



Shire of
Perenjori
Embrace Opportunity

AGENDA
for the
AUDIT COMMITTEE
MEETING

25 MARCH 2021



NOTICE OF AN AUDIT COMMITTEE MEETING

Dear Council Member

The next Audit Committee Meeting of the Shire of Perenjori will be held on Thursday 25 March 2021 at the Perenjori Council Chambers, 56 Fowler Street, Perenjori WA 6620 - commencing at 1:30 pm.

A handwritten signature in black ink, appearing to read 'M Romeo', is positioned below the text.

Mr Mario Romeo
CHIEF EXECUTIVE OFFICER

Date: 22 March 2021

TABLE OF CONTENTS

- 1. **DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS:**5
- 2. **DISCLAIMER READING:**.....5
- 3. **RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:**5
 - 3.1 ATTENDANCE:.....5
- 4. **PUBLIC QUESTION TIME:**6
- 5. **CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS:**6
 - 5.1 AUDIT MEETING HELD ON 29 AUGUST 20196
- 6. **DECLARATION OF INTEREST:**.....6
- 7. **GOVERNANCE**.....7
 - 7.1 ADOPTION OF COMPLIANCE AUDIT RETURN7
- 8. **CONFIDENTIAL REPORTS**.....9
- 9. **OTHER BUSINESS**.....9
- 10. **CLOSURE OF MEETING**.....9
- 11. **NEXT MEETING:**9

COUNCIL ROLE

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government /body /agency.
Executive/Strategic	The substantial direction setting and oversight role of the Council e.g. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws, town planning schemes and policies.
Review	When Council reviews decisions made by Officers.
Quasi-Judicial	When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.

Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g.: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

DISCLAIMER

“Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request.”

SHIRE OF PERENJORI

Agenda for the Shire of Perenjori Audit Committee Meeting to be held on Thursday 25 March 2021, at the Shire of Perenjori Council Chambers, 56 Fowler Street Perenjori WA 6620, commencing at 1:30 pm.

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS:

The Shire President to declare the meeting open and welcome those in attendance.

Welcome to Country: -

As per the Shire of Perenjori Policy (N^o 1021) we wish to acknowledge the traditional owners of the land upon which the Shire of Perenjori is situated and to demonstrate respect for the original custodians.

Therefore, I respectfully acknowledge the past and present custodians of the land on which we are meeting, the Badymia people.

I also acknowledge the pioneers who settled this country, developed the land and turned it into the productive country that we know today, allowing us to enjoy the lifestyle to which we have become accustomed.

2. DISCLAIMER READING:

As printed.

3. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

3.1 ATTENDANCE:

MEMBERS:

STAFF:

DISTINGUISHED VISITORS:

MEMBERS OF THE PUBLIC:

LEAVE OF ABSENCE:

APOLOGIES:

4. PUBLIC QUESTION TIME:

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS:

5.1 AUDIT MEETING HELD ON 29 AUGUST 2019

OFFICER RECOMMENDATION

THAT the Minutes of the Audit Committee Meeting held on 29 August 2019, presented in attachment 5.1 (a), be confirmed as true and correct subject to no / the following corrections.

6. DECLARATION OF INTEREST:

“Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.”

7. GOVERNANCE

7.1 ADOPTION OF COMPLIANCE AUDIT RETURN

Applicant:	Shire of Perenjori
File:	ADM0057
Disclosure of Interest:	Nil
Author:	Mario Romeo - Chief Executive Officer
Responsible Officer:	Mario Romeo - Chief Executive Officer
Attachments:	7.1 (a) Compliance Audit Return 2020

Executive Summary:

This Item recommends that the Audit Committee accepts the attached Compliance Audit Return.

Background:

Local Governments are required to carry out a compliance audit in relation to the period 1 January to 31 December each year relative to the requirements set out in the attached document.

The return is completed online via the Department of Local Government (DLG) website and provided to the Audit Committee prior to being referred to the Council for adoption.

The return addresses various compliance matters with which local government CEO'S must advise the Department they have complied with or explain why a matter was not compliant.

