above matters to be reviewed at least once every two calendar years (3) CEO to report to audit committee with results of the review	Y Y Y	

LOCAL GOVERNMENT (ELECTIONS) REGULATIONS 1997

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART TWO – ELECTORAL OFFICERS		
6	Appointment of electoral officers – s 4.27(1)(a) and (b)	(2) Returning officer to appoint electoral officer (3) Returning officer may suspend/dismiss an electoral officer if they believe they are no longer competent, if they have failed to discharge any of the duties undertaken or for any other reason if the suspension or dismissal is necessary for the proper conduct of the election	Y Y	
7	Declaration by electoral officer s 4.27(1)(c)	Before acting as an electoral officer, a Form 1 declaration is to be completed before a more senior electoral officer.	Y	
8	Electoral codes of conduct – s 4.27(1)(d)	(2) Returning officer to adopt or prepare an electoral code of conduct. (3) Returning officer to supply each electoral officer with a copy of, or access to a copy of the electoral code of conduct	Y Y	
		PART THREE – ENROLMENT		
10	Nominations of ward – s 4.31	(1) Nomination to be made by written notice to CEO	Y	
13	Register – s 4.32(6)		Y	
17	Retention of documents	Enrolment eligibility claim forms must be kept for two years after the claim expires if accepted or rejected. Copy of notice of acceptance or rejection must also be kept for two years from expiry	Y	
		PART FOUR – THE ROLLS		
18	Consolidation of residents roll with owners and occupiers roll – s 4.38(1)	(1) Returning officer may consolidate the two rolls for the purpose of the election (2) Must be completed before 22 nd day before election	Y Y	

19	District rolls, ward rolls and combined ward rolls – s 4.38(2)	(1) If a district is not divided into wards the electoral roll for the election is to be the district roll	Y	
20	Elector's details on roll – s 4.38(2)	(1) Residents roll to contain family name, other names, residential address and (if it differs from residential address) the postal address of each elector (3) Owners and occupiers roll to contain full names, residential address, details of each parcel of rateable property on the basis of which the elector is eligible for enrolment and whether the elector is an owner, occupier, nominee of joint owners, nominee of joint occupiers or nominee of a body corporate. (5) If there is a consolidated roll, the details included would be in respect of that elector roll if the roll were the residents roll or the owners and occupiers roll	Y Y Y	
21	Form of rolls – s 4.387(2)	Names on rolls to be arranged in alphabetical order	Y	
22	Supply of rolls – s 4.42(2)	Copy of the roll to be supplied for any election for free to each candidate in the election and any member of council who asks for a copy	Y	
22A	Certification of corrections to roll – s 4.43(4)	Alterations made to rolls to be certified: 1) owners and occupiers roll, changes to be certified by the CEO and 2) residents roll, changes to be certified by the Electoral Commissioner	Y	
		PART FIVE – NOMINATIONS		
24	Candidate's profile – s 4.49(b)	a) must be in English, no more than 150 words b) confined to biographical info about candidate and statements of the candidates policies/beliefs c) hand written, typed or printed on a single A4 page d) include candidate's full name and contact details	Y Y Y Y Y	

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		e) can include a photograph less than six months old		
26	Deposits – s 4.49(d) and s 4.50	(1) Deposit to be paid for nomination is \$80 (2) To be accepted by the returning officer if paid in cash, by bank draft or postal order	Y Y	
27	Cases in which deposits refunded – s 4.50		Y	
30	Drawing lots for positions on ballot paper – s 4.56(a)	(1) As soon as possible after nominations have been declared the returning officer is to make out in respect of each candidate a slip bearing the candidate's name (2) Returning officer to place each of the slips in separate hollow opaque spheres of exact similarity, securely close the spheres, deposit the spheres in an empty container and securely fasten the container. (3) Then the returning officer is to shake and rotate the container and permit anyone else present to do likewise if they wish to do so (4) Then the returning officer is to open the container, take out and open the spheres one by one to obtain the slips enclosed in them, and record on a list the names appearing on the slips in the order in which they were obtained. (5) When the list is complete, the returning officer is to sign and date it. (7) The returning officer is to cause the ballot papers to be printed so that the names of the candidates appear in the order which they appear on the list.	Y Y Y Y Y Y	
		PART FIVE A - DISCLOSURE OF GIFTS		
30BA	Candidates not to receive gifts from unidentified donors	(1) Candidates not to receive gifts in during period set out in regulation 30C (six months before election day) unless the name and address of each donor are known to the candidate. Penalty \$5000	Y	

		(2) A candidate is taken not to have received a gift if as soon as the candidate becomes aware of the gift they take reasonable steps to return it or deliver it to the CEO for disposal and disclose to the CEO the gift in the manner set out in regulation 30D(1)	Y	
30B	Candidates to disclose gifts – s 4.59	(1) Candidates must disclose a gift promised/received with period set out in regulation 30C. Penalty \$5000 (2) Candidate must disclose to CEO in the manner set out in 30D(1) within time set out in 30D(2). Penalty \$5000 (4) Candidate must provide information set out in 30F(1) relating to a gift. Penalty \$5000	Y Y Y	
30CA	Donors to disclose gifts s 4.59	(1) Donors must disclose a gift promised/made to candidate with period set out in regulation 30C. Penalty \$5000 (2) Donor must disclose to CEO in the manner set out in 30D(1) within time set out in 30D(2). Penalty \$5000 (4) Donor must provide information set out in 30F(1) relating to a gift. Penalty \$5000	Y Y Y	
30C	Disclosure period	(1) For the purposes of 30B(1) and 30CA(1) the period commences six months prior to the relevant election day and concludes three days after the election day for unsuccessful candidates and on the start day for financial interest returns for successful candidates	Y	
30D	Manner and time of disclosure	(1) For the purposes of 30B(2) or 30CA(2), disclosure to be made by completing Form 9A and lodging with the CEO (2) For the purposes of 30B(2) or 30CA(2) a disclosure is to be made within 3 days of the making, receipt/promise of the gift once nominations are made or within 3 days of	Y Y	

		nominations between the commencement of the period set out in 30B and the day of nomination.		
30F	Information to be provided	For the purposes of 30B(4) and 30CA(3): Description of gift, date gift made/received/promised, value of gift, name and address of each donor	Y	
30G	Register	(1) Electoral gift register to be kept and maintained	Y	File ref 13.08.01, also on website
30H	Public to have access to electoral gift register	Electoral gift register to be kept	Y	Available on our website
		PART SIX – ELECTION NOTICES		
31	Contents of election notice – s 4.64		Y	
32	Other notices	(2) Returning officer may appoint one or more further polling places after the election notice has been given, and is to give Statewide or local public notice	Y	
		PART SEVEN – BALLOT PAPERS AND HOW TO MARK THEM		
33	Returning officer to print ballot papers - s 4.71(1)(a)		Y	
34	One office to be filled – s 4.69(1)	If only office is to be filled, electors to vote by marking the box next to the name of a candidate whom they wish to elect	Y	
35	Two or more offices to be filled	If two or more offices to be filled, electors to vote by marking the box next to the names of a candidate whom they wish to elect, but not to mark more boxes than the number of offices to be filled	Y	
		PART NINE – ABSENT VOTING AND EARLY VOTING		
		DIVISION TWO – ABSENT VOTING – s 4.71(1)(1e)		
54	How to apply for absent voting papers	(1) Person is to attend the office of the local government at which s/he wishes to vote and present themselves to their electoral officer.	Y	
			Y	

		(2) Attendance is to be during the period starting on the day of the election notice and ending at 4pm on the 4 th day before election day, to be in office hours		
		DIVISION THREE – EARLY VOTING – s 4.71(1)(e)		
59	How to cast an early vote	(1) Person is to attend at a place appointed by the returning officer for the casting of early votes and present themselves to the electoral officer (2) Attendance is to be during the period starting on the day of the election notice and ending at 4pm on the day before election day – to be in office hours	Y Y	
		PART TEN – VOTING IN PERSON		
		DIVISION TWO – OBTAINING BALLOT PAPERS – s 4.71(1)(F)		
61	How to obtain ballot paper to vote in person on election day	(1) Attend polling place between 8am and 6pm	Y	
		PART THIRTEEN – OTHER MATTERS RELATING TO THE HOLDING OF AN ELECTION		
76	Provision, design and preparation of ballot boxes – s 4.71(1)(h)	(1) Returning officer to provide ballot boxes	Y	
79	Display of candidates' profiles	(1) When voting in person election, returning officer to arrange the prominent display of candidate profiles at each polling place (2) To be displayed in order the candidates' names appears on the ballot paper	Y Y	
		PART FOURTEEN – DECLARING THE ELECTION RESULT AND SUBSEQUENT MATTERS		
80	Declaration and notice of result	(1) Returning officer to declare the result of the election (3) Returning officer to give local public notice of the result (Form 19)	Y Y	

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81	Report to Minister – s 4.79	Report relating to election to be provided to Minister within 14 days	Y	
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LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART TWO – COUNCIL AND COMMITTEE MEETINGS		
6	Question time for public, minimum time for – Act s 5.24(2)	(1) Minimum time allocation 15 minutes	Y	
7	Question time for public, procedure for – Act s 5.24(2)	(5) If a council member has an interest in a question raised during public question time, must declare so and allow another member to answer	Y	
8	No quorum, procedure if Act s 5.25(1)(c)	If quorum not met after 30 minutes from start of meeting, meeting can be adjourned	Y	
9	Voting to be open Act s 5.25(1)(d)	No voter's vote is secret	Y	
11	Minutes, content of Act s 5.25(1)(f)	Names of those present, when a member enters/leaves the room, details of each motion mover and seconder, details of each decision, written reasons where a decision varies from recommendation, summary of each question raised by members of the public and the response to the questions, any disclosure of interests made and the extent to which interests are disclosed	Y	
12	Meetings, public notice of – Act s 5.25(1)(g)	(1) Local government to give local public notice of dates, times, places of council meetings in the next 12 months at least once a year (2) Local government to give local public notice of any changes in dates, times, places	Y Y	
13	Unconfirmed minutes, public inspection of – Act s 5.25(1)(i)	(1) Local government to ensure unconfirmed minutes of each council and committee meeting are available for inspection by the members of the public. Council meeting – within 10 business days. Committee meeting – within 5 business days.	Y	

