

Please note: These minutes are yet to be confirmed as a true record of proceedings

**CITY OF BUSSELTON**

**MINUTES FOR THE AUDIT COMMITTEE MEETING HELD ON 27 MAY 2020**

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## MINUTES

### MINUTES OF AUDIT COMMITTEE HELD IN COMMITTEE ROOM, ADMINISTRATION BUILDING, SOUTHERN DRIVE, BUSSELTON, ON 27 MAY 2020 AT 9.00.

#### 1. DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Presiding Member opened the meeting at 9.06am.

#### 2. ATTENDANCE

##### Presiding Member:

Cr Paul Carter

##### Members:

Cr Grant Henley  
Cr Phill Cronin  
Cr Jo Barrett-Lennard (from 9.09am)

##### Officers:

Mr Tony Nottle, Director, Finance and Corporate Services  
Ms Sarah Pierson, Manager, Governance and Corporate Services  
Ms Melissa Egan, Governance Officer

##### Apologies:

Cr Jo Barrett-Lennard (9.06am-9.08am)

#### 3. PUBLIC QUESTION TIME

Nil

#### 4. DISCLOSURE OF INTERESTS

Nil

#### 5. CONFIRMATION OF MINUTES

##### 5.1 Minutes of the Audit Committee Meeting held 26 February 2020

##### COMMITTEE DECISION







**AU2005/040** Moved Councillor G Henley, seconded Councillor P Cronin

**That the Minutes of the Audit Committee Meeting held 26 February 2020 be confirmed as a true and correct record.**

**CARRIED 3/0**

## 6. REPORTS

### 6.1 REGULATION 17 REVIEW

<b>STRATEGIC GOAL</b>	6. LEADERSHIP Visionary, collaborative, accountable
<b>STRATEGIC OBJECTIVE</b>	6.1 Governance systems, process and practices are responsible, ethical and transparent.
<b>SUBJECT INDEX</b>	Risk Management
<b>BUSINESS UNIT</b>	Corporate Services
<b>REPORTING OFFICER</b>	Manager Governance and Corporate Services - Sarah Pierson
<b>AUTHORISING OFFICER</b>	Director Finance and Corporate Services - Tony Nottle
<b>NATURE OF DECISION</b>	Noting: the item does not require a decision of Council and is simply for information purposes and noting
<b>VOTING REQUIREMENT</b>	Simple Majority
<b>ATTACHMENTS</b>	Attachment A Risk Management Framework   Attachment B Internal Control Review   Attachment C Legislative Compliance LG Act Review  

9.09am: At this time, Cr Barrett-Lennard entered the meeting.

### COMMITTEE RECOMMENDATION

**AU2005/041** Moved Councillor G Henley, seconded Councillor P Cronin

**That the Council note the contents of this report and endorse as required by Regulation 17 of the *Local Government (Audit) Regulations 1996* the appropriateness and effectiveness of the City's systems and procedures in relation to:**

- 1. Risk Management**
- 2. Internal Control**
- 3. Legislative Compliance**

**CARRIED 4/0**

### **EXECUTIVE SUMMARY**

Regulation 17 of the *Local Government (Audit) Regulations* (the Audit Regulations) requires the Chief Executive Officer to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance. The results of the review are to be reported to the Audit Committee for review and deliberation, prior to formal presentation to the Council.

### **BACKGROUND**

In February 2013, several amendments to the Audit Regulations were made. At this time, a new Regulation number 17 was effected, requiring the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance; with the results of the review to be reported to the Audit Committee.

In order to be compliant with the new review and reporting requirements, the initial review was presented to the Audit Committee on 11 December 2014 and then to the Council on 28 January 2015; with each aspect the subject of a separate report. In accordance with Regulation 17 requirements (at the time) for systems to be reviewed at least once every two calendar years, a second review was presented to the Audit Committee on 26 October 2016 and then to Council at its ordinary meeting on 9 November 2016.

In June 2018, Regulation 17 was amended with the period of review changed to be at least once every 3 financial years. This report is provided in accordance with that amended requirement and covers all aspects of the review (risk management, internal control and legislative compliance).

## **OFFICER COMMENT**

As per the previous two reviews, this review has been undertaken internally by relevant areas; with overall coordination and oversight by Governance. The Department of Local Government, Sport and Cultural Industries (the DLGSC) Local Government Operational Guideline 9 - 'Audit in Local Government' - has been used as a reference point, with other more specific tools relevant to each aspect utilised for the assessment. The results of formal audits have also been considered, such as the more recent Office of the Auditor General (OAG) focus audit on creditor master files.

Overall, the review concludes that we have appropriate and effective systems and procedures in place to manage risk. This is achieved through our risk management framework and the embedding of risk identification and assessment processes in our planning; through our internal control systems where we have effective decision making processes, appropriate segregation of duties and systems which provide necessary checks and balances; and through the employment of staff who are qualified and skilled in the application of the various pieces of legislation we operate under.

As detailed in all of the guidelines referred to in conducting this review, a local government's systems and procedures will be implemented, monitored and reviewed. It is acknowledged that reviews vary due to the size and nature of individual local governments.

A more detailed synopsis of the review and its findings in relation to each aspect, noting that there can be overlap between all three, is provided under relevant sub-headings below.

## **Risk Management**

The City's formal risk management system is outlined in the City's Risk Management Framework (Attachment A). This framework contains the City's risk reference tables, the City's risk tolerance levels, and the City's risk management processes and procedures. The Risk Management Committee, made up of officers representing each directorate, is responsible for overseeing the implementation of the Risk Management Framework and for championing a risk management culture within the City of Busselton.

Risks are most commonly identified formally at an operational level, either through annual business planning processes or as they arise during the year. Risks may also be identified through organisational processes such as safety inspections or investigations or in the process of planning for significant projects.

All identified risks are assessed to determine a residual risk rating, that is the risk level taking into account current controls); being either low, medium, high or extreme, dependant on the likelihood of an event occurring resulting in a specific consequence. The consequence of the event is measured in terms of one or more of the following consequence categories:

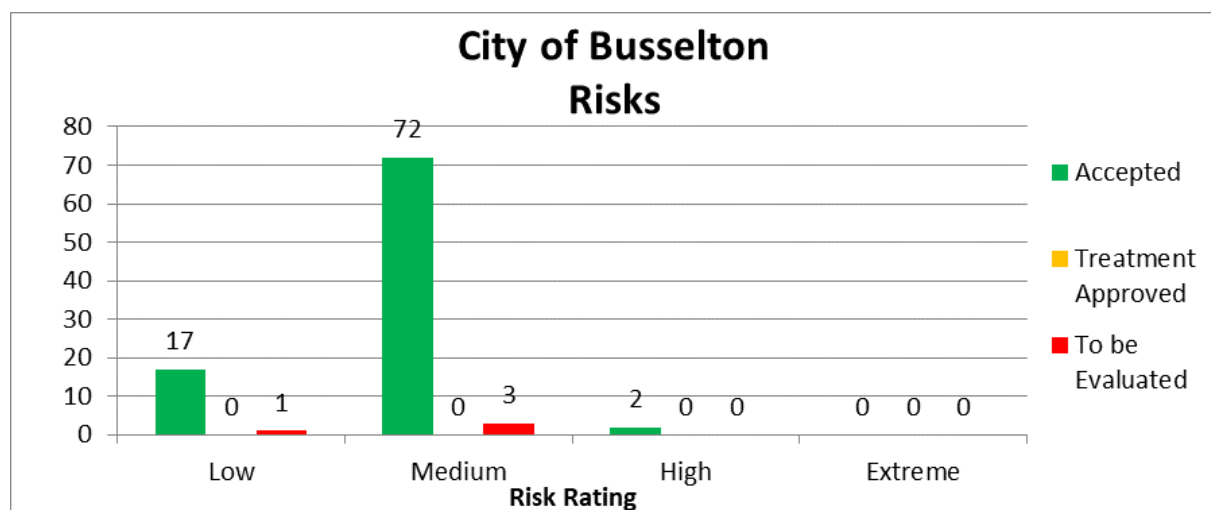
- Public Health
- Occupational Safety and Health
- Financial
- Operational
- Reputational
- Environmental



Risks are formally 'accepted' by the relevant Manager / Director, as appropriate to the level of risk. By 'accepting' a risk an officer is indicating that the risk is within acceptable tolerance levels once all reasonable and practical treatment options are considered. Where a risk is not considered acceptable a treatment plan is generally approved and adopted to reduce the risk rating to within acceptable tolerance levels over a period of time. Acceptance of the risk will also be dependent on the effectiveness of the controls in place.

A risk with a rating of medium which has adequate controls will usually be accepted, while a risk with a rating of low will usually be accepted, irrespective of the effectiveness of the controls. High rated risks may be accepted by a Director if it has adequate controls. Alternatively a treatment plan may be put in place to reduce the level of risk, although it should be noted that given the City's statutory responsibilities in a number of areas, there is sometimes no choice but to 'accept' high risks and manage them in the best and most practical and reasonable manner. Extreme rated risks could be accepted by the Senior Management Group where they have adequate controls. The City currently has no extreme risks.

As at 18 May 2020, the City has 95 risks formally captured within its risk management system.

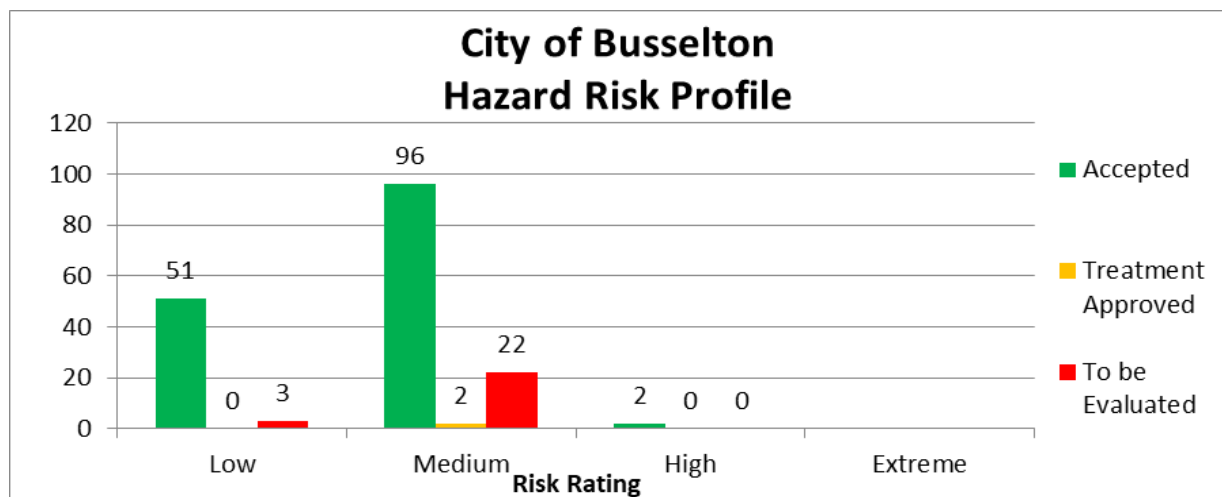


The majority of risks, as shown by the green bars, have been assessed, evaluated and accepted and are now being monitored. Risks are reviewed at least three yearly (timing dependant on risk level), the purpose of the review being to ensure that changing environmental factors have not impacted on the level of risk and that any controls identified continue to be in place and effective.

Risks in the red bars are either previously accepted risks or risks with a treatment plan that are overdue for a formal review; or risks that have been recently identified. The orange bar shows risks with an active treatment plan. The City has currently identified two high level risks:

- Bushfire; and
- Aviation accident.

In addition, the City maintains and reports on a separate hazard profile through its Occupational Safety and Health (OSH) Management System (which is effectively a risk mitigation system). The City's current hazard risk profile is shown below, with two hazards recorded as high level risks - uneven ground and manual handling.



These hazards are rated as high risk as, due to the nature of the works being undertaken by employees, they have a high likelihood of having what is a relatively minor level consequence.

Risk reports are provided to the Senior Management Group and Managers group regularly detailing the City's risk profile, the high level risks, and risks that are overdue for review or have treatment plans in place. Included also are the following targets:

- All extreme and high risks are assessed within 14 days; and
- All medium and low risks are assessed within 30 days.

The targets, reported on by Business Unit, are generally met, noting that we have had instances of medium and low risks not being assessed within 30 days. On these occasions, Managers and Directors responsible for these areas are notified.

The effectiveness of the City's Risk Management systems and processes was assessed using the evaluation sheet attached. The systems and processes were assessed as effective overall, with all system aspects either in place or partially embedded. Areas identified for ongoing focus were:

- Further embedding of formal risk identification and assessment into business processes;
- Increased monitoring of risk controls and escalation of control failures;
- Improved timeliness of risk reviews; and
- Ongoing communication and championing of the Risk Management Framework.

While we continue to encourage and embed use of the City's formal risk management system and framework it is acknowledged that City Officers also identify and treat risks using other, less formalised processes. During business planning for instance, operational risks are identified that have previously, through management practices, had controls put in place to mitigate them, and are managed as core business. Not all of these risks are formally identified and assessed, and are therefore not translated through to the formal risk register. For instance, risks associated with the loss of key personnel and skills. Similarly, project risks are not always formally identified through project planning processes; with this being an area identified for improvement.

**Summary**

In summary, the City's risk management processes are considered effective and appropriate, taking into account the City's size, complexity, and level of resources, both dedicated to risk management and more generally. There remains scope for the City to further integrate and mature its risk management system. With limited direct risk management resourcing, a growing community, and a busy program in terms of projects and service delivery, it is considered important that actions aimed at further enhancing the City's risk management systems do not result in the system becoming overly complicated or prescriptive.

Recommended improvement actions are as follows:

- Additional and more regular review of strategic risks through the Strategic Community Plan review process;
- Review of the City's risk management software system to determine whether there is a more efficient and effective system;
- Provision of more regular refresher training for staff on the City's risk management framework; and
- Ongoing review of the City's project planning processes with regards to risk management (review of project management processes is currently in progress).

