Shire of Perenjori

Embrace Opportunity

Shire of Perenjori – Audit, Risk & Improvement Committee Meeting

AGENDA

Thursday 27 August 2026

NOTICE OF AN AUDIT COMMITTEE MEETING

Dear Council Member,

The next Audit, Risk and Improvement Committee Meeting of the Shire of Perenjori will be held on Thursday, 27 August 2026 at the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 2.00 pm.

Clinton Strugnell

CHIEF EXECUTIVE OFFICER

Date: 29 July 2026

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Council Roles

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, Risk and Improvement Committee Meeting to be held on Thursday 27 August 2026, at the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 2.00 pm.

1. Declaration of Opening/Acknowledgement of Traditional Custodians/Audio Recording:

The Independent Presiding Member to declare the meeting open and welcome those in attendance.

In accordance with r.14I of the *Local Government (Administration) Regulations 1996*, this meeting will be recorded and made publicly available on the Shire's website, with publication of meeting minutes.

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (Nº 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.

I respectfully acknowledge the past and present traditional owners of the land on which we are meeting, the Badimia People. It is a privilege to be standing on Badimia Country.

2. Opening Prayer/Acknowledgement of Pioneers:

The Independent Presiding Member to read the opening prayer.

Acknowledgement of Pioneers;

I acknowledge the pioneers who settled this country, developed the land and turned it into the productive country we know today.

3. Disclaimer Reading:

As printed.

4. Record of Attendance/Apologies/Leave of Absence:

4.1 ATTENDANCE

Independent Presiding Member

Elected Members:

Staff:

Distinguished Visitors:

Members of The Public:

Leave of Absence:

Apologies:

5. Confirmation of Minutes of Previous Meetings:

5.1 AUDIT COMMITTEE MEETING HELD ON 18 DECEMBER 2025

OFFICER RECOMMENDATION

Audit Committee Resolution Number:

Moved: **Seconded:**

That the Minutes of the Audit Committee Meeting held on the 18 December 2025, be confirmed as true and correct subject to no corrections.

Motion put and carried / lost
For:
Against:

Next Item

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. Reports:

7.1 REGULATION 17 AND FINANCIAL MANAGEMENT REVIEW

Applicant:	Shire of Perenjori
File:	ADM0833
Date:	27 August 2026
Disclosure of Interest:	
Voting Requirements:	Simple majority
Author:	Clinton Strugnell – Chief Executive Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	7.1.1 Perenjori 2025 FMSR Report

Summary
The purpose of this item is for the Audit Risk and Improvement Committee to receive the outcomes of the Regulation 17 and Financial Management Reviews and to monitor the outcome of required improvements.

Background
The Local Government Audit Regulations 1996 require that the Chief Executive Officer must review the appropriateness and effectiveness of the Local Governments systems and procedures at least once every four financial years. The Shire of Perenjori review was last undertaken in January 2023.
Quotes were sought from three independent accounting firms to conduct the Shires current review. The work was awarded to AMD Charted Accountants.

Statutory Environment
Local Government Audit Regulations 1996

17. CEO to review certain systems and procedures

(1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —

(a) financial management;

(b) legislative compliance;

(c) risk management.

(2) Under sub regulation (1), the CEO may review any or all of the matters referred to in sub regulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.

(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under sub regulation (1).

Policy Implications
Nil

Consultation
Nola Comerford – Manager Corporate and Community Services
Ally Bryant – Finance Manager

Financial Implications
Nil

Strategic Community Plan
4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The attached spreadsheet details each of the issues identified by AMD Chartered Accountants during the review of the Shires systems and procedures. The spreadsheet also indicates the level of risk or importance that the reviewer placed against each issue. It is important to note that these issues are not legislated compliance issues but rather best practice recommendations.

The issues identified have been reviewed by the Chief Executive Officer and Finance Manager and a remedy to each issue has been recommended long with a timeframe for implementation and the allocation of a responsible officer.

OFFICER RECOMMENDATION

Audit Committee Resolution Number:

Moved: **Seconded:**

That the Audit Risk and Improvement Committee;

1. receive the Regulation 17 and Financial Management Review
2. note the Chief Executive Officers response to the issues identified in the review

Motion put and carried / lost
For:
Against:

Next Item

SHIRE OF PERENJORI 2025 FMSR Report

Recommendations	Date of initial	Rating	Management Comment	Respon sible	To be Complete	Complete d - Yes/No	Action Taken
We recommend: • A portable asset register be maintained to ensure adequate tracking and accountability of all Shire portable/attractive assets; and • An asset stock take be undertaken on a pre-determined and regular basis to verify their condition with any obsolete or non-functional assets being impaired or written off as required.	6/02/2026	Moderate	Management will implement an asset register for portable assets owed by the Shire. This will have an annual stocktake to determine that the stock is still present and accounted for.	Ally Bryant	30/06/2026		
We recommend: • Key account reconciliations be independently reviewed, signed, and dated by both the preparer and the reviewer; • The monthly checklist include all key balance sheet accounts for reconciliation and be used during the month-end reconciliation process; • As best practice, the fixed asset register be reconciled monthly or quarterly as part of the month end reconciliation process; and • Key balance sheet reconciliations be prepared monthly or quarterly for those accounts currently completed on a yearly basis.	6/02/2026	High	Management currently has monthly reconciliation for balance sheet accounts including Bank Accounts, bonds reserves, debtors, creditors, stock. All of these reconciliations are signed by the preparer and reviewer. Asset Register does not get rolled for the year until Audit is completed therefore does not commence reconciliation until November or December. Management will review other balance sheets that require monthly reconciliation	Ally Bryant	30/06/2026		
We recommend the Shire establish and implement an investment strategy and procedures to guide critical decisions and initiatives, aligning them with the Shire's overall business objectives.	6/02/2026	Moderate	Council Policy for the investment of funds to be drafted and adopted.	Ally Bryant	30/06/2026		
We recommend a copy of all statutory returns, including the annual FBT return is retained and maintained on file.	6/02/2026	Low	Copy of future FBTreturns to be retained. No further action required.	Ally Bryant	30/05/2026		
We recommend implementing a formal control procedure over creditor master file changes, including consistent use of the 'New/Update Creditor' form.	6/02/2026	Moderate	Existing procedure for changes to creditors master file is strong. All changes are required to be in writing from creditor and dual signing from staff . Currently transitioning to EFTSURE which will provide an even greater level of security. No change required.	Ally Bryant	30/06/2026		

SHIRE OF PERENJORI 2025 FMSR Report

Recommendations	Date of initial	Rating	Management Comment	Responsible	To be Complete	Completed - Yes/No	Action Taken
We recommend: • A formal documented fuel card policy or procedure be developed and implemented; • Fuel card holders sign an agreement with the Shire to acknowledge their obligations and responsibility in use of the fuel card in accordance with the stated policy. This agreement should also outline procedures relating to when a cardholder is on extended leave or absence from the Shire; and • Fuel usage be regularly analysed and reported to the council for transparency and oversight.	6/02/2026	Moderate	Management acknowledges that the current fuel card procedures require review. The current practice of using a single fuel card across multiple vehicles and operators is not condusive to checks and controls. Procedures to be reviewed .	Domenica Curtin	30/06/2026		
We recommend: • All employee credit card transactions be reviewed by an independent person and approved by the CEO; • The CEO credit card be reviewed and approved by the Shire President; and • Credit card statements be signed by credit card holders to acknowledge appropriate use and bona fide expenses incurred.	6/02/2026		All credit card transactions are signed off by the card holder and the CEO or MCCS . Additionally credit card transaction listings and the credit card bank statement are presented to Council Forum and endorsed by Council resolution at the subsequent Council Meeting. The credit card listing is also available for public viewing via the Council agenda. No further action required.	Ally Bryant	30/06/2026		
We recommend an asset depreciation policy be established to ensure assets are depreciated in accordance with accounting standards, asset useful lives and regulatory requirements.	6/02/2026	Low	Management advises that the current depreciation is determined by the useful life of assets which is adopted in the annual Statements each year. No further action required.	Ally Bryant	30/06/2026		
We recommend the Shire manage and monitor leave balances on a pre-determined and regular basis. This will assist to reduce the leave liability, the risk of business interruption and the potential for fraud.	6/02/2026	Low	Both the CEO and MCCS are provided with quarterly leave accrual reports. These reports are used to manage staff leave accrual and ensure accruals do not exceed five weeks. All staff accruals are now within the 5 week limit and will not be able to exceed this level unless approved by the CEO.	Ally Bryant	30/06/2026		
Nil	6/02/2026						