Statutory Environment:

Local Government (Audit) Regulations 1996 clause 14 requires adoption of the Return prior to providing it to the Department of Local Government.

Policy Implications:

Nil.

Legal Compliance:

Nil.

Risk Management:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Risk ensuring compliance with Acts and Regulations ensuring accountability to the Council and community.	The level of risk is dependent on the implications of compliance or non-compliance.	Each relevant employee reports on matters of compliance for their area of responsibility.

Consultation:

Accountant.

Financial Implications:

Nil.

Strategic Community Plan:

Area 5: Investing in Councils Leadership.

Goal: Strengthen the Shire's position as an innovative, independent local government providing excellence in all areas of governance, management and leadership.

CEO Comment:

One significant non – compliance item in the report is Audit Reg 17 (optional question No 2) has not been completed. Also, the Shire is still awaiting the finalisation of the 2019/20 Financial Report (finance question No 5). This was submitted to AMD (our Auditors) prior to the deadline of September 30th, 2020 but had to be revised due to regulatory changes. The regulatory changes were to come into effect on the 1st July 2019 in relation to the value for crown land and any revaluation on plant & equipment type assets. The regulatory changes were gazetted on the 7th November 2020. Whilst the result had an insignificant impact on our organisations reporting it (in our view) has been the main reason for the delay in finalisation of our 2019/20 financial statements, along with many other local government entities.

Voting Requirements: Absolute Majority

No Change. OR:

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

7.1.1 ADOPTION OF COMPLIANCE AUDIT RETURN 2020

COMMITTEE RECOMMENDATION

THAT the 2020 Compliance Audit Return be endorsed, and it be submitted to the Department of Local Government, Sport & Cultural industries by the 31st March 2021.

8. CONFIDENTIAL REPORTS

9. OTHER BUSINESS

10. CLOSURE OF MEETING

11. NEXT MEETING:

The next Ordinary Meeting of Council will be held on 22 April 2021, commencing at 3:00 pm at the Shire of Perenjori Council Chambers 56 Fowler Street, Perenjori WA 6620.



Shire of
Perenjori
Embrace Opportunity

ATTACHMENT
Item 5.1 (a)

*Previous Audit Committee Meeting
Minutes – 29 August 2019*

AUDIT COMMITTEE MEETING 25 MARCH 2021



Perenjori
Embrace Opportunity

MINUTES
of the
**AUDIT
COMMITTEE
MEETING**

held on

Thursday, 29 August 2019
Commencing at 5.30 pm

at

the Pavilion, Wubin – Mullewa Highway, Perenjori WA 6620

This document is available in alternative formats such as:

- ~ Large Print
- ~ Electronic Format [disk or emailed]
Upon request



Notice of an AUDIT COMMITTEE Meeting

Dear Council Member

The next Audit Committee Meeting of the Shire of Perenjori will be advised.

Mark Chester
Acting Chief Executive Officer

Date: 3 September 2019

TABLE OF CONTENTS

Notice of an AUDIT COMMITTEE Meeting.....	2
1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	5
2 OPENING PRAYER	5
3 DISCLAIMER READING	5
4 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED	5
4.1 Attendance:	5
5 PUBLIC QUESTION TIME	5
5.1 Response to Questions Taken on Notice:	5
5.2 Questions Without Notice:	5
7 APPLICATIONS FOR LEAVE OF ABSENCE	6
6.1 Application/s for Leave of Absence	6
8 MINUTES OF PREVIOUS AUDIT COMMITTEE MEETING	6
9 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION	6
10 PETITIONS/DEPUTATIONS/PRESENTATIONS	6
11 ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED	6
12 DECLARATION OF INTEREST	6
13 REPORTS OF COMMITTEES AND MEMBERS	7
13.1 Interim Audit for the Year Ending 30 June 2019 – Office of the Auditor General	7
13.1.1 Interim Audit for the Year Ending 30 June 2019 – Office of the Auditor General	8
13.2 Shire of Perenjori Annual Report 2017/18 – 2017/18 Audit Report Auditor General	12
13.2.1 Shire of Perenjori Annual Report 2017/18 – 2017/18 Audit Report Auditor General	14
14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	15
15 NOTICE OF MOTIONS (for consideration at the following meeting, if given during the meeting).	15
16 NEW BUSINESS OF AN URGENT NATURE ADMITTED BY COUNCIL	15
17 CLOSURE OF MEETING	15
18 DATE OF NEXT MEETING / MEETINGS	15

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Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

SHIRE OF PERENJORI

Minutes of the Shire of Perenjori Audit Committee Meeting held on Thursday 29 August 2019, at the Pavilion, Wubin – Mullewa Highway, Perenjori WA 6620

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Commissioner Hon. Paul Omodei declared the Ordinary Meeting open at 5:30 pm.