**Internal Control**

Review of the City's systems and procedures in relation to internal control has been undertaken with reference to the Department's Operational Guideline – Audit in Local Government – and, in more detail, the Local Government Accounting Manual (the Manual); also developed by the Department.

The Local Government Operational Guideline – 'Audit in Local Government' - suggests that aspects of an effective internal control framework will ideally include the following:

- Delegation of authority;
- Documented policies and procedures;
- Trained and qualified employees;
- System controls;
- Effective policy and process review;
- Regular internal audits;
- Documentation of risk identification and assessment; and
- Regular liaison with auditor and legal advisors.

The guideline acknowledges that the extent to which internal controls are implemented, monitored and reviewed will be impacted by, amongst others, the size and nature of individual local governments.

The Local Government Accounting Manual further lists a range of key control and monitoring activities which local governments should be reviewing on an ongoing basis. The Manual, like the guideline, also infers that the achievement of regulatory compliance (further discussed under the Legislative Compliance sub-heading) should be viewed as the fundamental goal of an effective internal control system, with further enhancement being ongoing as part of an overall organisational risk management process.

In the absence of any specific guideline as to how the review of internal control is to be undertaken, a review of the City's performance against each of the listed control and monitoring activities in the Manual has been considered as a reasonable basis for carrying out this review. Attachment B to this report lists each activity, provides a synopsis of the City's current processes and procedures, and highlights further actions required where identified.

Moreover, as evidenced through the Regulation 17 review and this report, the City is able to demonstrate effective systems in relation to all of the listed inclusions; specifically the City:

- has a delegations register, reviewed annually, that provides for a well-balanced and effective approach to decision making;
- has well documented policies and procedures across most areas, and has an active program of review to continually improve this;
- employs qualified and experienced staff and invests in training, with 1.5% of gross salaries and wages allocated to a training and development pool;
- has robust systems and internal system controls;
- has an established risk management framework and processes, as outlined under the Risk Management subheading
- undertakes regular auditing, with the majority of audits being conducted externally. The City does not currently have internal auditing resources.

Areas identified for particular focus (as against the listed controls and monitoring activities in the Manual) are those below.

<b>3.(i)</b>	<b>Rates/debtors officers are competent for their assigned tasks, adequately trained and supervised.</b>
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Employees responsible for rates and / or sundry debtor activities are experienced and have generally been in their roles for a number of years. In order to ensure appropriate succession planning is in place, planning has commenced to ensure staff are more broadly trained in key rating / debtors functions.

<b>4.(vii)</b>	<b>All receipts, cash and cheques, deposited on a regular and timely basis.</b>
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<b>4. (viii)</b>	<b>Reconciliation of daily deposit total to receivable posting and cash sales is prepared and reviewed.</b>
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Front counter operations, and outstation banking, is completed and banked in a timely manner. Deposits are reconciled, reviewed and signed off by supervisory staff, and banked on a daily basis. Notwithstanding this, current processes and procedures documentation in relation to accounting activities are not centrally held in some instances. It is recommended that all areas dealing with cash and banking formally update associated accounting processes and procedures, and that these documents be authorised by the respective Director, with a copy to be provided to the Finance Department.

<b>5.(i)</b>	<b>Personnel responsible for the purchasing, shipping, receiving and payable functions are competent, adequately trained and supervised.</b>
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Staff responsible for purchasing and accounts payable functions are fully competent, adequately trained and are supervised as required. Separation of duties measures are implemented widely. A new operational practice to identify/ enforce requirements associated with the addition of a new creditor and amendments to an existing creditor is in the process of being finalised.

<b>5. (iv)</b>	<b>The purchasing policy clearly defines who can issue purchase requisitions/orders and to what dollar limit.</b>
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<b>5. (vi)</b>	<b>Spending limits are set by budget or individual levels of authority. These limits are monitored by the system or manually.</b>
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The Council's adopted Purchasing Policy details dollar thresholds for quotation requirements, but does not define individual purchasing limits (as this is not the intent of the policy). Individual purchasing limits are determined by business need, and are approved by each staff member's supervisor. Purchasing limits are only established/ updated in the corporate system upon receipt of a valid authorisation request.

The ability to raise purchase requisitions in the system, and the associated value of the same, is controlled by system parameters. Verification of this authority is undertaken by Finance staff (at multiple levels) prior to the associated payment being processed.

While the current processes are working well, there is currently no overarching control documentation detailing the required processes to be undertaken, including the purchasing authorisation limit approval process. As part of this review, it has been identified that an OP should be established for this purpose. Additionally, the ability to approve one's own requisition in the system requires further review.

<b>5. (xxiii)</b>	<b>The accounting policy for when goods should be capitalised is documented and clearly understood by accounting personnel.</b>
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Accounting personnel dealing with the capitalisation of assets are fully aware of the applicable standards and associated thresholds (as per significant accounting policies). However, there is currently no endorsed control documentation available for the wider organisation, other than that issued as part of the draft budget compilation process. An Asset Capitalisation Operational Practice and Procedure, which clearly sets out the City's capitalisation thresholds and associated requirements, is under development.

<b>8. (i)</b>	<b>Management regularly reviews all grant income and monitors compliance with both the terms of grants and Council's grants policy (including claiming funds on a timely basis).</b>
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The expenditure of funding in line with associated grant conditions, and subsequent grant acquittal, is administered by responsible Business Unit staff and management, with various roles providing a degree of oversight (from a financial and a strategic projects focus). To assist in this oversight functionality a centralised and detailed grants register is being developed.

### **Summary**

In summary the internal control review has identified several instances whereby the formal documentation/ development planning of associated processes and procedures needs to occur. Outside of this finding however the review has verified that the City's internal control systems and processes are sound.

### **Legislative Compliance**

As per previous years, when reviewing systems and processes around legislative compliance, officers have considered the outcome of the Annual Statutory Compliance Audit Return, conducted in March 2020. This return was presented to Council at its ordinary meeting held on 11 March 2020 and approved. The high level of statutory compliance noted in the Annual Statutory Compliance Audit Return should give the Council confidence in the internal systems and procedures of the City which are aimed to ensure legislative compliance.

In addition, officers have undertaken a broader longer term review of compliance with the *Local Government Act 1995* and associated regulations utilising the format of the older version of the Statutory Compliance Audit Return, which used to include questions in relation to a much larger number of provisions of the *Local Government Act* and regulations.

The results are contained in Attachment C and demonstrate an overall high level of statutory compliance, with only minor issues noted such as the review of two local laws being slightly behind schedule, noting both are currently in the process of being reviewed.

While the City is formed as a statutory body under the *Local Government Act 1995*, there are a broad range of other State and Federal laws that the City carries out statutory processes under or which otherwise impact on the City's operations.

A small snapshot of some of the other Acts that the City implements or adheres to is provided below:

- Bush Fires Act 1954
- Caravan Parks and Camping Grounds Act 1995
- Cat Act 2011
- Cemeteries Act 1986
- Dog Act 1976
- Emergency Management Act 2005
- Environmental Protection Act 1986
- Public Health Act 2016
- Land Administration Act 1997
- Liquor Control Act 1988
- Litter Act 1979
- Local Government (Miscellaneous Provisions) Act 1960
- Occupational Safety and Health Act 1984
- Planning and Development Act 2005
- Public Interest Disclosure Act 2003
- Rail Safety Act 2010
- State Records Act 2000
- Strata Titles Act 1985

There are a variety of processes and procedures that the City has in place in respect of these pieces of legislation and a variety of ways in which the City ensures that it complies with them. For example, many of the City's development consent and scheme amendment processes are carried out in accordance with the *Planning and Development Act 2005* and the City of Busselton Local Planning Scheme No. 21 which is delegated legislation made under that Act. Those statutory processes are reflected in a number of the City's business systems which are automated through the City's information technology systems, including document retention and retrieval process and online applications. Similarly with respect to obligations and responsibilities under the *Occupational Safety and Health Act 1984*, the City has an OSH management system consisting of many practices and procedures outlining ways in which the City will comply with its obligations.

Further, the City relies on employing qualified staff who are trained in and are aware of these statutory requirements and the requirement for this knowledge is reflected in the position descriptions for those staff, as is their authority to act in accordance with these laws. A similar approach is taken in respect of almost all pieces of legislation that the City has to comply with. For instance the City employs qualified Environmental Health Officers to carry out processes under the *Public Health Act 2016* and an OSH and Risk Officer who must be qualified and have sufficient knowledge in respect of the legislative requirements of the *Occupational Safety and Health Act 1984*.

These are examples of some of the ways in which the City ensures compliance with the requirements and processes of the various other pieces of legislation which it is involved in the implementation of or has to comply with.

While not directly linked to legislative compliance, from a broader governance perspective it is worth noting that the City has, since the last Regulation 17 review in 2016, been involved in two independent reviews of its governance systems – one undertaken by Mr John Woodhouse (engaged by the City) and one as part of an Australian Institute of Company Directors review of local government governance. The City's governance systems were considered as sound in both reviews; and the City has, since 2017 been actively implementing recommendations aimed at further improving our governance systems.

### ***Summary***

Ultimately, the City relies on a combination of properly structured and configured IT business systems, documented processes and procedures and appropriately qualified, knowledgeable and authorised staff (whose position descriptions reflect the necessary qualifications and skills for their role) to ensure it complies with the many and varied laws impacting on its operations. While officers are comfortable that legislative compliance is being achieved, this review has highlighted the benefits that a central governance / compliance system could bring, enabling a central repository of information and for governance to more easily track delegation usage, returns, policy expiries and potentially even qualifications of key staff. This is something being explored as an improvement initiative, although would require funding.

### **Statutory Environment**

Regulation 17 of the *Local Government (Audit) Regulations* states:

“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.”

### **Relevant Plans and Policies**

The City of Busselton Risk Management Policy was adopted by Council on 10 May 2006. It was subsequently reviewed and the updates endorsed by Council on 27 July 2011, the 12 August 2015, the 12 October 2016 and the 12 December 2018.

To provide guidance to local governments in the completion of the review requirements, in September 2013, the Department of Local Government and Communities (the Department) released an updated version of Local Government Operational Guideline 9 – ‘Audit in Local Government’. This guideline includes a section specifically relating to the review, and exemplifies the types of activities that could potentially be undertaken as part of the review process.

### **Financial Implications**

There are no financial implications associated with the officer recommendation.

### **Stakeholder Consultation**

No external stakeholder consultation was required or undertaken in relation to this matter.

**Risk Assessment**

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. This review of the City's systems and procedures in relation to risk management, internal control and legislative compliance found no material risks of a medium or greater level.

**Options**

As an alternative to the proposed recommendation the Council could:

1. request that the CEO provide additional information to demonstrate the appropriateness and effectiveness of the City's systems in relation to one or more of risk management, internal control or legislative compliance;
2. request the CEO to undertake specific actions in relation to risk management, internal control or legislative compliance.

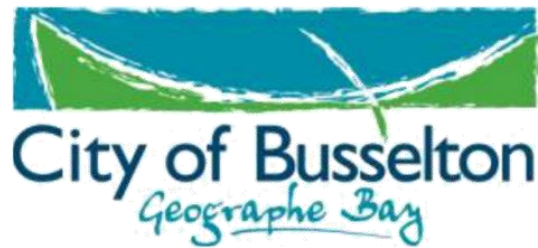
**CONCLUSION**

Overall, the review undertaken and documented in this report concludes that we have appropriate and effective systems and procedures in place to manage and mitigate risk; through our risk management framework, through our internal control systems, and through the employment of qualified staff and the implementation of robust internal management systems. While we can continue to enhance our systems and processes, the review has not identified any issues of significance, with recommended improvements instead part of ongoing development and maturation of the City's systems and processes.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

Systems and processes in relation to all aspects of risk management – risk, internal control and legislative compliance will be monitored on an ongoing basis and improved as part of general business planning and operations.





## **RISK MANAGEMENT FRAMEWORK**

December 2017

## 1. Introduction

The management of risk is an integral part of good management practice. The Organisation Wide Risk Management Policy was introduced in May 2006 with amendments endorsed by Council Resolution C1107/229 on 27 July 2011. A requirement of this policy is the establishment of the City's Risk Management Framework.

The Risk Management Framework incorporates all aspects of risk management and sets out the broad approach for the ongoing management of risks. The Framework consists of four (4) major components, with various lower level components within each. The four major components are:

- Risk Management Committee
- Risk Reference Tables
- Risk Management Operational Practice and Procedure
- Risk Register

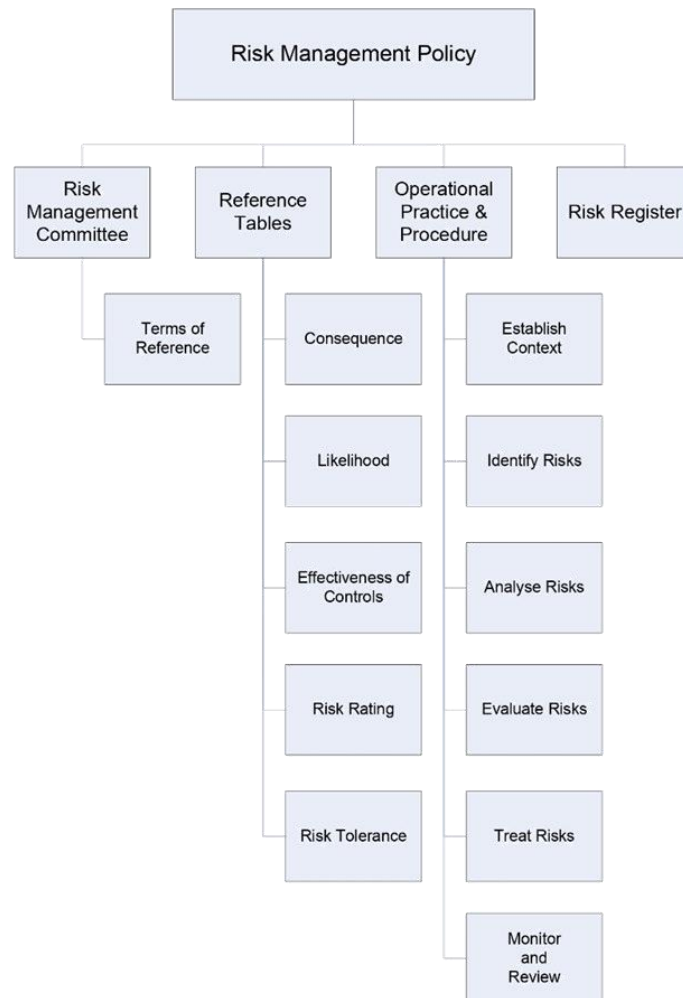
The Risk Management Committee will ensure an effective and efficient risk management system. They will achieve this through raising awareness about managing risks and coordinating relevant training.