SHIRE OF PERENJORI 2025 FMSR Report

Recommendations	Date of initial	Rating	Management Comment	Responsible	To be Completed	Completed - Yes/No	Action Taken
We recommend: • The Shire's Risk Management Governance Framework be updated with reference to the updated guidance standard ISO 31000 2018; • A comprehensive risk register be developed and maintained that captures key strategic and operational risks, including risk ratings, controls, mitigation actions and assigned ownership; • Implement regular risk reporting processes, with risk reports presented to the Audit and Risk Improvement Committee to support effective oversight and governance; and • Provide training to relevant staff and management to promote awareness and consistent application of the Shire's risk management framework.	6/02/2026	High	The Shires Risk Management Governance Framework will be reviewed with LGIS and returned to the Audit Risk nd Improvement Committee for review / adoption.	Nola Comerford	31/12/2026		
• Develop and implement a tender and contract management framework to ensure consistenet and proper management of all tenders and contracts, including contractor induction and periodic risk assessment: • WALGA best practice guidelines recommend formal performance management assessments be completed at the end of the tender period once goods or services have been tendered. We recommend a formal post tender/ project review process be developed for projects exceeding a predetermined dollar value or considered to be high risk; • Implement a formal process to identify, monitor and document contract related risks at the commencement of each contract and throughout the contract lifecycle; and • A contract / contractor performance evaluation procedure be implemented.	6/02/2026	High	All of the Shires tender processes for the period under review have been compliant , however it is acknowledged that there is no documented tender / contract management framework in place . Framework to be developed and adopted.	Bianca Plug	31/07/2027		
We recommend: • Those policies and procedures highlighted at (A) above are updated and further enhanced in accordance with our findings; • Policies and procedures be developed and implemented for those identified areas of risk highlighted at (B) above; and • Those potentially out of date policies and procedures identified at (C) above, be reviewed and updated accordingley	6/02/2026	Moderate	The Shires Policy Manual was reviewed by an external consultant in May 2024. The Manual is now due to be reviewed again and as part of that review the recommended policies will be considered.	Bobbie Van Rensburg	31/07/2026		

SHIRE OF PERENJORI 2025 FMSR Report

Recommendations	Date of initial	Rating	Management Comment	Responsible	To be Complete	Completed - Yes/No	Action Taken
We recommend the Shire establish and maintain a lease register to record all lease arrangements where the Shire is a lessee/lessor, including key terms, renewal and expiry details, insurance details, inspection requirements and responsible officers.	6/02/2026	Moderate	The Shire currently incorporates all agreements and leases into a single register . The register will be reviewed to ensure all key dates and obligations are flagged and allocated.	Nola Comerford	31/07/2026		
We recommend: • A review of risk management and reporting be included in the meeting agenda on a regular pre-determined basis; and • A review of compliance obligations be included in the meeting agenda on a regular basis.	6/02/2026	Moderate	Risk management reporting and compliance obligations to be included as standard Agenda items for the Audit, Risk and Improvement Committee meetings.	Nola Comerford	31/07/2026		
We recommend the Business Continuity Response Plan (including any data recovery processes) be reviewed and tested in full with the results of this testing documented and reviewed for improvements if required.	6/02/2026	Moderate	A review and test of the Business Continuity Response Plan will be conducted with the Continuity Management Team.	Nola Comerford	31/12/2026		
We recommend all claims status be recorded in an appropriate Insurance Claims Register which is regularly updated and reviewed.	6/02/2026	Low	Management will update the insurance register so to reflect current up to date data.	Nola Comerford	31/07/2026		
We recommend a formal Councillor Induction Pack be developed and provided to all newly elected Councillors. An effective Councillor Induction Pack can build early positive relationships and teamwork between Councillors and management, increase productivity and provide essential knowledge from the moment a Councillor is elected.	6/02/2026	Low	Elected Member induction documents will be updated and combined into one document for distribution to new Councillors.	Bobbie Van Rensburg	31/12/2026		

SHIRE OF PERENJORI 2025 FMSR Report

Recommendations	Date of initial	Rating	Management Comment	Respon sible	To be Complete	Complete d - Yes/No	Action Taken
We recommend: • The Shire develops and implements an ICT Strategy; • The Shire develop and implement an IT risk register which is monitored on a regular basis. This includes a comprehensive risk identification, evaluation and mitigation process be undertaken to ensure all potential risks associated with Information technology, specifically cyber security are considered and documented.; • A cyber security plan be developed, including (but not limited to) covering the following key areas:- ➢Risk assessment of the Shire's IT security control environment; ➢Identification of safeguards and protections in place; and ➢Action plan in the event of a cyber security event, including outlining the roles and responsibilities of staff during such an event • Establish policies and procedures for physical and logical access control to safeguard sensitive information and systems from unauthorised access; • Implement a formal change management policy / process to track changes to IT systems.	6/02/2026	High	The Shire currently outsources all of its information technology and cyber security . The Shire will engage its supplier Integrated ICT to etermine the identified risks.	Nola Comerford	31/07/2027		
We recommend that management develop and implement a comprehensive compliance calendar that clearly outlines all compliance obligations and associated deadlines, along with assigned ownership for each task. The compliance calendar should be integrated into regular reporting processes to Senior Management and the Audit and Risk Improvement Committee to support effective oversight and accountability. Additionally, the calendar should be reviewed and updated regularly to reflect legislative changes, new compliance requirements, and organisational developments.	6/02/2026	High	A compliance calender , based on the WALGA proforma , was completed in June 2026 . No further action required.	Bobbie Van Rensburg	31/12/2026		
Best practice guidelines recommend an internal function be established incorporating an internal audit program which is re-assessed annually. Should the Shire consider that an internal audit function is not required, we suggest the Audit and Risk Committee formally document they have considered the best practice guideline and the reasons they feel it is not necessary.	6/02/2026	Low	The Shire does currently do checks on the audit trails for both payroll and creditors , however these processes are not formally documented.	Ally Bryant	30/06/2026		

