



AUDIT AND RISK COMMITTEE MEETING

AGENDA

TUESDAY 05 APRIL 2022

**14 White Street
Brookton, WA 6306**

5.00pm

COMMENCEMENT OF MEETING



NOTICE OF MEETING

AUDIT AND RISK COMMITTEE MEETING

05 APRIL 2022

**14 White Street
Brookton, WA 6306**

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Audit and Risk Committee Meeting of the Brookton Shire Council will be held on 5th April 2022 in the Council Chambers at the Shire Administration Centre commencing at 5.00pm.

The business to be transacted is shown in the Agenda.

A handwritten signature in blue ink, appearing to be "G Sherry".

Gary Sherry
CHIEF EXECUTIVE OFFICER
1st April 2022

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1.04.22 DECLARATION OF OPENING / ATTENDANCE

On behalf of the Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People, and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people’s continuing culture, and the contribution they make to Country, and its life.

2.04.22 CONFIRMATION OF PREVIOUS MINUTES

That the minutes of the Audit and Risk Committee meeting held in the Shire of Brookton Council Chambers, on 15th July 2021, be confirmed as a true and correct record of the proceedings.

3.04.22 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4.04.22 PUBLIC QUESTION TIME

5.04.22 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

6.04.22 DECLARATIONS BY MEMBERS AND OFFICERS

Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and also prior to the item.

Disclosure of Financial & Proximity Interests

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

Disclosure of Interest Affecting Impartiality

- a. Members and staff must disclose their interest in matters to be considered at the meeting in respect of which the member or employee has given or will give advice.

Financial, Proximity and Impartiality Interests

Item no.	Members/Officers	Type of Interest	Nature of Interest

7.04.22 PRESENTATIONS

Nil.

8.04.22 ANNUAL REPORT FOR 2020-2021 FINANCIAL YEAR

File No:	FIN007A
Date of Meeting:	5 th April 2022
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Item:

The 2020/2021 Annual Report (AR) provides a summary of the Shire’s performance in relation to finance and governance responsibilities for the 2020/2021 financial year.

Description of Proposal:

The Officer’s Recommendation is that the Audit Committee make a recommendation for Council to approve the 2020/2021 AR, inclusive of the audited financials, and set a date for the annual general meeting of electors as required by the *Local Government Act, 1995*.

The 2020/221 Annual Financial Report **Attachment 8.04.22A** and Management Letter **Attachment 8.04.22B** are provided under separate cover.

Background:

The Office of the Auditor General (OAG) has conducted the audit of the Shire of Brookton’s financial management functions.

Legislation requires the first draft of the annual financial statements to be provided to the Shire’s auditors (OAG) prior to 30 September of each financial year. This is preceded by a request for all relevant information to be provided prior to the auditors attending onsite.

The OAG attended the Shire of Brookton onsite during October 2021 with ongoing communication and follow up through to March 2022. The Auditor signed their Audit Report on 30th March 2022.

The Auditor has also completed a Management Letter identifying management issues identified during the audit for the Shire of Brookton to address. Each finding is classified as Significant, Moderate or Minor and staff have provided the auditor with a response to each issue.

The Audit and Risk Committee considered an exit briefing and copy of a draft management letter in December 2021. Further consultation and work has occurred which has resulted in an updated Management Letter included at Attachment 8.04.22B.

With Council adoption of the 2020/2021 Annual Report, a local public notice will advise of the availability of the AR together with the date set for the Annual Electors Meeting as determined by Council.

Consultation:

During the preparation, finalisation and presentation of the 2020/2021 Annual Report the Shire of Brookton has had several key staff changes. This has contributed to the delay in finalising the 20221/22 Audit.

