



Shire of Wyalkatchem Audit and Risk Committee
Notice of Meeting and Agenda
to be held on Thursday 15 August 2019
commencing at 2.00pm in the Council Chambers,
Honour Avenue, Wyalkatchem

Regulation 16 of the Local Government (Audit) Regulations 1996 states that:

“An audit committee —

- a) is to provide guidance and assistance to the local government —
 - i. as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and*
 - ii. as to the development of a process to be used to select and appoint a person to be an auditor; and**

- b) may provide guidance and assistance to the local government as to —
 - i. matters to be audited; and*
 - ii. the scope of audits; and*
 - iii. its functions under Part 6 of the Act; and*
 - iv. the carrying out of its functions relating to other audits and other matters related to financial management; and**

- c) is to review a report given to it by the CEO under regulation 17(3) (the CEO’s report) and is to —
 - i. report to the council the results of that review; and*
 - ii. give a copy of the CEO’s report to the council.”**

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Agenda for the Audit Committee Meeting to be held in the Shire of Wyalkatchem Council Chambers on the 15 August 2019

1. **DECLARATION OF OPENING**
2. **PUBLIC QUESTION TIME**
3. **ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE**
4. **PETITIONS, DEPUTATIONS, PRESENTATIONS**
5. **DECLARATIONS OF INTEREST**
6. **CONFIRMATION AND RECEIPT OF MINUTES**
 - 6.1. **AUDIT AND RISK COMMITTEE MEETING – 16 MAY 2019**

Minutes of the Shire of Wyalkatchem’s Audit and Risk Committee Meeting held on the 16 May 2019 ([Attachment 6.1](#))

OFFICERS RECOMMENDATION

That the minutes of the Wyalkatchem Audit and Risk Committee Meeting held on the 16 May 2019 (Attachment 6.1); be confirmed as a true and correct record.
7. **MATTERS ARISING FROM THE MINUTES**
8. **ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS**
9. **MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

10. MATTERS REQUIRING A COMMITTEE DECISION

10.1. CORPORATE SERVICES REPORTS

10.1.1. AUDIT AND RISK COMMITTEE STATUS REPORT

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	7 August 2019
Reporting Officer:	Taryn Dayman, Chief Executive Officer
Disclosure of Interest:	No interests to disclose
File Number:	12.02.02
Attachment Reference:	Attachment 10.1.1 - Status Report

SUMMARY

The purpose of this report is to provide the Audit and Risk Committee with a status update of outcomes from previous meeting.

BACKGROUND

In the past the Audit and Risk Committee has met when required with no status report being presented. The committee now meets every quarter to fulfil its functions and objectives as outlined in its term of reference.

COMMENT

A new status report has been developed being effective from the February 2019 Audit and Risk Management meeting and will provide the committee with a progress status and actions performed to date. Actions and status updates since the last status report will be indicated in bold. Items that have been reported as completed will be removed in future reports.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 s.5 (2)(c)

Local Government (Audit) Regulations 1996 s.17

Local Government Act 1995

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before Council generally accords with the following Shire desired outcome as expressed in the revised Shire of Wyalkatchem Strategic Community Plan

Objective: A well-managed and effective Council organisation

Outcome No.	Outcome	Action No.	Actions
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures
		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk
5.4	Robust and accountable business and financial processes	5.4.2	Ensure efficient use of resources

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit and Risk Committee receives the Audit and Risk Committee Status Report, as per attachment 10.1.1, and recommends that council;

- 1. Receives the Audit and Risk Committee Status Report as per attachment 10.1.1.*

10.2. RISK MANAGEMENT

10.2.1. COMPLIANCE STATUS REPORTS

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	7 August 2019
Reporting Officer:	Taryn Dayman, Chief Executive Officer
Disclosure of Interest:	No interests to disclose
File Number:	12.02.02, 13.11, 12.19.01
Attachment Reference:	Attachment 10.2.1.1 – Audit Regulation 17 and Financial Management Review Action Plan Status Report Attachment 10.2.1.2 – Compliance Calendar Status Report Attachment 10.2.1.3 – Compliance Audit Return Management Action Plan Status Report

SUMMARY

The purpose of this report is to provide the Audit and Risk Committee with a progress status reports on the appropriateness and effectiveness of the Shire's Systems and procedures in relation to the following:

- Audit Regulation 17
- Financial Management Review
- Statutory Compliance Calendar
- Compliance Audit Return
- Audit Findings Report

BACKGROUND

Audit Regulation 17

The Regulation 17 Review audit was conducted by AMD Chartered Accountants and produced a comprehensive list of recommendations sanctioned into the following main compliance areas

- Risk Management
- Legislative Compliance
- Internal Controls

AMD Chartered Accountants provided a number of recommendations to ensure that compliance and best practices are being followed. These recommendations were noted and an action plan was developed. A cumulative total of 16 framework components and actions were identified to increase procedural and system effectiveness in accordance with legislative requirements. These have been incorporated into an action plan

Financial Management Review

The Financial Management Review audit was conducted by AMD Chartered Accountants. The objective of the review is to assist the Chief Executive Officer discharge responsibilities in respect to Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* and provide a review of the appropriateness and effectiveness of the Shire of Wyalkatchem's financial management systems and procedures.

AMD Chartered Accountants provided a number of recommendations to ensure that compliance and best practices are being followed. These recommendations were noted and an action plan was

Agenda for the Audit Committee Meeting to be held in the Shire of Wyalkatchem Council Chambers on the 15 August 2019

developed. A cumulative total of 18 framework components and actions were identified to increase procedural and system effectiveness in accordance with legislative requirements. These have been incorporated into an action plan.

Statutory Compliance Calendar

The Statutory Compliance Calendar has been developed utilising a Statutory Compliance Calendar template provided by Western Australia Local Government Association (WALGA) being a tool that helps the Council to indent the yearly compliance actives throughout the calendar year. The objective is to assist responsible officers in being aware of monthly activities that require compliance and accountability across a various legislative components.

Compliance Audit Return

The Compliance Audit Return (CAR) assists the Shire to monitor legislative compliance by examining a range of prescribed requirements. The Shire's Compliance Audit Return 2018 was completed in January 2019 with items of non-compliance being reviewed and where applicable incorporated into a Management Action Plan.

Audit Findings Report

As part of the Council's annual audit, Council's auditor is to provide a Management Report, which contains an Audit Findings Report. For the period ending 30 June 2018 one matter was raised in their report in relation to journal entries having a significant rating. This matter was also identified in the Financial Management Review and has been included in this action plan. As only one matter was raised a status report on the Auditors Audit Findings report is not required. For an update on the progress of this action – please refer to item Reg – 3.2.2 on the Financial Management Review / Regulation 17 Action Plan Status report.

COMMENT

The action plan status reports provide the organisation with a comprehensive overview of practices and continuous improvement activities that work towards increasing best practice standards across the Shire.

Regulation 17 and Financial Management Review Action Plan Status Report

The action plan provides the organisation with a comprehensive list of actions that will ensure continuous improvement methodologies that work towards increasing best practice standards across the shire.

There are a number of actions that have completed, partially completed or in progress. Full details are in contained within attachment 10.2.1.1.

Statutory Compliance Calendar

The Statutory Compliance Calendar incorporates all compliance requirements over the course of a year, including the next due date where an item is not carried out at least once per year.

Staff are provided with a monthly "take action" providing them with their upcoming requirements. The calendar's actions have been recorded and report from responsible officer, populating the relevant details as outlined in attachment 10.2.1.2.

