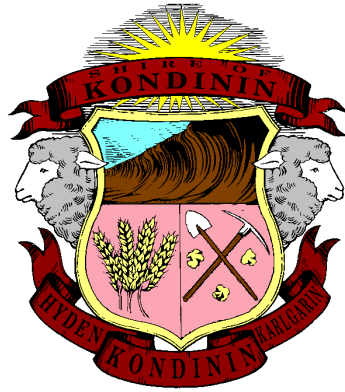




ATTACHMENTS

**Audit Risk and Improvement Committee
Meeting**

Under Separate Cover

Thursday, 3 September 2026

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SHIRE OF KONDININ - ENTERPRISE RISK & HAZARD REGISTER																			
Document Owner: Chief Executive Officer Review Cycle: Annual (or following significant event) Date: August 2026																			
Risk ID	Functional Area	Risk Category	Risk Description	Hazard / Cause	Potential Consequence	Inherent Likelihood (1-5)	Inherent Consequence (1-5)	Inherent Risk Score	Inherent Rating	Existing Controls	Control Effectiveness	Residual Likelihood (1-5)	Residual Consequence (1-5)	Residual Risk Score	Residual Rating	Further Treatment Actions	Risk Owner	Review Date	Action Status
GOV-001	Governance & Corporate	Strategic	Failure to deliver against the Corporate Business Plan / Community Strategic Plan	Poor planning; inadequate resourcing; lack of KPI monitoring	Loss of community confidence; failure to achieve Council's vision; adverse Audit findings	3	3	9	HIGH	Annual business plan review; quarterly CEO reporting to Council; WALGA benchmarking participation	Moderate	2	2	4	MEDIUM	Strengthen quarterly performance dashboard; introduce biannual community satisfaction survey	Chief Executive Officer	Jun-27	In Progress
GOV-002	Governance & Corporate	Governance	Conflict of interest not declared - Elected Member or staff	Failure to disclose pecuniary or proximity interests; inadequate training	Invalid Council decisions; legal challenge; reputational damage; Ombudsman investigation	2	3	6	MEDIUM	Statutory disclosure regime (LG4 1995); annual declaration process; Councillor induction; staff COI policy (Code of Conduct)	Moderate	1	3	3	LOW	Annual declaration review; include in Councillor induction; refresh staff training	Chief Executive Officer	Jun-27	Ongoing
GOV-003	Governance & Corporate	Governance	Council decision-making process flawed or unlawful	Quorum failure; incorrect majority; invalid meeting process; inadequate officer reports	Decision void or voidable; Inspector; Department or SAT referral; reputational damage	2	4	8	HIGH	Local Government Act 1995 compliance; meeting procedures policy; legal advice for complex matters	Moderate	1	3	3	LOW	Legal review of meeting procedures; governance training for new Councillors	CEO / Governance Officer	Dec-26	Ongoing
GOV-004	Governance & Corporate	Compliance	Failure to comply with statutory reporting obligations (DLGSG, Auditor General, DOT etc.)	Inadequate systems; staff capability gaps; missed deadlines	Minister intervention; adverse audit; financial penalties; reputational damage	2	4	8	HIGH	Compliance calendar maintained by Governance Officer; CEO sign-off on all statutory submissions	Moderate	1	3	3	LOW	Inclusion in ELT management meetings for monitoring	CEO / Governance Officer	Jun-27	Planned
GOV-005	Governance & Corporate	Reputational	Adverse media coverage damaging the Shire's reputation	Controversial Council decisions; service failure; social media escalation; political conflict	Loss of community confidence; political pressure; staff morale impacts	3	3	9	HIGH	Media policy; CEO as sole spokesperson; Councillor social media guidelines; proactive communications	Moderate	2	2	4	MEDIUM	Develop proactive media strategy; crisis communications plan	CEO / Communications	Jun-27	Planned
FIN-001	Finance	Financial	Operating budget deficit due to cost escalation or revenue shortfall	Unplanned expenditure; grant revenue delays; rate collection shortfall; inflation	Reduced services; inability to fund capital works; adverse audit opinion	3	4	12	HIGH	Monthly budget monitoring; quarterly variance reporting to Council; conservative revenue budgeting	Moderate	2	3	6	MEDIUM	Improve forecasting model; build operating reserve to 10% of operating expenditure	Manager Finance	Jun-27	Planned
FIN-002	Finance	Financial	Fraud or misappropriation of Council funds	Inadequate segregation of duties; override of controls; collusion; weak procurement	Financial loss; criminal prosecution; reputational damage; Auditor General referral	2	5	10	HIGH	Dual authorisation on payments; internal audit; random payment audits; whistleblower policy	Moderate	1	4	4	MEDIUM	Implement automated payment anomaly detection; review signatory limits annually	CEO / Manager Finance	Jun-27	In Progress
