CITY OF MANDURAH

NOTICE OF MEETING

AUDIT, RISK AND IMPROVEMENT COMMITTEE

Members of Committee are advised that a meeting will be held in the Council Chambers, 83 Mandurah Terrace, Mandurah:

Monday 3 August 2026 at 5:30 pm

CASEY MIHOVILOVICH
Chief Executive Officer
24 July 2026

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1 OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

2 ACKNOWLEDGEMENT OF COUNTRY

The Presiding Member acknowledged that the meeting was being held on the traditional land of the Bindjareb people and paid his respects to their Elders past and present.

3 APOLOGIES

4 DISCLAIMER

Members of the public are advised that the decisions of this Committee are referred to Council Meetings for consideration and cannot be implemented until approval by Council. Therefore, members of the public should not rely on any decisions of this Committee until Council has formally considered the resolutions agreed at this meeting.

5 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

6 AMENDMENT TO STANDING ORDERS

Modification to *Standing Orders Local Law 2016* – electronic attendance at meeting.

7 PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time, please visit the City's website About Council Meetings or telephone 9550 3787.

8 PRESENTATIONS

Nil

9 DEPUTATIONS

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation, please visit the City's website About Council Meetings or telephone 9550 3787.

10 CONFIRMATION OF MINUTES

10.1 Audit, Risk and Improvement Committee Meeting held on 4 May 2026

RECOMMENDATION

That the Minutes of the Audit, Risk and Improvement Committee Meeting held on 4 May 2026 be confirmed.

Minutes are available on the City's website Agendas and Minutes

11 DECLARATIONS OF INTERESTS

12 QUESTIONS FROM COMMITTEE MEMBERS

12.1 Questions of which due notice has been given

12.2 Questions of which notice has not been given

13 BUSINESS LEFT OVER FROM PREVIOUS MEETING

Nil

14 REPORTS

Subject: 14.1 Compliance Audit Return (CAR) 2025

Summary

The Local Government Inspector has circulated to all Western Australian local governments the annual 2025 Compliance Audit Return (CAR) for completion.

The return is a requirement of the *Local Government Act 1995* and its Regulations and is prepared for the Local Government Inspector in an approved form. This return covers the period 1 January 2025 to 31 December 2025.

There is a statutory requirement to have the compliance audit return reviewed by the Audit, Risk and Improvement Committee and then adopted by Council. Once adopted, it will be signed by the Mayor and Chief Executive Officer before being submitted to the Local Government Inspector via a secure portal no later than 30 September 2026. This deadline was extended for the 2025 return by the Local Government Inspector who issued an updated list of questions on 16 June 2026.

The Compliance Audit Return for 2025 has been completed and resulted in the City achieving 98% (103/105) compliance.

Disclosure of Interest

N/A

Previous Relevant Documentation

G.3/3/25	25 March 2025	Compliance Audit Return 2024
G.5/3/24	26 March 2024	Compliance Audit Return 2023
G.4/3/23	28 March 2023	Compliance Audit Return 2022
G.8/3/22	22 March 2022	Compliance Audit Return 2021
G.6/3/21	23 March 2021	Compliance Audit Return 2020

Background

Regulation 14 of the *Local Government (Audit) Regulations 1996* requires a local government to carry out a compliance audit for the period 1 January to 31 December each year. The compliance audit forms part of the Local Government Inspector's monitoring program, which includes all statutory requirements as outlined in the audit regulations. This is a key change to how the CAR was previously issued, a it is s now a responsibility of the Local Government Inspector's monitoring role.

This year there are 105 questions (previously 95), whereof 27 are new or re-worded. New questions relate to new or increased focus on financial management and reporting in particular, but also include local laws, written delegations, employee termination payments, publication of records on the City's website, making information available for inspection by the public, code of conduct, gifts, council member training and local elections.

The CAR is a method of bringing to Council's attention cases of non-compliance, or where full compliance has not been achieved. It is noted that Council is required to endorse any remedial action taken or proposed to be taken in regard to instances of non-compliance. In some instances, non-compliance can result in further enquiries by the Local Government Inspector.

Comment

When preparing the return, responses are validated through a series of testing mechanisms to assure that the responses are correct and sufficient for review. This year, relevant managers were requested to provide responses to their respective questions and these responses were reviewed by the Risk and Compliance Officer, with oversight by the Director Business Services.