Statutory Environment:

Local Government Act 1995

5.27. Electors' general meetings

- 1) A general meeting of the electors of a district is to be held once every financial year.
- 2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- 3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.53 Annual reports

- 1) The local government is to prepare an annual report for each financial year.
- 2) The annual report is to contain —
 - (a) a report from the mayor or president;
 - (b) a report from the CEO;
 - [(c), (d) deleted]
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;
 - (f) the financial report for the financial year;
 - (g) such information as may be prescribed in relation to the payments made to employees;
 - (h) the auditor's report for the financial year;
 - (h(a)) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993;
 - (h(b)) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints;
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require; andsuch other information as may be prescribed.

5.54 Acceptance of annual reports

- 1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- 2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Relevant Plans and Policy:

There are no plan and policy implications at the time of writing this report.

Financial Implications:

There are no financial implications at the time of writing this report.

Risk Assessment:

There is a risk that should the Annual Report not be adopted within the timeframes outlined, Council may be in breach of the *Local Government Act, 1995* and applicable subsidiary legislation. Accordingly, the risk associated with this matter is assessed as 'High'.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This matter relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – November 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2024.

Specifically, the Annual Report relates to:

Business Function 1 – Governance

Action – 1.7 Prepare Annual Report

Comment

Based on the Auditor's opinion the Shire's financial report complies with the *Local Government Act, 1995* together with the Local Government (Financial Management) Regulations, 1996 and further:

- a) gives a true and fair view of the Shire's financial position as of 30 June 2021 and of its financial performance and its cash flows for the year ended on that date; and
- b) complies with the Australian Accounting Standards.

However, it is noted and accepted that the Auditor's findings require further improvement in various operational areas, particularly in relation to governance requirements, including:

1. The Operating Surplus Ratio and Asset Sustainability Ratio, as reported in Note 32 of the annual financial report, is below the Department of Local Government, Sport and Cultural Industries' (DLGSC) standard for the past 3 years.

The

- Asset Sustainability Ratio is a measure of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives ; and
- Operating Surplus is a measure of a local government's ability to cover its operational costs and have money left for capital projects and other purposes.

The Shire of Brookton is currently reviewing infrastructure fair values, depreciation rates and the Shire's capital renewal programs. All of these actions will impact the Asset Sustainability Ratio.

The Shire of Brookton always seeks to identify opportunities to increase revenue and reduce expenditure to sustainable levels. Without a significant expansion of revenue the Shire of Brookton, like most rural local governments, is likely to remain below the DLGSC's ratio standard.

2. Asset Renewal Funding Ratio

The Shire has not reported the 'asset renewal funding ratio' in its annual financial reports for the 2019/20 and 2020/21 financial years as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996. To be able to report the asset renewal funding ratio, the Shire requires at least a 10 year future plan for planned capital renewals and required capital expenditure

Non-compliance is noted and accepted. The Shire of Brookton engaged Moore Australia in February 2021 to review & update our existing Long Term Financial Plan and the Asset Management Plan. These Plans will produce a 15-year Plan to ensure that the organisation is always ahead a minimum of two years. It is anticipated that the first draft will be presented to Council on 20 January 2022 with endorsement to occur prior to 30 June 2022.

3. Maintenance of the Vendor Masterfile

The Shire's vendor masterfile and noted:

- 125 creditors (19.78%) that have not been used for over two years
- 17 creditors (3%) that have not yet been used.

The Shire does not currently have a process in which the creditor masterfile is reviewed for currency or for unauthorised changes to vendor details.

Non-compliance is noted and accepted. With recent changes in staff within the organisation, this process was not completed by 30 June 2021. Management has reviewed the listing and identified the 17 creditors not yet used. Some the 'unused' creditors were actually used but the accounting system had not been updated correctly. Staff are seeking to solve this issue.

4. Capitalisation of Non-financial Assets

instances where purchases of non-financial assets were incorrectly expensed. We also identified assets which have been capitalised and recorded in the asset register, despite still being under construction

Non-compliance is noted and accepted. Procedure has previously been to capitalise that completed portion of asset/s under construction at 30 June with the asset cost included in the following years statements and capitalised in that year.

5. Purchasing Policies and Procedures

The prior year issue has not been resolved.