FIN-003	Finance	Financial	Significant uninsured loss or underinsurance	Asset register inaccurate; LGIS cover gaps; catastrophic event exceeds cover	Major unrecovered financial loss; inability to replace or repair critical assets	2	5	10	HIGH	Annual LGIS review; asset revaluation program; schedule of insured assets maintained	Moderate	1	4	4	MEDIUM	Complete full asset revaluation; review all LGIS policy schedules against current replacement values	Manager Finance	Dec-26	In Progress
FIN-004	Finance	Financial	Long-term financial sustainability - inability to renew infrastructure	Ageing asset base; deferred maintenance; inadequate depreciation funding; rate-pig pressures	Accelerating infrastructure backlog; service failure; community safety risk	3	4	12	HIGH	Long-Term Financial Plan (10yr); Asset Management Plans per category; depreciation funding strategy	Moderate	2	3	6	MEDIUM	Review LTFF assumptions; align AMP renewal schedules with LTFF funding capacity	Manager Finance	Jun-27	Ongoing
FIN-005	Finance	Financial	Grant acquittal failure - clawback or ineligibility	Incorrect expenditure; late acquittal; change in project scope without approval	Clawback of grant funds; ineligibility for future grants; reputational damage with funding agencies	2	4	8	HIGH	Grant register maintained; acquittal calendar; project officers trained on grant conditions	Moderate	1	3	3	LOW	Introduce grant management software; assign dedicated acquittal officer for major grants	Manager Finance / Project Officers	Jun-27	Planned
FIN-006	Finance	Financial	Rating and valuation error leading to incorrect rates levied	GRV/LV error; incorrect differential rate application; change in land use not captured	Financial shortfall; ratepayer dispute; SAT review; reputational damage	2	3	6	MEDIUM	Annual rate setting process; internal review of rate model; ratepayer objection process	Moderate	1	2	2	LOW	Pre-setting rate model audit; false with Landgate annually on UV data	Manager Finance	Mar-27	Planned
PRO-001	Procurement	Compliance	Failure to comply with procurement thresholds - Local Government (Functions & General) Regulations	Staff unawareness of thresholds; splitting of purchases; urgency overrides	Invalid contracts; Auditor General finding; personal liability for approving officers	3	4	12	HIGH	Procurement policy with clear thresholds; annual staff training; purchase order system controls	Moderate	2	3	6	MEDIUM	Implement procurement policy attestation for all budget holders; increase audit sampling	CEO / Manager Finance	Jun-27	In Progress
PRO-002	Procurement	Compliance	Tender process defect - tender invalidated or challenged	Evaluation criteria not applied consistently; conflict of interest; inadequate documentation	Legal challenge; contract void; reputational damage; project delay	2	4	8	HIGH	Standard evaluation panels; probity officer for major tenders; documentation checklist	Moderate	1	3	3	LOW	Develop tender evaluation training; engage external probity adviser for tenders > \$1M	CEO / Manager Finance	Jun-27	Planned
PRO-003	Procurement	Financial	Sole source/preferred supplier creating value-for-money risk	Remote location limits market; ongoing use of single supplier; relationship capture	Above-market pricing; reduced quality; loss of competitive tension	4	3	12	HIGH	Regional price benchmarking; WALGA preferred supplier agreements used where available; CEO approval for sole source	Moderate	3	2	6	MEDIUM	Develop and utilise regional procurement consortia; document sole-source justifications	Manager Finance / Works	Jun-27	Ongoing
PRO-004	Procurement	Legal	Contract management failure - non-delivery by contractor	Inadequate contract documentation; no performance KPIs; failure to enforce terms	Non-delivery of services; financial loss; cost of re-procurement; legal action	3	3	9	HIGH	Contract register; contract management framework; milestone payment structure	Moderate	2	2	4	MEDIUM	Introduce contract management training for project officers; formalise contractor KPI reviews	Works Manager / Finance	Jun-27	Planned