Three areas did not achieve full compliance for 2025:

Statutory	Question	Finding	Action & Follow Up
LGA s.5.75	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	One primary return was submitted 13 days late. The non-compliance was a result of an administration error. The breach was reported to the Local Government Inspector on 21 January 2026. Additionally, was reported to the ARIC in March 2026. The Local Government Inspector formed the view that there was prima facie evidence of a breach of section 5.75(1) of the *Local Government Act 1995* due to a failure to lodge a Primary Return within the required timeframe. However, taking into account the individual's lack of previous similar breaches and the public interest considerations, the Inspector determined that no further action would be taken. The individual was reminded that failure to lodge a Primary Return is an offence under the Act and advised that any future similar breaches may result in enforcement action. The matter was subsequently closed with no further action.	In response to the finding, the City has strengthened its processes and controls relating to Primary and Annual Returns. Key improvements/additional controls include: 1. quarterly reminders to People Leaders regarding their responsibilities for officers holding delegated authority; 2. additional training and annual competency sign-off requirements for Governance Services officers, 3. enhanced monthly compliance reviews that cross-check payroll records against the Primary and Annual Returns Register. 4. independent quarterly testing of these controls will also be undertaken by the City's Risk and Compliance Officer. In addition, the City is investigating system enhancements to automatically notify Governance Services of changes to positions with delegated authority, providing greater oversight and reducing the risk of future non-compliance.
LG (Functions and General) Regs 1996 Reg 11A	Did the local government comply with its current purchasing policy, adopted under the *Local Government (Functions and General)*	During the reporting period, independent improvement reviews were undertaken on low value procurement activity to identify areas of improvement and any breaches of the Council	Ongoing reviews of controls and system improvements are continuing, including focused internal improvement reviews aimed at reducing risk of non-compliance.

	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?	Procurement Policy (Policy). As part of these reviews, there were instances of minor non-compliance with the Policy.	20 face-to-face training sessions were delivered that relate to procurement activities in 2025, and all staff undertaking purchasing were required to complete mandatory online procurement training. On 1 October 2025, the City finalised implementation of phase one of its integrated e-Sourcing module, which includes policy controls to ensure adequate numbers of quotations are sought and received before suppliers are engaged.

These two areas of non-compliance are the same as last year's return. There needs to be continued efforts on system improvements and education in these areas.

The completed 2025 Compliance Audit Return is required to be considered by the Audit, Risk and Improvement Committee and adopted by Council before being finalised and submitted to the Local Government Inspector by no later than 30 September 2026.

Consultation

Local Government Inspectorate.

Statutory Environment

Local Government (Audit) Regulations 1996

14. Compliance audits

(1) A local government must carry out an audit (a compliance audit) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.

(2) After a local government has carried out a compliance audit the CEO must –

(b) prepare a compliance audit return in a form approved by the Inspector; and

(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must -

(b) Review the compliance audit return; and

(b) Report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must –

(b) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and

(b) either

(i) adopt the compliance audit return; or

(ii) adopt the compliance audit return subject to amendments proposed by the council.

15. Signed compliance audit return and other information must be given to Inspector

(1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector -
- *(d) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;*
- *(d) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;*
- *(d) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;*
- *(d) any additional information explaining or qualifying the compliance audit.*

(2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates

(3) The Inspector may extend the 31 March deadline.

Policy Implications

Council Procurement Policy POL-CPM 02

Financial Implications

The CAR is completed in-house independently from the business areas that undertake the compliance functions for the City.

Economic Implications

N/A

Environmental Implications

N/A

Risk Implications

The risk associated with Council failing to adopt the 2025 Compliance Audit Return would result in non-compliance with the legislative requirements of the *Local Government (Audit) Regulations 1996.*

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 are relevant to this report:

<u>Leadership</u>
- Sound decisions based on evidence and meaningful engagement
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

The City's 2025 Compliance Audit Return is now to be reviewed by the Audit, Risk and Improvement Committee and presented to Council for adoption. Council endorsement is required before the report can be uploaded to the Local Government Inspector's online portal.

Officer Recommendation

That the Audit, Risk and Improvement Committee recommend that Council:

1. Adopts the 2025 Local Government Compliance Audit Return for the period 1 January 2025 to 31 December 2025 as per Attachment 1.

2. Authorise the Mayor and the Chief Executive Officer to sign, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, the completed 2025 Compliance Audit Return and submit to the Local Government Inspector by no later than 30 September 2026.

Attachments

1. 2025 Compliance Audit Return [**14.1.1** - 23 pages]

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The City of Mandurah

Local Government Act 1995

s. 2.29

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

Response: Yes

s. 3.16

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

Response: Yes

Comments: Schedule 9.3 clause 65 of the Local Government Act 1995 (Act) requires applicable local laws to be reviewed by 6 December 2026. As this deadline has not yet passed, the City remains within the statutory transition period.