14A	Attendance by telephone etc. – Act s 5.25(1)(ba)	A person is not physically present at a meeting to be declared present if the person is in simultaneous audio contact if the person is in a suitable place (More than 150km from meeting place) and council has approved the arrangement. Councillor to be physically present at 50% or more of the meetings	Y	
		PART THREE – ELECTORS' MEETINGS		
17	Voting at meetings – Act s 5.31	(2) Decisions to be made by simple majority	Y	
		PART FOUR – LOCAL GOVERNMENT EMPLOYEES		
18A	Vacancy in position of CEO or senior employee to be advertised – Act s 5.36(4) and 5.37(3)	(1) CEO and senior employee positions to be advertised statewide unless the position will be filled by a person employed by another local government for a term not exceeding five years or a person will act in the position for a term not more than one year. (2) Ad to include remuneration and benefits, details of place where applications for position are to be submitted, date and time for closing of applications, duration of proposed contract, contact details for person who can provide further information, any other relevant info	Y Y	
18C	Selection and appointment process for CEOs	Local government to approve a process to be used for selection and appointment of CEO before the position is advertised	Y	
19	Delegates to keep certain records – Act s 5.46(3)	Delegate to keep a record how and when person exercised the power and the persons affected by the exercise of power (not including council/committee members and employees of the local government)	Y	
		PART FIVE – ANNUAL REPORTS AND PLANNING		
		DIVISION TWO – ANNUAL REPORTS		

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19B	Information about numbers of certain employees to be included – Act s 5.53(2)(g)	Annual report for a financial year is to include the number of employees entitled to an annual salary of \$100,000 or more	Y	
19CA	Information about modification to certain plans to be included – Act s 5.53(2)(i)	If strategic community plan is made during a financial year , annual report to contain information about the modification	Y	
		DIVISION THREE – PLANNING FOR THE FUTURE		
19C	Strategic community plans, requirement for – Act s 5.56	(2) Must cover at least a ten year period	Y	
19DA	Corporate business plans, requirements for – Act s 5.56	(2) Must cover at least a four year period (4) To be reviewed once a year	Y	
		PART SEVEN – ACCESS TO INFORMATION		
29	Information to be available for public inspection – Act s 5.94		Y	
29A	Limits on right to inspect local government information – Act s 5.95		Y	
29B	Copies of certain information not to be provided – Act s 5.96		Y	
		PART EIGHT – LOCAL GOVERNMENT PAYMENTS AND GIFTS TO MEMBERS		
30	Meeting attendance fees – Act s 5.98(1) and (2A)		Y	
31	Expenses to be reimbursed – Act s 5.98(2)(a) and (3)	Rental charges for one phone and one fax and childcare and travel costs incurred due to council meeting/committee meeting	Y	
32	Expenses that may be approved for reimbursement – Act s 5.98(2)(b) and (3)		Y	
34AC	Gifts to council members, when permitted etc. Act s 5.100A	Local government can give a gift to a councillor when they retire from at least one four-year term, worth \$100 for each year served as a councillor up to \$1000	Y	

34AD	Method of payment of expenses for which person can be reimbursed – Act s 5.101A		Y	
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LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART TWO – GENERAL FINANCIAL MANAGEMENT – ACT s 6.10		
5A	Local governments to comply with AAS	AAS = Australian Accounting Standards Annual budget, financial report and other financial reports of a local government	Y	
5	CEO's duties as to financial management	(2b) Fees and charges to be reviewed once a year	Y	
6	Audits and performance review of accounting staff, etc., who may conduct	Person who does day to day accounting/financial management operations cannot be same person who does internal audit and review discharge of duties of that person	Y	
7	Separate ward accounts not to be kept etc.	Accounts to reflect district as a whole	Y	N/A for Wylie – we do not have any separate wards
8	Separate bank etc. accounts required for some moneys	Different accounts for municipal, trust and reserve funds	Y	
11	Payments, procedures for making etc.	(1) Procedures required for making payments (3) Payments not to be made in cash, except for petty cash	Y Y	
13	Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.	If CEO is delegated duty to make payments from municipal fund, a list of accounts paid each month must be prepared showing all payments made.	Y	Yes - payment listing put to council every month at OMC (File Ref 13.05.01 - Agenda Items 8.2.1)
14	Operating revenue and expenses, disclosing in annual budget etc.	If AAS requires it, disclosure of operating revenue and expenses to be included in annual budget and financial report	Y	
16	Land under local government's control, accounting for	Annual financial report not to include as assets: Crown land that is a public thoroughfare, land that is not owned by the local government but which is under their control unless it is a golf course, showground, racecourse or any other sport/rec facility. Annual financial report is to include as	Y	

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		assets: structure or improvement on land referred to above and an easement granted in favour of the local government over any land.		
17	Reserve accounts, title of etc.	(1) Title to clearly reflect purpose of account	Y	
19	Investments, control procedures for		Y	
19A	Maximum rate of interest prescribed – Act s 6.13(3)	11%	Y	
19B	Interest on money owing, calculating – Act s 6.13		Y	
19C	Investment of money, restrictions on – Act s 6.14(2)(a)	(2) May not deposit with institution that is not authorised, deposit in fixed term for more than 12 months, invest in bonds not guaranteed by the Commonwealth, State or Territory Governments, invest in bonds with a term to maturity of more than three years or invest in foreign currency.	Y	
20	When local public notice not required for exercise of power to borrow – Act s 6.20(2)(a)	When power is to be exercised to re-finance a loan or to continue other financial accommodation except if it is a major variation	Y	
21	When local public notice not required for change of use of borrowed money – Act s 6.20(4)(b)	Where amount to be used for purpose other than the purpose for which it was borrowed does not exceed \$5000 or where money proposed to be borrowed is to be used to meet expenditure authorised by the president under s 6.8(1)(c)	Y	
		PART THREE – ANNUAL BUDGET – s 6.2		
22	Form and content of annual budget – Act s 6.2(1)		Y	
23	Rates information required		Y	
24	Service charges information required		Y	
25	Revenue from fees and charges, estimate of required		Y	
26	Discount for early payment, etc. information about required	Amount of discount, circumstances in which it will be granted	Y	2.5% for early payment within 21 days of issue date on rates notice

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27	Notes to annual budget, when required		Y	
28	Investment information required in notes	Amount to be earned from investment of money in reserve, amount to be earned from investment of other money and total earning from investments	Y	
29	Borrowing information required in notes		Y	
30	Previous financial year figures to be shown for comparison		Y	
31	Net current assets at start of financial year to be shown		Y	
32	Amounts which may be excluded when calculating budget deficiency – Act s 6.2(3)		Y	
33	Annual budget to be lodged with Department	Copy of annual budget to be submitted to Departmental CEO within 30 days of its adopting by council	Y	
33A	Review of budget	(1) review of budget to be carried out between 1 January and 31 March in each financial year (3) Council to consider the review and determine by absolute majority whether or not to adopt the review (4) within 30 days of council making a determination, copy of review and determination to be provided to Department	Y Y Y	Generally March each year
		PART FOUR – FINANCIAL REPORTS – s 6.4		
34	Financial activity statement required each month – Act s 6.4	(1) Local government to prepare each month a statement of financial activity reporting on revenue and expenditure	Y	Yes - financial report put to council every month at OMC (File Ref 13.05.01 - Agenda Items 8.2.2)
36	Annual financial report, content of – Act s 6.4(2)		Y	
37	Trust fund, information about in annual financial report	Separately for each class of trust: amounts bought forward on 1 July, amount received during financial year, purpose for which money held/received,	Y	

[illegible]

		scheme, total cost/reduction in revenue due to waive/concession, total amount money written off		
43	Interest charges etc., information about in annual financial report	Interest charged for late payment of rate or service, interest under section 6.13 for the late payment of any money, instalment options of local government under section 6.45 (total amount of revenue from imposition of interest and additional charge)	Y	
44	Fees etc. to council members, information about in annual financial report	Nature of fee, expense or allowance, total amount of value of each class of fee, expense or allowance	Y	
45	Trading undertakings, information about in annual financial report	Separately in relation to each trading undertaking: income statement, balance sheet, other necessary info, statement setting out all other revenue and expenditure which is not included in the income statement but has been used in pricing structure for good and services provided in undertaking	Y	
46	Major land transactions, information about in annual financial report	Separately for each major land transaction: all income and expenditure, details of assets and liabilities as 30 June, other necessary information to provide full and complete information on the transaction, if to span more than one year, brief statement showing expected cash flows for duration of transaction	Y	
47	Completed major land transactions, information about in annual financial report	When a transaction has spanned more than one year and has concluded, report to disclose (separately in relation to each transaction), details of total income and expenditure from commencement to completion, details of the amount/value of any surplus of money/assets distributed to local government/other person, amount or value	Y	
48	Borrowings, information about in annual financial report	Details of unspent balance of money borrowed in previous financial year, details of overdraft, and details of when/why borrowings were applied to a	Y	

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		purpose other than that for which the money was borrowed.		
49	Invested money, information about in annual financial report	Amount earned from investment of money held in reserve, amount earned from investment of other money, total earnings from investments	Y	
50	Financial ratios to be included in annual financial report		Y	
51	Annual financial report to the signed by the CEO and given to department		Y	
		PART FIVE – RATES AND SERVICE CHARGES		
52	Percentage prescribed for minimum payment – Act s 6.35(4)	50%	Y	
53	Amount prescribed for minimum payment – Act s 6.35(4)	\$200	Y	
55	Rate record, form of etc. – Act s 6.39(1)		Y	
56	Rate notice, content of – Act s 6.41	(1) May include more than one property if in common ownership	Y	
57	Rate notice where rates being paid by instalments, content of etc. – Act s 6.41		Y	
58	Instalments not available if land in arrears – Act s 6.45		Y	
59	Instalments not available if total less than \$200		Y	