Compliance Audit Return

The majority of the items included in the Management Action Plan have already been identified and included in the Regulation 17 and/or Financial Management Review action plans. With that being said, it is important that the Audit committee are provided with updated progress of the actions as identified within the CAR Management Action plan to ensure that the required items are being actioned / addressed. Full details are contained within attachment 10.2.1.3.

New System

The Shire has recently purchased the compliance calendar module within SynergySoft and is currently implementing the system. This included a complete review of the items and timing off. The new system will allow for greater control over notification of requirements, tracking and record keeping and management review of completed and outstanding items. Each staff will be able to track requirements using their workflow function within SynergySoft. It is anticipated that the new system will go live within the next month, and a new reporting format presented at the next Audit and Risk Committee meeting.

Outstanding items

There are a number of items that are pending completion. The majority of items are outstanding only due to the suggested timing and have not resulted in any compliance breach. Council has a number of tasks that are required in order to meet compliance and best practice. Significant delays have occurred due to the reduction of staff resources and the implementation of the new financial system.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 s.5 (2)(c)

Local Government (Audit) Regulations 1996 s.17

Local Government Act 1995

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before Council generally accords with the following Shire desired outcome as expressed in the revised Shire of Wyalkatchem Strategic Community Plan

Objective: A well-managed and effective Council organisation

Outcome No.	Outcome	Action No.	Actions
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures
		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk

Agenda for the Audit Committee Meeting to be held in the Shire of Wyalkatchem Council Chambers on the 15 August 2019

5.4	Robust and accountable business and financial processes	5.4.2	Ensure efficient use of resources
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VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit and Risk Committee;

- 1. Receives the Audit Regulation 17 and Financial Management Review Action Plan Status Report (Attachment 10.2.1.1).*
- 2. Receives the Statutory Compliance Calendar Status Report (Attachment 10.2.1.2).*
- 3. Receives the Compliance Audit Return Management Action Plan Status Report (Attachment 10.2.1.3).*

That the Audit Committee recommends that Council;

- 1. Receives the Audit Regulation 17 and Financial Management Review Action Plan Status Report (Attachment 10.2.1.1).*
- 2. Receives the Statutory Compliance Calendar Status Report (Attachment 10.2.1.2).*
- 4. Receives the Compliance Audit Return Management Action Plan Status Report (Attachment 10.2.1.3).*

Agenda for the Audit Committee Meeting to be held in the Shire of Wyalkatchem Council Chambers on the 15 August 2019

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12. QUESTIONS BY MEMBER OF WHICH DUE NOTICE HAS BEEN GIVEN

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

14. MATTERS BEHIND CLOSED DOORS

15. CLOSURE OF THE MEETING



SHIRE OF WYALKATCHEM



August 2019

ATTACHMENTS

LIST OF ATTACHMENTS

1. 6.1 Wyalkatchem Audit Committee Meeting Minutes – 16 May 2019 2019
2. 10.1.1 Status Report
3. 10.2.1.1 Audit Regulation 17 and Financial Management Review Action Plan Status Report
4. 10.2.1.2 Compliance Calendar Status Report
5. 10.2.1.3 Compliance Audit Return Management Action Plan Status Report

Minutes for the Audit and Risk Management Committee Meeting held in the Shire of Wyalkatchem Council Chambers on the 16 May 2019



Shire of Wyalkatchem

Audit and Risk Committee Meeting

Held on Thursday 16 May 2019

Commencing at 2.00pm in the Council Chambers,

Honour Avenue, Wyalkatchem

Regulation 16 of the Local Government (Audit) Regulations 1996 states that:

“An audit committee —

- a)** is to provide guidance and assistance to the local government —
 - i.** as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and*
 - ii.** as to the development of a process to be used to select and appoint a person to be an auditor; and**

- b)** may provide guidance and assistance to the local government as to —
 - i.** matters to be audited; and*
 - ii.** the scope of audits; and*
 - iii.** its functions under Part 6 of the Act; and*
 - iv.** the carrying out of its functions relating to other audits and other matters related to financial management; and**

- c)** is to review a report given to it by the CEO under regulation 17(3) (the CEO’s report) and is to —
 - i.** report to the council the results of that review; and*
 - ii.** give a copy of the CEO’s report to the council.”**

Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence “Unconfirmed” until the following Audit and Risk Committee Meeting, where the minutes will be confirmed subject to any amendments.

The “Confirmed” Minutes are then signed off by the Chairperson.

Disclaimer

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 Committee’s decisions, which will be provided within ten days of this meeting.

Unconfirmed Minutes

These minutes were approved for distribution on 16 May 2019.



Taryn Dayman
Chief Executive Officer
Shire of Wyalkatchem

Confirmed Minutes

These minutes were confirmed at the Audit and Risk committee Meeting 15 August 2019.

Signed:

Cr Owen Garner, Chairperson
Shire of Wyalkatchem

Note: The Presiding Member at the meeting at which the minutes where confirmed is the person who signs above

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1. DECLARATION OF OPENING

The Acting Chairperson, Cr Davies, opened the meeting at 2:09pm.

2. PUBLIC QUESTION TIME

2.1. Response to Public Questions Previously Taken on Notice

Nil

2.2. Declaration of Public Question Time opened

Public Question time opened at 2:10pm.

There were no members of the public.

2.3. Declaration of Public Question Time closed

Public question time closed at 2:10pm.

3. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE

3.1. Attendance

Members:	Cr. Quentin Davies	Acting Chairperson
	Cr. Stephen Gamble	
	Cr. Fred Butt	
	Cr. Heather Metcalfe	
	Cr Emma Holdsworth	
Staff:	Taryn Dayman	Chief Executive Officer
	Stephanie Elvidge	Governance Executive Officer

3.2. Apologies

Cr. Owen Garner

3.3. Approved Leave of Absence

Nil

3.4. Applications for Leave of Absence

Nil

4. PETITIONS, DEPUTATIONS, PRESENTATIONS

4.1. Petitions

Nil

4.2. Deputations

Nil

4.3. Presentations

Nil

5. DECLARATIONS OF INTEREST

Nil

6. CONFIRMATION AND RECEIPT OF MINUTES

6.1. WYALKATCHEM AUDIT COMMITTEE MEETING – 21 FEBRUARY 2019

Minutes of the Shire of Wyalkatchem Audit Committee Meeting held on the 21 February 2019 (Attachment 6.1)

OFFICERS RECOMMENDATION

That the minutes of the Wyalkatchem Audit Committee Meeting held on the 21 February 2019 (Attachment 6.1) be confirmed as a true and correct record.

COMMITTEE RESOLUTION:

(09 /2019) Moved: Cr Butt

Seconded: Cr Gamble

That the minutes of the Wyalkatchem Audit Committee Meeting held on the 21 February 2019 (Attachment 6.1) be confirmed as a true and correct record.

CARRIED 5/0

7. MATTERS ARISING FROM THE MINUTES

Nil

8. ANNOUCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS

Nil

9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

10. MATTERS REQUIRING A COMMITTEE DECISION

10.1. CORPORATE SERVICES REPORTS

10.1.1. AUDIT AND RISK COMMITTEE STATUS REPORT

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	8 May 2019
Reporting Officer:	Taryn Dayman, Chief Executive Officer
Disclosure of Interest:	No interests to disclose
File Number:	12.02.02
Attachment Reference:	Attachment 10.1.1 - Status Report

SUMMARY

The purpose of this report is to provide the Audit and Risk Committee with a status update of outcomes from previous meeting.

BACKGROUND

In the past the Audit and Risk Committee has met when required with no status report being presented. The committee now meets every quarter to fulfil its functions and objectives as outlined in its term of reference.