11 local laws required review. As at December 2025, 3 reviews had been completed. A further 3 reviews were in progress and the remaining reviews are scheduled in accordance with the City's Local Law Review Program. Current progress indicates the City is on track to complete all required reviews before the statutory deadline.

s.3.57

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

Response: Yes

s. 3.58(3)

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

Response: Yes

s. 3.58(4)

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

Response: Yes

s. 3.59(2)(a)

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

Response: N/A

s. 3.59(2)(b)

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

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

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

Response: N/A

s. 3.59(5)

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

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

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

Response: N/A

s. 5.18

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

Response: N/A

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

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

Response: N/A

s. 5.37(2)

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

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

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

Response: Yes

s. 5.42

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

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

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

Response: Yes

s. 5.44(2)

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

Response: Yes

s. 5.45(1)(b)

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

Response: Yes

s. 5.46

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

Response: Yes

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

Response: Yes

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

Response: Yes

Comments: To the best of our knowledge

s. 5.50

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

Response: Yes

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

Response: N/A

s. 5.51A

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

Response: Yes

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

Response: Yes

s. 5.67

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

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.69(5)

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

Response: N/A

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

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

Response: N/A

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

Response: N/A

s. 5.73

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

Response: Yes

s. 5.75

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

Response: No

Comments: One primary return was submitted 13 days late. This non-compliance has been reported to the Local Government Inspector.

In response to the finding, the City has strengthened its processes and controls relating to Primary and Annual Returns. Key improvements/additional controls include:

1. quarterly reminders to People Leaders regarding their responsibilities for officers holding delegated authority;

2. additional training and annual competency sign-off requirements for Governance Services officers,

3. enhanced monthly compliance reviews that cross-check payroll records against the Primary and Annual Returns Register.

4. independent quarterly testing of these controls will also be undertaken by the City's Risk and Compliance Officer.

In addition, the City is investigating system enhancements to automatically notify Governance Services of changes to positions with delegated authority, providing greater oversight and reducing the risk of future non-compliance.

s. 5.76

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

Response: Yes

s. 5.77

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

Response: Yes

s. 5.88

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

Response: Yes

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.89A

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

Response: Yes

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

Response: Yes

s. 5.90A

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

Response: Yes

s. 5.94

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

Response: Yes

s. 5.96

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

Response: Yes

s. 5.96A

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

Response: Yes

s. 5.104

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

Response: Yes

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

Response: N/A

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

Response: Yes

s. 5.128

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

Response: Yes

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

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

Response: N/A

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

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

Response: N/A

Local Government (Administration) Regulations 1996

r. 18F

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

Response: N/A

r. 19AB

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

Response: Yes

r. 19AC

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

Response: Yes

r. 19AE

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

Response: Yes

r. 19B

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

Response: Yes

r. 19C

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

Response: Yes

Adoption date or the date of the most recent review: 25/06/2024

r. 19DA

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

Response: Yes

Date of review: 24/06/2025

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

Response: Yes

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

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

Response: Yes

r. 35

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

Response: Yes

r. 36

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

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

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

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

Response: Yes

r. 17

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

Response: Yes

Comments: 18 April 2023

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

Local Government (Constitution) Regulations 1998

r. 11FA

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

Response: Yes

r. 13

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

Response: N/A

Local Government (Elections) Regulations 1997

r. 30G

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

Response: Yes

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

Response: Yes

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

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

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

Response: Yes

r. 6

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

Response: Yes

r. 7

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

Response: Yes

r. 8

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

Response: Yes

r. 9

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

Response: N/A

r. 11

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

Response: Yes

r. 12

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

Response: Yes

r. 13

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

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

Response: Yes

r. 13A

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

Response: Yes

r. 19

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

Response: Yes

r. 19C

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

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

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

r. 9

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

r. 10

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

r. 11A

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

Response: No

Comments: Ongoing reviews of controls and system improvements are continuing, including focused internal improvement reviews aimed at reducing risk of non-compliance.20 face-to-face training sessions were delivered that relate to procurement activities in 2025, and all staff undertaking purchasing were required to complete mandatory online procurement training.

On 1 October 2025, the City finalised implementation of phase one of its integrated e-Sourcing module, which includes policy controls to ensure adequate numbers of quotations are sought and received before suppliers are engaged.

r. 11

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

r. 12

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

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

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

Response: Yes

r. 16

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

r. 17

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

Response: Yes

r. 18(1) and (4)

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

Response: Yes

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

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

Response: Yes

r. 21

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

Response: N/A

r. 22

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

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

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

Response: N/A

r. 24

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

Response: N/A

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

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

Response: Yes

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: Yes

r. 24AH(1) and (3)

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

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: Yes

r. 24AI

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

Response: Yes

r. 24E

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

Response: Yes

r. 24F

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

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

CEO

Date

Mayor or President

Date

15 REPORTS FROM AUDITORS

Nil

16 LATE AND URGENT BUSINESS ITEMS

17 CONFIDENTIAL ITEMS

This report is designated CONFIDENTIAL. The unauthorised release or publication of the report or information contained therein may be an offence pursuant to the Local Government Act 1995 and/or other statutes.

17.1 Workforce Plan 2025/2026

17.2 Local Government 2025 Financial Audit Results

17.3 Strategic Risk and Strategic Internal Audit Monitoring Update Report Quarter Four Financial Year 2025/2026

18 CLOSE OF MEETING