Audit testing of 35 expenditure transactions, noted the following:

- 10 (29%) purchases where insufficient quotes were obtained as required by the Shire's procurement policy;
- 1 purchase order, totaling \$249,293, was approved by an officer who was exceeding their delegated limit; and
- 1 sample where we were unable to obtain evidence of the tax invoice approval

Non-compliance is noted and accepted. A report is being presented to the Ordinary Meeting of Council in December 2021 to provide greater clarity around purchasing exemptions, anti-avoidance purchases & emergency purchases that were identified during the audit. This updating of the Purchasing Policy,

together with the introduction of documented procedures, in relation to purchasing, authorisation and processing of payments & accounts is expected to result in a reduction of the number of instances of non-compliance.

This area will continue to be an area of review by new management.

6. Review of Depreciation Policy

A review of Depreciation Policy has not yet been addressed as a revised asset management plan has not yet been finalised

Non-compliance is noted and accepted. Current value and condition assessments have not been reviewed, updated or amended for several years. The Shire is in the process of adopting an Asset Management Plan. The Depreciation Policy will be aligned to this new Asset Management Plan and Asset Depreciation rates/groups will be amended accordingly.

7. Management of Issued Infringements

The Shire has implemented a register to record issued infringements, but this register has not yet been extended to bushfire infringements. As issued infringements are unpaid, the Shire needs to implement a process to follow up issued infringements to ensure they are paid.

Non-compliance is noted and accepted. The Shire does not issue many infringement notices but the Infringement Register has been in use since January 2021. Bushfire inspections are outsourced and only activate an infringement if the resident does not comply with the intention letter sent to the property owner. At commencement of 2021/2022, intention letters have been sent to property owners who are not compliant.

OFFICER RECOMMENDATION

That the Committee recommends that Council:

- 1. pursuant to Sections 5.53 and 5.54 of the Local Government Act 1995, endorses and accepts the Shire of Brookton 2020/2021 Annual Report presented as Attachment 8.04.22A to this report;*
- 2. authorise the Chief Executive Officer to give public notice of the availability of the 2020/2021 Annual Report in accordance with Section 5.55 of the Local Government Act, 1995;*
- 3. receives the Management Report from the Office of the Auditor General for the Year Ended 30th June 2021.*
- 4. authorises the Chief Executive Officer to advertise the Annual General Meeting of Electors to be held on Thursday 21st April 2022 commencing at 7.30pm at the Shire Administration Office, 14 White Street Brookton in Council Chambers.*

(Simple Majority vote required)

Attachments – Provided under separate cover

Attachment 8.04.22A – 2020/2021 Annual Report and Annual Financial Report

Attachment 8.04.22B – 2020/2021 Management Letter

9.04.22 2021 COMPLIANCE AUDIT REPORT (CAR)

File No:	GOV-026
Date of Meeting:	5 th April 2022
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer has no interest in this matter.
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

The Audit and Risk Committee are to consider the annual Shire of Brookton Compliance Audit Return for the period 1st January 2021 to 31st December 2021, with a recommendation being put forward to the Shire of Brookton Council for adoption.

Background:

The Compliance Audit Return (CAR) is a Department of Local Government, Sport, and Cultural Industries (DLGSCI) prepared check list of some of the statutory requirements for Local Governments were required to comply with in the twelve months to 31st December 2021.

Regulation 14 of the Local Government (Audit) Regulations requires that a local government's Audit Committee reviews the CAR and reports the results of that review to the Council prior to adoption by Council and submission to the DLGC.

The Statutory Compliance Audit Return is to be:

1. presented by staff to a meeting of the Audit & Risk Committee;
2. recommended for adoption by Council by decision of the Audit & Risk Committee;
3. presented to a meeting of Council;
4. adopted by the Council; and
5. the adoption recorded in the minutes of the meeting at which it is adopted.

After the Compliance Audit Return has been presented to Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Executive Director, Department of Local Government, Sport, and Cultural Industries, by 31st March 2022.