LOCAL GOVERNMENT (FUNCTIONS AND GENERAL) REGULATIONS 1996

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART ONE(A) – LOCAL LAWS		
3	Prescribed manner of giving notice of purpose and effect of proposed local law [Act s. 3.12(2)]	As per s 3.12 of the Act, President to ensure that the purpose and effect of the proposed local law is to be included in the agenda and the minutes for the council meeting	Y	
		PART TWO – THOROUGHFARES		
4	Persons prescribed to be notified of road closure [Act s. 3.50]	a) any person providing a service by means of pipes, cables or anything else under/above the land used for the thoroughfare, b) person having principal responsibility in the locality for ambulance services, c) person having principal responsibility in the locality for fire services, d) the occupier of the land that will lose its access	Y	
6	Transitional provisions about road closures		Y	
		PART THREE – COMMERCIAL ENTERPRISES BY LOCAL GOVERNMENTS [s 3.59]		
8	Exempt land transactions prescribed [Act s 3.59]	(1) Land transaction is exempt for the purposes of s 3.59 of the Act if the local government does not intend to produce profit to itself and without intending that another person will be sold or given joint/exclusive use of any/all of the land involved in the transaction	Y	
10	Business plans for major trading undertaking and major land transaction, content of		Y	Where applicable
		PART FOUR – PROVISION OF GOODS AND SERVICES		
		DIVISION ONE – PURCHASING POLICIES		

11A	Purchasing policies for local governments	(1) Local government to have a purchasing policy in relation to contracts where the consideration under the contract is, or is expected to be, \$150,000 or less or worth \$150,000 or less (3) Must make provision in respect of a) the form of quotation acceptable, ba) the minimum number of oral quotations and written quotations that must be obtained b) the recording and retention of written information/documents in respect of, bi) all quotations received and bii) all purchases made	Y Y	
		DIVISION TWO – TENDERS FOR PROVIDING GOODS AND SERVICES		
11	When tenders have to be publicly invited	When goods or services supplied will exceed a worth of \$150,000 except in some circumstances	Y	We have implemented the use of E-Quotes for tender processes where efficient or effective, otherwise state-wide public tender
12	Anti-avoidance provision for r.11(1)	If a local government enters into two contracts for the purpose of avoiding the requirements of regulation 11(1), tenders are to be publicly invited according to the requirements of this division before the local government enters into any contract	Y	
14	Publicly inviting tenders, requirements for		Y	
15	Minimum time to be allowed for submitting tenders	At least 14 days	Y	
16	Receiving and opening tenders, procedure for	(1) Must be kept confidential – CEO responsible for this. (2) Tenders not to be opened until closure of acceptance time (3)(a) When opened, two employees of local government to be present (3)(b) members of the public entitled to be present (3)(c) details of the tenders are to be immediately recorded in the tenders register	Y Y Y Y Y	

17	Tenders Register	(1) CEO responsible for keeping tenders register and making it available for public inspection (2) It is to include details of invitation to tender (3) To include for each invitation to tender the amount of the consideration or summary of the amount of the consideration sought in the tender accepted by the local government	Y Y Y	
18	Rejecting and accepting tenders	(1) To be rejected if not submitted at place, and within the time specified in the invitation for tenders (2) Tender can be rejected if it does not comply with any other requirement specified in the invitation other than those in (18)(1) (3) If list of acceptable tenderers has been prepared, a tender submitted by a person not on the list may be rejected (4) Tenders to be assessed for their suitability (5) Any tender may be declined (6) Contract must be entered into within six months of acceptance of tender or another tender may be accepted (7) If contract is entered into but tenderer and local government mutually agree to terminate contract, another tender can be accepted	Y Y Y Y Y Y Y	
19	Tenderers to be notified of outcome	CEO to give each tenderer notice in writing	Y	
22	Minimum time to be allowed for submitting expressions of interest	14 days	Y	
24	People who submitted expressions of interest to be notified of outcome	CEO to give notice in writing	Y	
		PART FOUR(A) – REGIONAL PRICE PREFERENCE		

24C	Regional price preference may be given	Local government outside metropolitan area may give a regional price preference to a regional tenderer	Y	
24D	Discounts permitted for regional price preferences	(1) Preference may be given to regional tenderer by assessing the tender from that regional tenderer as if the price bids were reduced by: a) Up to 10% - where contract is for goods/services up to maximum price reduction of \$50,000 b) Up to 5% where contract is for building services, up to \$50,000 c) Up to 10% - where contract is for goods/services (inc construction services), up to a maximum reduction of \$500,000 if local government is seeking tenders for the provision of goods/services for the first time due to those goods/services previously having been undertaken by the local government	Y Y Y	
		PART FIVE – OWNER ONUS AND INFRINGEMENT NOTICES		
25	Notice to put onus on vehicle owner, form of [Act s 9.13]	Notice given under section 9.13 of the Act to owner of vehicle involved in offence against regulation in Form 1, Schedule 1	Y	
26	Infringement notice, form of [Act s 9.16]	(1) Form of infringement notice being given under s 9.16 of the Act for a prescribed offence against a regulation is the form in Form 2, Schedule 1 (2) The above applies whether the offence is made a prescribed offence by regulations or by a local law	Y Y	
		PART SIX – MISCELLANEOUS		
29	Contraventions that may lead to impounding of goods [Act s 3.37]	(1) Goods can be impounded if the contravention occurs in a public place and the presence of the goods is a hazard or obstructs the lawful use of	Y	

		any place or where the goods are located in a place contrary to a regulation/local law (1a) Animals can be impounded if they're involved in a contravention whether or not it takes place in a public or private place	Y	
29A	Abandoned vehicle wrecks, value etc. prescribed for [Act s 3.40A(5)(c)]		Y	
29B	Prescribed non-perishable goods [s 3.47(2b)(ca)]	Shopping trolleys are prescribed non-perishable goods	Y	
30	Dispositions of Property		Y	
31	Anti-avoidance provision for Act s 3.58		Y	
32	Local government permitted to form incorporated association [Act s 3.60]		Y	

LOCAL GOVERNMENT (RULES OF CONDUCT) REGULATIONS 2007

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART ONE – GENERAL		
3	General Principles to guide the behaviour of council members	Council members to conduct themselves with honesty, integrity, etc.	Y	
		PART TWO – RULES OF CONDUCT		
		DIVISION ONE – PRELIMINARY		
5	Rules of conduct	(2) Applies to council member whether or not acting as a committee member		
		DIVISION TWO – RULES OF CONDUCT: GENERAL		
6	Use of information	Council member must not disclose information obtained from a confidential document or information the council member acquired at a closed meeting	Y	
7	Securing personal advantage or disadvantaging others	Council member must not make improper use of their position to gain directly/indirectly for themselves or anyone else or to cause detriment to the local government or any other person.	Y	
8	Misuse of local government resources	Council members must not directly/indirectly use the resources of a local government for the purpose of persuading electors to vote in a particular way or for any other purpose unless authorised	Y	
9	Prohibition against involvement in administration	A council member is not to be involved in admin unless authorised	Y	
10	Relations with Local government employees	Council member must not attempt to direct a local government employee, or influence by threat, promise or reward. Council member not to infer either in writing or verbally that a local government is incompetent or dishonest or use offensive or	Y	

		objectionable expressions in reference to a local government employee		
11	Disclosure of interest	Interest must be declared prior to the council meeting. Interest can arise out of kinship, friendship or membership of an association. Disclosure of interest to be given to presiding person before item is discussed.	Y	
12	Gifts	<p>(1) Notifiable gift is a gift worth between \$50 and \$300 or a first that is one of two or more gifts given to a council member within a period of six months' worth in total between \$50 and \$300.</p> <p>Prohibited gift is a gift worth \$300 or more or a gift that is one of two or more gifts given to a council member within a period of six months that are in total worth more than \$300 or more</p> <p>(2) A council member must not accept a prohibited gift from a person who is undertaking or seeking to undertake or who it is reasonable to believe is intending to undertake an activity involving local government discretion.</p> <p>(3) A council member who received a notifiable gift from a person who is undertaking or seeking to undertake or who it is reasonable to believe is intending to undertake an activity involving local government discretion must notify the CEO of the acceptance of the gift within 10 days as per subregulation (4)</p> <p>(4) Notification of the acceptance of the notifiable gift is to include the name of the person who gave the gift, the date on which it was accepted, a description and the estimated value of the gift, nature of relationship between the council member and the person giving the gift, if the gift is notifiable under the definition of notifiable gift (paragraph b –</p>	<p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p>	Yes, we have forms for this. File reference 13.08.01.

		one of two or more gifts given in a period of six months' worth between \$50 and \$300) (5) CEO to maintain a register of gifts with details of subregulation (4) recorded	Y	Yes, saved on server file re 13.12 and published on our website
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LOCAL GOVERNMENT (UNIFORM LOCAL PROVISIONS) REGULATIONS 1996

Legislation Reference	Task	Comments	Do we comply?	Notes
5	Interfering with, or taking from, local government land	Penalty \$5000 and a daily penalty of \$500 for each day the offence continues	Y	
6	Obstruction of public thoroughfare by things placed and left – Sch 9.1 cl 3(1)(a)	(1) Penalty \$5000 and a daily penalty of \$500 for each day the obstruction continues (2) Person may apply for permission to do so (7) Person granted permission to do so must comply with conditions set by local government – penalty \$5000 and \$500 daily for each day the offence continues	Y Y Y	
7A	Obstruction of public thoroughfare by fallen things – Sch 9.1 cl. 3(1)(b)	When requested by local government, an owner/occupier of land must remove anything that has fallen from the land or anything on the land that is obstructing a public thoroughfare. Penalty \$5000 and a daily penalty of \$500 for each day the offence continues	Y	
8	Separating land from public thoroughfare – Sch 9.1 cl 4	Person who is the owner/occupier of the land must keep any fence/gate in good repair if it borders a public thoroughfare. Penalty \$5000	Y	
9	Permission to have gate across public thoroughfare – Sch 9.1 cl 5(1)	(1) Must apply to local government for permission (8) Local government to keep a register of gates and other devices constructed in accordance with this regulation	Y Y	
10	Gate across thoroughfare not to be left open – Sch 9.1 cl 5(2)	Person responsible for gate must ensure it is not left open – penalty \$1000	Y	
11	Dangerous excavation in or near public thoroughfare – Sch 9.1 cl 6	Penalty \$5000	Y	
12	Crossing from public thoroughfare to private land or	(2) Person is not to construct a crossing for vehicles from a public thoroughfare to land on	Y	