2 OPENING PRAYER

At commencement of the Ordinary Council Meeting.

3 DISCLAIMER READING

As printed

4 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED

4.1 Attendance:

MEMBERS	Commissioner Hon. Paul Omodei
STAFF	Mark Chester Acting Chief Executive Officer (ACEO) Karen Malloch – Executive Assistant (EA) Caroline Dahlberg – Customer Service Officer (CSO) Joel Hesford – Manager Cleaning Services (MCS) Julie Lucas – Cleaning Services Department
DISTINGUISHED VISITORS	Brian Baxter – Freeman, Shire of Perenjori
MEMBERS OF THE PUBLIC	Eleven
LEAVE OF ABSENCE	Nil
APOLOGIES	Nil

5 PUBLIC QUESTION TIME

5.1 Response to Questions Taken on Notice:

Nil

5.2 Questions Without Notice:

Nil

7 APPLICATIONS FOR LEAVE OF ABSENCE

6.1 Application/s for Leave of Absence

Nil

8 MINUTES OF PREVIOUS AUDIT COMMITTEE MEETING

8.1 Audit Committee Meeting Held on 18 March 2019

COMMITTEE DECISION

THAT the Minutes of the Audit Committee Meeting held on 18 March 2019, be received.

Moved: Commissioner P Omodei

Motion put and carried 1/0

9 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

10 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

11 ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED

Nil

12 DECLARATION OF INTEREST

“Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.”

Nil

13 REPORTS OF COMMITTEES AND MEMBERS

13.1 Interim Audit for the Year Ending 30 June 2019 – Office of the Auditor General

Applicant:	Shire of Perenjori
File:	ADM0357
Disclosure of Interest:	Nil
Author:	Emily Sutherland – A/Manager Corporate Development Services (A/MCDS)/Mark Chester Acting CEO
Responsible Officer:	Mark Chester - Acting Chief Executive Officer (A/CEO)
Attachments:	OAG advises the management report is confidential and not for public disclosure

Executive Summary:

The Office of Auditor General reported to Council in June 2019 that there were a number of deficiencies in internal controls.

Auditors have discussed the matters with management of the Shire and comments have been included in the attachment to the corresponded, as tabled, not for public distribution as advised by the OAG.

Background:

Interim audits are conducted annually, in addition to the audit of the Annual Financial Report. Interim audits general focus on internal controls as highlighted in this report. This gives the administration the opportunity to bring correction to any identified shortcomings, with the requirement to report to the Audit Committee with a recommendation to Council to acknowledge the report and the action taken to correct the matters raised and report to the Auditor General the actions implemented.

When the next interim audit is done the changes will be noted by the auditor.

Legal Compliance:

Local Government Act 1995

7.12A. Duties of local government with respect to audits

- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Council Role:

Executive

Council Policy Compliance:

Budget Implications: Nil

Consultation:

Acting Manager Corporate and Community Services, Department of Local Government, Moor Stephens Consultants, the Acting CEO and Finance Officers of Council.

Precedents:

Previous audits have discovered deficiencies in controls, these are corrected as matters are raised and reported as required.

Strategic Community Plan:

Area 5: Investing in Councils Capacity – Our Leadership

Goal: Strengthen the Shire’s position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership

Risk Assessment:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Risk of non-compliance with legislation.	A moderate consequence which is possible resulting in medium level of risk.	Rectify non-compliant issues.

Officer Comment:

The Audit has been completed and includes mention of a number of issues of non-compliance. These are listed below together with management comment and timeline for compliance.