Use of Risk Reference Tables is critical to provide a uniform measuring standard for risk and the means to aggregate and prioritise risks across the City. They also provide guidance on risk acceptance.

The Risk Management Operational Practice and Procedure does not encourage managers to be risk averse. In fact, it is designed to provide managers with a degree of confidence to be able to manage risk to an acceptable level. It defines the steps to be followed to measure the risk rating and determine if the risk should be accepted or treated.

The Risk Register is simply a tool to record all of the City's risks so that they may be managed more effectively. It is used to capture and report on the risk information captured through the process.

The high level view of the Risk Management Framework is as follows:



## 2. Definitions

**Risk** is the effect of uncertainty on objectives ... expressed in terms of a combination of the consequences of an event and the associated likelihood (AS/NZS ISO 31000: 2009).

Alternatively:

- The chance of something happening that will have an impact on the objectives
- The risk of loss resulting from inadequate or failed internal processes, people and systems or from external event. (Basel 2)

**Risk Management** is the coordinated activities to direct and control an organisation with regard to risk (AS/NZS ISO 31000:2009).

The **risk management process** is the systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk (AS/NZS ISO 31000:2009).

**Strategic risks are** risks identified, assessed and managed in association with the achievement of the Council's strategic vision or Objectives.

### 3. Risk Policy

The Risk Management Policy has been endorsed by Council confirming the City's commitment to manage risks in accordance with AS/NZS ISO 31000:2009.

### 4. Risk Management Committee

The Risk Management Committee was established, by the endorsement of the Organisation Wide Risk Management policy, to be the driving force of implementing a risk management culture within the City of Busselton. The Risk Management Committee Terms of Reference details the responsibility of the Committee and its relationships with other committees and groups.

### 5. Risk Reference Tables

The Risk Reference tables have been established for the purpose of providing guidance as to how risks are to be evaluated, assessed and accepted.

#### 5.1. Consequence

A risk that eventuates may impact the City across a number of different categories. When analysing the consequence of a risk event, the risk owner needs to consider the level of impact in relation to one or more of these consequence categories defined in the consequence table below.

Rating	Insignificant	Minor	Moderate	Major	Catastrophic
<b>Public Health</b>	Minor injury or first aid treatment cases	Injury / disease causing medical treatment	Serious injury / disease causing hospitalisation	Death or life threatening injury or multiple serious injuries causing hospitalisation	Multiple deaths or multiple life threatening injuries or severe permanent disabilities
<b>OSH</b>					
<b>Financial</b>	< \$ 50k	\$ 50k to \$250k	\$ 250k to \$ 1m	\$ 1m to \$ 5m	> \$ 5m
<b>Operational</b>	Negligible impact to service delivery	Inconvenient delays with recovery within acceptable timeframe	Significant delays service delivery with unacceptable recovery time or inconvenient delays to major deliverables	Substantial delays to service delivery or Non achievement of major deliverables	Non achievement of key objectives
<b>Reputational</b>	Minor adverse local community comment or complaint	Minor media interest with low news profile, e.g. local paper	Public embarrassment, moderate news profile (including TV)	High news profile, third party action, Local Member inquiry	Widespread national news profile, formal government inquiry
<b>Environmental</b>	Brief pollution but no environmental harm	Minor/ transient environmental harm	Significant environmental harm with mid term recovery	Significant long term environmental harm	Catastrophic, long term environmental harm

## 5.2. Likelihood

The likelihood rating describes how likely it is that a risk will eventuate with the defined consequences. Likelihood can be defined in terms of probability or frequency, depending on the risk being considered.

Rating	Description	Frequency
Rare	May occur but only in exceptional circumstances	1 in 10,000 - 100,000 Less than once in fifteen years
Unlikely	Could occur at some time	1 in 1,000 to 10,000 At least once in fifteen years
Possible	Should occur at some time in the future	1 in 100 - 1,000 At least once in five years
Likely	Will probably occur in most circumstances	1 in 10 - 100 At least once a year
Almost Certain	Is expected to occur in most circumstances	> 1 in 10 More than once a year

### 5.3. Effectiveness of Controls

Controls are the measures that are currently in place that reduce the likelihood and/or the consequence of the risk. The effectiveness of the controls is an assessment of their adequacy.

Rating	Description
Adequate	Doing what is reasonable under the circumstances, i.e. what other similar organisations are doing.
Weak	Not doing some or all of the things that would be reasonable under the circumstances.

### 5.4. Risk Rating

The level of risk or the risk rating is determined by the consequence and likelihood. That is the risk rating is a function of consequence and likelihood.

		Consequence				
		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood	Almost Certain	M11	H16	E20	E23	E25
	Likely	M7	M12	H17	E21	E24
	Possible	L4	M8	M13	H18	E22
	Unlikely	L2	L5	M9	H14	H19
	Rare	L1	L3	M6	M10	H15

Where:

- L = Low Risk
- M = Medium Risk
- H = High Risk
- E = Extreme Risk

### 5.5. Risk Tolerance

Once the Risk Rating has been determined, the risk needs to be evaluated using the organisation's agreed risk tolerance.

Residual Risk Rating	Responsibility for Acceptance with Specific Controls	
	Weak	Adequate
Low	Responsible Officer	Responsible Officer
Medium	Director	Responsible Officer
High	Senior Management Group	Director
Extreme	Unacceptable	Senior Management Group

## 6. Risk Management Operational Practice and Procedure

### 6.1. Three Lines of Defence Model

The City of Busselton has implemented a Three Lines of Defence Model for risk management:

- Level 1: Business Units and Activity Teams have responsibility for managing the risks for their area and any wider ranging risks that are allocated to them.
- Level 2: The Risk Team and the Risk Management Committee assist Business Units and Activity Teams in assessing risks and providing education support which aids in development of a risk management culture. They may also monitor risks to ensure consistency of assessments throughout the City and to ensure controls are effective. The Risk Team may also challenge risk assessments for escalation.
- Level 3: As required by Local Government (Audit) Regulation Clause 17, the Audit Committee will receive reports from the CEO on the appropriateness and effectiveness of this risk management framework. This level audits levels one and two.

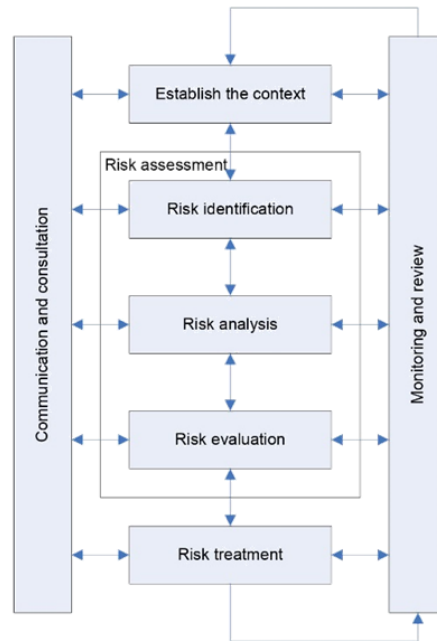


All three levels of the Three Lines of Defence Model need to work to have effective Risk Management.

### 6.2. Introduction

A simple risk management process has been established to encourage staff to make use of risk management as a tool to improve their work performance. Each risk will be allocated a Responsible Officer to ensure it is managed, including implementing mitigating treatment. This is usually the person who is directly responsible for the strategy, activity or function that relates to the risk. The Risk & OSH Officer is available to assist risk owners, wherever possible, in the management of their risks by assisting them in the risk assessment process.

The City of Busselton will adopt the following risk management process, which was developed using the AS/NZS ISO 31000:2009.



Risk Management Process (From AS/NZS ISO 31000:2009)

### 6.3. Establish the Context

Establish the strategic, organisational and risk management context in which the rest of the process will take place. Criteria against which risks will be evaluated are established and the structure of the analysis identified. Examples of contexts include, a business unit or specific project.

### 6.4. Identify the Risk

The purpose of risk identification is to identify what situations, events or circumstances might affect the achievement of the objectives of the City of Busselton.

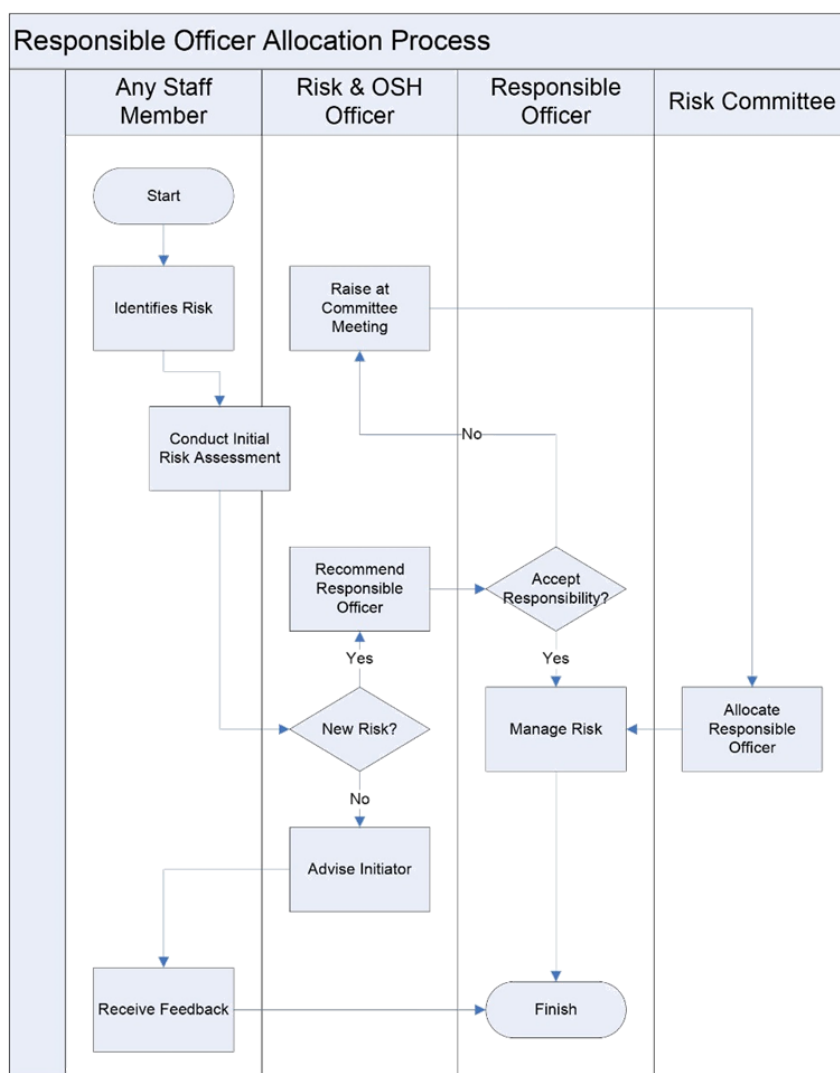
Risks can be identified through various processes, with no single process being preferred for all contexts. Therefore an identification process will be selected depending on the situation. Some of the processes to be used include:

- Development or reviewing of strategic and operational business plans
- Project team risk brainstorming workshops and completion of project planning
- SWOT analysis at business unit meetings



- Safety inspections and incident investigations

Any staff member may identify and initiate the registration of a risk. To assign a Responsible Officer for each risk the following process will be used.



Management for a risk will be assigned to the staff member who is impacted by the risk or who has the greatest impact on the risk. The following will be used as a guide:

Risk Type	Minimum level of Responsibility
Strategic	Director

Risk Type	Minimum level of Responsibility
Operational	Manager
Project	Project/Contract Manager

### 6.5. Analyse the Risk

Risk analysis involves developing an understanding of the risk to provide an input to risk evaluation. Determine the existing controls and analyse risks in terms of consequence and likelihood in the context of those controls. The analysis should consider the range of potential consequences and how likely those consequences are to occur. Consequences and likelihood are combined to establish a risk rating. The risk rating may be determined under various situations, including:

- Initial/Inherent risk – the risk rating before controls are established or should all controls fail
- Revised/Residual/Current risk – the risk rating with all of the existing controls effective
- Future/Predicted risk – the risk rating once all future controls are implemented

### 6.6. Evaluate the Risk

Compare the risk rating against the risk acceptance criteria. This enables risk to be ranked so as to identify management priorities. If the risk rating is low, then the risk may fall into an acceptable category and treatment may not be required.

### 6.7. Treat the Risk

Accept and monitor low priority risks. All risks will be reviewed, however, usually only extreme or high risks will be treated. The treatment process involves identifying treatment options, evaluating options, selecting an option and implementing it. A treatment implementation date is determined to identify when the risk will be reviewed again. If a treatment cannot be implemented within the next six months the risk must be accepted with a notation that it is only being accepted in the short term. Once a treatment option is fully implemented it becomes a control and the risk should be able to be accepted.

When a treatment implementation date is reached a review of the risk assessment is required to determine if the risk is now acceptable. If the risk is still not acceptable the responsibility for the risk is to be escalated to the previous risk manager's supervisor.