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	private thoroughfare – Sch 9.1 cl 7(2)	which premises have been/are about to be constructed or a private thoroughfare serving the land. Penalty \$5000		
14	Role of Commissioner of Main Roads is some cases – Sch 9.1 cl 7(2)	Applies to a crossing for vehicles from a public thoroughfare that is a government road to land on which premises have been or about to be constructed. A local government cannot under Regulation 12 construct or approve or require the construction of a crossing to which this regulation applies unless they have consulted with the Commissioner	Y	
15	Contribution to cost of crossing – Sch 9.1 cl 7(4)	Where a local government approves a crossing under regulation 12, local government to bear 50% of the cost – only if it is a standard crossing	Y	
17	Private works on, over, or under public places – Sch 9.1 cl 8	Person must not construct anything on, over or under public thoroughfare without lawful authority. Penalty \$5000	Y	
18	Protection of watercourses, drains, tunnels and bridges – Sch 9.1 cl 9	Person must not without lawful authority alter, obstruct or interfere with watercourse, drain, tunnel, bridge. Penalty \$5000	Y	
19	Protection of thoroughfares from water damage – Sch 9.1 cl 10	Penalty \$5000	Y	
20	Works required for supply of gas or water	Local government to give three days' notice of their intention to carry out works to these systems	Y	
21	Wind erosion and sand drifts – Sch 9.1 cl 12		Y	
22	Persons with lawful authority under other written laws to notify local government of proposed action	(2) Seven days written notice must be given to local government by person who is lawfully authorised to “do a thing” (i.e. remove something from local government property, obstruct a public thoroughfare, etc.)	Y	

STATE RECORDS ACT 2000

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART THREE – RECORD KEEPING PLANS FOR GOVERNMENT ORGANISATIONS		
		DIVISION ONE - GENERAL		
16	Content of plans	<p>(1) Record keeping plan (RKP) sets out a) matters about which records are to be kept and b) how records are to be kept</p> <p>(2) RKP to a) comply with principles and standards in section 61, b) ensure records kept properly and adequately record the performance of its functions, c) be consistent with any written law to which it is subject to when performing its functions</p> <p>(3) Must set out a) government records that are to be state archives, b) state archives that will be restricted and the ages at which they will cease to be restricted archives, c) retention period for records that are not state archives, d) systems to ensure security of records and compliance with RKP</p> <p>(4) Must set out manner in which records will be created</p> <p>(5) RKP may provide a) for a record to be reproduced in another form, b) for the destruction of the record if a reproduction is being kept</p> <p>(6) RKP may provide that some or all of its state archives a) are never to be transferred to State archives collection as per 32(1) or b) are to be transferred at a time other than that prescribed by that section</p>	<p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p>	

		DIVISION TWO – PLANS OF GOVERNMENT ORGANISATIONS OTHER THAN THOSE TO WHICH DIVISION THREE APPLIES		
19	Government organisation to have plans	Each government organisation must have a RKP approved by the Commissioner as per s. 23	Y	
		DIVISION FOUR – REVIEWS OF AND PERIODIC REPORTS ABOUT PLANS		
28	Review of plans	(1) RKP can be reviewed at any time (2) RKP must be reviewed whenever there is any significant changes to the government organisations functions (5) Maximum 5 years between approval of RKP and a review of it, or between one review and another (6) When a government organisation reviews its RKP, it must submit a report to the Commissioner	Y Y Y Y	
		PART FOUR – CONTROL OF STATE RECORDS		
32	State archives to be transferred to State archives collection	(1) Unless RKP says otherwise, a government must transfer a state record under its control to the state archives collection when the archive becomes 25 years old. (2) Archive can be transferred earlier if not needed (3) 30 days' notice must be given top director prior to archive being transferred	Y Y Y	
		PART SIX- ACCESS TO GOVERNMENT RECORDS		
44	Records that are not State archives	If a government record is not a State archive, any right that a person may have to be given access to it is to be determined under the FOI Act.	Y	
49	Medical etc. information, limited access to	(1) A person is not entitled to have access to anyone's medical records unless the person has consented to do so, or the records does not identify the person (2) This does not apply if the archive is over 100 years old	Y Y	

		PART TEN – GENERAL		
76	Information about Aboriginal Australians	Aboriginal bodies concerned with the record to be consulted prior to the records becoming a state archive or the retention period for the record.	Y	

BUSH FIRES ACT 1954

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART TWO – ADMINISTRATION		
14B	Powers of authorised persons and police officers during authorised periods	(2) Authorised person, in an emergency, may tell people where to go, direct the evacuation of an affected area, close roads/access routes/area of water	Y	
14C	Failure to comply with directions	A person given a direction under section 14B(2) must comply with the direction. Penalty \$25000	Y	
14	Certain persons may enter land or building for purposes of Act	(1) Person employed by the Department, bush fire liaison officer, bush fire control officer, police officer may enter land/building at any time to a) examine a fire, c) examine fire-breaks, d) examine anything s/he believes to be a fire hazard on the land, e) investigate the cause/origin of a fire, f) inspection fire precaution methods, g) investigate and examine fire brigade equipment etc. (1A) Police officer may only enter building or land under sections (1)a, b and e (2) Bush fire liaison officer or a member of the Police Force acting under subsection (1)(e) may remove from the land or building and keep possession of anything which may tend to prove the origin of the fire	Y	
		PART THREE – PREVENTION OF BUSH FIRES		
		DIVISION TWO – PROHIBITED BURNING TIMES		
17	Prohibited burning times may be declared by Minister	(7) Local Governments may shorten, extend, suspend or re-impose a period of prohibited burning times (7B) Variation of prohibited burning times not to be made by more than 14 days	Y Y Y	

		(8) Local Government must give notice of variation and give details of variation to FES Commissioner and any Government department that has land in the district under their care		
		DIVISION THREE – RESTRICTED BURNING TIMES		
18	Restricted burning times may be declared by FES Commissioner	(1-5) FES Commissioner declares times it is unlawful to set fire to the bush within a zone of the State except in accordance with a permit obtained under this section (11) If fire escapes control of burner, can be held liable to pay the local government any expenses for recoup of their fire brigade, up to max \$10,000 (12) Anyone who sets fire to the bush without a permit/obeying the conditions of his/her permit commits a breach (except for under subsection 11). First offence \$4,500, second/subsequent offences \$10,000	Y Y Y	
20	Regulations as to restricted burning times	(1) Governor may make regulations prescribing the conditions under which bush may be burnt under section 18 i.e. (2) giving notice, precautions to be taken, prescribing days on which someone may set fire to the bush referencing BoM fire danger forecasts.	Y	
		DIVISION FOUR – TOTAL FIRE BAN		
22A	Minister may declare total fire ban	(1) If weather conditions in an area of the State are conducive to the outbreak/spread of bush fire, such weather conditions in an area of the State are imminent or for other necessary reasons, the Minister may declare a total fire ban (2) May be made by radio broadcast, TV or other electronic means (3) To specify the period during which and area of state in respect of which the TFB will effect	Y Y Y Y	

		(4) Minister to amend/revoke TFB in the manner it was implemented		
22B	Lighting of fires prohibited during total fire ban	(2)(a) A person must not light, obtain or use a fire in the open air (2)(b) Carry out an activity in the open air that causes, or is likely to cause, a fire Penalty \$25000 or 12 months imprisonment or both (4) Does not prohibit the use of a gas appliance	Y Y Y	
22C	Power of Minister to exempt from provisions of section 22B		Y	Yes – i.e. Water Corporation sometimes get permission to weld etc. in fire bans in the case of an emergency
		DIVISION FIVE – BURNING DURING PROHIBITED TIMES AND RESTRICTED TIMES		
22	Burning on exempt land and land adjoining exempt land	(2) When someone is burning, the occupier of the adjoining land may burn off too to stop the spread of fire/control the fire (3) The occupier of the adjoining land must a) notify the local government of his intention to do so and obtain approval to do so in writing and b) prepare fire-break of at least 3m	Y	
23	Burning during prohibited burning times	(1)(a) and (b) Can burn on your own land during prohibited burning time if it is with the intention of protecting your property from fire.	Y	
24	Bush on land growing subterranean clover may be burnt during prohibited burning times	Must pay prescribed fee, obtain a duly authorised permit – conditions	Y	
24S	Bush on land in prescribed irrigation areas may be burnt during prohibited times for purpose of germinating clover		Y	

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24B	Production of permit to burn may be required		Y	
24D	Burning garden refuse prohibited if fire danger very high to catastrophic	BoM very high to catastrophic fire rating – garden refuse prohibited. Penalty \$3,000	Y	
24E	Burning of garden refuse at rubbish tips	Must not do so in limited burning times. Penalty \$10,000	Y	
24F	Burning garden refuse during limited burning times	(1) (a) and (b) In an incinerator, must be done in accordance with subsection (2)(a-e) If not, penalty \$3,000 (3)(a-d) Garden refuse burnt on the ground is burned in accordance with this subsection if – a) no flammable material within 5m of fire, b) fire lit between 6pm and 11pm, completely out by midnight, c) at least one person present at all times, d) when fire no longer required, person ensures fire is completely put out by water or earth (4) Local government not to give permission under subsection (2) (b) (ii) unless it is not likely to cause a hazard.	Y Y Y	
24G	Minister or local government may further restrict burning of garden refuse	(2) A local government may prohibit or restrict burning of garden refuse within its district. Must publish in the Gazette and locally distributed newspaper. (3) Person must not burn garden refuse contrary to these restrictions etc. Penalty \$3,000	Y Y	
25	No fire to be lit in open air unless certain precautions taken	e.g. for camping – fire not to be lit within 3m of a log or stump.	Y	
25A(1-7)	Power of Minister to exempt from provisions of section 25		Y	
26	Burning of plants to eradicate disease during prohibited burning times		Y	