COMMENT

A new status report has been developed being effective from the February 2019 Audit and Risk Management meeting and will provide the committee with a progress status and actions performed to date. Actions and status updates since the last status report will be indicated in bold. Items that have been reported as completed will be removed in future reports.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 s.5 (2)(c)

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POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before Council generally accords with the following Shire desired outcome as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Objective: A well-managed and effective Council organisation

Outcome No.	Outcome	Action No.	Actions
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures

		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk
5.4	Robust and accountable business and financial processes	5.4.2	Ensure efficient use of resources

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Committee recommends that Council;

1. *Receives the Audit and Risk Committee Status Report (Attachment 10.1.1).*

COMMITTEE RESOLUTION:

(10 /2019) Moved: Cr Holdsworth

Seconded: Cr Metcalfe

That the Committee recommends that Council;

1. ***Receives the Audit and Risk Committee Status Report (Attachment 10.1.1).***

CARRIED 5/0

10.2. RISK MANAGEMENT

10.2.1. COMPLIANCE STATUS REPORTS

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	8 May 2019
Reporting Officer:	Taryn Dayman, Chief Executive Officer
Disclosure of Interest:	No interests to disclose
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Attachment Reference:	Attachment 10.2.1.1 – Audit Regulation 17 and Financial Management Review Action Plan Status Report Attachment 10.2.1.2 – Compliance Calendar Status Report Attachment 10.2.1.3 – Compliance Audit Return Management Action Plan Status Report

SUMMARY

The purpose of this report is to provide the Audit and Risk Committee with a progress status reports on the appropriateness and effectiveness of the Shire's Systems and procedures in relation to the following:

- Audit Regulation 17
- Financial Management Review
- Statutory Compliance Calendar
- Compliance Audit Return
- Audit Findings Report

BACKGROUND

Audit Regulation 17

The Regulation 17 Review audit was conducted by AMD Chartered Accountants and produced a comprehensive list of recommendations sanctioned into the following main compliance areas

- Risk Management
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- Internal Controls

AMD Chartered Accountants provided a number of recommendations to ensure that compliance and best practices are being followed. These recommendations were noted and an action plan was developed. A cumulative total of 16 framework components and actions were identified to increase procedural and system effectiveness in accordance with legislative requirements. These have been incorporated into an action plan

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COMMENT

The action plan status reports provide the organisation with a comprehensive overview of practices and continuous improvement activities that work towards increasing best practice standards across the Shire.

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The action plan provides the organisation with a comprehensive list of actions that will ensure continuous improvement methodologies that work towards increasing best practice standards across the shire.

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Compliance Audit Return

The majority of the items included in the Management Action Plan have already been identified and included in the Regulation 17 and/or Financial Management Review action plans. With that being said, it is important that the Audit committee are provided with updated progress of the actions as identified within the CAR Management Action plan to ensure that the required items are being actioned / addressed. Full details are contained within attachment 10.2.1.3.

STATUTORY ENVIRONMENT

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Local Government (Audit) Regulations 1996 s.17

Local Government Act 1995

POLICY IMPLICATIONS

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FINANCIAL IMPLICATIONS

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COMMUNITY & STRATEGIC OBJECTIVES

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		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk
5.4	Robust and accountable business and financial processes	5.4.2	Ensure efficient use of resources

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Committee recommends that Council;

- 1. Receives the Audit Regulation 17 and Financial Management Review Action Plan Status Report (Attachment 10.2.1.1).*
- 2. Receives the Statutory Compliance Calendar Status Report (Attachment 10.2.1.2).*
- 3. Receives the Compliance Audit Return Management Action Plan Status Report (Attachment 10.2.1.3).*

COMMITTEE RESOLUTION:

(11 /2019) Moved: Cr Gamble Seconded: Cr Holdsworth

That the Committee recommends that Council;

- 1. Receives the Audit Regulation 17 and Financial Management Review Action Plan Status Report (Attachment 10.2.1.1).***
- 2. Receives the Statutory Compliance Calendar Status Report (Attachment 10.2.1.2).***
- 3. Receives the Compliance Audit Return Management Action Plan Status Report (Attachment 10.2.1.3).***

CARRIED 5/0

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. QUESTIONS BY MEMBER OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

Nil

14. MATTERS BEHIND CLOSED DOORS

Nil

15. CLOSURE OF THE MEETING

There being no further business to discuss, the Chairperson thanked everyone for their attendance and closed the meeting at 2:32pm.





Audit and Risk Committee Status Report

In accordance with the *Local Government Act 1995 5.41(c)* the function of the CEO is to; Cause council decisions to be implemented.

The purpose of the Shire of Wyalkatchem Audit and Risk Committee Meeting Status report is to provide a progress status and actions performed to date, as well as anticipated completion dates. The presentation of the status report is effective from the May 2019 Audit and Risk Committee Meeting. Actions and status updates since the last status report are indicated in bold. Items that have been reported as completed will be removed in future reports.

SHIRE OF WYALKATCHEM AUDIT AND RISK COMMITTEE MEETING STATUS REPORT AS AT 5 AUGUST 2019

MINUTE REFERENCE	DETAIL	REPOSIBLE OFFICER	STATUS / COMMENTS	STATUS / ANTICIPATED COMPLETION
02/2019 10.2.3	2. That the Audit Committee; Request that the Chief Executive Officer conducts a review of the Shire's Risk Management Plan and present the plan to the Audit Committee for endorsement.	CEO	Noted, Quotation sought. Project pending commencement	In Progress