### 6.8. Monitor and Review

Monitor and review the performance of the risk and the management of it. Monitoring a risk is an informal ongoing process used to immediately identify any changes. A review is a point in time, formal process that is recommended to be conducted annually. Risks with a high risk rating may be reviewed more frequently and risks with a low risk rating may be reviewed less frequently. The standard review frequencies are:

Risk Rating	Frequency
Extreme	Annual
High	Annual
Medium	2 Yearly
Low	3 Yearly

The Risk Team will also monitor risk assessments and controls to ensure risks are consistently assessed and controls are effective. They may also challenge the assessment of a risk, raising their concerns with the risk's owner. Where an agreement cannot be achieved the risk will be considered at a Risk Management Committee meeting to finalise the assessment.

### 6.9. Communicate and Consult

Communicating and consulting are to occur at each step of the risk management process to ensure all the participants understand, are involved in and contribute to the process. Consultation gives stakeholders the opportunity to influence decisions and ensures that all relevant viewpoints are taken into account in identifying and evaluating risks.

## 7. Risk Register

All significant risks are required to be registered in the City of Busselton risk register.

- Risks to achievement of an activity team's objectives and priorities that can be adequately managed by the team are not required to be added to the City's risk register.
- Risks inherent in the delivery of services and priorities should be registered.
- Risks to the organisation must be registered

Risks may be registered either individually or a single risk may be recorded for a group of like risks. Each risk owner is responsible for ensuring their significant risks are recorded in the risk register. The Integrated Risk Manager (IRM) system will be used for the City's risk register.

Further information on IRM is available in the online help screen or by contacting the Risk & OSH Officer.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
<b>1. Financial Report Preparation</b>	i. Employees responsible for financial report preparation are competent and adequately trained.	Employees with responsibility for financial report preparation are competent and have extensive experience.	Nil
	ii. All journal entries require supporting documentation. Any non-routine entries require documented approval prior to being posted.	Processed journal entries are printed and filed, along with copies of supporting documentation. No staff member may post journals they have created (system generated journals may be posted by staff member running the process). End of month report prepared. Processing of Journals OP in place.	Nil.
	iii. Accounting software used contains application controls that prevent or detect an error from occurring.	Whilst no accounting software is full-proof, the City's finance system includes a range of in-built checks and balances to ensure 'balancing' errors are readily identified. Any postings that contain errors are redirected to suspense accounts for investigation and further action. Any receipts without an associated charge will automatically be redirected to prepayment accounts for further action. In addition all internal processes are developed to prevent fraud by segregating duties and enforcing processes as much as proficiently possible.	Nil.
<b>2. Payroll</b>	i. Payroll staff are competent for their assigned tasks, adequately trained and supervised.	Employees working with Payroll are hired based on their skills and knowledge. Extensive on the job training is also provided. Refresher training is provided on a regular basis to ensure officers are updated on legislation and compliance matters.	Nil.
	ii. Persons processing payroll are independent of other payroll functions,	Team of 3 payroll officers take on differing roles when processing fortnightly pays. Payroll processing is separate to other HR functions	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
	such as hiring/firing of staff, timekeeping and EFT payment.	such as hiring and firing and position management. EFT payments are approved by employees other than Payroll officers. Timekeeping is up to each employee to complete own timesheets with Coordinators/Managers signing off timesheets.	
	iii. Approval in writing is obtained before adding new employees to payroll.	Employee Appointment Form is completed for all new appointments with sign off required by all levels within the hierarchy, including final CEO approval.	Nil.
	iv. Signed and dated approval of each employee's pay rate is documented on employee file.	Employee Appointment Forms are used to provide approval for pay rates and other appointment terms and conditions. Employment Details Amendment Forms are used to approve and action any changes to employee pay rates. Step increases via performance reviews are approved and actioned by a payroll authorisation form attached to performance review paperwork. These are all saved on an employee's file electronically. No changes to pay rates are undertaken without forms or relevant paperwork in place.	Nil.
	v. Timesheets and totals of hours worked are approved before being processed for payment.	All timesheets are checked and signed by authorising supervisor to ensure accuracy and completeness.	Nil.
	vi. Procedures exist to ensure terminated employees are immediately removed from payroll.	Procedures are in place and regularly reviewed.	Nil.
	vii. Payroll register is reconciled to the general ledger and reviewed by a senior officer independent of payroll.	Payroll register is reconciled to the General Ledger by Payroll staff; however the Finance Coordinator balances the payroll suspense	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
		<p>account. Although this is not a full reconciliation between the payroll and the ledgers, it is nonetheless an additional process that does identify "internal" payroll misallocations that need to be corrected within the financial ledgers.</p> <p>At end of year an assessment is made comparing the payroll system (component) reports to the financial ledgers to confirm (within reason) that no major discrepancies are identified. This final reconciliation is then on-forwarded to the City's auditors for verification as part of the final end of year audit.</p>	
	viii. Costs by sub program, are compared to budget.	<p>Managers and Directors receive monthly employee cost reports, overall financial performance reports, and any other reports as requested. They are then responsible for noting and managing any variances.</p> <p>All employees have access to data within the TechOne system for which they are responsible, hence up to date information can be perused at any time.</p> <p>Financial training programs can also be accessed by employees via IT to ensure any training needs are addressed.</p>	Nil.
<b>3. Revenue</b>	i. Rates/debtors officers are competent for their assigned tasks, adequately trained and supervised.	Employees responsible for rates and/or sundry debtor activities are experienced and fully competent, and have generally been	Development planning commenced to train staff in key rating/ debtors functions and encourage/ promote information sharing to



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
		employed in their current roles for a number of years.	ensure continuation of services and succession planning.
	ii. Monthly statements are issued to trade debtors.	In terms of debtor procedures, statements are issued for invoices outstanding more than 30 days.	Nil.
	iii. Rates are raised in line with the approved budgeted rate in the dollar.	The Council's adopted rates in the dollar are validated prior to billing and posting of the associated rates billing journal.	Nil.
	iv. The rate record is updated and reconciled monthly to the Valuer Generals Office (VGO) records.	Valuation reports are reconciled and balanced as and when received from Landgate.	Nil.
	v. Documented procedures are in place to ensure the VGO is informed of any building works approved.	Building applications received by Rates are forwarded to Landgate for valuation purposes. Applications are held in rates until such time as revised valuations are provided by Landgate.	Nil.
	vi. The rates ledger is reconciled to the General Ledger.	This task is undertaken on a daily basis, with any discrepancies investigated and rectified. The Financial Reconciliations OP has been adopted.	Nil.
	vii. The approved schedule of Fees and Charges is used for invoice preparation. Exceptions require documentation and approval.	Invoices are prepared by respective Business Units; cognisant of the Council's currently adopted Schedule of Fees & Charges. The corporate software system is also updated annually to reflect current fees and charges (where system generated).	Nil.
	viii. Automatic or manual checks are performed on serial continuity of invoice documents.	The corporate software system automatically assigns invoice numbers, in a sequential order.	Nil.
	ix. Credit note approvals are independent of accounts receivable.	Any reduction to an original invoice amount (in part or all) must be instigated and approved by the applicable Business Unit. Written	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
		confirmation is also required for audit purposes.	
<b>4. Receivables/ Receipting</b>	i. Staff handling cash receipts and managing receivables are competent for their assigned tasks, adequately trained and supervised.	Employees responsible for cash receipts and managing receivables are fully competent, receive adequate training where required and are supervised based on their knowledge and experience.	Nil.
	ii. Bank reconciliation is prepared monthly (with statements from bank) and management approval documented.	All bank reconciliations (including investments) are reviewed and signed off by management on a monthly basis. The Financial Reconciliations OP has been adopted.	Nil.
	iii. Customers are informed (signs, etc.) that they should obtain receipts.	Receipts are issued as standard practice and as such, there is no requirement to install signage to this effect.	Nil.
	iv. Pre-numbered cash receipts are issued for every cash sale. Serial continuity is reviewed periodically and checked against cash deposits data.	Receipts produced in the corporate software systems are sequential in number. Where manual receipts are produced, these are issued from pre-numbered receipt books.	Nil.
	v. Staff are required to take their leave entitlements annually.	Whilst staff are encouraged to take leave entitlements annually, this is occasionally impacted by business continuity requirements. However, periodic 'outstanding leave' reports are distributed to management to enable the monitoring of staff leave accruals. As required, staff can be directed to take annual leave where accruals become excessive. Having said that however a program has been put in place to reduce staff with excessive leave.	Nil.
	vi. When opening mail, cheques are stamped "for deposit only" with the local	Cheques received by records are date stamped and placed in a plastic container with other	Nil.





**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
	government bank account number. Cheques received are listed, totalled and reviewed before deposit.	remittances and any supporting documentation. A Records Officer delivers the container to a Customer Information Officer for their processing. The Customer Information Officer stamps all cheques 'Not Negotiable – Payee City of Busselton' and then receipts into corporate software in a timely manner.	
	vii. All receipts, cash/cheques, are deposited on a regular and timely basis.	Front counter operations, and outstation banking, is completed and banked in a timely manner. The only instance where front counter retains revenue beyond date of receipt is when additional information is required in order to proceed. All held funds are a) entered into the payment referral register held in ECM, b) scanned to responsible officer outside of the team and c) receipted as soon as practicable following advice.  The register is reviewed daily and updated as soon as advice is received. The register includes dates, completion times, advice received, responsible officer and any other relevant details.	Situations where funds (cash/ cheques) are being held, or only banked periodically, should be included in an accounting procedures manual for the relevant site. Please refer to following item.
	viii. Reconciliation of daily deposit total to receivable posting and cash sales is prepared and reviewed.	Front counter deposits are reconciled, reviewed and signed off by supervisory staff, and banked on a daily basis. Similar processes also occur in relation to outstation deposits, where applicable. In addition, the Customer Service team maintains a variety of procedural documents directing Customer Information Officers in the handling of revenue.	It is recommended that all areas dealing with cash and banking formally update associated accounting processes and procedures, and that these documents be authorised by the respective Director, with a copy to be provided to the Finance Department.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
		Notwithstanding this, current processes and procedures documentation in relation to accounting activities are not centrally held in some instances. It is believed that updated accounting procedures manuals be prepared by each applicable area (as required), and be authorised by the respective Director.	
	ix. A reconciliation of aged receivables to control accounts is prepared monthly and management approval documented.	An Aged Trail Balance for sundry debtors is produced and reconciled to the General Ledger monthly. The reconciliation is reviewed and signed off by management. The Financial Reconciliations OP has been adopted.	Nil.
	x. Procedures exist to ensure receipts are recorded in the correct period.	Receipts are date based in the corporate software system, and as such, are automatically posted in the correct period. In respect of outstations, direct deposits are also journalled in the correct period where practical.  Finance staff as part of the end of month process will ensure where practical that all receipts applicable to a particular period (via the property system) are posted to that period plus accordingly any accruals as deemed appropriate.	Nil.
	xi. Significant overdue customer accounts are investigated by management and actions taken documented.	The 'sundry debtors' and rates Aged Trial Balances are reviewed regularly. Action is taken for the follow-up and collection of outstanding debts in terms of the respective collection timelines. Comprehensive documentation is maintained in relation to actions taken for individual overdue debt	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
		collections. The Sundry Debtors OP has been updated and readopted in 2019.	
<b>5. Purchases, Payables, Payments</b>	i. Personnel responsible for the purchasing, shipping, receiving and payable functions are competent, adequately trained and supervised.	Staff responsible for purchasing and accounts payable functions are fully competent, adequately trained and are supervised as required. Separation of duties measures are implemented widely.	An OP on the setup and alteration of the Creditors Master File is to be finalised and adopted.
	ii. Management reviews outstanding cheques on period-end bank reconciliation.	This process is undertaken on a regular basis. Outstanding cheques are identified, customers contacted and the appropriate action is taken to finalise the transaction.	Nil.
	iii. Pre-numbered cheques are used. EFT's are allocated a sequential number for each creditor payment and details for every number is documented. Spoiled cheques are clearly marked "VOID" and cancelled.	The corporate software system automatically allocates EFT numbers (sequentially). Pre-encoded cheques are also utilised, with cancelled cheques clearly marked as such.	Nil.
	iv. The purchasing policy clearly defines who can issue purchase requisitions/orders and to what dollar limit.	The Council's adopted Purchasing Policy details dollar thresholds for quotation requirements, but does not define individual purchasing limits (as this is not the intent of the policy). Please refer activity 5 vi. for further comment.	The ability to approve one's own requisition in the system is to be reviewed and likely removed.
	v. Access to purchasing, receiving, accounts payable, and inventory records is restricted to authorised personnel.	The corporate software system has inbuilt parameters (authorisation levels) which restrict the ability of staff to view specific data or undertake certain functions. However it is not considered that general purchasing and accounts payable records (at transaction level) should be specifically restricted. Separation of duties measures are implemented widely.	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
	vi. Spending limits are set by budget or individual levels of authority. These limits are monitored by the system or manually.	Individual purchasing limits are determined by business need, and are approved by each staff member's supervisor. Purchasing limits are only established/ updated in the corporate system upon receipt of a valid authorisation request.	Nil.
	vii. A list of preferred suppliers is maintained and used where possible.	<p>The City's Purchasing Policy ensures compliance with relevant legislation and assists with ensuring due diligence and value for money in procurement.</p> <p>Part 9 of the Purchasing Policy provides the framework for the establishment and operation of a Panel of Pre-qualified Suppliers (Panel) in accordance with amendments to the of the Local Government (Functions and General) Regulations 1996 in 2015. A Panel mirrors a 'Preferred Supplier' listing, the purpose being to simplify the process for requests for quotations (for goods and services purchased on an ongoing basis) while maintaining due diligence and value for money.</p> <p>A panel created under previous regulations may continue to operate until they expire.</p> <p>The City's Contract Register is utilised to create and maintain a centralised list of established Panels and individually contracted suppliers.</p>	Nil.
	viii. Controls exist to ensure corporate buying cards/credit cards are only issued to	The City's Operational Practice & Procedure (OPP) (updated 2019) relating to corporate credit cards details the card authorisation	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
	authorised staff and personal purchases are not allowed.	process, whilst also stipulating that personal purchases are prohibited. Credit card transactions are validated against the monthly statement, with all transactions also reported to the Council (for information). The City also utilises several 'store' cards (e.g. Coles store card). FIM105 Operation of Business Customer Account (Store) Cards is in place.	
	ix. Pre-numbered purchase orders and receiving reports are used and exceptions are approved and documented.	The corporate software system automatically allocates purchase order numbers on a sequential basis. There is no capacity for staff to manually allocate purchase order numbers.	Nil.
	x. Period-end procedures exist to detect and account for unprocessed goods/service receipts.	Prior to the end of each financial year, staff are regularly requested to review and finalise outstanding purchase orders. A final list of purchase orders to be carried over to the following financial year is reconciled and validated, with associated expenses accrued where required.	Nil.
	xi. Personnel receiving goods do not perform any accounting functions.	Accounting functions associated with purchasing and subsequent payment are administered by the Finance Department. Whilst this department also receives goods and services throughout the year, this activity is very limited. Furthermore, processing of purchase requisitions and subsequent payment is subject to the same controls and authorisations as the remainder of the organisation (including separation of authorisation/ payment functions).	Nil.
	xii. An aged accounts payable listing is reconciled to general ledger each month	An Aged Trail Balance for accounts payable is produced on a monthly basis, with this	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
	and exceptions investigated by management.	document also incorporating a reconciliation to the General Ledger. Long outstanding creditors are reviewed to ensure action is taken to clear the same. The Financial Reconciliations OP has been adopted.	
	xiii. Aged report of open orders is reviewed each month and old/unusual items are investigated.	This process is undertaken by individual Business Units, as staff are able to review open orders via a simple system enquiry. However, several months in advance of financial year end, staff are regularly requested to review and finalise outstanding purchase orders. Regular communications are also issued detailing the number and value of outstanding orders (to demonstrate progress in this task).	Nil.
	xiv. Unit prices on invoices received are checked against price lists, quotes or approved purchase orders. Invoices are checked for correct calculations, discounts, taxes and freight before payment.	Prior to payment, invoices are required to be reviewed and validated by relevant staff. Only upon signed authorisation that the above actions have occurred (by an officer with an appropriate financial delegation), is an invoice processed by the Finance Department for payment.	Nil.
	xv. System has checks to prevent duplicate payments on same order.	The City's corporate software system does have a duplicate invoice number 'warning', to minimise the duplication of creditor payments being made.	Nil.
	xvi. A list of accounts for payments is prepared in line with the legislation and authorised by council or a person with delegated authority before cheques are signed or EFT is authorised.	The Council has delegated authority (LG6A) to the CEO to make payments on its behalf, pursuant to Regulation 12 of the Local Government (Financial Management) Regulations. In terms of Regulation 13 of the Regulations, a list of payments made is subsequently presented to the Finance Committee and Council for noting.	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
	xvii. Signing officers examine supporting documentation to payments and document approval.	The City has numerous processes relating to the authorisation of payments, including the need for authorising officers (with the necessary financial delegation) to verify that goods/ services have been received and that the invoice amount is correct. Consequently, officers signing release of payments are not required to critically examine supporting documentation, albeit confirmation of the authorising officer's permission to approve an invoice for payment is confirmed.	Nil.
	xviii. All cheques must be made out to authorised vendors and cannot be made out to "cash".	Regulation 11(3)(a) of the Local Government (Financial Management) Regulations prohibits payments being made in cash; excepting those made from petty cash systems. Consequently, only petty cash reimbursement cheques are opened to enable encashment (albeit the cheques are still payable to the City of Busselton).	Nil.
	xix. A reconciliation of the accounts payable sub ledger to the general ledger is prepared monthly and approved by management.	An Aged Trail Balance for accounts payable is produced on a monthly basis, with this document also incorporating a reconciliation to the General Ledger. The reconciliation is reviewed and authorised by management. The Financial Reconciliations OP has been adopted.	Nil.
	xx. Suppliers' statements are reconciled to accounts payable monthly and reviewed by management.	Upon receipt, statements are reviewed and reconciled, and on-forwarded to relevant managers where unpaid invoices have not been authorised and returned to Finance for processing.	Nil.