It is recommended that the Audit Committee recommend to Council that the Acting Chief Executive Officer provide a copy of the Audit Committee meeting minutes to the Minister for Local Government and the Auditor General once the actions as noted have been endorsed and the Committee meeting minutes are received at a future Council meeting.

Voting Requirements: Absolute Majority

Change to Officer Recommendation:

No Change/**OR:**

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

13.1.1 Interim Audit for the Year Ending 30 June 2019 – Office of the Auditor General

COMMITTEE DECISION

THAT the Audit Committee recommends that Council: -

- 1. Accepts the Office of Auditor Generals Interim Audit Report for the financial year ending 30 June 2019.**
- 2. Endorse the Officer’s response to the OAG Report as follows:**

Non-compliance with Local Government (Financial Management) Regulations:

Rating - Moderate

In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, the Shire submit the annual budget to the Departmental CEO within 30 days of its adoption and retain evidence to support submission.

In accordance with Regulation 51(2) of the Local Government (Financial Management) Regulations 1996, the annual report is submitted to the Departmental CEO within 30 days of receiving the signed audit report.

Management Comment:

The Annual Budget for 2018/19 was forwarded via email on the 13 September 2018, the budget was adopted on 16 August 2018.

The Annual Report and budget have been lodged and measures put in place to forward the Annual Budget and Annual Report via the Department of Local Government Smarthub portal.

Reconciliation of Fixed Assets – Rating - Significant

Fixed assets register is updated monthly for capital purchases and reconciliations to the general ledger be performed on a regular basis. The reconciliations will be signed as evidence of independent review occurring.

At the time of procurement, the assessment of whether the purchase is capital or repairs and maintenance is completed to ensure expenditure is correctly classified in accordance with AASB 116 Property, Plant and Equipment.

The Shire must conduct a formal assessment of the impact of the introduction of Regulation 17A(5) of the Local Government (Financial Management) Regulations 1996 and complete the necessary actions accordingly.

Management Comment:

The Asset Register has been reconciled. All financial procedures will be reviewed and updated within 120 days of the signed Audit Report. This will include the Asset Register Procedures. These procedures will be communicated to all staff and regularly monitored.

An assessment of this will be undertaken, consideration will be given to low value assets under \$5,000. Advice is being sought from the asset valuers and the Office of Auditor General.

The review will be completed in 120 day of the date of the Audit Report.

Masterfile Accuracy and Validity – Rating - Significant

An independent review of all changes made to master-files be conducted periodically. This review should involve:- A download of all changes (new/old/modify) made to each master-file; - A representative sample then be tested and traced to originating/supporting documentation to confirm validity and timeliness; and - a review of suspicious master-file changes (e.g. changes to bank details, unusual variations to pay-rates and amendments to existing supplier bank account details) should be performed

Management Comment:

An audit has been set up on the financial management software (Synergy) and will be updated within 120 days of the signed Audit Report. The software is to trigger an email to the relevant officer to notify of changes and journals to be completed.

Review of daily banking - Rating – Significant

From 23 January 2019 onwards daily banking reconciliations are being signed by the preparer only with no independent review performed prior to banking monies.

Management Comment:

Daily banking is now being reviewed by an independent employee and signed as evidence.

IT Disaster Recovery Plan – Rating – Moderate

The Local Recovery Plan dating from 2014 does not give specific consideration to disaster recovery procedures in respect to IT.

Management Comment:

A contract has been signed to develop an IT disaster recovery plan. This will be reviewed and adopted within 120 days of the signed Audit Report.

Review and Processing of General Journals - Rating - Moderate

General journals should be signed to evidence review and approval by someone independent of the processing function. General journals should furthermore only be processed into the current open financial period.

Management Comment:

Changes have been made to procedures to require an independent person to verify journals as required.

Payroll Exceptions - Inadequate Recordkeeping – Rating - Significant

The payroll cover page be physically signed off by the two independent reviewers as evidence of review and authorisation.

A termination checklist be completed, reviewed and approved by management for all terminated employees.

Termination calculations be generated and signed off by the independent reviewer as evidence of the review.