The 2021 CAR focuses on the following areas of compliance:

1. Commercial Enterprises by Local Governments
2. Delegation of Power/Duty
3. Disclosure of Interest
4. Disposal of Property
5. Elections
6. Finance
7. Integrated Planning and Reporting
8. Local Government Employees
9. Official Conduct
10. Optional questions
11. Tenders for Providing Goods and Services

The Audit Committee is to consider the CAR 2021 and make recommendations to the April 2022 Special

Council Meeting. The draft Compliance Audit Return 2021 is included at Attachment 9.04.22A.

The Shire of Brookton 2021 CAR includes the following matters of non-compliance:

No	Legislative Reference	Question	Answer	Response	Comment
Delegation of Power/Duty					
5	LGA s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	No	Council did not review delegations in 2020/21. Delegations were reviewed in October 2021	Council needs to complete an annual review of delegations at the same time each year.
12	LGA s5.46(2)	Has council reviewed delegations to its committees in the 2020/2021 financial year?	No	No formal review of delegations occurred in 2020/21. Delegations were formally reviewed in October 2021	Council needs to complete an annual review of delegations at the same time each year.
Finance					
3	LGA 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?	No	The auditor's report for the financial year ended 30 June 2021 is expected to be received in March 2022	This non-compliance is somewhat out of staff control with Council's auditors completing the auditors report. This will be an identified noncompliance for a majority of local governments.
Local Government Employees					
2	LGA s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	No	The CEO vacancy was only advertised by statewide newspaper. Additional advertising was not completed but could have included: 1. Local newsletter 2. Social Media 3 Shire website	This oversight is unlikely to have negatively impacted the publicising of this vacancy.
Official Conduct					
1	LGA s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	No	Council did not appoint a Complaints Officer by decision as indicated by the Code of Conduct For Council Members, Committee Members, and Candidates.	This technical oversight will be corrected. All other Official Conduct compliance was achieved.
Tenders for Providing Goods and Services					

No	Legislative Reference	Question	Answer	Response	Comment
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?	No	The Shire did not: 1. give public notice of proposal; 2. give statewide notice of proposal; 3. include only LG areas;	This oversight will need to be corrected to achieve compliance.

Consultation:

Consultation has been undertaken with relevant officers in regard to compliance requirements being met, or not.

Statutory Environment:

The Council is obliged to complete and submit the Brookton Compliance Audit Return 2020 in accordance with the Local Government Act 1995 and the Local Government (Audit) Regulations 1996.

- Section 7.13(1)(i) of the Local Government Act, 1995 requires local governments to carry out, in the prescribed manner and in a form approved by the Minister an audit of compliance with statutory requirements prescribed in the Local Government (Audit) Regulations, 1996.
- Regulation 13 of the Local Government (Audit) Regulations, 1996 details the statutory requirements that must be addressed within the compliance audit.
- Regulation 14 of the Local Government (Audit) Regulations, 1996 specifies the requirement to undertake a compliance audit for the annual period 1 January to 31 December and the process by which the audit return is to be considered by Council.
- Regulation 15 of the Local Government (Audit) Regulations 1996 details the actions to be taken to certify the audit return and to submit the return by 31 March following the period to which the return relates.

Relevant Plans and Policy:

Nil at this time

Financial Implications:

There are no financial implications.

Risk Assessment:

There is a risk that Council will be in breach of its statutory obligations should it not complete and adopt the Brookton - Compliance Audit Return 2021. Accordingly, it has been assessed that the level of risk is high.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – May 2018, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the CAR aligns to the following Business Unit and Function:

1. Governance
 - 1.9 Maintain statutory compliance registers

Comment

In addition to the statutory compliance, the CAR is an internal control monitoring process and as such is a useful tool for to report the Audit & Risk Committee.

The areas of non-compliance are planned to be addressed by the Chief Executive Officer.