Regulation 17 & FMR Action Plan Status Report

AREA	Risk Rating	Management Action	Primary Responsible Officer	Current Status	Deadline Date	Comments
FMR- 1.2.1 Sundry Debtors	Minor	Develop and implement an "Authority to Raise Debtor Invoice" form	Finance & Administration Officer	Pending	28-Feb-19	Complete, CEO Review and Approval required
FMR- 1.2.1 Sundry Debtors	Minor	Raising of invoices procedure to be developed and communicated to staff.	Finance & Administration Officer	Pending	28-Feb-19	Review of current procedure underway - on hold pending Synergy Implementation
FMR-2.2.1 Pool Receipting Procedures	Minor	Develop Pool income receipting and end of day procedures.	Manager Corporate Services	Pending	28-Feb-20	No Comment available at this time
FMR-3.2.1 Key Security & Register	Moderate	Procedure regarding security of plant to be developed and communicated to staff	Manager of Works	In Progress	30-Apr-19	Security upgraded and communicated. Estimate to be completed by 30 June 2019. Electronic Gate System on hold pending new Depot. New Depot plans deferred to next financial year. Gates to remain manually locked.
FMR-3.2.1 Key Security & Register	Moderate	Depot / plant key register to be developed	Manager of Works	Pending	30-Apr-19	To follow office key sign in and out procedure and communicate to staff by 31/5/2019
FMR-3.2.1 Key Security & Register	Moderate	Management will investigate an electronic key booking system, which tracks the issue and return of key	Finance Officer	Pending	31-Mar-19	Will commence May 2019
FMR-4.2.1 End of Month Reconciliations	Significant	Develop a Financial End of Month Check list	Manager Corporate Services	In Progress	28-Feb-19	Currently under development, to be implemented August 2019 EOM.
FMR-4.2.1 End of Month Reconciliations	Significant	End of month reconciliations to be conducted monthly and reviewed independently	Manager Corporate Services	Pending	28-Feb-19	Process being updated due to new financial system
FMR-4.2.1 End of Month Reconciliations	Significant	End of month procedures to be developed and included in the Register of Procedures	Manager Corporate Services	Pending	31-Mar-19	No Comment available at this time
FMR-4.2.2 - FBT & BAS independent Review	Moderate	BAS procedure to be developed and included in the Register of Procedures	Manager Corporate Services	Pending	28-Feb-19	Process being updated due to new financial system
FMR-4.2.2 - FBT & BAS independent Review	Moderate	FBT procedure to be developed and included in the Register of Procedures	Manager Corporate Services	Pending	31-Mar-19	No Comment available at this time
FMR-4.2.2 - FBT & BAS independent Review	Moderate	BAS monthly reconciliation and calculations to be independently reviewed and authorised	Manager Corporate Services	In Progress	28-Feb-19	BAS being independently reviewed and authorised, process to be amended / developed with new financial system
FMR-4.2.2 - FBT & BAS independent Review	Moderate	FBT calculations to be independently reviewed and authorised	Manager Corporate Services	Pending	30-Apr-19	FBT Calculations independently reviewed and authorised, process to be amended / developed with new financial system
FMR-5.2.1-Credit Card	Significant	Credit Card Agenda item, including credit card summary, credit card statements and independent review to be presented to Council each month.	Manager Corporate Services	In Progress	11-Feb-19	Practice in place, formal procedures to be developed
FMR-5.2.1-Credit Card	Significant	Review and/or develop Credit Card Holder agreement	Manager Corporate Services	Pending	15-Mar-19	No Comment available at this time
FMR-5.2.1-Credit Card	Significant	Credit Card independent review / authorisation procedure to be developed and included in the Register of Procedures	Manager Corporate Services	Pending	31-Mar-19	No Comment available at this time
FMR-5.2.1-Credit Card	Significant	Credit Card transactions to be reviewed by and independent reviewer (MCS)	Manager Corporate Services	Complete - no further action	31-Jan-19	Credit Card transactions are currently being reviewed by an independent reviewer
FMR-5.2.2-Changes to Creditor Master File	Significant	'Change to Creditors Masterfile' procedure to be developed and included in the Register of Procedures	Manager Corporate Services	Pending	30-Apr-19	No Comment available at this time
FMR-5.2.2-Changes to Creditor Master File	Significant	'Change to Payroll Masterfile' procedure to be developed and included in the Register of Procedures	Manager Corporate Services	Pending	30-Apr-19	No Comment available at this time
FMR-5.2.2-Changes to Creditor Master File	Significant	'Change to Creditors Masterfile' authorisation coversheet to be developed	Manager Corporate Services	Pending	30-Apr-19	No Comment available at this time
FMR-5.2.2-Changes to Creditor Master File	Significant	'Change to Payroll Masterfile' authorisation coversheet to be developed	Manager Corporate Services	Pending	30-Apr-19	No Comment available at this time
FMR-5.2.2-Changes to Creditor Master File	Significant	Random Audit of bank accounts listed on payments to be audited for each payment	Manager Corporate Services	Pending	30-Apr-19	No Comment available at this time
FMR-5.2.3 - Quotation Form	Significant	A Request for Quotation form to be reviewed and implemented.	Chief Executive Officer	In Progress	30-Apr-19	Currently in draft, to be workshopped with MOW

AREA	Risk Rating	Management Action	Primary Responsible Officer	Current Status	Deadline Date	Comments
FMR-5.2.3 - Quotation Form	Significant	Procedures to be developed in line with Council's purchasing policy and included in the Register of Procedures	Chief Executive Officer	Pending	30-Apr-19	Procedures to be developed on finalisation of Request for Quotation
FMR-5.2.4 - Purchase Orders	Moderate	Develop CEO's authorisation to incur liabilities procedure and included in the Register of Procedures	Chief Executive Officer	In Progress	30-Mar-19	Draft procedures have been prepared, to be finalised and added to the register
FMR-5.2.5-Petty Cash Reconciliation	Minor	Petty Cash procedures to be developed and included in the Register of Procedures	Finance Officer	Pending	31-Jan-19	FO will complete by May 31st 2019
FMR-5.2.5-Petty Cash Reconciliation	Minor	Monthly reconciliation to be included on EOM financial checklist.	Manager Corporate Services	Pending	28-Feb-19	Currently under development, to be implemented August 2019 EOM.
FMR-5.2.5-Petty Cash Reconciliation	Minor	Petty Cash recoup to be independently revised and authorised	Manager Corporate Services	Pending	28-Feb-19	No Comment available at this time
FMR-6.2.1 - Depot Visits	Moderate	Review After-hours access for depots	Manager of Works	In Progress	30-May-19	Procedure to be developed
FMR-6.2.1 - Depot Visits	Moderate	Identify cost effective security measures and implement	Manager of Works	In Progress	30-May-19	Needs to be formalised
FMR-6.2.1 - Depot Visits	Moderate	Develop a depot master plan ensuring adequate security measures	Manager of Works	In Progress	30-Apr-19	Being included in Depot master plan
FMR-6.2.1 - Depot Visits	Moderate	Develop Fuel usage policy	Chief Executive Officer	Pending	21-Mar-19	No Comment available at this time
FMR-6.2.1 - Depot Visits	Moderate	Develop fuel usage for all bowers (including mobile bowers) procedures and included in the Register of Procedures	Manager of Works	Pending	31-Mar-19	will address once Policy revised
FMR-6.2.1 - Depot Visits	Moderate	Implement monthly fuel usage records and monthly stocktake	Manager Corporate Services	In Progress	28-Feb-19	Recording and entering of fuel usage has commenced
FMR-6.2.1 - Depot Visits	Moderate	Fuel stock on hand to be reconciled monthly	Manager Corporate Services	In Progress	28-Feb-19	Process being updated due to new financial system
FMR-6.2.1 - Depot Visits	Moderate	Fuel stock on hand reconciliation to be included on EOM financial check list	Manager Corporate Services	In Progress	28-Feb-19	Currently under development, to be implemented August 2019 EOM.
FMR-6.2.2 - Payroll / HR	Moderate	Termination calculation coversheet to be reviewed and include evidence of an independent review and authorisation.	Manager Corporate Services	Pending	31-Mar-19	No Comment available at this time
FMR-6.2.2 - Payroll / HR	Moderate	Review and/or Develop Human Resource framework and included in the Register of Procedures	Chief Executive Officer	Pending	30-Nov-19	No Comment available at this time
FMR-6.2.2 - Payroll / HR	Moderate	Review and/or Develop Payroll / HR / Staff policies	Chief Executive Officer	Pending	21-Mar-19	No Comment available at this time
FMR-6.2.3 Fuel Card / Usage Policy	Minor	Develop a Fuel stock usage policy	Chief Executive Officer	Pending	21-Mar-19	No Comment available at this time
FMR-6.2.4 - Loss on Private Works	Minor	Review current private works arrangements	Manager Corporate Services	Pending	31-May-19	No Comment available at this time
FMR-7.2.1 - Complaints Officer	Significant	Appoint Manager or works as the complaints officer in the event of a complaint against the CEO	Chief Executive Officer	Complete - no further action	31-Mar-19	Policy adopted including MOW as complaints officer - CEO to write to MOW formalising appointment.
FMR-7.2.1 - Complaints Officer	Significant	Develop a Complaints procedure and include in the Register of Procedures	Chief Executive Officer	Pending	30-Apr-19	No Comment available at this time
FMR - 7.2.3 - Primary & Annual Returns Register	Moderate	Develop procedures for the management of Primary & Annual Return Registers including increase in record keeping practices ensuring compliance is met	Governance Executive Officer	For Review	30-Apr-19	CEO to review and approve
Reg 17-2.2.1 Risk Management Plan & Register	Significant	Review Risk Management Plan	Chief Executive Officer	In Progress	30-Apr-19	Quotes obtain for review of plan
Reg 17-2.2.1 Risk Management Plan & Register	Significant	Review Risk Register.	Chief Executive Officer	Pending	30-Apr-19	Quotes obtain for review of risk Register
Reg 17-2.2.1 Risk Management Plan & Register	Significant	Review and/or develop Risk Management Framework policies.	Chief Executive Officer	Pending	30-May-19	To be completed once plan has been finalised, if required
Reg 17-2.2.1 Risk Management Plan & Register	Significant	Review and/or develop Risk Framework procedures	Chief Executive Officer	Pending	30-Jun-19	To be completed once plan has been finalised, if required
Reg 17-2.2.1 Risk Management Plan & Register	Significant	Status on Risk Register to be presented to Shire's Audit Committee on a regular basis	Chief Executive Officer	Pending	16-May-19	to commence once plan has been finalised
Reg 17 - 2.2.2 Contract Management	Moderate	A contract management framework to be developed in line with Council's reviewed policies and procedures.	Chief Executive Officer	Pending	30-Jul-19	No Comment available at this time

