



**File No:** 4.1.14

**NOTICE OF AUDIT COMMITTEE MEETING OF COUNCIL**

Dear Councillor,

The next Audit Committee Meeting of the Northampton Shire Council will be held on Friday 17<sup>th</sup> February 2023 in the Meeting Room of the Allen Centre, Grey Street, Kalbarri, commencing at 11.30am.

A handwritten signature in black ink, appearing to be 'M. Battilana', is written over the typed name and title. The signature is fluid and somewhat abstract, with a large loop on the left side.

**MAURICE BATTILANA**  
**ACTING CHIEF EXECUTIVE OFFICER**  
10<sup>th</sup> February 2023



# ~ **Audit Agenda** ~

**17<sup>th</sup> February 2023**

## **NOTICE OF MEETING**

Dear Elected Member

The next ordinary meeting of the Northampton Shire

Council will be held on Friday 17<sup>th</sup> February 2023, at the

Allen Centre, Kalbarri commencing at 11.30am.

**MAURICE BATTILANA**  
**ACTING CHIEF EXECUTIVE OFFICER**

**10<sup>th</sup> February 2023**

**SHIRE OF NORTHAMPTON**

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Signed \_\_\_\_\_



**MAURICE BATTILANA  
ACTING CHIEF EXECUTIVE OFFICER**

Date 10<sup>th</sup> February 2023

**AC7 COMPLIANCE AUDIT RETURN 2022**

<b>FILE REFERENCE:</b>	<b>1.1.3</b>
<b>CORRESPONDENT:</b>	<b>Department of Local Government and Communities</b>
<b>DATE OF REPORT:</b>	<b>9 February 2023</b>
<b>REPORTING OFFICER:</b>	<b>Grant Middleton</b>
<b>APPENDICES:</b>	<b>Northampton – Compliance Audit Return 2022</b>

**SUMMARY:**

Formal review of the 2022 Compliance Audit Return

**BACKGROUND:**

Enclosed with the agenda is the Compliance Audit Return for 2022.

The audit committee is required to review the completed Compliance Audit Return and report the results to the Council prior to the Compliance Audit Returns adoption by Council and submission to the Department by 31 March 2023.

**COMMENT:**

There have been no matters of non-compliance raised in the Compliance Audit Return for 2022.

**STATUTORY IMPLICATIONS:**

*Local Government (Audit) Regulations 1996, Regulation 14*

*Compliance audits by local governments*

*(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*

*(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*

*(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*

*(3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*

*(a) presented to the council at a meeting of the council; and*

*(b) adopted by the council; and Local Government (Audit) Regulations 1996*

**VOTING REQUIREMENT:**

*Simple Majority Required:*

**OFFICER RECOMMENDATION- ITEM AC8**

**That the Compliance Audit Return for 2022 as presented be received and recommended for presentation to Council.**

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Northampton



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

**Northampton – Compliance Audit Return**

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
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 2022?	N/A	
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 2022?	N/A	
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 2022?	N/A	
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 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No Delegations
2	s5.16	Were all delegations to committees in writing?	N/A	No Delegations
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	No Delegations
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No Delegations
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	Yes	
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 Local Government Act 1995?	Yes	

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7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
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	
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	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	
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 Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
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 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?	N/A	
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 the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	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?	Yes	
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	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
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	

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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 of the Local Government Act 1995?	Yes	
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 of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When 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?	Yes	
10	s5.88(4)	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?	Yes	
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 of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
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	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	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	
16	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 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?	N/A	

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17	s5.71B(6) & s5.71B(7)	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?	N/A	
18	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)?	N/A	Adopted in previous reporting period.
19	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) of the Local Government Act 1995?	N/A	
20	s5.104(7)	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?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

**Disposal of Property**

No	Reference	Question	Response	Comments
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) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(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?	Yes	



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Elections				
No	Reference	Question	Response	Comments
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 in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
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 in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	Yes	
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 regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

Finance				
No	Reference	Question	Response	Comments
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 Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	Yes	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	
4	s7.12A(3)	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	Yes	

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		required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?		
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	
6	s7.12A(5)	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?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	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) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	No Senior Staff Employed or Dismissed
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	No Senior Staff Employed or Dismissed