OFFICER'S RECOMMENDATION

"The Audit and Risk Committee recommends that Council:

1. *adopts the completed Local Government Compliance Audit Return for the period 1st January 2020 to 31st December 2020 and the President and Chief Executive Officer be authorised to sign the joint certification and return to the Director General of the Department of Local Government and Communities as required; and*
2. *notes the non-compliance matter and requests that the Chief Executive Officer ensure the areas of non-compliance are addressed."*

(Simple Majority vote required)

Attachments

Attachment 09.04.22A – Draft Brookton – Compliance Audit Return 2021



Brookton - 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 Undertakings in 2021	Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes		Gary Sherry
2	s5.16	Were all delegations to committees in writing?	Yes		Gary Sherry
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	Yes		Gary Sherry
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Gary Sherry
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	No	Council did not review delegations in 2020/21. Delegations were reviewed in October 2021	Gary Sherry
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		Gary Sherry
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Gary Sherry
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Gary Sherry



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9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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?	No	No formal review review of delegations occurred in 2020/21. Delegations were formally reviewed in October 2021	Gary Sherry
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		Gary Sherry

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		Gary Sherry
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	No decisions regarding approving participation were made.	Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry



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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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
		*Question not applicable after 2 Feb 2021			
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		Gary Sherry
		*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		Gary Sherry
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	No application was made.	Gary Sherry
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		Gary Sherry



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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		Gary Sherry
*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		Gary Sherry
*Question not applicable after 2 Feb 2021					
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	OCM 04.21-15 April 2021 Meeting	Gary Sherry
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)?	N/A	The Council adopted the Model Code of Conduction	Gary Sherry
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		Gary Sherry
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	June 2021	Gary Sherry

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		Gary Sherry
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		Gary Sherry

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	Yes		Gary Sherry



		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?			
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		Gary Sherry
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		Gary Sherry

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	21st October 2021	Gary Sherry
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?	N/A	No delegation authorised.	Gary Sherry
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?	No	The auditor's report for the financial year ended 30 June 2021 is expected to be received in March 2022	Gary Sherry
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		Gary Sherry
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?	N/A	No significant matters were raised in the auditor's report for the financial year ended 30 June 2020 received in February 2021	Gary Sherry
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?	N/A		Gary Sherry
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		Gary Sherry



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	19 April 2018	Gary Sherry
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	OCM11.20-08 November 2020	Gary Sherry
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Gary Sherry

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	OCM 06.21-24 OCM 07.21-13	Gary Sherry
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?	No	The CEO vacancy was only advertised by Statewide newspaper. Additional advertising was not completed but could have included: 1. Local newsletter 2. Social Media 3. Shire website	Gary Sherry
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes		Gary Sherry
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		Gary Sherry
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes		Gary Sherry
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		Gary Sherry

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?	No	Council did not appoint a Complaints Officer by decision as indicated by the Code of Conduct For	Gary Sherry



				Council Members, Committee Members, and Candidates.	
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		Gary Sherry
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		Gary Sherry

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	OCM06.20-12 June 2020	Gary Sherry
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	Ongoing review. Risk Register presented to Audit & Risk Committee in March 2021 and in July 2021	Gary Sherry
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?	N/A	No disclosures were made.	Gary Sherry
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	OCM 08.20-18 August 2020	Gary Sherry
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		Gary Sherry
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	Policy 1.6 Training Sessions	Gary Sherry
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021	Yes		Gary Sherry



		financial year and publish it on the local government's official website by 31 July 2021?			
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	Accounts and financial report are understood to have been provided by 30 September 2021	Gary Sherry
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Staff are not aware of any expenditure, revenue and income not taken into account.	Gary Sherry

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		Gary Sherry
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)?	N/A	No Tenders were sought in 2021	Gary Sherry
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)?	N/A		Gary Sherry
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?	N/A		Gary Sherry
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?	N/A		Gary Sherry
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?	N/A		Gary Sherry
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?	N/A		Gary Sherry



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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?	N/A		Gary Sherry
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?	N/A		Gary Sherry
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?	N/A		Gary Sherry
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	No EOIs were sought in 2021	Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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	No pre-qualified suppliers were set up in 2021	Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
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		Gary Sherry
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local	N/A		Gary Sherry



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		government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?			
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Gary Sherry
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?	No	The Shire did not 1. give public notice of proposal; 2. give statewide notice of proposal; 3. include only LG areas;	Gary Sherry

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

Signed Mayor/President, Brookton

Signed CEO, Brookton

10.04.22 STATUS TABLE – REGULATION 17

The following table provides an understanding of governance matters identified through annual audits or required by legislation and an update on the progress of addressing relative compliance. The status is presented to satisfy the requirements of Regulation 17 of the Local Government (Audit) Regulations, 1996.