IT-001	Information Technology	Cyber / Technology	Cybersecurity breach - ransomware, data theft or system compromise	Phishing; unpatched systems; remote access vulnerabilities; third-party breach	System downtime; data loss; financial loss; regulatory breach; reputational damage	3	5	15	EXTREMELY HIGH	Managed security service; MFA on all remote access; endpoint protection; staff phishing training; offline backups	Moderate	2	4	8	HIGH	Annual penetration testing; implement zero-trust network architecture; cyber incident response plan	IT Manager / CEO	Dec-26	In Progress
IT-002	Information Technology	Cyber / Technology	Loss of critical business systems - Synergy, Share Drive, InfoCouncil and records	Server failure; software corruption; hosting outage; end-of-life systems	Inability to process rates, payments, permits; service disruption; data loss	3	4	12	HIGH	Cloud-hosted solutions with SLA; disaster recovery plan; tested backups; UPS on critical servers	Moderate	2	3	6	MEDIUM	Formalise and test DR plan annually; evaluate cloud migration for remaining on-premise systems	IT Manager	Dec-26	Planned
IT-003	Information Technology	Cyber / Technology	Sensitive data breach - personal information or Council confidential data	Unauthorised access; accidental disclosure; lost device; weak access controls	Privacy Act breach; notifiable data breach; reputational damage; legal liability	3	4	12	HIGH	Data classification policy; role-based access controls; encrypted devices; Privacy Act compliance	Moderate	2	3	6	MEDIUM	Conduct data mapping exercise; update privacy policy; train all staff annually	IT Manager / CEO	Jun-27	Planned
IT-004	Information Technology	Cyber / Technology	Failure of telecommunications infrastructure - internet, mobile, radio	NBN/Telstra outage; tower failure; poor regional connectivity; no redundancy	Inability to process transactions; remote worker isolation; emergency comms failure	4	3	12	HIGH	Dual ISP where available; satellite backup; 4G/5G failover; UHF radio for Works operations	Moderate	3	2	6	MEDIUM	Investigate Starlink as backup for critical sites; update Business Continuity Plan	IT Manager / Works Manager	Dec-26	Planned
IT-005	Information Technology	Governance	IT system non-compliance - software licensing, accessibility, data retention	Unlicensed software; failure to meet State Records Act obligations; inaccessible web content	Legal liability; audit finding; penalties; inability to access historical records	2	3	6	MEDIUM	Software asset register; State Records-compliant EDRMS; annual licence audit	Moderate	1	2	2	LOW	Implement EDRMS for all staff; conduct records disposal schedule review	IT Manager / Governance Officer	Jun-27	Planned
HR-001	Human Resources	People	Inability to attract and retain skilled staff - CEO, senior managers, technical	Remote location; housing shortage; limited local labour market; salary competition	Reduced service delivery capacity; limited workload on remaining staff; loss of corporate knowledge	4	4	16	EXTREMELY HIGH	Remote area allowances; housing where available; succession planning; competitive remuneration review	Moderate	3	3	9	HIGH	Develop attraction/retention strategy; explore housing assistance; implement structured succession plans	CEO	Jun-27	In Progress
HR-002	Human Resources	People	Workplace health and safety incident - serious injury or fatality	Inadequate hazard management; plant failure; working alone in remote locations; fatigue	Worker death or serious injury; WorkSafe investigation; prosecution; reputational damage; compensation costs	2	5	10	HIGH	HSE0 management system; risk assessments; incident reporting; WHS committee; return-to-work program	Moderate	1	4	4	MEDIUM	Implement contractor WHS pre-qualification; review lone worker protocol; fatigue management policy	Works Manager / CEO	Dec-26	In Progress

HR-003	Human Resources	People	Workers compensation claims - high frequency or severity	Manual handling; plant operation; slips trips falls; mental health events	Financial cost; staff absence; productivity loss; LGS premium increase	3	3	9	HIGH	Safety management system; RTW program; EAP; proactive ergonomic assessments	Moderate	2	2	4	MEDIUM	Analyse claim trends; implement targeted prevention program; review EAP utilisation	Works Manager / HR	Jun-27	Ongoing
HR-004	Human Resources	People / Legal	Misconduct, bullying or harassment complaint - staff or elected member	Interpersonal conflict; power imbalance; inadequate complaint handling; culture issues	Legal liability; WorkSafe action; staff turnover; reputational damage; Council dysfunction	2	4	8	HIGH	Code of Conduct; grievance procedure; Councillor behaviour policy; EAP; trained HR officer	Moderate	1	3	3	LOW	Implement regular culture survey; update grievance procedure; Councillor behaviour training	CEO / HR	Jun-27	Planned