26A	Burning of declared plants during prohibited times		Y	
		DIVISION SIX – GENERAL RESTRICTIONS, PROHIBITIONS AND OFFENCES		
27	Prohibition on use of tractors or engines except under certain conditions	Person shall not operate during prohibited burning times or restricted burning times: a tractor or self-propelled harvester, an internal combustion engine or other prescribed machinery or vehicle contrary to regulations. Penalty \$5000	Y	
27A	Regulation of blasting and matters likely to create bushfire danger		Y	
27B	False alarms	Person who knowingly makes a false alarm of a fire to a person employed in the Department, an agent of the FES Commissioner or an employee or agent of a Local Government, or a member of a Bush Fire Brigade, or to a bush fire liaison officer, bush fire control officer, authorised CALM Act officer commits an offence. Penalty \$5000	Y	
27C	Vandalism	Interfering with, damaging or destroying anything provided by the FES Commissioner, local government, bush fire control officer, bush fire brigade for preventing, controlling or extinguishing bush fires commits an offence. Penalty \$5000	Y	
27D	Requirements for carriage and deposit of incendiary material	Penalty for not complying with conditions \$1000	Y	
28	Occupier of land to extinguish bush fire occurring on own land		Y	
30	Disposal of burning cigarettes	Penalty \$5000	Y	
32	Offences of lighting or attempting to light fire likely to injure	Penalty imprisonment for 20 years	Y	

33	Local government may require occupier of land to plough or clear fire-break	If given notice and owner/occupier of land fails/neglects to comply, penalty \$5000	Y	Our contract Rangers enforce this
34	Burning on Crown lands	Permit required	Y	
35	Powers of FES Commissioner on default by local government	Where a local government fails to give notice to owner/occupier, FES Commissioner may do so	Y	
		PART FOUR – CONTROL AND EXTINGUISHMENT OF BUSH FIRES		
		DIVISION ONE – LOCAL GOVERNMENTS		
36 (a-f)	Local government may expend moneys in connection with control and extinguishment of bush fires	Purchase and maintain appliances, clear a street/road/reserve under the local government's control of bush and other flammable material, establish and maintain bushfire brigades, use any vehicle in controlling or extinguishing a bush fire (must pay to owner for any damage), assist the occupier of farm land within its district to acquire appliances for the prevention and control of bush fires.	Y	
37	Local government to insure certain persons	If a local government maintains a bush fire brigade they have to obtain and keep current a policy of insurance insuring volunteer fire fighters for compensation. Must also keep a policy of insurance against loss or damage to appliances, equipment, apparatus etc.	Y	
38	Local government may appoint bush fire control officer	(2A) Notice of appointment of Chief Bush Fire Control Officer (CBFCO) to be published at least once in a newspaper circulating in the district (2C) In vacancy occurs then local government to fill position in one month or FES Commissioner to do so (2E) CBFCO to be issued with certificate of appointment by the local government	Y Y Y	
38A	FES Commissioner may designate person employed in	(1) At the request of a local government, the FES Commissioner may designate a person employed in the Department as the CBFCO	Y	

SHIRE OF WYALKATCHEM LEGISLATIVE COMPLIANCE REPORT 2017

	Department as Chief Bush Fire Control Officer	(2) Where subsection 38(1) is in effect, local government not to appoint a CBFCO	Y	
39	Special powers of bush fire control officers		Y	
39A	Duties of bush fire authorities on outbreak of fire		Y	
40	Local Governments may join in appointing and employing bush fire control officers		Y	
		DIVISION TWO – BUSH FIRE BRIGADES		
41	Bush fire brigades	(2) Local government to keep register of bush fire brigades and their members (2a) Notify the FES Commissioner ASAP after any changes occur in any details required to be recorded in the register (3) Local government can at any time cancel the registration of a bush fire brigade	Y Y Y	
42	Local governments may join in establishing bush fire brigade		Y	N/A for Wylie
42A	Constitution of bush fire brigade	Any group of persons may be established as a bush fire brigade	Y	
43	Election and duties of officers of bush fire brigades	Local government to provide for the appointment or election of captain, first lieutenant, second lieutenant and prescribe their duties.	Y	
44	Powers and authorities of officers of bush fire brigades		Y	
45A	Requests to authorised CALM Act officers to take control of bush fires	If an authorised CALM Act officer is present, CBFCO may ask them to take control in the event of a fire	Y	
46	Bush fire control officer or forest officer may postpone lighting fire	If fire could become a source of danger, may postpone lighting fire. Person who lights a fire contrary to the provisions, penalty \$10,000	Y	
47	Fire-break not to be lit when bush fire burning		Y	
		PART FIVE – MISCELLANEOUS		

48	Delegation by local governments	(1) Local government may delegate to its CEO the performance of any of its functions under this Act (3) Delegation not to include power to subdelegate	Y Y	
50	Records to be maintained by local governments	(1)(a) Names, addresses, usual occupations of all BFCOs & BFBOs (1)(c)Particulars of the nature, quantity, quality of the bush firefighting equipment and appliances which are generally available within the district of the local government for use in controlling and extinguishing bushfires	Y Y	Need to document occupations(File Ref 9.23) Need to document quality (File Ref 9 – Protective Equipment Inventory)
57	Obstructing officers	A person who obstructs, hinders, resists or any way opposes a person employed in the Department for the purposes of this Act or a BFCO is guilty of an offence, penalty \$1000	Y	
62	Local Government may make local laws	In accordance with subdivision 2, of Division 2 of Part 3 of the Local Government Act 1995 with regards to the appointment, employment, payment, dismissal and duties of BFCOs and the organisation, establishment, maintenance and equipment with appliances and apparatus of BFBs to be established and maintained by the local government, and any other matters affecting the exercise of any powers or authorities conferred and the performance of any duties imposed upon the local government by this Act.	Y	
67	Advisory Committees	Local government may at any time appoint such persons as it thinks fit as a bush fire advisory committee for the purpose of advising the local government regarding all matters relating to preventing, controlling and extinguishing bush fires.	Y	Bush Fire Advisory Committee membership coincides with Local Emergency Management Committee (LEMC)
68	Regional advisory committees	Two or more local governments may be agreement join in appointing a regional bush fire advisory committee	Y	N/A for Wyalkatchem, though we do participate in District Emergency Management Committee (DEMC),

				and our CEO is the Director for Emergency Services in NEWROC
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BUSH FIRE REGULATIONS 1954

Legislation Reference	Task	Comments	Do we comply?	Notes
		PART FOUR – BURNING DURING RESTRICTED TIMES AND PROHIBITED TIMES		
15	Permit to burn (Act s.18), form of and applying for after refusal etc.	(2) If a person applied to a Bush Fire Control Officer (BFCO) and it has been refused, person is not to apply to another BFCO for a permit to burn in relation to the same bush but they may apply to the local government or the chief BFCO.	Y	All burning permits to be applied for from the local government.
15B	Permit to burn holder, duties of	(1) Must comply with conditions set out in permit (2) Must give notice of intention to burn to a) the chief exec officer or a BFCO of the local government b) owner/occupier of adjoining land, c) forest officer if the bush is situated within 3km of forest land and d) an officer or employee of each notifiable authority (3) Period of notice not to be more than 28 days or less than 4 days (6) Permit holder to arrange at least 3 able-bodied people to help contain fire to remain present at all times (7) If fire danger reaches very high, severe, extreme or catastrophic, permit holder not to burn	Y Y Y Y Y	Yes, all stipulated in our burning permits
15C	Local government may prohibit burning on certain days		Y	Yes, we prohibit burning on Christmas, Boxing and New Years Day
18	Permit to burn clover, form of application for etc.	Permit required	Y	
20	Local government may prohibit issue of permits to burn clover		Y	
		PART FIVE(A)-PROHIBITED ACTIVITIES IN THE OPEN AIR DURING TOTAL FIRE BAN		

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24A	Prohibited activities prescribed [Act s. 22B(3)(c)]		Y	
24C	Bans for r.24A(5A), imposing and duration of, etc.	(1) BFCO may impose a ban (if they feel the use of a vehicle etc. may cause a fire) (2) BFCO must impose a ban (if fire Danger index for the area reaches 35) (5) Period specified for the ban must be included in the wireless broadcast of the ban and in any written publication of the ban	Y Y Y	We impose bans if FDI reaches 32 on weekends or 34 on weekdays
		PART SEVEN – OPERATIONS OF TRACTORS AND ENGINES		
37A	Bulldozers and graders, requirements for in restricted or prohibited burning times	Not to be operated in prohibited or restricted burning times unless a) fire extinguisher carried, b) exhaust pipe is vertical and the exhaust system, inc. pipes is maintained in sound condition, c) exhaust pipe if fitted with efficient spark arrester which is of suitable design	Y	
38	Harvesters to carry fire extinguisher in restricted and prohibited burning times		Y	
38A	Vehicles, etc. power to prohibit etc. use of in restricted or prohibited burning times	(1) BFCO can prohibit use of if use of is likely to cause a bush fire. (2a) Must be given by wireless broadcast or in writing (3) People who contradict this - penalty \$5000	Y Y Y	
38B	Equipment powered by internal combustion engine, power to prohibit operation of	(1) Where in the opinion of the BFCO the operation of any power saw, bag loader or any plant or equipment activated by Internal Combustion engine can be prohibited until further notice (2) Must ensure a spark arrester of suitable design is fitted to and maintained in good condition to every power saw, bag loader and other plant/equipment activated by internal combustion engine	Y Y	

38C	Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times	Local government may prohibit on Sundays or public holidays. Notice must be made in local newspaper. Penalty \$5,000	Y	
39	Chaff cutters, use of in restricted or prohibited burning times	Not to be operated in prohibited or restricted burning times unless at least one fire extinguisher provided at site of plant with at least 150L of water in suitable container	Y	
39A	Motor vehicles, use of in crops etc.	Not be operated on land that any part of is under crop, pasture or stubble if exhaust pipes are not clean, sound and free from gas leaks	Y	
39B	Crop dusters etc. use of in restricted or prohibited burning times	(1) Not to operate on any land an aeroplane used for crop dusting, spraying, spreading fertiliser or other agricultural purposes unless at least one fire extinguisher provided at site of landing with at least 150L of water in suitable container (2) Land to be prepared to satisfaction of local government (firebreak around area of landing ground) before using part of the land as a landing ground for a plane	Y Y	
		PART SEVEN-A – CONTROL OF OPERATIONS LIKELY TO CREATE BUSH FIRE DANGER		
39BA	Operations likely to cause bush fires [Act s. 27A(1)(a)(ii)]	Welding apparatus and power operated abrasive cutting discs used in open air are likely to cause a bush fire	Y	
39C	Welding and cutting apparatus, use of in open air	(1) Not to be operated in open air unless one fire extinguisher provided at place where carried out and place it is being carried out is surrounded by a fire break at least 5m wide (3) BFCO can issue directions to person operating either of the above (or the owner/occupier of the land of which it is occurring) directions he considers necessary for the prevention of fire.	Y Y	