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Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
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) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	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?	Yes	
2	s3.57 F&G Reg 11	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?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	

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4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	No such contracts entered into
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	
6	F&G Regs 15 & 16	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?	Yes	
7	F&G Reg 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?	Yes	
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	
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	
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	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
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	
13	F&G Reg 23(3) & (4)	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?	N/A	

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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 Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
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 Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
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	
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 Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
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 Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
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	
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	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	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?	Yes	

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Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
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?	N/A	Reviewed & adopted in August 2020
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	17/06/2022 Reviewed at 17 June 2022 OCM
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
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 the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	18/11/2022
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 Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	18/11/2022
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	

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		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
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	
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) of the Local Government Act 1995?	Yes	
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	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date

<b>AC8 RISK MANAGEMENT COMPLIANCE CALENDAR</b>
------------------------------------------------

<b>DATE OF REPORT:</b>	<b>9 February 2023</b>
<b>REPORTING OFFICER:</b>	<b>Grant Middleton</b>
<b>APPENDICE:</b>	<b>Risk Management Compliance Calendar</b>

**SUMMARY:**

The Risk Management Compliance Calendar is presented to Council bi-annually. The calendar lists key actions for identified risks and the planned treatment and status of the identified risks.

**BACKGROUND:**

The Risk Management Compliance Calendar has been provided as a tool to help address this identified control weakness and engage the audit committee in relation to risk management, internal control and legislative compliance

According to “The appointment, function and responsibilities of Audit Committees” Local Government Operational Guidelines number 09 the Audit Committee is to consider the CEO's biennial reviews (refer Regulation 17.) of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance and report to the council the results of those reviews.

The review of the Compliance Calendar is undertaken by the Audit Committee upon receipt of the Interim Audit Report and in November or December when the Annual Report is received.

**COMMENT:**

The review of financial management, risk management, legislative compliance and internal controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

The Audit Committee has the opportunity to question staff in relation to the risk framework and compliance calendar plus recommend any other relevant changes that can be implemented to improve governance standards.



**STATUTORY IMPLICATIONS:**

***Local Government (Audit) Regulations 1996***

***17. CEO to review certain systems and procedures***

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

- (a) risk management; and (b) internal control; and
- (c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

**VOTING REQUIREMENT:**

*Simple Majority Required:*

**OFFICER RECOMMENDATION - ITEM AC10**

**That the Audit Committee recommends that Council receive the Risk Management Compliance Calendar as presented.**

**APPENDIX**

**Shire of Northampton Risk Management Compliance Calendar**

Title	Action	Frequency	Officer Responsible	Due Date	Completed Yes/No/TBA	Legislation
<b>Monthly Cycle</b>						
Monthly Financial Report	Report to be presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates. No report to Council in January.	Monthly	DCEO	Each month except January	Yes	Local Government Act 1995, s.6.4 FM.Reg.34
<b>Annual Cycle</b>						
Budget Review	Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out and submitted to Council by 31 March and within 30 days after it has been carried out.	Annual	CEO/DCEO	31-03-23	TBA	Local Government Act 1995, FM Regs.33A(1) (2A) (2) (3)
Compliance Audit Return	Report to Audit Committee with recommendations to Council. Report to be submitted to DLGSCI by 31 March.	Annual	CEO	31-03-23	TBA	Local Government Act 1995, s.7.13(1)(i) Audit.Reg. 13, 14 and 15
Corporate Business Plan/Long Term Financial Plan	Review Corporate Business Plan and present for Council consideration. CBP includes Asset Management Plans and Long Term Financial Plan.	Annual	CEO	April - May	TBA	Local Government Act 1995, s5.56 Admin.Reg 19DA
Policy Review	Review and update Council Policies manual as required.	Annual	CEO	30-06-23	TBA	Local Government Act 1995, s.2.7(2)(b)
Annual Returns	Annual Returns - Elected Members and Designated Employees to provide an Annual Return by no later than 31 August,	Annual	CEO	31-08-23	TBA	Local Government Act 1995, s.5.76 (1)
Key Management Personnel	Councillors to provide Related Party Return (KMP) for current financial year	Annual	DCEO	30-06-23	TBA	
Budget Adoption	Between 1 June to 31 August, Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Annual	CEO/DCEO	31-08-23	TBA	Local Government Act 1995, s.6.2 (1)
Bush Fire Control Officers	Nominations from BFAC Meeting and appointment by Council. Gazettal required for change of prohibited/restricted burning dates.	Annual	DCEO	April - May	Yes	Bush Fires Act 1954 s.38
ESL Return	ESL Form B and Grant acquittal to be completed annually.	Annual	DCEO/Rates Officer	Ongoing	Yes	DFES - ESL Manual of Operating Procedures
Roads to Recovery	Grant Acquittal to be signed off by auditor and sent by 31st October each year	Annual	DCEO	31-10-23	TBA	R2R Funding Agreement
Annual Report	Annual Report including Finance Report to Council and Accepted, by Absolute Majority, by no later than 31st December. Copy of the Annual Financial Report is to be submitted to the DLGSCI Executive Director within 30 days of the receipt by the CEO of the Auditors Report.	Annual	CEO	31-12-23	TBA	Local Government Act 1995, s.5.53 & s.5.54
Audit Report	CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. Note - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes. To comply with s.7.12A (5) an copy of the letter to the minister will be published on the website.	Annual	CEO	Ref Audit Committee Agenda, Minutes and letter to the minister.	TBA	Local Government Act 1995, s.7.12A (5)