**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Key Control Activities	Comments	Further Controls Identified
	xxi. Procedures exist to ensure payments are recorded in the correct period.	Payments made are allocated to the period in which they are raised. A review of any exceptions may be undertaken as part of the end of month rollover process, but more particularly as part of financial year end processes.	Nil.
	xxii. Procedures exist to ensure all bank accounts and signatories are authorised by council.	The only new bank accounts that the City opens relate to new term deposit facilities. In terms of delegation 6D, the Council has delegated authority to the CEO to invest surplus funds in accordance with the Council's Investment Policy; which would necessarily include the establishment of new term deposit accounts as funding availability permits. The Council has also delegated authority to the CEO to make payments from the Municipal and Trust funds; via delegation 6A. In carrying out this function, the CEO also determines account signatories.	Nil.
	xxiii. The accounting policy for when goods should be capitalised is documented and clearly understood by accounting personnel.	Accounting staff are fully aware of the City's various capitalisation thresholds and ensure that costs are allocated accordingly. However, as other employees are not fully conversant with this matter, it can be problematic when developing annual budgets (as operating/ capital budgets can be misallocated).	An Asset Capitalisation Operational Practice and Procedure, which clearly sets out the City's capitalisation thresholds and associated requirements, is under development.
	xxiv. Management regularly compares actual purchases (costs and expenses) to budgeted purchases and investigates and documents variances.	Management reports (detailing actual expenditure against year to date budget) are issued to management on a monthly basis for review. Material variances, which cannot be rectified by financial year end, are generally reported to the Council as part of monthly Financial Activity Statement reporting.	Nil.





Attachment A  
**Key Control Activities and Monitoring Activities**  
Per Section 7 of Local Government Accounting Manual

Risk Area	Key Control Activities	Comments	Further Controls Identified
	xxv. Management follows up creditor queries on a timely basis.	Whilst creditor queries are generally directed to Accounts Payable staff in the first instance, where enquiries cannot be resolved at that level, they are escalated to the relevant officer/ manager for review and response.	Nil.
	xxvi. Management addresses the reasons for debit balance creditor accounts on a timely basis.	Should a creditor account have a debit balance (which rarely occurs), the item will appear on the associated trial balance and will be investigated/ rectified.	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
<b>6. Annual Budget</b>	i. Monthly actuals are compared to budget and significant variances fully investigated and explained.	In addition to review as part of the monthly Financial Activity Statement (FAS) reporting, 'actuals to budget' reports (by Directorate) are distributed to Management on a monthly basis for review and comment as required.	Nil.
<b>7. Financial Reporting</b>	i. Through presentation of the Monthly Financial Activity Statement (FAS) to Council, actual results are compared to budget each month; management reviews, investigates and explains significant variances.	Variance reporting is primarily guided by the Council's adopted reporting threshold of +/- 10% and +/- \$25K, albeit noteworthy variances within the threshold will also be reported and commented upon as relevant.	Nil.
<b>8. Grants</b>	i. Management regularly reviews all grant income and monitors compliance with both the terms of grants and Council's grants policy (including claiming funds on a timely basis).	The expenditure of funding in line with associated grant conditions, and subsequent grant acquittal, is administered by responsible Business Unit staff and management. The Council does not have a specific grants policy at this time.	A centralised and detailed grants register is being developed to assist not only with monitoring of grants expenditure and acquittal, but also to assist with compliance with AASB 15 & 1058.
	ii. Through the FAS, grant revenue is compared to budget; management reviews, investigates and explains significant variances.	The Operating, and Non-operating, Grants, Subsidies and Contributions categories form part of monthly FAS reporting, and are reported and commented upon as required.	Nil.
<b>9. Receipting</b>	i. Income is compared to budget regularly in the FAS; management reviews, investigates and explains significant variances.	Both operating and 'capital' revenues form part of the monthly FAS reporting, with variances exceeding the reporting threshold being reported and commented upon as relevant.	Nil.
	ii. Statements of accounts receivable are sent to customers enabling review.	In respect of sundry debtors, statements are issued approximately 30 days after invoice date. The Sundry Debtors OP has been recently reviewed and updated.	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
<b>10. Rates</b>	i. Management reviews rates ageing profile on a monthly basis and investigates any outstanding items.	Rates collection is an ongoing process with staff actively following up overdue amounts.	Nil.
	ii. Actual rate revenue is compared to budget; management reviews, investigates and explains significant variances.	Upon levying, rates revenue is reconciled against the Council's adopted rates model. Subsequent movements in rates revenue is reviewed on a regular basis.	Nil.
	iii. Annual valuation update is balanced prior to the generation of rates; this is reconciled to the rate record and reviewed.	The annual UV and 3 yearly GRV valuation data is always reconciled and balanced prior to the generation of rates. Reconciliations are also undertaken on a monthly basis to capture the changes due to interim valuations.	Nil.
	iv. Interim valuation updates are balanced prior to the generation of the interim rates; this is reconciled to the rate record and reviewed.	Refer activity 10.iii. above.	Nil.
<b>11. Receivables</b>	i. Receivables and revenue are compared to budget monthly; management reviews, investigates and explains significant variances.	In addition to review as part of the monthly Financial Activity Statement (FAS) reporting, 'actuals to budget' reports (by Directorate) are distributed to Management on a monthly basis for review and comment as required.	Nil.
	ii. Management reviews provision for doubtful debts on a regular basis.	The City has not historically raised provisions for doubtful debts. If it is believed that a debt will not be recovered, then it is written off either under delegation or where required, via a formal Council decision.	Nil.
	iii. Management reviews debtors ageing profile on a monthly basis and investigates any outstanding items.	An Aged Trail Balance for sundry debtors is produced on a monthly basis, with this document also incorporating a reconciliation to the General Ledger. Long outstanding debtors are reviewed to determine the status of recovery action taken. The Sundry Debtors	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
		OP has been recently reviewed and updated. The Financial Reconciliations OP has been adopted.	
	iv. Trade receivables age reconciliation to the general ledger is reviewed at least monthly.	This task is undertaken as part of the monthly review of the ageing of sundry debtors. The Sundry Debtors OP has been recently reviewed and updated. The Financial Reconciliations OP has been adopted.	Nil.
<b>12. Bank Accounts and Banking</b>	i. Management reviews journal transactions to the bank account.	For efficiency purposes, numerous internal bank deposits (e.g. outstation banking) are journalled in Finance, rather than being receipted at the front counter. Management does not specifically review the associated journal transactions individually, nor other direct payments made, as this task is undertaken as part of the monthly bank reconciliation review. Journals are reviewed by another staff member prior to posting to the ledgers.	Nil.
	ii. Management reviews bank reconciliations monthly to confirm large outstanding items are adequately explained and subsequently resolved.	Bank reconciliations for the all bank accounts, including Investment Accounts; are completed monthly and reviewed by Management. Processes are also in place to ensure that long outstanding items (e.g. unrepresented cheques) are cleared on a regular basis. The Financial Reconciliations OP has been adopted.	Nil.
<b>13. Investments</b>	i. Review the council investment performance regularly.	Investment performance (including rates of return and performance against budget) is reviewed and reported to the Finance Committee on a monthly basis.	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
	ii. Actual investment income compared to budget on a regular basis; management reviews, investigates and explains significant variances.	Comments on investment interest performance form part of the monthly report to the Finance Committee. Where relevant, performance will also be incorporated as part of the monthly FAS reporting.	Nil.
	iii. Investments register maintained in accordance with regulations and investment policy.	A Register of current Investments is provided to the Finance Committee on a monthly basis (per i. & ii. above) inclusive of a "Statement of Compliance with Council's Investment Policy 218". The City also maintains numerous supporting spreadsheets to further identify investment transactions (e.g. accrued interest calculations etc.).	Nil.
	iv. Reconciliation of investment register to general ledger routinely prepared and reviewed.	A reconciliation of Invested funds to the general ledger is completed and independently reviewed by management on a monthly basis. The Financial Reconciliations OP has been adopted.	Nil.
<b>14. Payroll</b>	i. Management reviews employee costs against budget on a monthly basis and investigates any outstanding items.	Managers receive monthly employee cost reports and overall financial performance reports. They are then responsible for noting and managing any variances. All managers also have access to budget data within the TechOne system.	Nil.
	ii. Each departmental manager performs a regular review of reports detailing all employees listed on payroll master file; all unusual items are investigated.	Stringent approval processes for appointment and management of employee payroll data, all changes made by payroll with established approvals. Payroll check/identify unusual discrepancies during each pay run. Casual employees on payroll file are reviewed every 6 months.	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
	iii. Salary and hourly payroll reports (including compensation and withholding information) are reviewed and approved by management before payments are approved.	Timesheets are signed off by managers and/or supervisors and at this time they identify any variances. Payroll staff also checks/ identify unusual discrepancies during each pay run. Workers compensation payments are paid as per advice from our insurers. Taxation deductions are processed as per employee advice through Withholding Declarations	Nil.
	iv. The payroll deduction table data is periodically reviewed by management for accuracy and ongoing pertinence.	Deductions are generally employee driven with no deductions entered without sign off using official payroll deduction forms. Temporary deductions are saved within the Payroll Bring Up file to ensure they are actioned and ceased within approved timeframes.	Nil.
	v. Management reviews a selection of salary sacrifice calculations for accuracy and compliance with statutory requirements; identified errors are promptly corrected.	External salary sacrifice providers do regular checks to confirm employee details to ensure accuracy and compliance with legislation. Superannuation is checked to ensure compliance with thresholds.	Nil.
	vi. Each pay run is reviewed prior to authorisation for payment for consistency with prior pay runs and for abnormal items such as overtime.	Payroll perform an under and over check each fortnight prior to payroll being processed. HR Coordinator and Manager Corporate Services then double checks under and overs report each fortnight prior to signing off pay processing.	Nil.
<b>15. Purchasing, Procurement and Payments</b>	i. Actual expenditure is compared to budget monthly; management reviews, investigates and explains significant variances.	In addition to review as part of the monthly Financial Activity Statement (FAS) reporting, 'actuals to budget' reports (by Directorate) are distributed to Management on a monthly basis for review and comment as required.	Nil.