Terminated employee files be maintained in accordance with Section 535 of the Fair Work Act 2009.

All allowances and deductions claimed be supported by an approved agreement or deduction form.

All leave taken be supported by an appropriately authorised leave form.

Management Comment:

Changes have been made to procedures to require an independent person to verify transactions as directed by the Audit, all Finance Officers have been advised, all allowances, leave applications are now supported by the required signed documentation..

Review and Approval of Credit Notes - Rating – Moderate

All credit notes raised to be independently approved and authorised

All sundry debtors' invoices raised be adequately supported with agreements and supporting calculations.

Management Comment:

Changes have been made to procedures to require an independent person to verify transactions as directed by the Audit, all Finance Officers have been advised this verification is to occur prior to processing.

Sundry Debtor Support – Rating – Moderate

All sundry debtors' invoices raised be adequately supported with agreements and supporting calculations.

Management Comment:

This refers in part to property rentals. Leases have been reviewed along with the procedures for issuing invoices to comply with the agreements. Finance Officers have been advised to maintain the revised procedures.

Reporting of Credit Card Expenditure to the Shire – Rating – Moderate

In accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, individual accounts paid be itemised on the List of Payments presented to the Shire which includes individual transactions incurred using the Shire's credit card.

Management Comment:

A detailed Credit Card report has been implemented with the verification of transactions being counter signed by an independent senior officer.

Month End Procedures and Reconciliation Checklist – Rating – Minor

A comprehensive month end checklist be implemented whereby procedures and reconciliations are signed by the preparer once complete and also signed as evidence of independent review by the Manager Corporate and Development Services or the Chief Executive Officer.

Management Comment:

A full review is to be undertaken within 120 days of the signed Audit Report. Finance staff have been advised to review and reconcile month end reports.

Journal Authorising Policy – Rating - Moderate

Policy 4012 – Authorising of Journals will be amended to reflect the best practice procedure currently adopted by management whereby all general journals, other than automated Synergy journals, are independently reviewed and authorised, irrespective of the amount being adjusted.

Management Comment:

An amendment to Policy 4012 has been drafted for presentation to the Council for adoption.

3. Report the responses relating to the matters rated as significant to the Auditor General and the Minister for Local Government and publish the report on the Shire of Perenjori web page as required by s7.12A of the Local Government Act 1995.

Moved: Commissioner P Omodei

Motion put and carried 1/0

13.2 Shire of Perenjori Annual Report 2017/18 – 2017/18 Audit Report Auditor General

Applicant: Shire of Perenjori
File: ADM0357
Disclosure of Interest: Nil
Author: Mark Chester Acting Chief Executive Officer
Responsible Officer: Mark Chester Acting Chief Executive Officer

- Department of Local Government, Sport and Cultural Industries letter dated 7 August 2019.
- Copy officer report to Council 20 December 2018.

Executive Summary:

The Office of Auditor General reported to Council in December 2018 that there were significant matters to be dealt with by Council in relation to shortcoming in compliance.

The officer report to Council to adopt the 2017/18 Annual Report included the Auditor General's Audit Report and the findings as attachment to the Annual Report. The officer report also highlighted the adverse trends in the management report, however the following matter noted as significant by the auditor was not mentioned in the report to Council: -

"Significant adverse trend in the financial position: Operating Surplus Ratio below the Department standard for the last three years."

Section 7.12A (4) of the Local Government Act 1995 states that a local government must:

Prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters: and

(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Within 14 days after the local government gives a report to the Minister under subsection (4)(b) the CEO must publish a copy of the report on the local government's official website.

The Department of Local Government, Sport and Cultural Industries has now written to Council reminding Council that this obligation has not been complied with. See attachment letter dated 7 August 2019, Appendices 13.2.1.

The officer report to Council to adopt the 2017/18 Annual Report is attached as Appendices 13.2.1.

Background:

The adoption of the 2017/18 Annual Report included the 2017/18 Audit Report, however the section referring to the adverse trend, Operating Surplus Ratio was overlooked, therefore the Council response was not forwarded to the Minister or published on the Shire of Perenjori's web site as required by the regulations.