HR-005	Human Resources	People	Loss of CEO - unplanned absence or departure	Medical event; resignation; dismissal; extended leave without adequate succession	Governance vacuum; loss of corporate knowledge; delayed decisions; community uncertainty	2	4	8	HIGH	Deputy CEO arrangement; CEO succession plan; key management knowledge documented	Moderate	1	3	3	LOW	Formalise succession plan; ensure deputy CEO can assume full CEO role; knowledge management review	Council / CEO	Jun-27	Planned
WRK-001	Works & Infrastructure	Asset / Infrastructure	Road network failure - structural failure or washout affecting public safety	Inadequate maintenance funding; extreme weather; traffic loading beyond design; drainage failure	Public injury or fatality; legal liability; major reconstruction cost; community access disruption	3	5	15	EXTREME	Road asset management plan; grading schedule; drainage maintenance; annual condition assessment	Moderate	2	4	8	HIGH	Prioritise high-risk roads in capital program; implement GIS-based pavement condition database	Works Manager	Dec-26	In Progress
WRK-002	Works & Infrastructure	Asset / Infrastructure	Plant and fleet failure - critical plant out of service	Age of fleet; inadequate maintenance; operator error; parts supply delay	Inability to deliver road maintenance; contract works failure; high emergency repair cost	3	3	9	HIGH	Preventive maintenance schedule; plant replacement program in LTFP; emergency hire arrangements	Moderate	2	2	4	MEDIUM	Review plant replacement program against condition assessments; establish hire-in agreements	Works Manager	Jun-27	Ongoing
WRK-003	Works & Infrastructure	Environmental	Environmental non-compliance during works - vegetation, waterways, contamination	Inadequate environmental controls; contractor non-compliance; works near wetlands or remnant vegetation	EPA prosecution; project shutdown; remediation costs; reputational damage	2	4	8	HIGH	Environmental management plan for all projects; contractor EMP compliance requirement; DEW licences current	Moderate	1	3	3	LOW	Develop environmental register; brief Works staff on obligations; include EMP in contract documents	Works Manager / CEO	Jun-27	Planned
WRK-004	Works & Infrastructure	Asset / Infrastructure	Water and wastewater infrastructure failure - if applicable	Asset age; pipe failure; treatment system fault; drought reducing source	Public health risk; service disruption; regulatory breach; significant repair cost	2	5	10	HIGH	Asset management plan for water/wastewater; DWER licence compliance; emergency response plan	Moderate	1	4	4	MEDIUM	Complete condition assessments; update emergency response plan; community notification procedure	Works Manager	Dec-26	In Progress
WRK-005	Works & Infrastructure	Asset / Infrastructure	Asbestos-containing material (ACM) disturbance during works or disaster event	Ageing ACM structures; bushfire; storm; excavation striking buried ACM pipe; demolition without survey	Worker and public exposure to asbestos fibres; WorkSafe investigation; contaminated site declaration; major cost	3	5	15	EXTREME	Asbestos register for Shire buildings; ACM survey before demolition; licensed removal; rendering disposal	Moderate	2	4	8	HIGH	Complete ACM register for all Shire assets; train Works staff on identification; update emergency ACM response protocol	Works Manager / CEO	Dec-26	In Progress
WRK-006	Works & Infrastructure	Natural Hazard	Bushfire threatening Shire assets, community infrastructure or town	Dry conditions; hot, dry, windy weather; fuel load; lightning; arson	Destruction of assets; community injury or death; emergency response cost; displaced residents	3	5	15	EXTREME	Bush Fire Risk Management Plan; VBFBS support; firebreaks on Shire land; annual fuel management	Moderate	2	4	8	HIGH	Review and update emergency management arrangements; ensure VBFBS equipment is maintained; AWARE training for staff	CEO / Works Manager	Dec-26	Ongoing