**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
	ii. A list of all payments is prepared and presented monthly to the Council; management reviews, investigates and explains any unusual or large payments.	A List of Payments Made is presented to the Council on a monthly basis, via the Finance Committee in the first instance. Whilst explanations for unusual or large payments are not included in the listing provided to the Council, any requests for specific information on payments made is provided to all Councillors for their information.	Nil.
	iii. Management reviews supporting documentation before approving payments.	The City has numerous processes and workflows relating to the authorisation of payments. Invoices must be authorised by a staff member with the necessary financial delegation; prior to an invoice being included in a payment run. Senior Finance staff review the payment prior to its release.	Nil.
<b>16. Trade Payables</b>	i. Management reviews trade payables ageing profile on a monthly basis and investigates any outstanding items.	An Aged Trail Balance for trade creditors is produced on a monthly basis, with this document also incorporating a reconciliation to the General Ledger. Long outstanding creditors are reviewed to ensure action is taken to clear the same.	Nil.
	ii. Trade payables age reconciliation to the general ledger is reviewed at least monthly.	This task is undertaken as part of the monthly review of the ageing of outstanding trade creditors.	Nil.
<b>17. Fixed Assets</b>	i. Management compare actual fixed asset balance to budget; management reviews, investigates and explains significant variances.	In addition to review as part of the monthly Financial Activity Statement (FAS) reporting, 'actuals to budget' reports (by Directorate) are distributed to Management on a monthly basis for review and comment as required.	Nil.





**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
	ii. Activity recorded in fixed asset register is reviewed by management, including comparison to the capital budget.	A comprehensive reconciliation is undertaken on a monthly basis. Whilst incorporated within the overall reconciliation documentation, capital expenditure performance against budget forms part of monthly Directorate and FAS reporting.	Nil.
	iii. Management regularly reviews valuation of fixed assets (i.e. methodology and useful lives of assets) to ensure that assets' valuation is appropriate and in accordance with Australian Accounting Standards.	The reporting of non-current (fixed) assets at fair value has been mandated, with local governments required to value each asset class in accordance with the regulatory framework (i.e. three year cycle).  Individual assets acquired between initial recognition and the next revaluation of the asset class are carried at cost less accumulated depreciation as management believes this approximates fair value. These assets will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.	Nil.
	iv. Management reviews depreciation rates and methodology (at least annually) to ensure that rates and remaining useful lives are reasonable.	This matter is addressed as part of the fair value reporting processes and assets are reassessed annually to ensure that depreciation rates are reasonable and the correct useful lives apply.	Nil.
	v. Fixed asset register to the general ledger reconciliation is prepared and reviewed routinely.	A comprehensive reconciliation is undertaken monthly, which is reviewed and authorised by management.	Nil.
<b>18. Borrowings</b>	i. Borrowings actual and interest charges are compared to budget monthly; management reviews, investigates and explains significant variances.	The annual budget is developed in line with existing loan repayment schedules. However, repayments on new loans are based on interest rate and drawdown timing projections. Consequently, variances should	Nil.





**Attachment A**  
**Key Control Activities and Monitoring Activities**  
**Per Section 7 of Local Government Accounting Manual**

Risk Area	Monitoring Activities	Comments	Further Controls Identified
		only be evident in relation to new loans. Reviews are conducted as part of standard reporting regimes and variances are reported as part of the monthly FAS.	
<b>19. Journals</b>	i. All journals are independently reviewed (including checks to ensure correct account allocation) and contain sufficient support information.	Staff within the Finance Department have varying levels of authority to process journals. All journals are printed and filed, along with relevant documentation supporting the purpose/ reason for the journal. Finance journals are independently reviewed as a stage in the review process. A list of journals is produced and a staff practice has been adopted.	Nil
<b>20. General IT Risks</b>	i. Regular IT audits performed focusing on data accuracy, retention, recovery and security. Results of these IT Audits reviewed by management and action plan promptly implemented.	Regular audits are undertaken in relation to business systems data, backup and recovery operations and IT security principles and systems, by both internal and external resources	Nil

Commercial Enterprises by Local Governments			
s.3.59(2)(a)(b)(c) F&G Reg 7.9	Has the local government prepared a business plan for each major trading undertaking in 2019?	NA	The City of Busseton has not undertaken such activities in 2019
s.3.59(2)(a)(b)(c) F&G Reg 7.10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	YES	A business plan has been prepared for the proposed hotel development on Hotel Site 2, Foreshore Parade at the Busseton Foreshore
s.3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	YES	Statewide and local public notices were published in December 2019 in accordance with Section 3.59(4)
s.3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	NO	The City advertised a major land transaction (sublease of Hotel Site 2, a portion of Lot 503 within Crown Reserve 38558 on the Busseton Foreshore) in December 2019. Submissions closed in January 2020 and it is expected that Council will in June 2020 consider submissions received and resolve whether to proceed. The City was not involved in any other major land transactions or trading undertakings in 2019.
Disposal of Property			
s.3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by section 3.58(3))?	YES	Local public notice was given with the required details in accordance with s.3.58
s.3.58(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	Local public notice was given in accordance with s.3.58
Disclosure of Interest			
s.5.66(b) Local Government Act 1994	Did the person presiding at the meeting, when given a member's written financial interest disclosure by the CEO, bring its contents to the attention of the persons present immediately before any matters to which the disclosure relates were discussed?	YES	Members are required to read out at the meeting, their own financial interest disclosures.
s.5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s.5.68)?	YES	
s.5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	YES	
s.5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	YES	
s.5.73	Where the CEO had an interest relating to a gift under section 5.73A(1), was written notice given to the Council?	YES	No such interest was disclosed
s.5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under s.5.73A(3), was the nature of the interest disclosed when the advice or report was provided?	YES	No such interest was disclosed

s.5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	YES	
s.5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	YES	
s.5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August each year?	YES	
s.5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August each year?	YES	
s.5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/President in the case of the CEO's return) on all occasions, given written acknowledgement of having received the return?	YES	
s.5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interest which contained the returns lodged under section 5.75 and 5.76?	YES	
s.5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interest which contained a record of disclosures made under sections 5.65, 5.70 and 5.71 in the form prescribed in Administration Regulation 28?	YES	
s.5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	YES	
s.5.88(3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	YES	
s.5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	YES	
s.5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having an interest would be adversely affected, was it recorded in the minutes?	YES	
s.5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a committee, did that person disclose the nature of that interest when giving the advice or report?	YES	
s.5.70(3)	Where an employee disclosed an interest under s.5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or committee?	YES	
55.71(a) Local Government Act 1995	Did the CEO disclose to the Mayor or the President the nature of the interest as soon as practicable after becoming aware that he or she has an interest in the matter to which the delegated power or duty related?	YES	
55.71(b) Local Government Act 1995	Did an employee disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she had an interest in the matter to which the delegated power or duty related?	YES	
55.71 Local Government Act 1995	On all occasions were delegated powers and duties not exercised by employees that had an interest in the matter to which the delegated power or duty related?	YES	

Elections			
54.17(3) Local Government Act 1995	Was approval sought from the Electoral Commissioner where Council allowed a vacancy to remain unfilled as a result of a Councillor's position becoming vacant under 52.32 and in accordance with 54.17(3)(a) and (b)	YES	Letter sent on the 16 <sup>th</sup> of July to WAEC advising of Cr Bennett's resignation and asking for the position to be advertised and filled at the October 2019 election. Letter confirming the vacancy resolved from the WAEC on 17 July.
54.30(2) Local Government Act 1995	Did the local government appoint a person other than the CEO to be the returning officer of the local government for an election or all other elections held while that appointment applied, after having written agreement of the person concerned and the Electoral Commissioner	YES	NA
54.20(4) Local Government Act 1995	Did the local government declare the Electoral Commissioner to be responsible for the conduct of an election, after having first obtained the written agreement of the Electoral Commissioner	YES	10 April 2019 Council meeting C1904/069
54.20(5) Local Government Act 1995	Where a declaration had not already been made, was a declaration made under 54.20(4) prior to the 80th day before the election day	NA	
54.32(4) Local Government Act 1995	Did the CEO, within 14 days after receiving a claim for enrolment, decide whether the claimant was eligible or not eligible under 54.30(1)(a) and (b) and accept or reject the claim accordingly	YES	
54.32(6) Local Government Act 1995 and Elections Regulation 13	Did the CEO record on all occasions the decision in the owners and occupiers register in accordance with Regulation 13 of the Local Government (Elections) Regulations 1997 and give written notice of the decision to the claimant without delay, for eligibility to enrol	YES	
54.35(5) Local Government Act 1995	Did the CEO, on receipt of advice of the Electoral Commissioner's decision on an appeal, take any action necessary to give effect to that decision	NA	
54.35(6) Local Government Act 1995	Did the CEO give written notice on all occasions to the person, where after considering submissions made under subsection 2, the CEO decided that the person was still eligible under 54.30 to be enrolled to vote at elections for the district or ward	NA	
54.35(7) Local Government Act 1995	Did the CEO, on all occasions, record any decision under subsection (1) or (6) in the register referred to in 54.32(6)	NA	
54.39(2) Local Government Act 1995	Did the CEO on or after the 70th day, but no later than the 56th day give statewide public notice of the time and date of the close of enrolments	YES	
54.42(1) Local Government Act 1995	Did the CEO prepare an owners and occupiers roll for the election on or before the 30th day before election day	YES	
54.42(2) Local Government Act 1995	Did the CEO certify that the owners and occupiers roll included the names of all persons who were electors of the district or ward under 54.30 at the close of enrolments	YES	
54.43(1) Local Government Act 1995	Where the CEO was returning officer (RO) and the rolls were not consolidated, did the RO delete the names of any person from the owners and occupiers roll whose name also appeared on the residents roll on or before the 22nd day before election day	NA	The CEO was not the RO for the 2019 Election

54.47(1) Local Government Act 1995	Where the CEO was RO, did the RO give statewide public notice calling for nominations of candidates for the election on or after the 56th day before election day but no later than the 45th day before election day	NA	The CEO was not the RO for the 2019 Election
54.47(2)(a) Local Government Act 1995	Did the notice referred to in 54.47(1) calling for nominations specify the kind of election to be held and the vacancy or vacancies to be filled	NA	Advertising was done by the Electoral Commission and contained all of the information
54.47(2)(b) Local Government Act 1995	Did the notice referred to in 54.47(1) calling for nominations specify the place where nominations may be delivered or sent	NA	Advertising was done by the Electoral Commission and contained all of the information
54.47(2)(c) Local Government Act 1995	Did the notice referred to in 54.47(1) calling for nominations specify the period within which nominations had to be delivered or sent	NA	Advertising was done by the Electoral Commission and contained all of the information
54.47(2)(d) Local Government Act 1995	Did the notice referred to in 54.47(1) calling for nominations specify any other arrangements made for the receipt by the returning officer of nominations	NA	
54.61(2) Local Government Act 1995	Did the Council of the local government, where it decided to conduct the election as a postal election, make that decision by absolute majority	YES	10 April 2019 Council meeting C1904/069
54.61(3) Local Government Act 1995	Where a decision was made under 54.61(2) and a relevant declaration had not already been made, was that decision made prior to the 80th day before election day	YES	On the 10 <sup>th</sup> of April 2019
54.64 Local Government Act 1995	Where the CEO was RO, did the RO give Statewide public notice (election notice) as soon as practicable after preparations for the election, but no later than on the 19th day before election day, in accordance with regulations that included details of how, when and where the election would be conducted and the names of the candidates	NA	The CEO was not the RO for the 2019 Election
Local Government (Elections) Regulation 7	Did a person, before acting as an electoral officer, make the required declaration as stated in election regulation 7	NA	Returning officer was arranged through WAEC
Local Government (Elections) Regulation 8(2)	Where the CEO was RO, did the RO prepare and adopt a Code of Conduct for any Extraordinary Elections	NA	The CEO was not the RO for the 2019 Election
Local Government (Elections) Regulation 8(3)	Where the CEO was RO, did the RO provide each electoral officer a copy or access to a copy of the electoral code of conduct for any Extraordinary Elections	NA	The CEO was not the RO for the 2019 Election
Local Government (Elections) Regulation 13(1)	Has the relevant information as listed in Election Reg 13 been recorded in the owners and occupiers register	YES	