Black – No changes from previous reports

Blue – Additions from last Audit & Risk Committee meeting

Item #	Date Initiated	Item Title	OAG Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
2	20-Jun-19	Asset Management Plan Review	OAG 2018 Audit – ratios affected due to exist plan spanning 9 years only holistic review of the Emergency Management framework that includes response, recovery, animal management and regional alliances. Noted the review of the Asset Management Plan	Moderate	Asset assessment of roads and associated infrastructure completed – Sewerage System CCTV capture completed – Engineering assessment Memorial Hall and Railway Station completed pending costing of options and public consultation – delay caused by 2 Managers leaving Shire employment simultaneously. Asset Management Policy adopted October 2020 and Asset Management Strategy endorsed by Council November 2020 There is desire to complete the Asset Management through a structured and meaningful approach that reflects the condition, required maintenance and retention or replacement of each asset that can then accurately inform the Long-Term Financial Plan. This process is unfortunately taking considerably longer than initially expected but is progressing. Recurrent review, update and reporting of the asset management framework is partially canvassed in IPR policy 2.42 adopted by Council at the December 2020 meeting. 12.07.2021 – AMP and suite of IPR plans are to be reviewed with consultant over the next 3-6 months with anticipated date for completion Sept-Oct 2021. Consultant appointed and commencement with scope of works.	MIE/MCC	Sept-21	65% 70%
5	20-Jun-19	Management of Issued infringements	OAG 2018 Audit – No process and no register of infringements issued by the Shire. No process to follow up on infringements in place. OAG 2019 Audit – issue not yet resolved OAG – 2020 Audit – OAG noted that issue not yet resolved.	Moderate	Register developed – admin procedures to be updated for front desk. Delay due to change over of MCC position. The Shire does not issue many infringement notices. Notwithstanding an Infringement Register and follow-up procedure will be implemented in the coming months. 04.02.2021 – It has been identified the areas of dogs, cats and bushfire infringements are the areas that are not captured within the system. The shire does not have the infringements program or FERS (Fines Enforcement Registry). The cost is high for the little number of infringements issued. 12.07.2021 – Infringement Register is now in place. Further review and processes to apply when infringements are issues.	MCC/PCO	April-21 Aug 21	75% 80%
6	20-Jun-19	Depreciation Policy	AOG 2019 Audit – Useful Life of assets in policy appear to be excessive and may not reflect the life in the asset register	Moderate	Review will be picked up as part of AM and LTFP plans and shall be reviewed as part of policy review annually. Delay caused by 2 Managers leaving Shire employment simultaneously. The assigned value and condition assessment for some assets is questionable placing a strong emphasis on the Asset Management being completed that accurately reflects the true value and condition of each asset. It is viewed that a review of the depreciation policy should be aligned to the asset management process. 17.02.2021 – MCC presented in CBF for information that the Policy will be addressed as part of OAG Audit findings for 2020. Further review and considerations with regards to the depreciation rates and useful life will be aligned with the Shire’s strategic documents, specifically the Asset Management Plans and Long-Term Financial Plan once completed.	MCC/MIE	Dec-21	50%