AREA	Risk Rating	Management Action	Primary Responsible Officer	Current Status	Deadline Date	Comments
Reg 17 - 2.2.2 Contract Management	Moderate	A register of contracts to be reviewed and/or developed in line with ADM recommendations	Chief Executive Officer	Pending	30-May-19	No Comment available at this time
Reg 17 - 2.2.2 Contract Management	Moderate	Staff Training. Staff who are required to oversee the appointments of contacts, including risk assessment, valuation, compliance etc. to attend Contract Management training by WALGA.	Chief Executive Officer	Pending	10-Apr-19	Staff are yet to attend training, next training will occur in November
Reg 17 - 2.2.2 Contract Management	Moderate	Contract management resources, including WALGA processes and templates to be incorporated into Shire contract management processes	Chief Executive Officer	Pending	30-Jul-19	Will be delayed, due to delay in attending training
Reg 17 - 2.2.2 Contract Management	Moderate	Contract Administration to be reviewed and processes to be developed to meet compliance and best practices.	Chief Executive Officer	Pending	30-May-19	Will be delayed, due to delay in attending training
Reg 17 - 2.2.2 Contract Management	Moderate	Roll Out Velpic online induction Platform	Governance Executive Officer	Being Reviewed	30-May-19	continuous process
Reg 17 - 2.2.3 - Lease Management	Moderate	Review / Develop a Lease Register	Finance & Administration Officer	Pending	31-Mar-19	to be commenced May 2019
Reg 17 - 2.2.3 - Lease Management	Moderate	Lease Register key dates to be incorporated into Compliance Calendar	Governance Executive Officer	Pending	31-Mar-19	To be completed once lease register has been updated by AFO
Reg 17 - 2.2.3 - Lease Management	Moderate	Lease Register to be regularly reviewed and actioned	Finance & Administration Officer	Pending	31-Mar-19	To be completed
Reg 17 - 2.2.4 - Risk Management Policies & Procedures	Moderate	Develop a complete register of procedures	All Staff	In Progress	30-Dec-19	Register of procedures format being reviewed, to be rolled out and used as a template for complete register of procedures
Reg 17 - 2.2.5 - Councillor Inductions	Minor	Develop a Council Induction procedure, including checklists, acknowledgments and verification	Chief Executive Officer	Pending	31-Oct-19	
Reg 17 - 2.2.5 - Councillor Inductions	Minor	Council induction to be incorporated into Council Election checklists	Chief Executive Officer	Pending	1-Jul-19	
Reg 17 - 2.2.6 - Attendance at Local Government Training and Conferences	Minor	Develop a training matrix based on position descriptions	Finance & Administration Officer	Pending	30-May-19	
Reg 17 - 2.2.6 - Attendance at Local Government Training and Conferences	Minor	Identify gaps and training requirements	Finance & Administration Officer	Pending	14-Jun-19	
Reg 17 - 2.2.6 - Attendance at Local Government Training and Conferences	Minor	Develop a Staff training program and budget.	Finance & Administration Officer	Pending	14-Jun-19	
Reg 17 - 2.2.6 - Attendance at Local Government Training and Conferences	Minor	Identify LG specific training, seminars and conferences that meet the needs of the organisation and staff development.	Finance & Administration Officer	Pending	14-Jun-19	
Reg 17 - 3.2.1 - Tendering	Significant	Identified Staff to attend WALGA Procurement training	Chief Executive Officer	Pending	30-Apr-19	Staff identified, training now to be attended in November
Reg 17 - 3.2.1 - Tendering	Significant	Physical Tender Register to be developed	Finance & Administration Officer	Pending	30-May-19	
Reg 17 - 3.2.1 - Tendering	Significant	Tendering Framework and procedures to be developed, including checklists, risk assessments, templates etc. and incorporating items included in the AMD recommendations.	Chief Executive Officer	Pending	30-Jun-19	To be commenced on completion of training
Reg 17 - 3.2.2 - General accounting journals	Significant	Develop a new Journal Authorisation procedure and include in the Register of Procedures.	Manager Corporate Services	Pending	28-Feb-19	No Comment available at this time
Reg 17 - 3.2.3. Masterfile Accuracy and Validity	Significant	Master Details procedure to be developed and included in the Register of Procedures	Manager Corporate Services	Pending	31-Mar-19	No Comment available at this time
Reg 17 - 3.2.4. Business Continuity Plan, Backup Procedures and Security of the Server	Moderate	External Backup Procedure to be reviewed and included in Register or Procedures.	Manager Corporate Services	Pending	30-May-19	No Comment available at this time
Reg 17 - 3.2.4. Business Continuity Plan, Backup Procedures and Security of the Server	Moderate	Additional backup tapes to be purchased.	Manager Corporate Services	Complete - no further action	28-Feb-19	Complete
Reg 17 - 3.2.4. Business Continuity Plan, Backup Procedures and Security of the Server	Moderate	Nightly backup tape to be taken offsite (proposed Australia Post).	Manager Corporate Services	In Progress	28-Feb-19	Taken off site each night to suitable premises. Discussions to be had with the Post Office or other designated option.
Reg 17 - 3.2.4. Business Continuity Plan, Backup Procedures and Security of the Server	Moderate	Business Continuity Plan to be developed	Chief Executive Officer	Pending	30-Jun-19	