Legal Compliance:

Local Government Act 1995

7.12A. Duties of local government with respect to audits

(4) A local government must —

- (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Department of Local Government guidelines: -

Operating Surplus Ratio

(Operating Revenue MINUS Operating Expense) divided by Own Source Operating Revenue

Purpose

This ratio is a measure of a local government’s ability to cover its operational costs and have revenues available for capital funding or other purposes.

Standards

Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).

Definitions	Description
Operating Revenue	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.
Own Source Operating Revenue	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

*Note: Typically, local governments disclose in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

Council Role:

Executive

Council Policy Compliance:

Budget Implications: Nil

Strategic Community Plan:

Area 5: Investing in Council’s Capacity – Our Leadership

Goal: Strengthen the Shire’s position as an innovative, independent local government providing excellence in all areas of governance, management and leadership.

Consultation:

Risk Assessment:

Local governments are required to comply with legislation. The risk is mitigated by correcting non-compliance.

Precedents:

Officer Comment:

The guidelines set a benchmark that the ration is to be between 1% and 15%.

The 2018/19 Surplus Ratio was (0.17) that is below zero by 17%. Page 59 of the Annual Report.

Refer Shire of Perenjori web page link:

<http://www.perenjori.wa.gov.au/wp-content/uploads/2019/01/Shire-of-Perenjori-Annual-Report-2017.2018.pdf>

It is recommended that the Audit Committee recommend to Council that the Acting Chief Executive Officer report to the Minister that the surplus ratio is noted as not meeting the standard and that the Council is satisfied that the Shire's non-restricted Reserve Funds are considered a source of revenue that can be applied to meet current liabilities if required before the annual cash flow from rates is received.

In addition, the Shire of Perenjori has the ability to make overdraft arrangements if required.

Council will also consider the budget implications and the impact on rates when considering the 2019/20 budget to close the gap and move toward a ratio of 1%.

Voting Requirements: Simple Majority

Change to Officer Recommendation:

No Change/**OR**:

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

13.2.1 Shire of Perenjori Annual Report 2017/18 – 2017/18 Audit Report Auditor General

COMMITTEE DECISION

That the Audit Committee recommend to Council that the Acting Chief Executive Officer report to the Minister:-

- 1. The surplus ratio is noted as not meeting the standard.**
- 2. That the Council is satisfied that the Shire's non-restricted Reserve Funds are considered a source of revenue that can be applied to meet current liabilities if required before the annual cash flow from rates is received.**
- 3. In addition, the Shire of Perenjori has the ability to make overdraft arrangements if required; and**
- 4. Council will also consider the budget implications and the impact on rates when considering the 2019/20 budget to close the gap and move toward a ratio of 1%.**

Moved: Commissioner P Omodei

Motion put and carried 1/0

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NOTICE OF MOTIONS
(for consideration at the following meeting, if given during the meeting).

Nil

16 NEW BUSINESS OF AN URGENT NATURE ADMITTED BY COUNCIL

Nil

17 CLOSURE OF MEETING

There being no further business the Commissioner declared the meeting closed at 5.45 pm.

18 DATE OF NEXT MEETING / MEETINGS

To be advised.



Shire of
Perenjori
Embrace Opportunity

ATTACHMENT
Item 7.1 (a)

Compliance Audit Return 2020

AUDIT COMMITTEE MEETING 25 MARCH 2021



Perenjori - Compliance Audit Return 2020

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A		Mario Romeo
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Mario Romeo
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A		Mario Romeo
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A		Mario Romeo
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Mario Romeo



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	Committees are advisory without delegated authority.	Mario Romeo
2	s5.16	Were all delegations to committees in writing?	N/A	Committees are advisory without delegated authority.	Mario Romeo
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A	Committees are advisory without delegated authority.	Mario Romeo
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Mario Romeo
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	Yes		Mario Romeo
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Mario Romeo
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Mario Romeo
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Mario Romeo
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Mario Romeo
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Mario Romeo
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Mario Romeo
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes		Mario Romeo
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Mario Romeo