APPENDIX

Shire of Northampton Risk Management Compliance Calendar

Title	Action	Frequency	Officer Responsible	Due Date	Completed Yes/No/TBA	Legislation
Asset Revaluation	Asset re-valuations for non-financial assets are required within a 5 year period. Plant carried at cost, no requirement to re-value. Finance Reg 17A changed 9/11/2020. Land & Buildings revaluation completed 21/22, Next asset re-valuation = Infrastructure 22/23	Annual	DCEO	Ref Annual Report	2022/2023	Finance Reg 17A (4) (a) & (b)
Electors Meeting	Electors Meeting to be held within 56 days of the annual Report being accepted by Council. (Electors Meeting for 2021/2022 scheduled for 9th March 2023)	Annual	CEO	Within 56 Days	Jan - March 2023	Local Government Act 1995, s.5.27
Returns	Various Grant Returns including Royalties for Regions, WALGA Roads Return and WALGGC Roads Return	Annual	DCEO	Ongoing	TBA	
Business Continuity Disaster Recovery Plan	Review the plan and test as required.	Annual	DCEO	Ongoing	TBA	Initial testing June 2019, replacement server. Plan adopted by Council March 2020. Synergy Soft restored from back-up August 2020. Cyclone Seroja April 2021
<b>Bi-Annual Cycle</b>						
Election/Electrol Roll	Residents/Owners & Occupier Roll's to be prepared by Electoral Commissioner By: 13/09/23	Annual	CEO	30-09-23	Yes	Local Government Act 1995, s4.38, s.4.40 (2)
Primary Returns	Newly Elected Members are required to lodge a Primary Return with CEO within 3 months of making Declarations of Office.	Bi-annual	CEO	Within 3 Months	TBA	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns
<b>Every 4 Years</b>						
Strategic Community Plan	Major review to completed at least once every 4 years. Current Plan adopted by Council 23/08/2020.	Once every 4 Years	CEO	April - May	Yes	Next minor/ <del>major</del> update - 2022 (Minor update not mandatory), Major update due 2024.
<b>Every 5 Years</b>						
Record Keeping Plan	Undertake a review of the efficiency and effectiveness of the LGs record keeping systems - evaluated not less than once very 5 years. Last amendment = February 2018	Every 5 Years	DCEO	February 2023	Yes	State Records Act 2000 s.28 (5) Local Government act 1995 s.5.41 (h)
<b>Identified Risk</b>						
Tip Site Remediation	Accounting standards require costs associated with the remediation of tip sites to be identified and reported.	Annual	CEO	Ongoing	Yes	A provision totalling \$971,926 was recognised in the 2020/2021 Annual Financial Report.
<b>Emergency Management</b>						
LEMA	Local Emergency Management arrangements	Once every 4 Years	DCEO	Ongoing	Yes	LEMA Endorsed by LEMC October 2022 and Council November 2022
LRC	Local Recovery Plan	As required	DCEO	Ongoing	Yes	LRC Endorsed by LEMC October 2022 and Council November 2022