AREA	Risk Rating	Management Action	Primary Responsible Officer	Current Status	Deadline Date	Comments
Reg 17 - 3.2.4. Business Continuity Plan, Backup Procedures and Security of the Server	Moderate	IT Disaster Recovery Plan to be developed	Chief Executive Officer	Pending	30-Jun-19	
Reg 17 - 3.2.4. Business Continuity Plan, Backup Procedures and Security of the Server	Moderate	IT Disaster Recovery Plan to be tested biannually	Manager Corporate Services	Pending	30-Jun-19	No Comment available at this time
Reg 17 - 3.2.5. Information Technology	Moderate	Develop an IT Strategic Plan and IT replacement schedule.	Manager Corporate Services	In Progress	30-May-19	IT Replacement schedule has been developed, to be incorporated into IT Strategic Plan
Reg 17 - 3.2.5. Information Technology	Moderate	Develop use of external USB devices policy	Chief Executive Officer	Pending	21-Mar-19	No Comment available at this time
Reg 17 - 3.2.5. Information Technology	Moderate	Develop use of external USB devices procedures and include in Register of Procedures.	Manager Corporate Services	Pending	30-May-19	No Comment available at this time
Reg 17 - 3.2.5. Information Technology	Moderate	Computer profiles to be set up to automatically lock after a few minutes of inactivity.	Manager Corporate Services	Pending	31-Jan-19	No Comment available at this time
Reg 17 - 3.2.5. Information Technology	Moderate	Review Data#3 IT infrastructure report and recommendations. Include in IT Strategic Plan.	Manager Corporate Services	Pending	30-May-19	No Comment available at this time
Reg 17 - 3.2.6. Grant Funding Register	Moderate	Grant Register to be reviewed.	Finance & Administration Officer	In progress	30-Apr-19	Process being updated due to new financial system
Reg 17 - 3.2.6. Grant Funding Register	Moderate	Grant Register reconciliation / status updates to be included in End of Month Financial Checklists / Compliance Calendar	Finance & Administration Officer	Pending	30-Apr-19	To be completed once Register is finalised
Reg 17 - 4.3.1. Audit Committee	Moderate	Regular audits of Council's Website	Finance & Administration Officer	In Progress	31-May-19	Checking website and constantly updated. New Website to be developed
Reg 17 - 4.3.2. Integrated Strategic Planning	Moderate	Develop Asset Management Plan.	Chief Executive Officer	Pending	30-Dec-19	To be developed in 2019-20
Reg 17 - 4.3.2. Integrated Strategic Planning	Moderate	Develop Long Term Financial Plan.	Chief Executive Officer	Pending	30-Dec-19	To be developed in 2019-20
Reg 17 - 4.3.2. Integrated Strategic Planning	Moderate	Conduct a "full review" of Council's Strategic Community Plan	Chief Executive Officer	In Progress	30-May-19	Community engagement currently in progress, plan to be developed on completion
Reg 17 - 4.3.2. Integrated Strategic Planning	Moderate	Develop Corporate Business Plan	Chief Executive Officer	Pending	30-Jun-19	SCP currently in progress, CBP to be developed once completed
Reg 17 - 4.3.2. Integrated Strategic Planning	Moderate	Review and/or develop other informing strategies, i.e. Workforce plan.	Chief Executive Officer	Pending	31-Jul-19	To be developed in 2019-20
Reg 17 - 4.3.2. Integrated Strategic Planning	Moderate	Review and/or develop Strategic Asset Management Policy	Chief Executive Officer	Pending	21-Mar-19	To be developed in 2019-20
Reg 17 - 4.3.3. Compliance Manual	Moderate	Develop Compliance Calendar Procedures	Governance Executive Officer	Being Reviewed	31-Jan-19	Process being updated due to new financial system





**Wyalkatchem Compliance Calendar
STATUS REPORT
1 MAY 2019 TO 31 JULY 2019**

		Endorsement Required by			Due Date	Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
Compliance Action	Compliance Frequency	Audit Committee	Council								
March - Take Action - Outstanding Items											
Mar	Community Engagement Develop a community engagement policy / strategy		✓		15/03/2019	Chief Executive Officer	In Progress	✗	✗	N/A	Pending development in conjunction with the review of the CSP - deferment in timing only. Date only a suggested timing only. Not a compliance breach.
Mar	Customer Complaints Handling - Review • Review the complaint handling policy, procedures and Elected Member and Employee training • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis Last completed: dd/mm/yyyy Next Due: dd/mm/yyyy	Annual	✓		15/03/2019	Chief Executive Officer	In Progress	✗	✗	N/A	Policy reviewed and adopted 18/04/2019. Handling procedure review can now commence. Completion date was a suggestion timing only. Not a compliance breach
Mar	Authorisations to Incur Liabilities - Review Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Annual			31/03/2019	Chief Executive officer	In Progress	✗	✗	N/A	Timing suggestion only. Staff have been briefed on changes and requirements, Formal documentation required in order to complete task. No compliance breach. Officers have been reviewed. Process to be reviewed in line with new financial system
Mar	Public Interest Disclosure Officer - Internal Audit - CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Annual			31/03/2019	Governance Executive Officer	Complete - no further action	✓	✗	27/05/2019	Complete
Mar	Public Interest Disclosure Procedures - Internal Audit - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Annual			31/03/2019	Governance Executive Officer	For Review	✗	✗	N/A	Policy reviewed and adopted 18/04/2019. PID procedures to now be reviewed to ensure inline with Council policy. Timing, suggested timing only - no compliance breach PID procedure reviewed pending finalisation
Mar	Approved Gates across Public Thoroughfares Register - Internal Audit Review Register for compliance with ULP.Reg.9 and ensure Register accurately records all gates and other devices approved across public thoroughfares.	Annual			31/03/2019	Manager of Works	Complete - no further action	✓	✗		COMPLETE New Register in place
Mar	Strategic Community Plan - Preparation Commence SCP preparation, including appointment of consultants, Community engagement, Statistical information	4-yearly			31/03/2019	Chief Executive officer	Complete - no further action	✓	✗		Complete

		Endorsement Required by									
	Compliance Action	Compliance Frequency	Audit Committee	Council	Due Date	Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
April - Take Action - Outstanding Items											
Apr	Review and Reconcile Grant Register. Status Updates required for each monthly Financial Checklist.	Monthly			30/04/2019	Finance and Administration Officer	In Progress	✘	✘		Grant Register template to be re-developed using new financial system capabilities
Apr	Publish Complaints Policy and Procedure on Council's website				30/04/2019	Finance and Administration Officer	In Progress	✘	✘		New Policy Adopted, procedures to be prepared inline with policy. To be published on the Shire's website once completed
Apr	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Biannual (Apr & Nov)			30/04/2019	Chief Executive Officer	Complete - no further action	✓	✘		Complete
Apr	Review Risk Management Plan	Annual			30/04/2019	Chief Executive Officer	Not commenced	✘	✘		To be completed in 2019-20. Timing suggestion only. No compliance breach
Apr	Review Risk Register and record Status updates	Quarterly			30/04/2019	Chief Executive Officer	Not commenced	✘	✘		To be completed in 2019-20. Timing suggestion only. No compliance breach
Apr	Official Conduct Complaints Register - Internal Audit Review register for compliance with s.5.121	Annual			30/04/2019	Governance Executive Officer	Complete - no further action	✓	✘		Complete
Apr	Gift & Travel Register Online - Internal Audit Audit the Register for: • Compliance with Admin.Reg.28A • Register accurately records all declarations • Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Annual			30/04/2019	Governance Executive Officer	Complete - no further action	✓	✘	31/03/2019	Complete

		Endorsement Required by										
	Compliance Action	Compliance Frequency	Audit Committee	Council	Due Date	Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance	
	May - Take Action											
May	Strategic Community Plan - Review Review completed after community consultation, and adopted by Council, by absolute majority, at least once every 4 years Last reviewed (OCM decision date): 18/07/2013 Next Due by: 16/05/2019	4-yearly		✓	16/05/2019	Chief Executive Officer	In Progress	✗	✗		Community engagement currently underway. SCP to be developed on completion - Anticipated - September 2019	
May	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Monthly		✓	16/05/2019	Manager of Corporate Services	Complete - no further action	✓	✗	16/05/2019	COMPLETE	
May	Rate Exempted Properties - Review In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Annual			31/05/2019	Manager of Corporate Services	In Progress	✓	✗		Review has been conducted. 3 Properties identified to date. Previous application documentation has yet to be located. Currently in progress	
May	Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued.	Annual			31/05/2019	Chief Executive Officer	In Progress	✗	✗		In progress. Timing suggestion only. No compliance breach	
May	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Bi-monthly			31/05/2019	Governance Executive Officer	Complete - no further action	✓	✗	27/05/2019	COMPLETE - no new Employees	
May	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Bi-monthly			31/05/2019	Governance Executive Officer	Complete - no further action	✓	✗	27/05/2019	COMPLETE	
May	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Quarterly			31/05/2019	Executive Governance Officer	Complete - no further action	✓	✗	27/05/2019	COMPLETE	
May	Complete End of Month Financial Checklist.	Monthly			31/05/2019	Manager of Corporate Service	In Progress	✗	✗	N/A	End of Month Checklist has been developed, pending finalisation, to be implemented August end of Month. No compliance breach	