Local Government (Elections) Regulation 13(4)	Did the CEO amend the register from time to time to make sure that the information recorded in it is accurate	YES	As property sold or new enrolments came in
Local Government (Elections) Regulation 17	Did the local government keep an enrolment eligibility claim form, if accepted, a copy of a notice of acceptance for 2 years after the claim and notice expired, and a copy of a notice of rejection for 2 years after the claim was rejected	YES	
Local Government (Elections) Regulation 26(4)	Did the CEO or an employee of the local government appointed as Returning Officer keep the deposit referred to in s4.49(d) separate from other money and credited to a fund of the local government	YES	
Local Government (Elections) Regulation 30G(1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates 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 candidates	YES	1x Disclosure of Gifts form was received by a candidate and included on the electoral gift register
Local Government (Elections) Regulation 30G(3)	Did the CEO remove any "disclosure of gifts" forms completed by unsuccessful candidates from the electoral gift register in accordance with the period under regulation 30C and retain those forms separately for a period of at least 2 years	YES	No disclosure of gifts form was received by an unsuccessful candidate
Local Government (Elections) Regulation 30H	Has the electoral gift register been kept at the appropriate local government offices	YES	The Electoral Gift Register is kept at the City of Busselton Administration & Civic Building
Local Government (Elections) Regulation 40	Has a postal voters register been kept of electors whose applications are under regulation 37(3)(b) and are accepted under regulation 38(1), which contains the enrolment details of each elector included on it and any ward in respect of which the elector is registered	YES	
Local Government (Elections) Regulation 81	Was the report relating to an election under s4.79 provided to the Minister within 14 days after the declaration of the result of the election	NA	The Electoral Commissioner was responsible for the conduct of the election and therefore is required to provide the Minister with this report (s.7.48(4))
<b>Executive Functions</b>			
S3.18(3)(a) Local Government Act 1995	Has the local government satisfied itself that the services and facilities that it provides ensure integration and co-ordination of services and facilities between governments	YES	
S3.32(1) Local Government Act 1995	Was a notice of intended entry given to the owner or occupier of the land, premises or thing that had been entered	YES	
S3.50 Local Government Act 1995	Did the local government close a thoroughfare wholly or partially for a period not exceeding 4 weeks under the guidelines of 3.50	YES	
S3.18(3)(b) Local Government Act 1995	Has the local government satisfied itself that the services and facilities that it provides avoid unnecessary duplication of services or competition particularly with the private sector	YES	
S3.18(3)(c) Local Government Act 1995	Has the local government satisfied itself that the services and facilities that it provides ensure services and facilities are managed efficiently and effectively	YES	
S3.40A(1) Local Government Act 1995	Where in the opinion of the local government a vehicle was an abandoned vehicle wreck, was it removed and impounded by an employee authorised (for that purpose) by the local government	YES	
S3.40A(2) Local Government Act 1995	Where the owner of the vehicle was identified within 7 days after its removal under s3.40A(1), did the local government give notice to that person advising that the vehicle may be collected from a place specified during such hours as are specified in the notice	YES	Within 7 days of the owner being identified
S3.40A(3) Local Government Act 1995	Where notice was given under s3.40A(2) did it include a short statement of the effect of subsection (4)(b) and the effect of the relevant provisions of sections 3.46 and 3.47	YES	

53.51(3) Local Government Act 1995	Did the local government give notice of what is proposed to be done giving details of the proposal and inviting submissions from any person who wishes to make a submission and allow a reasonable time for submissions to be made and consider any submissions made	YES	
53.52(4) Local Government Act 1995	Has the local government kept plans for the levels and alignments of public thoroughfares that are under its control or management, and made those plans available for public inspection	YES	
53.52(2) Local Government Act 1995	Did the notice of intended entry specify the purpose for which the entry was required	YES	
53.52(3) Local Government Act 1995	Was the notice of intended entry given not less than 24 hours before the power of entry was exercised	YES	
<b>Finance</b>			
55.53 Local Government Act 1995, Administration Regulation 19B	Has the local government prepared an annual report for the financial year ended 30 June 2019 that contained the prescribed information under the Act and Regulations	YES	
55.54(1), (2) Local Government Act 1995	Was the annual report accepted by absolute majority by the local government by 31 December 2019	YES	
55.54(1), (2) Local Government Act 1995	Where the Auditor's report was not available in time for acceptance by 31 December 2019, was it accepted no more than two months after the Auditor's report was made available	NA	The Auditor's Report was available in time for acceptance by 31 December 2019
55.55 Local Government Act 1995	Did the CEO give local public notice of the availability of the annual report as soon as practicable after the local government accepted the report	YES	
55.56 Local Government Act 1995, Administration Regulation 19C	Has the local government made a Strategic Community Plan for its district in respect of the period specified in the plan (being at least 10 financial years)	YES	
Local Government Administration Regulation 19C	Before a Strategic Community Plan, or modifications to a plan were adopted under regulation 19C, did the local government consult with its electors and ratepayers	YES	
55.94, 5.95 Local Government Act 1995	Did the local government allow any person attending the local government during office hours to inspect information, free of charge, listed in s5.94 of the Act and subject to s5.95 whether or not the information was current at the time of inspection	YES	
55.96 Local Government Act 1995	Where a person inspected information under Part 5, Division 7 of the Act and requested a copy of that information, did the local government ensure that copies were available at a price that did not exceed the cost of providing those copies	YES	
55.98 Local Government Act 1995, Administration Regulation 30	Was the fee made available to elected members for attending meetings within the prescribed range	YES	
55.98 Local Government Act 1995, Administration Regulation 31	Was the reimbursement of expenses to elected members within the prescribed ranges or as prescribed	YES	Council Policy: Fees, Allowances and Expenses for Elected Members
55.98A Local Government Act 1995, Administration Regulation 33A	Where a local government decided to pay the deputy mayor or the deputy president an allowance, was it resolved by absolute majority	YES	
55.98A Local Government Act 1995, Administration Regulation 33A	Where a local government decided to pay the deputy mayor or the deputy president an allowance, was it up to (or below) the prescribed percentage of the annual local government allowance to which the mayor or president is entitled under section 5.98(5)	YES	

55.99 Local Government Act 1995, Administration Regulation 94	Where a local government decided to pay Council members an annual fee in lieu of fees for attending meetings, was it resolved by absolute majority	YES	
55.99 Local Government Act 1995, Administration Regulation 94	Where a local government decided to pay Council members an annual fee in lieu of fees for attending meetings, was it within the prescribed range	YES	
55.99A Local Government Act 1995, Administration Regulation 94A, AA, AB	Where a local government decided to pay Council members an allowance instead of reimbursing telephone, facsimile machine rental charges and other telecommunication, information technology, travelling and accommodation expenses, was it resolved by absolute majority	YES	
55.100(1) Local Government Act 1995	Did the local government pay a fee for attending committee meetings only to a committee member who was a council member	YES	
55.100(2) Local Government Act 1995	Where the local government decided to reimburse a committee member, who was not a council member or employee, for an expense incurred by the person in relation to a matter affecting the local government, was it within the prescribed range	NA	The Local Government did not reimburse a committee member who was not a council member or employee
56.8 Local Government Act 1995	Was expenditure that the local government incurred from its municipal fund, but not included in its annual budget, authorised in advance on all occasions by absolute majority resolution	YES	On occasions where budget amendments are required, these are taken to Council for endorsement.
56.8(1)(c) Local Government Act 1995	Did the Mayor or President authorise expenditure from the municipal fund in an emergency. (Please indicate circumstances in the "Comments" column)	NO	
56.8 Local Government Act 1995	In relation to expenditure that the local government incurred from its municipal fund that was authorised in advance by the mayor or president in an emergency, was it reported on all occasions to the next ordinary meeting of council	NA	
56.12, 6.13, 6.14(1), (3) Local Government Act 1995	Did Council at the time of adopting its budget, determine the granting of a discount or other incentive for early payment by absolute majority	YES	C1907/130 - 31 July 2019
56.12, 6.13, 6.14(1), (3) Local Government Act 1995	Did Council determine the setting of an interest rate on money owing to Council by absolute majority	YES	
56.12, 6.13, 6.14(1), (3) Local Government Act 1995	Did Council determine to impose or amend a fee or charge for any goods or services provided by the local government by absolute majority. (Note: this applies to money other than rates and service charges)	YES	
56.17(3) Local Government Act 1995	Were the fees or charges imposed for receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate, limited to the cost of providing the service or goods	YES	
56.17(3) Local Government Act 1995	Were the fees or charges imposed for any other service prescribed in section 6.16 (2)(f), limited to the cost of providing the service or goods	YES	
56.19 Local Government Act 1995	After the budget was adopted, did the local government give local public notice for all fees and charges stating its intention to introduce the proposed fees or charges and the date from which it proposed to introduce the fees or charges	YES	
56.20(2) Local Government Act 1995, Financial Management Regulation 20	On each occasion where the local government exercised the power to borrow, was the Council decision to exercise that power by absolute majority (Only required where the details of the proposal were not included in the annual budget for that financial year)	YES	
56.76(6) Local Government Act 1995	Was the outcome of an objection under section 6.76(3) promptly conveyed to the person who made the objection including a statement of the local government's decision on the objection and its reasons for that decision	YES	
Local Government Financial Management Regulation 5	Has efficient systems and procedures been established by the CEO of a local government as stated in Finance Reg 5	YES	
Local Government Financial Management Regulation 6	Has the local government ensured that an employee to whom is delegated responsibility for the day to day accounting or financial management operations of a local government is not also delegated the responsibility for conducting an internal audit or reviewing the discharge of duties by that employee	YES	



s.7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	YES	
s.7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	YES	
s.7.3(1)	Was a person(s) appointed by the local government under s.7.3(1) to be its auditor, a registered company auditor?	YES	
s.7.3(1), s.7.6(3)	Was the person or persons appointment by the local government to be its auditor, appointed by an absolute majority decision of Council?	YES	
Audit Reg 10	Was the Auditor's report(s) for the financial years ending 30 June, received by the local government within 30 days of completion of the audit?	YES	
s.7.9(1)	Was the Auditor's report for the financial year ended 30 June received by the local government by 31 December?	YES	
s.7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s.7.9(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	
s.7.12A(4)	Where the auditor identified matters as significant in the auditor's report [prepared under s.7.9(1) of the Act], did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	NA	No such matters were identified
s.7.12A(4)	Within 14 days after the local government gave a report to the Minister under s.7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	YES	
Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	YES	
Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	YES	
Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	YES	
Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	YES	
Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	YES	

Local Government Employees			
55.36(4), 5.37(3) Local Government Act 1995, Administration Regulation 18A(2)	Did all advertisements for the position of CEO and for designated senior employees contain details of the remuneration and benefits offered	NA	No such positions were advertised during the period
55.36(4), 5.37(3) Local Government Act 1995, Administration Regulation 18A(2)	Did all advertisements for the position of CEO and for designated senior employees contain details of the place where applications for the position were to be submitted	NA	No such positions were advertised during the period
55.36(4), 5.37(3) Local Government Act 1995, Administration Regulation 18A(2)	Did all advertisements for the position of CEO and for designated senior employees detail the date and time for closing of applications	NA	No such positions were advertised during the period
55.36(4), 5.37(3) Local Government Act 1995, Administration Regulation 18A(2)	Did all advertisements for the position of CEO and for designated senior employees indicate the duration of the proposed contract	NA	No such positions were advertised during the period
55.36(4), 5.37(3) Local Government Act 1995, Administration Regulation 18A(2)	Did all advertisements for the position of CEO and for designated senior employees provide contact details of a person to contact for further information	NA	No such positions were advertised during the period
55.37(2) Local Government Act 1995	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee	NA	No such dismissals occurred
55.38 Local Government Act 1995	Was the performance of each employee, employed for a term of more than one year, (including the CEO and each senior employee), reviewed within the most recently completed 12 months of their term of employment	YES	
Local Government Administration Regulation 18D	Where Council considered the CEO's performance review did it decide to accept the review with or without modification (if Council did not accept the review, the preferred answer is N/A & refer Q12)	YES	
Local Government Administration Regulation 18D	Where the Council considered the CEO's performance review, but decided not to accept the review, did it decide to reject the review (if Council accepted the review, the preferred answer is N/A refer Q11)	NA	
55.39 Local Government Act 1995	During the period covered by this Return, were written contracts in place for the CEO and all designated senior employees who were employed since 1 July 1996	YES	
55.39 Local Government Act 1995, Administration Regulation 18B	Does the contract for the CEO and all designated senior employees detail the maximum amount of money payable (if the contract is terminated before the expiry date and this amount is the lesser of the value of the remuneration they would be entitled to had the contract not been terminated)	YES	
55.50(1) Local Government Act 1995	Did Council adopt a policy relating to employees whose employment terminates, setting out the circumstances in which council would pay an additional amount to that which the employee is entitled under a contract or award	YES	
55.50(1) Local Government Act 1995	Did Council adopt a policy relating to employees whose employment terminates, setting out the manner of assessment of an additional amount	YES	
55.50(2) Local Government Act 1995	Did the local government give public notice on all occasions where council made a payment that was more than the additional amount set out in its policy	NA	No such payments were made
55.53(2)(g) Local Government Act 1995, Administration Regulation 19B	For the purposes of section 5.53(2)(g) did the annual report of a local government for a financial year contain the number of employees of the local government entitled to an annual salary of \$100,000 or more	YES	

Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	NA	The position of the CEO was not advertised during this period
s.5.36(4) s.5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), s.37(3) and Admin Reg 18A?	NA	No such positions were advertised during the period
Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	NA	The position of the CEO was not advertised during this period
Admin Reg 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	NA	The position of the CEO was not advertised during this period
SS.53(2)(g) Local Government Act 1995, Administration Regulation 19B	For the purposes of section 5.53(2)(g) did the annual report of a local government for a financial year contain the number of those employees with an annual salary entitlement that falls within each band of \$10,000 and over \$100,000	YES	
<b>Integrated Planning and Reporting</b>			
s.5.56 Admin Reg 19DA(6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	YES	The City's CBP for the period 2019/2020 to 2022/2023 was adopted 31 July 2019 - C1907/127
s.5.56 Admin Reg 19DA(4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	YES	The City's CBP Corporate Business Plan for the period 2018/2019 to 2021/2022 was adopted 25 July 2018 - C1807/143. Note this was the annual adoption of the CBP and was not a review of an already adopted plan
s.5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	YES	The City's Strategic Community Plan 2017 was adopted on 12 April 2017 - C1704/076
s.5.56 Admin Reg 19C(4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	YES	The City's Strategic Community Plan 2017 was reviewed (minor review) and amended on 10 April 2019 - C1904/070
s.5.56 Admin Reg 19DA(3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	YES	26 June 2013 There have been asset plans adopted since this date, however these have covered individual asset classes and not all assets together
s.5.56 Admin Reg 19DA(3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	YES	Adopted 18 March 2018 C1803/052. The City is currently finalising a new LTFF.
s.5.56 Admin Reg 19DA(3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	YES	The City's current workforce plan 2019/20 to 2022/23 was endorsed by CEO 20 <sup>th</sup> December 2019

