

Audit Committee Meeting Minutes 3 March 2022

Minutes of the Manjimup Audit Committee held at **Northcliffe Town Hall** on **Thursday 3 March 2022**.

1. DECLARATION OF OPENING OF MEETING

The meeting was opened by Deputy Shire President Denise Jenkins at 12:45pm as Chairperson, Cr Omodei had been delayed.

2. ATTENDANCE / APOLOGIES

Present:

- Cr Denise Jenkins
- Cr Murray Ventris
- Cr Robert Taylor
- Cr Cliff Winfield 12:47pm
- Cr Paul Omodei 1.13pm

Apologies

- Nil

Observers:

- Greg Lockwood – Acting Chief Executive Officer (ACEO)

3. DECLARATION OF FINANCIAL INTERESTS

Nil.

4. CONFIRMATION OF MINUTES OF THE MEETING HELD 16 DECEMBER 2021

ATTACHMENT: 1

Moved Cr Taylor / Seconded Cr Ventris

“That the minutes of the Audit Committee meeting held on 16 December 2021 be adopted as a true and correct record.”

Carried 3/0

Cr Winfield arrived at meeting 12.47pm

5. MATTERS ARISING FROM THE MEETING HELD 16 DECEMBER 2021

Nil.

6. RISK MANAGEMENT

ACEO advised that 2 reviewed Risk Themes will be presented to the Audit Committee at the next meeting

7. PRESENTATION OF COMPLIANCE AUDIT RETURN 2021

ATTACHMENT: 2

The ACEO presented the from the 2021 Compliance Audit Return to the Audit Committee. There was 1 item of non-compliance.

The 2021 Compliance Audit Return tested compliance in the following categories:

- Commercial Enterprises by Local Government;
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions
- Tenders for Providing Goods and Services

The 1 item of non-compliance related to the Tenders for Providing Goods and Services where there is a requirement to post on the Shire's official website a copy of the Shire's Tender Register. This non-compliance issue has been corrected.

Moved Cr Taylor / Seconded Cr Ventris

The Audit Committee accept the 2021 Compliance Audit Return.

Carried 4/0

8. EFFECTIVENESS OF COMPLIANCE

The ACEO presented the action running sheet from the previous 2021 Annual Financial Year Audit. The Financial Management Systems Review and Regulation 17 Review are scheduled to be carried out in May 2021.

ATTACHMENT : 3

9. GENERAL BUSINESS

Cr Jenkins requested a review of works under the threshold requiring quotes in the area of building and

10. NEXT MEETING

The next meeting is scheduled for April 2022

Cr Omodei arrived at meeting 1.13pm

11. MEETING CLOSURE

The meeting was closed at 1.15pm.

Audit Committee Meeting Minutes 16 December 2021

Minutes of the Manjimup Audit Committee held at **Council Chambers** on **Monday 16 December 2021**.

1. DECLARATION OF OPENING OF MEETING

The meeting was opened by Chairperson, Cr Omodei at 1.15pm

2. ATTENDANCE / APOLOGIES

Present:

- Cr Paul Omodei
- Cr Denise Jenkins
- Cr Robert Taylor
- Cr Cliff Winfield

Apologies

- Cr Murray Ventris

Observers:

- Andrew Campbell – Chief Executive Officer (CEO)
- Greg Lockwood - Director Business (DB)

3. DECLARATION OF FINANCIAL INTERESTS

Nil.

4. CONFIRMATION OF MINUTES OF THE MEETING HELD 8 JULY 2021

ATTACHMENT : 1

Moved Cr Jenkins / Seconded Cr Taylor

“That the minutes of the Audit Committee meeting held on 8 July 2021 be adopted as a true and correct record.”

Carried 4/0

5. MATTERS ARISING FROM THE MEETING HELD 8 JULY 2021

Nil.

6. RISK MANAGEMENT

Nil

7. PRESENTATION OF ANNUAL FINANCIAL AUDIT REPORT 2021

The Director of Business presented the Office of Auditor General (OAG) Audit Report and Management Letter to the Audit Committee. It should be noted the OAG and Moore Australia presented this report to the Chair of the Audit Committee via Microsoft Teams on 22 November 2021.

Within the Audit Report there were two items raised identifying adverse trends being, the Current Ratio and Asset Sustainability Ratio, as discussed this triggered

ATTACHMENT: 1

Section 7.12A(4) of the Local Government Act which required a report to be prepared with actions to address (See section 8 of minutes).