39CA	Bee smoker devices, use of in restricted or prohibited burning times	<p>(2) Operation of a bee smoker device is likely to cause a fire.</p> <p>(3) Not to be operated unless a fire extinguisher is present and the ground within a 3m distance is sufficiently cleared of inflammable material or sufficiently dampened down with water.</p> <p>(5) BFCO can issue directions to person operating the bee smoker device (or the owner/occupier of the land of which it is occurring) directions he considers necessary for the prevention of fire.</p>	Y Y Y	
39D	Explosives, use of	<p>(1) Not to be used unless a) all inflammable material on ground within a radius of 3m of lighted fuse/explosive has been removed and b) at least one fire extinguisher is provided and c) if explosives are being used during prohibited or restricted burning times, 24 hours' notice has been given to BFCO and the forest officer if within 3km of forest land</p> <p>(2) BFCO can issue directions to person using the explosives (or the owner/occupier of the land of which it is occurring) directions he considers necessary for the prevention of fire.</p>	Y Y	
39E	Fireworks, use of	<p>(1) Fireworks are likely to cause a fire</p> <p>(2) Not to be used unless a) all inflammable material on ground within a 3m radius of any lit fuse or firework has been removed and b) at least one fire extinguisher is provided and c) if fireworks are used during prohibited burning period or restricted burning period, no less than 24 hours' notice to be given to BFCO and forest officer when within 3km of forest land.</p> <p>(3) BFCO can issue directions to person using the fireworks (or the owner/occupier of the land of which it is occurring) directions he considers necessary for the prevention of fire.</p>	Y Y Y	

		PART EIGHT – MISCELLANEOUS		
40	Apportionment of amounts [(Act s. 37(8a))]	If a fire fighter dies	Y	
41	Bush fire brigades, local government to keep register of	Local government shall keep a register of bush fire brigades established in the form of Form 12 in the Appendix	Y	
43	Bush fires and losses caused, notification of	(1) Owner/occupier of land within 7 days to notify local government of fire. Date, cause/origin, approximate area burned by, estimation of total loss caused, time when fire first noticed, time when fire extinguished, details of the persons and equipment used to suppress the fire. (2) Local government to send FES Commissioner in the month of June each year the particulars of losses caused by bush fires in its district during the preceding 12 months (3) Local government may comply with subregulation (2) by forwarding FES Commissioner one copy of each notice received by local government pursuant to subregulation(1)	Y Y Y	This is the process we used.
44	Crown land, notice to be given of proposed entry of under Act. S.34	a) If an owner/occupier of land wants to enter Crown land or a reserve or other land as per section 34(1) of the Act or b) a BFCO wants to enter Crown land as per section 34(1AC) of the Act, they must give 4 days' notice of intention to enter the land and supply details of the area intended to burn.	Y	
45A	Information to be given by CALM officer when taking control of a fire	(2) Under section 45A(2), when a CALM officer takes control of a fire, they must provide the following: a) local government district within which the fire is burning, b) location, size and manner of spreading of the bush fire, c) people/property threatened by fire, d) people and firefighting equipment present, e) control objective, f) CALM officer's name, official title and contact details, g)	Y	

		name, official title and contact details of BFO who requested and authorised CALM officer to take over, h) the time and date when authorised CALM officer took over and i) any other details reasonably required by the FES Commissioner. (3) This information to be given by telephone or radio ASAP and be confirmed in writing ASAP after being shared via phone/radio	Y	
45B	Information to be given by bush fire officer taking control under Act s.45	Under section 45(7) when a BFO takes control of a fire, they must provide the following: a) local government district within which the fire is burning, b) location, size and manner of spreading of the bush fire, c) people/property threatened by fire, d) people and firefighting equipment present, e) control objective, f) BFO's name, official title and contact details, g) name, official title and contact details of CALM officer who requested and authorised BFO to take over, h) if section 45(5) applies, the name, official title and contact details of the authorised CALM officer who had control before the BFO took over and i) the time and date the BFO took control and j) any other details reasonably required by the FES Commissioner. (3) This information to be given by telephone or radio ASAP and be confirmed in writing ASAP after being shared via phone/radio	Y Y	

Cat Act 2011

As part of the Shire of Wyalkatchem's Legislative Compliance Report of 2017, I have reviewed the *Cat Act 2011* and assessed the Shire's compliance. In order to do this, I read the entire *Cat Act 2011*, reviewing each clause as I did so. Overall I found our compliance with the Act to be acceptable, with none of our practices requiring reform. I believe the Shire of Wyalkatchem to have minimal risk during its dealings under the *Cat Act 2011*.

Public Interest Disclosures Act 2003

As part of the Shire of Wyalkatchem's Legislative Compliance Report of 2017, I have reviewed the *Public Interest Disclosures Act 2003* and assessed the Shire's compliance with it. In order to do this, I read over the entire *Public Interest Disclosures Act 2003*, reviewing each clause as I did so. Overall I found our compliance with the Act to be acceptable, with none of our practices requiring reform. I believe the Shire of Wyalkatchem to have minimal risk during its dealings under the *Public Interest Disclosures Act 2003*.

Freedom of Information Act 1992

As part of the Shire of Wyalkatchem's Legislative Compliance Report of 2017, I have reviewed the *Freedom of Information Act 1992* and assessed the Shire's compliance with it. In order to do this, I read over the entire *Freedom of Information Act 1992*, reviewing each clause as I did so. Overall I found our compliance with the Act to be acceptable, with none of our practices requiring reform. I believe the Shire of Wyalkatchem to have minimal risk during its dealings under the *Freedom of Information Act 1992*.

Cemeteries Act 1986

As part of the Shire of Wyalkatchem's Legislative Compliance Report of 2017, I have reviewed the *Cemeteries Act 1986* and assessed the Shire's compliance with it. In order to do this, I read over the entire *Cemeteries Act 1986*, reviewing each clause as I did so. Overall I found our compliance with the Act to be acceptable, with none of our practices requiring reform. I believe the Shire of Wyalkatchem to have minimal risk during its dealings under the *Cemeteries Act 1986*.

Dog Act 1976

In part of the Shire of Wyalkatchem's Legislative Compliance Report of 2017, I have reviewed the *Dog Act 1976* and assessed the Shire's compliance with it. In order to do this, I read over the entire *Dog Act 1976*, reviewing each clause as I did so. Overall I found our compliance with the Act to be acceptable, with only minor areas identified as requiring review and possible reform. These are identified below.

Part III Division I, Part 16(1BA) of the *Dog Act 1976* says:

The form of application prescribed for the purposes of subsection (1) shall require the applicant to provide –

- (a) the name, residential address and contact details of the owner of the dog;*
- (b) the address of the premises where the dog will ordinarily be kept; and*
- (c) a statement that the dog will be effectively confined in or at those premises; and*
- (d) if the dog is microchipped-*
 - (i) the name of the microchip database company for the dog; and*
 - (ii) the microchip's unique identification number for the dog;*

and

- (e) a statement as to whether the dog is kept, or is to be kept, as a commercial security dog; and*
- (f) a statement as to whether the owner is subject to an order under section 46A(2)*

My concerns with our level of compliance with the above clause relate to sections (d)(i), (e) and (f). Our current Application for Dog Registration does not have any of these conditions. Currently the form does not have a place to write the microchip number either, but all of our administration staff are in the practice of writing the number on the form regardless. The form does however, comply with the other conditions.

While there is no penalty stipulated in the *Dog Act 1976*, our non-compliance with these clauses poses a risk to the Shire of Wyalkatchem. A reform of our application form to include the components required by clauses (d)(i), (e) and (f) would mitigate the risk to the Shire of Wyalkatchem.

Occupational Safety and Health Act 1984

In part of the Shire of Wyalkatchem's Legislative Compliance Report of 2017, I have reviewed the *Occupational Safety and Health Act 1984* and assessed the Shire's compliance with it. In order to do this, I read over the entire *Occupational Safety and Health Act 1984*, reviewing each clause as I did so. Overall I found our compliance with the Act to be acceptable.

The Shire of Wyalkatchem's improvement in regards to Occupation Safety and Health continues as a work in progress. Our aim is to provide all employees with a workplace of optimal safety and low risk. Our work towards this includes our recent re-development of Pre-Start forms (please see Appendix 1 and Appendix 2 as examples) and implementation of regular safety meetings for our outside works crew (please see Appendix 3 – example of the minutes from a safety meeting).

The Shire of Wyalkatchem believes that our continued efforts will help achieve a safe workplace for all staff and mitigate our risk in our dealings with the *Occupational Safety and Health Act 1984*.

Attachments:

Appendix 1	Pre-Start Form: Toyota Camry
Appendix 2	Pre-Start Form: Crew Tipper
Appendix 3	Minutes: Safety – Outdoor Staff Meeting



Toyota Camry Pre-Start Checklist



Make	Toyota Camry	Model	Hybrid Atara
Registration	WYLIE	Year	2015
VIN Number	6T1BD3FK20X144650	S/N	2ARU261442
Engine Number		Kms/Hours	

ALL FAULTS THAT EFFECT THE SAFE OPERATION OF THE EQUIPMENT MUST BE REPORTED IMMEDIATELY. EQUIPMENT MUST NOT BE OPERATED UNTIL THE FAULT HAS BEEN RECTIFIED.