Item #	Date Initiated	Item Title	OAG Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
					12.07.2021 – To be reviewed with the AMP and suite of IPR plans in the process of the Strategic Resource Plan.			
10	9-Jul-20	Review of Long-Term Financial plan	Forms part of the Integrated Planning and Reporting Framework that informs the annual budget - subject to review every two years.	Moderate	Moore Stephens Financial Consultant engaged to preform review of the LTFP – awaiting information from the Asset Management Plan. 12.07.2021 – commencement with Moore Australia for the suite of plans IPR.	MCC	Dec-21 Oct-21	20%
11	9-Jul-20	Review of Workforce Plan	Forms part of the Integrated Planning and Reporting Framework that informs the annual budget - subject to review every two years.	Moderate	Draft Workforce Plan template compiled – progress to be performed in the coming months following full re-alignment of officer duties and transfer of a number of service delivery functions in-house (ie swimming pool management, cleaning, bushfire management). 12.07.2021 – commencement with Moore Australia for the suite of plans IPR.	CEO/ODO	May-21 Dec-21	20%
15	9-Jul-20	Review of Local Laws	A review of the Shire of Brookton’s Local Laws to be conducted.	Moderate	12.07.2021 – Draft Meeting Procedures Local Law and revocation of Extractive Industry Local Law endorsed by Council in April 2021 – presently awaiting gazettal.	PCO	Ongoing	20%
16	10-Dec-20	Independent Review of Reconciliations	The Shire did not have an independent officer reviewing the reconciliations for Rates and Creditor balances for June 2020. These reconciliations were prepared by the Rates Officer with no subsequent review.	Moderate	To perform independent reviews of reconciliations with a procedure to be written to guide this process. 04.02.2021 – The MCC has completed a Unimproved and Gross Rental Valuations Balancing effective from 1 st July 2020 to January 2021. All valuations are now accounted for and reconciled to the GRV/UV Valuation Rolls and the Rates Modelling adopted by Council 2020/21 financial year. A new interim rates checklist has been created and now in use for MCC to authorise any changes by officers. Valuations are now balanced and recorded in the end of month process and verified by MCC. Officers awaiting an interim roll to be issued by VGO to finalise action with interim rates procedures. 12.07.2021 – OAG to finalise the process through the interim audit review in July 2021.	MCC/SFO	Apr-21 July-21	95%
17	10-Dec-20	Remote IT Access	The Shire staff have the ability to remotely access Shire computer systems remotely using ‘remote desktop protocol’ (RDP) which authenticates using staff network accounts and passwords. Although the RDP connection is secured by requiring connection through a gateway, there is no other form of security or authentication placed over the connection.	Moderate	The Shire will liaise with its IT Contractor to determine the most appropriate solution including the possibility of implementing multi-factor authentication for remote access. 28.01.2021 – Meeting held with Market Creations and the Remote IT Access. Market Creations requires to provide a quote to create a Gateway for additional security and authentication of the current process in place. System is backed up each night and is stored offsite for security and reduced risk to the Shire. Quote has been requested by email. Awaiting response. 12.07.2021 – Market Creations upgraded remote access by requiring a VPN to log in remotely – awaiting auditor’s acceptance that this is satisfactory.	MCC/SFO	Apr-21 July-21	50% 95%
18	10-Dec-20	Purchasing Policies and Procedures	The Shire has not yet developed documented procedures over the authorisation and payment of accounts. From sample purchases selected for testing, seven instances were noted where evidence that appropriate quotes were obtained could not be provided and verified by audit. In addition, one sample was noted where the PO was not authorised before the purchase was made.	Significant	A review will be undertaken on the procurement practices with the view to amending the process and authority to pay in consideration of Regulation 11. 27.01.2021 – Further time is required to implement and assess internal processes, procedures, internal controls, staff’s level of understanding, how effective synergy and purchase orders are understood by officers and variances over 10%. Authorisation limits and training are also required to be commenced to enable the organisation to abide by the legislation and Council Policy. Further time is required to finalise this item. 25.02.2021 – In review with staff and against current legislation. 12.07.2021 – Review of Purchasing Policy being performed as part of the Policy Manual Review included in the Council’s July 2021 CBF.	MCC	Mar-21 Dec-21	50%

11.04.22 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

12.04.22 CLOSURE OF MEETING

The presiding member declared the meeting closed.