7.2 COMPLIANCE AUDIT 1/1/2025 – 31/12/2025

Applicant:	Shire of Perenjori
File:	ADM0540
Date:	27 August 2026
Disclosure of Interest:	
Voting Requirements:	Simple majority
Author:	Clinton Strugnell – Chief Executive Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	7.2.1 Compliance Audit Return 2025

Summary
The purpose of this item is for the Audit Risk and Improvement Committee to receive the 2025 Compliance Audit and recommend its adoption to the Council.

Background
The Local Government Act 1995 and Local Government Audit Regulations 1996 require that a Local Government completes an annual Compliance Audit. The Compliance Audit is a self-compliance audit comprising a range of questions to determine if the Local Government has complied with its legislated obligations.
The 2025 Compliance Audit process is being overseen by the Local Government Inspectors Office and is required to adopted by Council and submitted no later than 30th September 2026.

Statutory Environment
Local Government Act 1995 Section 7.13 (1)
Local Government Audit Regulations 1996 – Regulation 14

Policy Implications
Nil

Consultation
Shire of Perenjori administration and finance staff

Financial Implications
Nil

Strategic Community Plan
4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment
The 2025 Compliance Audit has been completed for the Shire of Perenjori and has not identified any instances of non – compliance.

OFFICER RECOMMENDATION

Audit Committee Resolution Number:

Moved: **Seconded:**

That the Audit Risk and Improvement Committee

1. receive the 2025 Compliance Audit
2. confirm that the 2025 Compliance Audit does not identify any instances of non-compliance
3. recommend that the Council adopt the 2025 Compliance Audit

Motion put and carried / lost
For:
Against:

8. Closure of Meeting:
The Independent Presiding Member to declare the meeting closed and thank those in attendance.

2025 Compliance Audit Return

Local Government Authority: The Shire of Perenjori

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

Comments: August 2023

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

Comments: 3 Houses Disposed via advertised valuation process

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

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 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: No delegations to Committees during the period under review

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: No delegations to Committees during period under review

s. 5.17

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

Response: N/A

Comments: No delegations to Committees.

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

Comments: No delegations to Committees.

s. 5.36(4) and s. 5.37(3)

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

Response: Yes

s. 5.37(2)

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

Response: N/A

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?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

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

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

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

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

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

Response: N/A

Comments: No Amendments or revocations in 2025

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

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

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

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

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government

(Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

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?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

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

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Comments: https://www.perenjori.wa.gov.au/annual-and-primary-returns.aspx

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

Comments: https://www.perenjori.wa.gov.au/registers/declarations

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Comments: https://www.perenjori.wa.gov.au/registers/gifts

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

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Comments: Adopted at the Ordinary Council Meeting held 22 September 2022 Resolution 210922.19

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: No

Comments: No additional requirements were adopted

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

Comments: https://www.perenjori.wa.gov.au/documents/95/code-of-conduct-for-council-members-committee-members-and-candidates

s. 5.128

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

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

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?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

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

Response: Yes

Comments: July 2022 - Council Resolution Number: 210722.9

Adoption date or the date of the most recent review: 21/07/2022

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Date of review: 15/12/2025

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

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Comments: Reviewed January 2023

Date of council's resolution to accept the report: 15/01/2025

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (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?

Response: N/A

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

Comments: https://www.perenjori.wa.gov.au/business/tenders/past-tenders.aspx

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

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?

Response: Yes

r. 19

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

Response: Yes

r. 21

Does the local government’s advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: Yes

r. 22

No response required. This is covered by r. 21.

r. 23

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?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

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

Response: Yes

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?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: Yes

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

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?

Response: Yes

r. 24AI

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

Response: Yes

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: Yes

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ______________________________ 2026.

CEO

Date

Mayor or President

Date