A further two items were raised in the Management Report requiring attention, being reconciliation of the Asset Register and Payroll transactions. DB explained both items had been addressed since the audit had been complete.

ATTACHMENT : 2

Moved Cr Taylor / Seconded Cr Winfield

The Audit Committee receive the 2021 Annual Financial Audit Report and subsequent recommendations.

Carried 4/0

**8. PRESENTATION OF REPORT – SIGNIFICANT ADVERSE TREND 2020/2021
AUDIT REPORT**

The Director of Business presented the report to the Audit Committee with regards to actions to arrest the significant adverse trend raised as part of the 2019/20 Annual Financial Report audit.

It was noted that the issue with the Current Ratio has been raised on previous audit reports. The Current Ratio measures Own Source Review against Operating Expenditure. Any Local Government reliant on grants will struggle to meet the Department of Local Government, Sport and Cultural Industries standard of greater than zero.

The second item noted as a significant adverse trend is the Asset Sustainability Ratio. This ratio measures Asset Renewable Expenditure against the level of Depreciation. The Shire has had 2 years where the ratio is below the Department of Local Government standard. To arrest this ratio the review of the Long Term Financial Plan will need to focus capital expenditure towards asset renewal rather than asset creation.

ATTACHMENT : 3

Moved Cr Winfield / Seconded Cr Jenkins

The Audit Committee endorse the report “Significant Matter Raised in Audit Report” and subsequent recommendations.

Carried 4/0

9. EFFECTIVENESS OF COMPLIANCE

The Director of Business presented the action running sheet from previous audits, being: Financial Management Systems Review, Regulation 17 and 2020/21 Interim Audit.

ATTACHMENT : 4

Moved Cr Taylor / Seconded Cr Jenkins

The Audit Committee receive the progress report as presented.

Carried 4/0

10. GENERAL BUSINESS

DB advised the Audit Committee that the Financial Systems Review and Regulation 17 Review were due.

It was noted the Regulation 17 Review was overdue.

AMD Chartered Accountants have been requested to supply a quote to carry out the review on behalf of the Chief Executive Officer.

11. NEXT MEETING

The next meeting is scheduled for February 2022

12. MEETING CLOSURE

The meeting was closed at 1.21pm.



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

Manjimup - Compliance Audit Return 2021

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 2021?	N/A	No major trading undertaken	Andrew Campbell
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		Andrew Campbell
3	s3.59(2)(c) F&G Regs 7,8A, 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 2021?	N/A		Andrew Campbell
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 2021?	N/A		Andrew Campbell
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Andrew Campbell



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	Refer Council Agenda 21/10/2021 Reviewed in Oct 2020 & Oct 2021	Andrew Campbell
2	s5.16	Were all delegations to committees in writing?	Yes	Refer File F170496	Andrew Campbell
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	Yes		Andrew Campbell
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Andrew Campbell
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	Yes	Yes Delegations Reviewed in Oct 2020	Andrew Campbell
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	See Delegation Register	Andrew Campbell
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Refer to Council agenda 18 Nov 2021	Andrew Campbell
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Refer File F161497	Andrew Campbell
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Refer File F161497	Andrew Campbell
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	See Committee Terms of Reference adjustments	Andrew Campbell
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	See Delegation Register	Andrew Campbell
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes	Details held by Senior Governance Officer	Andrew Campbell
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	Multiple methods employed	Andrew Campbell

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	Refer to Minutes on Council Meeting	Andrew Campbell



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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?	N/A	Did not occur in 2021	Andrew Campbell
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	See minutes of meeting	Andrew Campbell
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		Gaye Burrridge
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Gaye Burrridge
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		Gaye Burrridge
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	Document D21/18467	Gaye Burrridge
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	Held by the Corporate Administration and Marketing officer	Andrew Campbell
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	Archived in File F170052	Gaye Burrridge
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		Gaye Burrridge
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	Refer to Shire website - www.manjimup.wa.gov.au	Andrew Campbell
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	Refer to Shire website - www.manjimup.wa.gov.au	Andrew Campbell
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?	N/A	Not necessary in 2021	Andrew Campbell