		Endorsement Required by				Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
Compliance Action	Compliance Frequency	Audit Committee	Council	Due Date							
June - Take Action											
Jun	Corporate Business Plan - Review (Council Workshop) Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Annual			6/06/2019	Chief Executive officer	Pending	✘	✘		Pending finalisation of CSP
Jun	Business Continuity Plan - Review Review the Business Continuity Plan to ensure it remains functional and is tested against current operational requirements.	Biennial	✓	✓	20/06/2019	Chief Executive Officer	Pending	✘	✘		To be developed, in conjunction with Risk management plan. Suggested timing only. No Compliance breach.
Jun	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Monthly		✓	20/06/2019	Manager of Corporate Services	Complete - no further action	✓	✘	14/06/2019	COMPLETE
Jun	Corporate Business Plan - Review (Council Adoption) Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget.	Annual		✓	20/06/2019	Chief Executive Officer	In Progress	✘	✘		Pending finalisation of CSP
Jun	Elections - Council Report required determine if Electoral Commission will conduct the Election. Electoral Commission agreement to conduct the election required by: (80th day)	Biennial			20/06/2019	Chief Executive Officer	Complete - no further action	✓	✘	6/06/2019	CEO has made the determination to conduct the 2019 LG Elections in house, due to the costs associated with the Electoral Commission conducting the election
Jun	Decision Objection and Review Rights - Internal Audit Review the LG's template permits, licences, notices and approval letters issued under the Act and Local Laws to ensure they include advice to the recipient of their objection and review rights.	Annual			30/06/2019	Chief Executive officer	Not commenced	✘	✘		Pending. Suggested timing only. No compliance breach.
Jun	Public Access to Information - Audit Check LG website, Library and LG office to ensure all information listed in s.5.94 and Admin. Reg.29 is publicly accessible (see s.5.96 too) and that customer service staff are trained to provide access accordingly. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B	Annual			30/06/2019	Finance and Administration Officer	Not commenced	✘	✘		Pending. Suggested timing only. No compliance breach.
Jun	FOI Annual Statistical Data - Response to Information Commissioner Due by: 30 June	Annual			30/06/2019	Governance Executive Officer	Complete - no further action	✓	✘	3/07/2019	COMPLETED

Endorsement Required by

	Compliance Action	Compliance Frequency	Endorsement Required by			Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
			Audit Committee	Council	Due Date						
Jun	Revaluation of Assets - Plant and Equipment LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	3-5-yearly			30/06/2019	Manager of Corporate Service	Complete - no further action	✓	✗	30/06/2019	Not required. Regulations updated between 3-5 years. CEO has made a determination to schedule every 5 years - compliance calendar to be updated
Jun	Tender Register - Internal Audit Review Register for compliance with F&G.Reg.17 and ensure the Register accurately and completely records all tenders. This is to include checklists, risk assessments, templates etc. and incorporate the items included in the AMD recommendations.	Annual			30/06/2019	Chief Executive Officer	Not commenced	✗	✗		Suggested timing issue only. Currently pending, will commence after attending training. Due date to be revised.
Jun	Trust Fund s.6.9 - Internal Audit Conduct an audit of the Trust Fund to ensure compliance with the following: <ul style="list-style-type: none"> Trust Fund holds all money or value of assets required by this Act or other written laws Money or value of assets held only applied for the purposes of the Trusts affecting it. Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report Audit Outcomes / Actions to Audit Committee	Annual			30/06/2019	Manager of Corporate Services	Complete - no further action	✓	✗	30/06/2019	Trust has been reviewed as part of new financial system. OAG has also released a position in regards to trust.
Jun	Annual Budget - Fees and Charges - Review In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure: <ul style="list-style-type: none"> Fees / Charges are set for a proper purpose - s.6.16(2) The amount of each Fee or Charge has been set in accordance with s.6.17 Fees and Charges to be imposed by the LG under other written laws are included and separately identified as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law. 	Annual			30/06/2019	Manager of Corporate Services	Complete - no further action	✓		16/07/2019	Complete, included in Budget Workshop

		Endorsement Required by									
	Compliance Action	Compliance Frequency	Audit Committee	Council	Due Date	Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
Jun	Annual Budget - Borrowings - Changes or New In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables • detailed review outside of the Budget adoption • any changes proposed are then included in the Budget calculations. In any case, Borrowings must be include in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.	Annual			30/06/2019	Manager of Corporate Services	Complete - no further action	✓	✘		Complete - no action required
Jun	Biannual testing of Server and Back Up systems	Biannual (June and December)			30/06/2019	Manager of Corporate Services	Complete - no further action	✓	✘	Apr-19	New Server and Systems installed and checked by PCS on installation.
Jun	Complete End of Month Financial Checklist.	Monthly			31/05/2019	Manager of Corporate Service	Not commenced	✘	✘	N/A	Not commenced due to financial management systems being updated. No compliance requirement. Best practice only
July - Take Action											
Jul	Organisational Structure - Review Following each major review of the Community Strategic Plan and the consequential review of the Corporate Business and Workforce Plans, undertake a review of the Organisational Structure to ensure alignment for achieving Council's objectives Due 18/07/2019	4-yearly		✓	18/07/2019	Chief Executive Officer	Not commenced	✘	✘		To be completed once SCP, CBP has been completed. Suggested timing only. No Compliance breach
Jul	Workforce Plan - Review Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council	Annual		✓	18/07/2019	Chief Executive officer	Not commenced	✘	✘		To be completed once SCP, CBP has been completed. Suggested timing only. No Compliance breach
Jul	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Monthly		✓	18/07/2019	Manager of Corporate Services	Complete - no further action	✓	✘	18/07/2019	Complete
Jul	CEO Setting of KPI's - Schedule Council Meeting/s to undertake the CEO's KPI's in accordance with the CEO's contract	Annual			23/07/2019	Chief Executive Officer	In Progress	✘	✘		Pending CEO review - to be completed in August 2019

Endorsement Required by

	Compliance Action	Compliance Frequency	Endorsement Required by		Due Date	Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
			Audit Committee	Council							
Jul	Financial Interests Register - Internal Audit Review the register for <ul style="list-style-type: none"> • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations comply with disclosure requirements under LG Act, Part 5, Div.6, SubDiv.1. 	Biennial			31/07/2019	Governance Executive Officer	Complete - no further action	✓	✘	9/07/2019	COMPLETE
Jul	Financial Reporting - Material Variances Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. <i>(adopt and apply in the following Financial Year)</i>	Annual			31/07/2019	Manager of Corporate Services	Complete - no further action	✓	✘	5/08/2019	COMPLETE
Jul	Annual Budget - Fees and Charges Schedule In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget. Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations. In any case, the Schedule of Fees and Charges <u>must</u> be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.	Annual			31/07/2019	Manager of Corporate Services	Complete - no further action	✓	✘	5/08/2019	COMPLETE
Jul	Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least 14-days before the day on which the resolution is to take effect: <ul style="list-style-type: none"> • in the Government Gazette and • in a newspaper circulating generally throughout the LG's District Due by: 31/07/2019	Annual			31/07/2019	EHO	Complete - no further action	✓	✘	5/08/2019	COMPLETE