Week Ending: _____

Operator Signature: _____

	Wed	Thurs	Fri	Sat	Sun	Mon	Tues
FLUID LEVELS							
Engine Oil							
Engine Coolant							
Fuel/Coolant/Oil Leaks							
CONDITIONAL CHECKS							
Tyres/Rims/Wheel Studs							
Hand & Foot Tools							
Seat & Seat Belts							
Communications							
First Aid Kit							
Cab							
Mirrors							
OPERATIONAL CHECKS							
Steering							
Windows/Wipers/Sprays							
Horn							
Gauges							
Brakes							
Lights/Hazard lights etc.							
OPERATOR INITIALS							

Comments: _____

PLEASE HAND IN FORTNIGHTLY WITH YOUR TIMESHEET



Isuzu Tipper Pre-Start Checklist



Make	Isuzu Tipper	Model	Sitech Ser 3 Crewcab
Registration	WM 003	Year	2013
VIN Number	JAANPR75LD7100159	S/N	
Engine Number	4HK11211839	Kms/Hours	

ALL FAULTS THAT EFFECT THE SAFE OPERATION OF THE EQUIPMENT MUST BE REPORTED IMMEDIATELY. EQUIPMENT MUST NOT BE OPERATED UNTIL THE FAULT HAS BEEN RECTIFIED.

Week Ending: _____

Operator Signature: _____

	Wed	Thurs	Fri	Sat	Sun	Mon	Tues
FLUID LEVELS							
Engine Oil							
Engine Coolant							
Fuel/Coolant/Oil Leaks							
CONDITIONAL CHECKS							
Tyres/Rims/Wheel Studs							
Seat & Seat Belts							
Fire Extinguishers/AFFF							
Cab							
Mirrors							
OPERATIONAL CHECKS							
Steering							
Service Brake							
Windows/Wipers/Sprays							
Horn							
Gauges							
Brakes							
Lights/Beacon							
Reverse Alarm							
Warning Lights							
Hi Ab							
OPERATOR INITIALS							

Comments: _____

PLEASE HAND IN FORTNIGHTLY WITH YOUR TIMESHEET



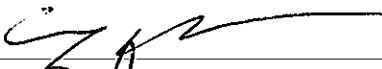
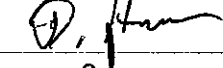



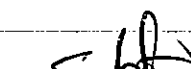
MEETING MINUTES

Meeting Title:	Safety – Outdoor Staff
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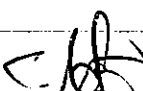
Part A: Meeting Details

Meeting No.	1	Day:	Tuesday	Time:	15:07	Date:	11/4/2017
Location	Council Chambers						
Purpose	Weekly Meeting - Safety						

Part B: Attendance Record

ID	Name	Position	Signature
1	Ashley Sutherland	Leading Hand	
2	Brett Reid	Operator	
3	Craig Harris	Works Manager	
4	Daniel Anderson	Operator	
5	Ella McDonald	Administration Assistant	
6	Michael Gibbs	Operator	
7	Trevor Seaman	Operator	
8	Ian McCabe	CEO	

9 Chris Adams OSH Rep.



PART C: MEETING MINUTES

Start Time	3:07
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ID	Minutes
1	<p>General safety issues.</p> <ul style="list-style-type: none"> -Craig said we are currently not compliant with our OHS practices, mainly due to lack of records kept. -Meetings to be held weekly, usually about half an hour long. The purpose of the meeting is to bring up any safety issues. Any urgent issues between meetings to be brought up with Craig or Chris immediately. -Chris completed five day OHS course in Perth, he is now our OSH Rep. He has the right to stop unsafe work etc. Everyone has a duty to work safely, ensure their actions don't harm others, care for PPE, follow employer's instructions safely, and cooperate with colleagues and employers when they require something to be done under OHS. -Brett said they need new lifting chains, as theirs keep going missing -Ash asked for lockable cupboards -Brett said they need new petrol containers as all their lids are missing. (Jerry cans) Caps may be able to be purchased separately. Currently the containers are plastic. -Ashley brought up the cleanliness of utes, cabs etc. -Chris said all rubbish to be put in the bin -Two stroke blower pull start chain is broken -Four stroke blower is missing -Four stroke hedge trimmer is missing -Ashley said gates are to be locked whenever anyone leaves -Craig suggested we incorporate stock take into our monthly workplace inspections -Ashley said when you use an item, it is to be put back at the end of the day -Trevor suggested having a written log book for things to be taken in and out -Craig said we don't need log books, but now starting out we will put everything in a place and that way everyone will know where things go and they can be put back where they are -Ian said they are interested in putting things back where they came from, keep things in good order. He said we are a small shire with a small amount of equipment so we need to make things last. -Trevor said other people (i.e. Bruce Yardley/builders building homes) use the equipment and they don't know where things go. Suggested marking tools' places on a board -Chris asked for more whiteboard markers – Ella to get Jennie to order
2	<p>Any work related issues.</p> <ul style="list-style-type: none"> -Trevor said he found there is a lot of accusations – he said this is bullying which is a workplace issue. He believes it needs to be addressed. He said he has been accused of using the truck as a pipe-bender, he cannot find any grounds to the accusation. -Craig said that was a moot point as it was well in the past, there is no evidence to suggest Trevor or anyone else used the truck in an inappropriate manner -Trevor said the language used when being accused of breaking things etc. is accusatory and is a witch hunt. Ashley said if someone breaks something it is meant to be reported so there should be no witch hunt. Craig said reporting improvement should help this. -Ash and Brett both reported damage to their utes and no one could prove who did it. Trevor said it may be someone who doesn't work for the Shire. Ashley said they should not be anyone who is not staff in the yard. Ashley suggested an electric gate. -Brett suggested a security camera.

-Ian said there was aggression in the air, a certain amount of mistrust through the team. Ian said all the team worked hard and they all did a good job. Trevor said thank you they don't often hear that.

-Chris enquired about theft of fuel. Ashley said that he has often noticed approx. 80L of fuel missing; obviously someone has forgotten to write it down.

-Ian said Trevor and Daniel need to tidy the garden shed and then identify the gaps and find out what equipment we need.

-Ian said small workplace issues to be resolved by one-on-one conversations, not to drag in other colleagues.

-Chris asked if chemicals should be stored in a separate shed

-Craig said he and Chris would be doing an audit of all the hazardous chemical over the next few weeks

3 Workplace inspections, Pre starts.

-Craig said some upcoming jobs will require JSAs

-Ash said he told the boys to stop doing pre-starts because nothing was getting fixed. Craig said they were to resume and report any issues. Pre-starts to be done and handed in with time sheets

-Chris suggested random breath tests. Craig agreed. Ash requested drug testing

4 Procedures. Which should be reviewed?

-JSAs/Take 5s/SWMS – we will streamline and re-design our procedure

5 Training required.

-Craig said the training matrix would be reviewed and input from the staff would be requested next meeting.

Craig said he would try to get Chris Gilmour to sit on the next one of these meetings.

He asked the boys what day/time suited and Tuesday afternoons were decided on.

Craig said no more taking things from the tip during working hours.

Ian said after this week there is to be no more non-Wyalkatchem uniforms.

Close Time	4:00
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22 May 2017

CEO
Shire of Wyalkatchem

Dear Ian

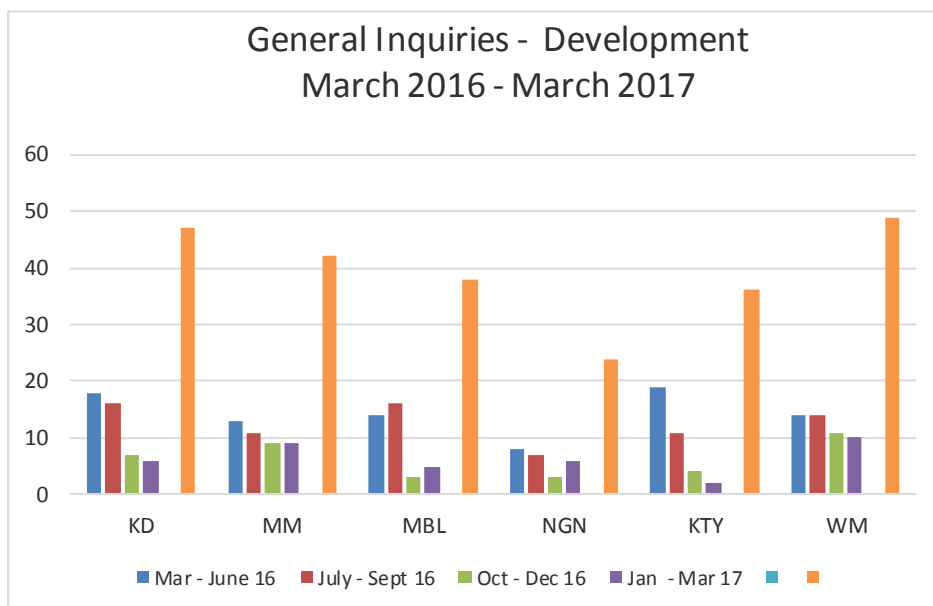
LEGISLATIVE COMPLIANCE, QUALITY ASSURANCE AND RISK - WYALKATCHEM

I have commented below, beginning with a brief on the past year activity in the district, legislation, and then some comments on Wyalkatchem.

Activity

Development activity being building and planning has been steady over the past year and consistent with the previous year. A couple of things happened: last season saw CBH increase their assets to cope with a record grain delivery and the Communications companies (Telstra et.al), have increased their mobile network coverage in all NEWHealth shires. This activity is a one off and likely won't re-occur at this level in the coming years. However, industry is cyclical and dynamic and CBH and communications may be replaced with aged care housing, which is developing in several shires, including Wyalkatchem, some of which commenced and completed in 2016.

The graph below is inquiries x quarter x Shire, with the orange line being the total. An inquiry is an "activity", or event, and relates to a particular project. One event recorded may actually be a chain of emails and a few phone calls, or one response by email to an inquiry; and may involve Admin staff, owners, builders, or other consultants. Actual approvals issued, value of work, and all other information is hosted on the Building Commission website. Value of work to date for the 2016/17 financial year in Wyalkatchem is about \$1.4m.