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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	CEO hold records	Andrew Campbell
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)?* *Question not applicable after 2 Feb 2021	Yes	See Council Minutes	Andrew Campbell
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	See Council minutes	Andrew Campbell
		*Question not applicable after 2 Feb 2021			
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	See Council minutes	Andrew Campbell
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?	N/A		Andrew Campbell
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		Andrew Campbell
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		Jason Giadresco
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Jason Giadresco
		*Question not applicable after 2 Feb 2021			



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No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes		Jason Giadresco
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	Yes	Refer to Code of Conduct	Andrew Campbell
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes	Refer to Shire website - www.manjimup.wa.gov.au	Andrew Campbell
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes	Refer to Shire website - www.manjimup.wa.gov.au	Andrew Campbell

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)?	Yes	As Per Disposal Policy	Greg Lockwood
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Greg Lockwood



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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	Register held by the CEO	Andrew Campbell
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		Andrew Campbell
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		Andrew Campbell



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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	Appointment made at meeting 21 Oct 2021	Craig Martyn
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	Terms of Reference Adopted by Absolute Majority 21 Oct 2021	Craig Martyn
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	Yes	Audit Report Dated 29/11/2021	Greg Lockwood
4	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	Adverse Ratio Trend	Greg Lockwood
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	Report Prepared - Posted onto Website and Emailed to Department of Local Government 24/2/2022	Greg Lockwood
6	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?	Yes		Greg Lockwood
7	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?	Yes	Audit completed 29/11/2021. Auditors report dated 29/11/2021	Greg Lockwood



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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	Strategic Community Plan 2021 - 2031 Adopted by Council 17/6/2021	Jason Giadresco
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	Corporate Business Plan 2021-2025 Adopted by Council 17/6/2021	Jason Giadresco
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Jason Giadresco

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?	N/A		Andrew Campbell
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?	N/A		Andrew Campbell
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Andrew Campbell
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)?	N/A		Andrew Campbell
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Andrew Campbell
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		Andrew Campbell



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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	CEO is the Complaints Officer	Andrew Campbell
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121 (2)?	Yes	No inputs into the register in 2021	Andrew Campbell
3	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	https://www.manjimup.wa.gov.au/our-council/about-council/councillor-complaints-register	Andrew Campbell



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 2021? If yes, please provide the date of council's resolution to accept the report.	Yes	FMSR Review Conducted 18, 19, 20 Feb 2019 Council Adoption 13 Jun 2019	Craig Martyn
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 2021? If yes, please provide date of council's resolution to accept the report.	Yes	Reg. 17 Review Conducted 19,20,21,22 November 2019 Council Adoption 5 March 2020	Craig Martyn
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	Yes		Craig Martyn
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes		Jason Giadresco
5	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		Jason Giadresco
6	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		Jason Giadresco
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes		Jason Giadresco
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes	Uploaded to Moore portal 14/9/2021	Greg Lockwood
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all it's expenditure, revenue and income?	Yes		Greg Lockwood



Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Greg Lockwood
2	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		Greg Lockwood
3	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)?	Yes		Greg Lockwood
4	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?	Yes		Greg Lockwood
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Yes		Greg Lockwood
6	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		Greg Lockwood
7	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?	No	Register is Publicly available however was not published on Council's website	Greg Lockwood
8	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		Greg Lockwood
9	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		Greg Lockwood
10	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		Greg Lockwood



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No	Reference	Question	Response	Comments	Respondent
11	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		Greg Lockwood
12	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		Greg Lockwood
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Greg Lockwood
14	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		Greg Lockwood
15	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		Greg Lockwood
16	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		Greg Lockwood
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Greg Lockwood
18	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		Greg Lockwood
19	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		Greg Lockwood
20	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		Greg Lockwood
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Greg Lockwood



No	Reference	Question	Response	Comments	Respondent
22	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		Greg Lockwood

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

Signed Mayor/President, Manjimup

Signed CEO, Manjimup

2021 Annual Financial Audit Recommendations

Recommendation	Audit Recommendation	Completion	Comment
1 Long Service Leave (LSL) Calculation	We noted the Shire's calculationn of LSL provision did not accrued the long service leave hourse using years of employment since the start dates as per the Long Service Leave Act but rather based on actual hours worked.	Ongoing	Working through possible slutions as very complicated when calculating casual , part-time and employees that change hours and tenure during their employment period.
2 Accrued Expenses	We noted the listing of accrued expenses included transactions from the past couple of finacial years.	Ongoing	Accounts Payable Officer currently reviewing list to ascertain what has been invoiced and what is unlikely to be invoiced.