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Mario Romeo



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Mario Romeo
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Mario Romeo
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Mario Romeo
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Mario Romeo
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Mario Romeo
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Mario Romeo
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Mario Romeo
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Mario Romeo
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Mario Romeo
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Mario Romeo
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	No		Mario Romeo
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Mario Romeo



No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	From my knowledge	Mario Romeo
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Mario Romeo
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	Yes		Mario Romeo
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	No situation arose during the 2020 year.	Mario Romeo
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	Yes	No situation arose during the 2020 year.	Mario Romeo
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	The requirement did not arise in the 2020 year.	Mario Romeo
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		Mario Romeo
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Mario Romeo

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	N/A	No situation arose	Mario Romeo
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?	N/A	No situation arose	Mario Romeo



Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		Mario Romeo
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	Yes		Mario Romeo
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes		Mario Romeo

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		Mario Romeo
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	Yes		Mario Romeo
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	Auditor appointed by OAG	Mario Romeo
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A	Auditor appointed by OAG	Mario Romeo
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	No	Fin year 2020 Auditors report has yet to be received.	Mario Romeo
6	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, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Yes, for previous annual audit reports (Fin yr 2020 report still outstanding)	Mario Romeo



No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	Yes	Yes, for previous annual audit reports	Mario Romeo
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	Fin year 2020 Auditors report has yet to be received.	Mario Romeo
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A	Fin year 2020 Auditors report has yet to be received.	Mario Romeo
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	No	It included all but the remuneration and expenses to be paid to the Auditor	Mario Romeo
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	N/A	Audit has yet to be completed	Mario Romeo

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	05/06/2018	Mario Romeo
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	5/6/2018	Mario Romeo
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Mario Romeo



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes	As far as I'm aware	Mario Romeo
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes	As far as I'm aware	Mario Romeo
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	As far as I'm aware	Mario Romeo
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	Yes	As far as I'm aware	Mario Romeo
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	Recruitment of a DCEO during 2020.	Mario Romeo
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	No situation has arisen	Mario Romeo

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Mario Romeo
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes	Separate Complaints Register for Public complaints and complaints made by Council members against each other.	Mario Romeo
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Mario Romeo
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Mario Romeo

Optional Questions					



No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes	Council accepted the report at the Ordinary Council meeting held on the 15th September 2020.	Mario Romeo
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	No	The process has been commenced but not completed due to illness of the party contracted to perform the task	Mario Romeo
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	N/A	No situation has arisen to my knowledge	Mario Romeo
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	N/A	No situation has arisen to my knowledge	Mario Romeo
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes		Mario Romeo
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Mario Romeo
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Mario Romeo
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes		Mario Romeo
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	N/A	Commissioner in place until October 2020.	Mario Romeo
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Mario Romeo



Tenders for Providing Goods and Services						
No	Reference	Question	Response	Comments	Respondent	
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Mario Romeo	
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Mario Romeo	
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes	2 Instances whereby the WALGA Preferred Suppliers Program used to procure .	Mario Romeo	
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	N/A		Mario Romeo	
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Mario Romeo	
6	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		Mario Romeo	
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes	Performed via E-quotes	Mario Romeo	
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Mario Romeo	
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes		Mario Romeo	



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Mario Romeo
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Mario Romeo
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A	Nil Expression of Interest Conducted	Mario Romeo
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	Nil Expression of Interest Conducted	Mario Romeo
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A	Nil Expression of Interest Conducted	Mario Romeo
15	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 as an acceptable tenderer?	N/A	Nil Expression of Interest Conducted	Mario Romeo
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A	Nil Expression of Interest Conducted	Mario Romeo
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A	Panel Procurement not conducted in 2020	Mario Romeo
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?	N/A	Panel Procurement not conducted in 2020	Mario Romeo
19	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 pre-qualified supplier panel application?	N/A	Panel Procurement not conducted in 2020	Mario Romeo
20	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?	N/A	Panel Procurement not conducted in 2020	Mario Romeo



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	Panel Procurement not conducted in 2020	Mario Romeo
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	Panel Procurement not conducted in 2020	Mario Romeo
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	Panel Procurement not conducted in 2020	Mario Romeo
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes		Mario Romeo

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Perenjori

Signed CEO, Perenjori