		Endorsement Required by									
	Compliance Action	Compliance Frequency	Audit Committee	Council	Due Date	Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
Jul	<p>Annual Budget - Rate Setting Statement In preparation for the Annual Budget, a preliminary Council report may be provided detailing the Rates Setting Statement. Early Council consideration enables:</p> <ul style="list-style-type: none"> • consideration of public submissions on Differential Rates - see. s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. <p>In any case, the Rate Setting Statement must be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority:</p> <ul style="list-style-type: none"> • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges • impose a discount 	Annual			31/07/2019	Manager of Corporate Services	Complete - no further action	✓	✘	5/08/2019	COMPLETE
Jul	<p>Annual Budget - Setting Elected Member Fees, Payments and Reimbursements Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.</p>	Annual			31/07/2019	Manager of Corporate Services	Complete - no further action	✓	✘	5/08/2019	Complete
Jul	<p>Annual Budget - Reserve Accounts - Changes or New Council decision, by absolute majority, if Annual Budget proposes:</p> <ul style="list-style-type: none"> • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose 	Annual			31/07/2019	Manager of Corporate Services	Complete - no further action	✓	✘	5/08/2019	Complete
Jul	<p>Annual Budget - Setting Interest Rate for Money Owed Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than 35 days. May be by separate report or included in Annual Budget report with separate recommendation.</p>	Annual			31/07/2019	Manager of Corporate Services	Complete - no further action	✓	✘	5/08/2019	Complete
Jul	<p>Annual Budget - Adoption During period 1 June to 31 August, Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Annual budget content to comply with FM.Reg.22. Due 31.07.2019</p>	Annual			31/07/2019	Manager of Corporate Services and Council	Complete - no further action	✓	✘	5/08/2019	Complete

		Endorsement Required by									
	Compliance Action	Compliance Frequency	Audit Committee	Council	Due Date	Position Title Officer Responsible for Action Compliance	Status	Compliance Met	Notice of reportable compliance breach	Date Completed	Comments. If Action not completed, report on plan to rectify non-compliance
Jul	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Bi-monthly			31/07/2019	Governance Executive Officer	Complete - no further action	✓	✘	31/07/2019	No new Employees
Jul	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Bi-monthly			31/07/2019	Governance Executive Officer	Complete - no further action	✓	✘	31/07/2019	No new Employees or Changes with Elected members
Jul	Annual Returns - Request Elected Members and Designated Employees to provide an Annual Return by no later than 31 August CEO's Annual Return must be lodged with the President / Mayor	Biennial			31/07/2019	Governance Executive Officer	Complete - no further action	✓	✘	12/08/2019	Requests sent
Jul	Primary and Annual Return compliance Register - Review and update (where possible).	Bi-monthly			31/03/2019	Governance Executive Officer	Complete - no further action	✓	✘		Complete
Jul	Elections - Electoral Commission agreement to conduct the election required by: (80th day) 31/07/2019	Biennial			31/07/2019	Chief Executive Officer	Complete - no further action	✓	✘	31/07/2019	2019 Election to be conducted in house
Jul	Disability Access and Inclusion Plan to be made available - Internal Audit LG must publish the DAIP on request in electronic format, hard copy in standard and large print, on request by email and on the website	Biennial			31/07/2019	Administration and Finance Officer	Complete - no further action	✓	✘	31/07/2019	DAIP published on Council's website.
Jul	Record Keeping Systems - Review Undertake a review of the efficiency and effectiveness of the LGs record keeping systems - evaluated not less than once every 5 years. CEO function - to ensure that records and document are properly kept. Last completed: 08/10/2013 Due by: 31/07/2019	5-yearly			31/07/2019	Chief Executive Officer	In Progress	✘	✘		In progress, to be completed in conjunction with the development of new electronic record keeping system. Extension has been granted
Jul	Complete End of Month Financial Checklist.	Monthly			31/07/2019	Manager of Corporate Service	Not commenced	✘	✘	N/A	Not commenced due to financial management systems being updated. No compliance requirement. Best practice only





Compliance Audit Return Management Action Plan

Status Report – as at 8 August 2019.

Question	Response	Comments	Comments / Action Plan	Status / Comments
Disposal of Property				
Was Local Public Notice given prior to disposal for any property not disposed by public auction or tender (except where excluded by Section 3.58(5))	No	Disposal of Grader (value \$118k) was not disposed of by tender or auction and no local public notice of disposal completed	Tendering Framework was raised in the Shire's Regulation 17 review. Management Actions to address the Shire's Tendering Frameworks are; <ul style="list-style-type: none">• Staff Training• Physical Tender Register to be developed Tendering Framework and procedures to be developed, including checklists, risk assessments, templates etc, incorporating items included in the AMD recommendations	Pending Staff Training was scheduled for April. Unable to attend due to other commitments. Staff to attend upcoming training, obtaining information for the development of framework and procedures to meet best practice.

Question	Response	Comments	Comments / Action Plan	Status / Comments
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.	No	Disposal of Grader (value \$118k) was not disposed of by tender or auction and no local public notice of disposal completed	As above	As Above
Integrated Planning and Reporting				
Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond	Yes	Last Corporate Business Plan was adopted in Sept 2015. Review of the Shire's Corporate Business Plan to be conducted by June 2019	Review of Corporate Business Plan has been identified. Review anticipated to be conducted by June 2019	In Progress Consultant has been appointed. Community Engagement maybe deferred to after seeding to ensure maximum participation. As a result, the CBP development will occur later than anticipated

Question	Response	Comments	Comments / Action Plan	Status / Comments
<p>Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.</p>	<p>No</p>	<p>Last Corporate Business Plan was adopted in Sept 2015. Review of the Shire's Corporate Business Plan to be conducted by June 2019</p>	<p>Review of Corporate Business Plan has been identified. Review anticipated to be conducted by June 2019</p>	<p>As Above</p>
<p>Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.</p>	<p>Yes</p>	<p>SCP adopted July 2013. Review of framework June 2017. Complete review and development of SCP to be conducted by June 2019</p>	<p>Review of Strategic Community Plan has been identified. Review anticipated to be conducted by June 2019</p>	<p>As Above</p>

Question	Response	Comments	Comments / Action Plan	Status / Comments
<p>Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.</p>	<p>Yes</p>	<p>Framework was reviewed in June 2017.</p>	<p>Review of Strategic Community Plan has been identified. Review anticipated to be conducted by June 2019</p>	<p>As Above</p>
<p>Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.</p>	<p>No</p>	<p>Development of an Asset Management Plan to be conducted in the next 12 months</p>	<p>Development of an Asset Management Plan to be conducted in the next 12 months</p>	<p>Not Commenced. Anticipated for development in 2019/20 on completion of SCP & CBP.</p>

Question	Response	Comments	Comments / Action Plan	Status / Comments
<p>Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.</p>	<p>No</p>	<p>Development of a Long Term Financial Plan to be conducted in the next 12 months</p>	<p>Development of a Long Term Financial Plan to be conducted in the next 12 months</p>	<p>As Above</p>

Question	Response	Comments	Comments / Action Plan	Status / Comments
<p>Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.</p>	<p>Yes</p>	<p>Workforce plan adopted in April 2014. Review of the Workforce plan to be conducted in the next 12 months</p>	<p>Review of a Council's Workforce Plan to be conducted in the next 12 months</p>	<p>As Above</p>
<p>Tendering for Providing Goods and Services</p>				
<p>Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.</p>	<p>No</p>	<p>unable to locate a written record of such notification</p>	<p>Requirement to be included in the Tendering Framework review</p>	<p>Pending As per item 1</p>