<b>Local Laws</b>			
S3.12(2) Local Government Act 1995, Functions and General Regulation 3	On each occasion that Council resolved to make a local law, did the person presiding at the Council meeting give notice of the purpose and effect of each proposed local law in the manner prescribed in Functions and General Regulation 3	YES	
S3.12(4) Local Government Act 1995, Functions and General Regulation 3	Have all Council's resolutions to make local laws been by absolute majority	YES	
S3.12(4) Local Government Act 1995, Functions and General Regulation 3	Have all Council's resolutions to make local laws been recorded as such in the minutes of the meeting	YES	
S3.12(6) Local Government Act 1995	After the local law was published in the Gazette, did the local government give local public notice summarising the purpose and effect of the local law and the day on which it came into operation	YES	
S3.12(6) Local Government Act 1995	After the local law was published in the Gazette, did the local government give local public notice advising that copies of the local law may be inspected or obtained from its office	YES	
S3.16(1) Local Government Act 1995	Have all reviews of local laws under section 3.16(1) of the Act been carried out within a period of 8 years	NO	The Property Local Law was due for review in 2019, this process commenced in 2019 and will be completed in 2020. The Parking Local Law was due for review in 2019, this process commenced in 2019 and will be completed in 2020.
S3.16(1), (2) Local Government Act 1995	If the local government carried out a review of a local law under section 3.16 of the Act, to determine whether or not the local law should be repealed or amended, did it give Statewide public notice stating that it intended to review the local law	YES	
S3.16(1), (2) Local Government Act 1995	If the local government carried out a review of a local law under section 3.16 of the Act, to determine whether or not the local law should be repealed or amended, did it give Statewide public notice advising that a copy of the local law could be inspected or obtained at the place specified in the notice	YES	
S3.16(1), (2) Local Government Act 1995	If the local government carried out a review of a local law under section 3.16 of the Act, to determine whether or not the local law should be repealed or amended, did it give Statewide public notice detailing the closing date for submissions about the local law	YES	
S3.16(3) Local Government Act 1995	Did the local government (after the last day for submissions) prepare a report of the review and have it submitted to Council	YES	
S3.16(4) Local Government Act 1995	Was the decision to repeal or amend a local law determined by absolute majority on all occasions	NA	No such decisions were made
<b>Official Conduct</b>			
s.5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s.5.37, to be its complaints officer?	YES	Director, Finance and Corporate Services is the Designated Complaints Officer
s.5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s.5.110(5)(b) or (c)?	YES	There have been no complaints received in 2019 that have resulted in action under s.5.110(5)(b) or (c).
s.5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	YES	As per above comments.
s.5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	YES	As per above comments.
s.5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	YES	As per above comments.
s.5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s.5.110(5)(b) or (c)?	YES	As per above comments.

Meeting Process			
52.25(1)(i) Local Government Act 1995	Where Council granted leave to a member from attending 6 or less consecutive ordinary meetings of Council, was it recorded in the minutes of the meeting at which the leave was granted	YES	
52.25(3) Local Government Act 1995	Where Council refused to grant leave to a member from attending 6 or less consecutive ordinary meetings of Council, was the reason for refusal recorded in the minutes of the meeting	NA	Council did not refuse to grant leave
52.25(2) Local Government Act 1995	Was Ministerial approval sought (on all occasions) before leave of absence was granted to an elected member in respect of more than 6 consecutive ordinary meetings of council	YES	Cr Bennett
55.4 Local Government Act 1995	On all occasions when the mayor or president called an ordinary or special meeting of Council, was it done by notice to the CEO setting out the date and purpose of the proposed meeting	NA	
55.5 Local Government Act 1995	On all occasions when councillors called an ordinary or special meeting of Council was it called by at least 1/3 (one third) of the councillors, by notice to the CEO setting out the date and purpose of the proposed meeting	NA	
55.5(1) Local Government Act 1995	Did the CEO give each council member at least 72 hours notice of the date, time, place and an agenda for each ordinary meeting of Council	YES	
55.5(2) Local Government Act 1995	Did the CEO give each council member notice before the meeting, of the date, time, place and purpose of each special meeting of Council	YES	
55.7 Local Government Act 1995	Did the local government seek approval (on each occasion as required) from the Minister or his delegate, for a reduction in the number of offices of member needed for a quorum at a Council meeting	NA	Council has not required this approval
55.7 Local Government Act 1995	Did the local government seek approval (on each occasion as required) from the Minister or his delegate, for a reduction in the number of offices of member required for absolute majorities	NA	Council has not required this approval
55.8 Local Government Act 1995	Did the local government ensure all Council committees (during the review period) were established by an absolute majority	YES	
55.10(1)(a) Local Government Act 1995	Did the local government ensure all members of Council committees, during the review period, were appointed by an absolute majority (other than those persons appointed in accordance with section 5.10(1)(b))	YES	
55.10(2) Local Government Act 1995	Was each Council member given their entitlement during the review period, to be appointed as a committee member of at least one committee, as referred to in section 5.9(2)(a) & (b) of the Act	YES	
55.12(1) Local Government Act 1995	Were Presiding members of committees elected by the members of the committees (from amongst themselves) in accordance with Schedule 2.3, Division 1 of the Act	YES	
55.12(2) Local Government Act 1995	Were Deputy presiding members of committees elected by the members of the committee (from amongst themselves) in accordance with Schedule 2.3 Division 2 of the Act	YES	
55.15 Local Government Act 1995	Where the local government reduced a quorum of a committee meeting, was the decision made by absolute majority on each occasion	NA	The local government has not reduced the quorum of a committee meeting
55.21(4) Local Government Act 1995	When requested by a member of Council or committee, did the person presiding at a meeting ensure an individual vote or the vote of all members present, were recorded in the minutes	YES	
55.22(1) Local Government Act 1995	Did the person presiding at a meeting of a Council or a committee ensure minutes were kept of the meeting's proceedings	YES	
55.22(2), (3) Local Government Act 1995	Were the minutes of all Council and committee meetings submitted to the next ordinary meeting of Council or committee, as the case requires, for confirmation	YES	
55.22(2), (3) Local Government Act 1995	Were the minutes of all Council and committee meetings signed to certify their confirmation by the person presiding at the meeting at which the minutes of Council or committee were confirmed	YES	
55.23(1) Local Government Act 1995	Were all council meetings open to members of the public (subject to section 5.23(2) of the Act)	YES	

55.23(1) Local Government Act 1995	Were all meetings of committees to which a power or duty had been delegated open to members of the public (subject to section 5.73(2) of the Act)	YES	
55.23(2), (3) Local Government Act 1995	On all occasions, was the reason, or reasons, for closing any Council or committee meeting to members of the public, in accordance with the Act	YES	
55.23(2), (3) Local Government Act 1995	On all occasions, was the reason, or reasons, for closing any Council or committee meeting to members of the public recorded in the minutes of that meeting	YES	
55.24(1) Local Government Act 1995, Administration Regulations 5, 6	Was a minimum time of 15 minutes allocated for questions to be raised by members of the public and responded to at every ordinary meeting of Council	YES	
55.24(1) Local Government Act 1995, Administration Regulations 5, 6	Was a minimum time of 15 minutes allocated for questions to be raised by members of the public and responded to at every special meeting of Council	YES	
55.24(1) Local Government Act 1995, Administration Regulations 5, 6	Was a minimum time of 15 minutes allocated for questions to be raised by members of the public and responded to at every meeting of a committee to which the local government has delegated a power or duty	YES	The provision for public question time is provided for at each committee meeting
Local Government Administration Regulation 8	Was a period of 30 minutes allowed from the advertised commencement time before any Council or committee was adjourned due to the lack of a quorum	NA	
Local Government Administration Regulation 9	Was voting at Council or committee meetings conducted so that no vote was secret	YES	
Local Government Administration Regulation 10(1)	Were all motions to revoke or change decisions at Council or committee meetings supported in the case where an attempt to revoke or change the decision had been made within the previous 3 months but failed, by an absolute majority	NA	No motions to revoke or change a decision have been made at council or committee meetings
Local Government Administration Regulation 10(1)	Were all motions to revoke or change decisions at Council or committee meetings supported in any other case, by at least one third of the number of officers of member (whether vacant or not) of the Council or committee	NA	No motions to revoke or change a decision have been made at council or committee meetings
Local Government Administration Regulation 10(2)	Were all decisions to revoke or change decisions made at Council or committee meetings made (in the case where the decision to be revoked or changed was required to be made by an absolute majority or by a special majority), by that kind of majority	NA	No motions to revoke or change a decision have been made at council or committee meetings
Local Government Administration Regulation 10(2)	Were all decisions to revoke or change decisions made at Council or committee meetings made in any other case, by an absolute majority	NA	No motions to revoke or change a decision have been made at council or committee meetings
Local Government Administration Regulation 11	Did the contents of minutes of all Council or committee meetings include the names of members present at the meeting	YES	
Local Government Administration Regulation 11	Did the contents of minutes of all Council or committee meetings include where a member entered or left the meeting, the time of entry or departure, as the case requires, in the chronological sequence of the business of the meeting	YES	
Local Government Administration Regulation 11	Did the contents of minutes of all Council or committee meetings include details of each motion moved at the meeting, including details of the mover and outcome of the motion	YES	
Local Government Administration Regulation 11	Did the contents of minutes of all Council or committee meetings include details of each decision made at the meeting	YES	
Local Government Administration Regulation 11	Did the contents of the minutes of all Council or committee meetings include, where the decision was significantly different from written recommendation of a committee or officer, written reasons for varying that decision	YES	
Local Government Administration Regulation 11	Did the contents of minutes of all Council or committee meetings include a summary of each question raised by members of the public and a summary of the response given	YES	
Local Government Administration Regulation 11	Did the contents of minutes of all Council or committee meetings include in relation to each disclosure made under sections 5.65 or 5.70, where the extent of the interest has been disclosed, the extent of the interest	YES	

Local Government Administration Regulation 12(1)	Did the local government, at least once during the period covered by this return, give local public notice for the next twelve months of the date, time and place of ordinary Council meetings	YES	
Local Government Administration Regulation 12(1)	Did the local government, at least once during the period covered by this return, give local public notice for the next twelve months of the date, time and place of those committee meetings that were required under the Act to be open to the public or that were proposed to be open to the public	YES	
Local Government Administration Regulation 12(2)	Did the local government give local public notice of any changes to the dates, time or places referred to in the question above	YES	
Local Government Administration Regulation 12(3)(4)	In the CEO's opinion, where it was practicable, were all special meetings of Council (that were open to members of the public) advertised via local public notice	YES	
Local Government Administration Regulation 12(3)(4)	Did the notice referred to in the question above include details of the date, time, place and purpose of the special meeting	YES	
Local Government Administration Regulation 13	Did the local government make available for public inspection unconfirmed minutes of all Council meetings within 10 business days after the Council meetings	YES	
Local Government Administration Regulation 13	Did the local government make available for public inspection unconfirmed minutes of all committee meetings within 5 business days after the committee meetings	YES	
Local Government Administration Regulation 14 (1)(2)	Were notice papers, agenda and other documents relating to any Council or committee meeting, (other than those referred to in Admin Reg 14(2)) made available for public inspection	YES	
Local Government Administration Regulation 14A	On all occasions where a person participated at a Council or committee meeting by means of instantaneous communication, (by means of audio, telephone or other instantaneous contact) as provided for in Administration Regulation 14A, did the Council approve of the arrangement by absolute majority	YES	
Local Government Administration Regulation 14A	On all occasions where a person participated at a Council or committee meeting by means of instantaneous communication, (as provided for in Administration Regulation 14A) was the person in a suitable place as defined in Administration Regulation 14A(4)	YES	
55.27(2) Local Government Act 1995	Was the annual general meeting of electors held within 56 days of the local government's acceptance of the annual report for the previous financial year	YES	
55.29 Local Government Act 1995	Did the CEO convene all electors' meetings by giving at least 14 days local public notice and each Council member at least 14 days notice of the date, time, place and purpose of the meeting	YES	
55.32 Local Government Act 1995	Did the CEO ensure the minutes of all electors' meetings were kept and made available for public inspection before the Council meeting at which decisions made at the electors' meeting were first considered	YES	
55.33(1) Local Government Act 1995	Were all decisions made at all electors' meetings considered at the next ordinary Council meeting, or, if not practicable, at the first ordinary Council meeting after that, or at a special meeting called for that purpose	YES	
55.33(2) Local Government Act 1995	Were the reasons for Council decisions in response to decisions made at all electors' meetings recorded in the minutes of the appropriate Council meeting	YES	
55.10(3) Local Government Act 1995, Administration Regulation 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees	YES	

Other			
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 Local Government (Financial Management) Regulation 5(2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	YES	Endorsed C1611/126 - Next review 2020.
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) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	YES	Reg 17 review last completed 9 November 2018 - C1611/125. As per requirement to complete every 3 financial years next review will be complete by 30 June 2020.
Financial Management Reg 5A	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	YES	Electors Meeting was held 2 December 2019
s.6.4(1)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	YES	The financial Reports were submitted to the Auditor 27 <sup>th</sup> August 2019
59.4 Local Government Act 1995	Has each person who received an unfavourable decision from Council, or from an employee of the local government exercising delegated authority, (that is appealable under Part 9 of the Act) been informed of his or her right to object and appeal against the decision	YES	
59.29(2)(b) Local Government Act 1995	On all occasions, were those employees who represented the local government in court proceedings, appointed in writing by the CEO	YES	
59.4(5) Local Government Act 1995	Did the local government ensure that the person who made the objection was given notice in writing of how it has been decided to dispose of the objection and the reasons why	YES	



**7. GENERAL DISCUSSION ITEMS**

Nil

**8. NEXT MEETING DATE**

To be advised.

**9. CLOSURE**

The meeting closed at 10.00am.

THESE MINUTES CONSISTING OF PAGES 1 TO 61 WERE CONFIRMED AS A TRUE AND CORRECT RECORD ON \_\_\_\_\_.

DATE: \_\_\_\_\_ PRESIDING MEMBER: \_\_\_\_\_