Enquiries, NEWHealth
shires 2016/17, by
quarter and total:

KD Koorda
MM Mt Marshall
MBL Mukinbudin
NGN Nungarin
KTY Trayning
WM Wyalkatchem

Legislation

At an administrative level my experience is that Wyalkatchem administers the statutory requirements to a very satisfactory level. Permit Authorities are entwined in many Acts, and delegated powers to deal with many aspects of the Building Act, and Planning and Development Act. Both acts revolve around Local Govt processes, and administration needs to be resourced accordingly to fulfil statutory obligations. Fees collected for applications, in theory, pay for the administration, and processing, of applications for planning and building. My experience with the Shires I deal with is that admin support is proportional to the level of inquiries, and applications.

Information

Too much or too little is always the question, and keeping information current so it remains correct is always an issue. Legislation is ever changing, and in the Wheatbelt each Shire is different to its neighbour. As WA now has a Building Commission, the best information for the public is the source!

If I want to build in Perth or Wylie, the same forms and requirements apply. The WA Building Commission is the keeper of the rules, and information, so I find the best place to send people is the Building Commission. This applies to Planning and Development. Every planning scheme is hosted by the Planning Commission, so, go to the source!

Local Policy and Local Laws should always be available to the public (Shire of Wyalkatchem website is best), and not only does it ensure information is available, it reduces inquiries. Good information is time saving at many levels.

Building in Wyalkatchem

I did an information page about building in Wyalkatchem, and similar for other Shires in the Wheatbelt. Although we have new legislation, for simplicity at the time of writing the new Acts, some of the old parts were rolled over, to be amended in the future. The result is, some parts of the Building Act still don't apply to some parts of the state. This has a bigger effect in Mt Marshall and Mukinbudin than in Wyalkatchem, but the point is there are still differences.

In Wyalkatchem a building permit *is* required for any shed outside of town sites, but not in the Shires of Koorda, Dowerin, Trayning or Cunderdin. This makes it difficult for landowners who farm in neighbouring local government districts to not only do the right thing, but follow the logic. Given the anomalies, we need to be considerate when dealing with the public.

Having said that, one of the difficulties with the legislation is dealing with swimming pools out of town sites. Building permits for pools in some districts have been exempt out of town sites, but now pool barrier fences legislation applies. No permit means no records, yet there is an obligation on Local Government to inspect pool barrier fences at the most one in every 4 years. Wyalkatchem currently has consistent legislation which helps enormously. However owners straddling Shires could have a pool in one Shire with a barrier fence, and one without next door, but both should have a fence! Add to that the often raised issue of the farm dam nearby and, "...why do I have to fence my pool", etc. and we wonder why we get ourselves in legislative knots.

Quality Assurance and Q & A

In my position being a contractor for the area, my interaction is remote, by email and phone with a few face to face catch ups per year, which means I comment from afar!

A simple measure from my perspective about Quality Assurance or Quality Control, is the inquiries I get, usually by email, from other staff, either as a research question about a particular project, or a customer driven / counter inquiry. If the right questions are being asked by fellow staff, then people are thinking about levels of risk; and there is a level of quality control. Generally these questions aren't repeats; they are consistently about learning something new, and building a library of knowledge. None of us knows all the answers, but if we stop asking questions about how to find the answers then we give out wrong information. That can lead to a risk that could be avoided.

I consider Wyalkatchem Admin adequately deals with development legislation, and I don't perceive any risk associated with current procedures.

Yours sincerely



John Gosper
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JG Design
Building Surveyor LI #223
Design and drafting
Energy Efficiency
Registered Builder



Report by the Principal Environmental Health Officer to the CEO

A Summary of Wyalkatchem's Compliance with relevant Acts and Regulations

25 May 2017

Public Health Act 2016

- These Acts will repeal much of the outdated *Health Act 1911* and are designed to better protect and promote the health of all Western Australians.
- As there is a significant amount of work required to transition to the new regulatory framework, the Acts will be progressively introduced over the next 3 to 5 years.
- There are five implementation stages. Currently at stage 3. At stage 3, the *Health Act 1911* has been renamed the *Health (Miscellaneous Provisions) Act 1911*. The *Health (Miscellaneous Provisions) Act 1911* and subsidiary legislation will continue to be the main enforcement tool for local government during stages 3 and 4. This is some time away from implementation.
- The Public Health Act requires a local government to report on:
 - the performance of its functions under the Public Health Act and
 - any proceedings for an offence undertaken under the Public Health Act.
- The reporting period will be annually on a financial year basis. Reports will be required in October each year. Therefore it is important that local government;
 - Familiarise themselves with Section 22 and 16 of the Public Health Act
 - Understand their functions under the Public Health Act that will come into operation at Stage 3.
 - Determine who will be responsible for undertaking the reporting
 - Assess current record keeping systems and their ability to assist with reporting
- The other important aspect of the provisions of the *Public Health Act 2016* is the changes to the *Health (Asbestos) Regulations 1992*. This means under the newly amended a local government may appoint a person or class of persons to be authorised officers or approved officers for the purposes of Part 2 of the *Criminal Procedure Act 2004* to issue infringement notices for specified offences. The penalties for offences committed have been increased. The offences and forms are prescribed in schedule 1 to 3 under the *Health (Asbestos) Regulations 1992*.

Health (miscellaneous) Act 1911

- It is important to note the changes to the terminology under the *Health Act 1911* and all subsidiary regulations, as well as any WA legislation that references the *Health Act 1911*. For example the "*Health Act 1911*" is now

renamed the “*Health (Miscellaneous Provisions) Act 1911*” and “Environmental Health Officer” now referred as “Authorised Officer” under the *Public Health Act 2016*. This may require delegations to be updated.

- This means that changes to the new terminology will need to be updated on any council correspondence including:
 - Standard letters
 - Council website content
 - Information resources and guides
 - Standard forms
- House unfit for Habitation. Korrelocking House – Previous PEHO advised that one of the two houses in the townsite has an unfit notice on it which has been under refurbishment for about 5 years. I will arrange time to visit the site to inspect it for compliance with the Act.

Food Act 2008

- New food business registration. The *Food Act 2008* requires all new food businesses to complete a notification and registration form. There are currently 11 registered food businesses within the Shire and one undergoing renovation (the butcher).
- The previous PEHO inspected the IGA, Sweets & Treats, News & Gifts (the Café), and the Roadhouse takeaway (at fuel shop), butcher shop and the 2nd hand clothing mart. The Hotel has been inspected and that will be done in the coming month.
- Routine inspection books all old and need new updated one. I have discussed this with other CEOs to place an order for NEWHealth books to carry out inspections on various legislations.
- It important to acknowledge that at this stage, no Improvement Notice or Prohibition Order has been issued.

Health (Public Buildings) regulations 1992

- The Regulations has been amended and there are few changes. Mostly recreation centres, halls, churches and swimming pool. None inspected at this stage. The Shire has 15 public buildings as per the current register. The register needs to be review and all public buildings will need to be inspected for compliance with the Regulations.
- In addition to the public buildings and playgrounds, compliance with the Tobacco Product Control Act 2006. Local Government has the primary responsibility for enforcing matters about smoking within public buildings, playgrounds, in outdoor eating area and liquor licensed premises. A number of “No Smoking” or “Smoking is Prohibited” signs to be displayed at all public buildings and playgrounds for compliances tobacco laws.

- I welcome your ideas to complement community-wide tobacco control measures that may reduce the prevalence of smoking and protect smokers and non-smokers from the health risks associated with exposure to second-hand smoke.


Health (Aquatic Facilities) Regulations 2007

- Aquatic facilities are to be inspected annually for compliance with the Health (Aquatic Facilities) Regulations 2007. The aquatic facilities can be sampled by the operator where that person is an employee of Council. Most, if not all aquatic facilities are currently closed and will begin routine water sampling and testing when they all open in October/November

Peter Toboss, Principal Environmental Health Officer
B.Sci. (Env.Hth), Grad Cert in Population Health, MPH.
NEWHealth Scheme

25 May 2017

6.1.3 CHIEF EXECUTIVE OFFICER'S REPORT TO THE AUDIT COMMITTEE

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	26 May 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That the audit committee of Council resolve the following:

- 1. Accept the Chief Executive Officer's report as presented.**

Appendix: There is no attachment to this report.

Comment:

The purpose of this report is to recommend to the Audit Committee areas of priority for the year ahead; these will be workshopped with Council and may result in future Committee agenda items.

- Continual improvement in governance and internal control; the interim audit (refer item 6.1.1) points out that the limitations of Council's small team makes it difficult to ensure separation of duties and therefore requires a greater reliance on the honesty and integrity of staff. This requires a robust response by management and Council to ensure internal control is rigorous and provides accountability and transparency; consideration of action items for improved internal audit will be a priority in the year ahead;
- A Bill has been introduced to amend the Local Government Act 1995 for the Auditor-General to provide independent oversight to local government audit. This may result in additional audit processes being implemented such as performance audits where Council policy is the focus of the audit. Essentially,

if Council identifies a policy need there will be an expectation to implement this policy effectively. This is an opportunity to review policy and internal controls. Additionally, although regional audit functions are likely to remain with small or second tier firms, there is uncertainty about the appointment process. The appointment is still an obligation for Council but could see panels or other selection tools influencing choice. There is a significant likelihood that the cost of audit will increase;

- There will be significant planning implementation including Strategic and Corporate Planning, including asset management and long term financial planning; this will require significant input from Council to be effective and achieve long term objectives for the community;
- There is a probable need to recruit senior staff, requiring the selection of a recruiter and a selection process that ensures Council has an effective administration.

Consultation:

Mrs Claire Trenorden

Senior Finance Officer

Ms Ella McDonald

Administration Officer

Statutory Environment:

There is no direct statutory environment relevant to this issue.

Policy Implications:

There is no Council Policy relative to this report.

Financial Implications

There are no direct financial implications relative to this item.

Strategic Plan/Risk Implications

There are no direct Strategic/Risk Implications relative to this item.

Voting Requirements

Simple Majority

Audit Committee Decision Number: 45

Moved: Cr Jones

Seconded: Cr Holdsworth

That the audit committee of Council resolve the following:

- 1. Accept the Chief Executive Officer's report as presented.**

Vote: 7/0

7. **GENERAL MATTERS** Nil
8. **CLOSURE OF THE MEETING** 9.38am