WRK-007	Works & Infrastructure	Natural Hazard	Flood event damaging roads, drainage and community assets	Extreme rainfall; inadequate drainage capacity; climate change increasing event frequency	Road damage; community access cut; asset repair costs; potential injury	3	4	12	HIGH	Stormwater management planning; regular culvert and drain maintenance; emergency response plan	Moderate	2	3	6	MEDIUM	Review drainage capacity against climate projections; maintain emergency works budget allocation	Works Manager	Jun-27	Planned
WRK-008	Works & Infrastructure	Contractor	Principal contractor liability - unsafe subcontractor or project site	Inadequate contractor WHS pre-qualification; insufficient site supervision	Serious injury; WorkSafe prosecution of Shire; financial liability; project delay	2	4	8	HIGH	Contractor WHS pre-qualification; site safety plans required; Shire representative on major projects	Moderate	1	3	3	LOW	Formalise contractor pre-qualification process; develop principal contractor checklist	Works Manager	Dec-26	Planned
PLD-001	Planning & Development	Legal / Compliance	Development approval challenge - SAT appeal or JR	Decision not consistent with scheme; inadequate reasons; procedural fairness failure	Decision overturned; legal costs; precedent set against Shire; reputational damage	2	4	8	HIGH	Delegation instrument; legal advice on complex applications; documented assessment; scheme amendment process	Moderate	1	3	3	LOW	Training for planning staff on reasons and procedural fairness; maintain legal advice register	Manager Planning	Jun-27	Planned
PLD-002	Planning & Development	Compliance	Building permit non-compliance or unapproved structures	Owner/builders; inadequate inspection; rapid development period overwhelming capacity	Unsafe structures; legal liability; Shire enforcement costs; community safety risk	3	3	9	HIGH	Building inspection regime; building order powers; risk-based inspection prioritisation	Moderate	2	2	4	MEDIUM	Increase inspection sampling rate; develop proactive compliance program for high-risk structure types	Building Surveyor	Jun-27	Planned
PLD-003	Planning & Development	Compliance	Local Planning Scheme non-compliance or outdated scheme	Scheme older than 10 years; inconsistency with WAPC state planning policies; no local housing strategy	Invalid planning decisions; development uncertainty; legal risk; community dissatisfaction	2	4	8	HIGH	Scheme review in progress; legal advice on applications inconsistent with scheme; WAPC consultation	Moderate	1	3	3	LOW	Prioritise scheme review and gazettal; engage WAPC for policy alignment; community consultation on housing strategy	Manager Planning / CEO	Dec-26	In Progress
PLD-004	Planning & Development	Environmental	Environmental impact from approved development	Inadequate conditions; poor contractor compliance; cumulative impact underestimated	Vegetation clearing; wetland impact; EPA action; community complaint; reputational damage	2	4	8	HIGH	Conditions monitoring; referral to DEW/EPA where required; environmental impact in assessment	Moderate	1	3	3	LOW	Develop conditions compliance monitoring system; environmental officer capability review	Manager Planning	Jun-27	Planned
COM-001	Community Services	People / Legal	Child safety incident in Shire-operated facility or program	Inadequate screening; supervision failure; unsafe premises; reporting failure	Child harm; criminal liability; mandatory reporting failure; catastrophic reputational damage	1	5	5	MEDIUM	Child Safe Standards compliance; WYVCC for all staff with child contact; incident reporting; safe environment policy	Moderate	1	4	4	MEDIUM	Conduct Child Safe Standards audit; update child safety policy; all relevant staff trained	CEO / Community Services	Dec-26	In Progress
COM-002	Community Services	Service Delivery	Failure of aged care or disability services. Not a Shire delivered service, but a critical community requirement	Staff shortage; funding cut; regulatory non-compliance; contractor failure	Vulnerable person harm; regulatory sanction; community distress; grant withdrawal	2	5	10	HIGH	NDIS/CHSP compliance framework; service agreement monitoring; emergency backup provider	Moderate	1	4	4	MEDIUM	Review NDIS compliance obligations; identify backup provider; community needs assessment	Community Services Manager	Jun-27	Ongoing
COM-003	Community Services	Service Delivery	Visitor or public liability event at Shire facility or event	Unsafe premises; inadequate event management; failure to manage crowd; slip/trip/fall	Serious injury; legal liability claim against Council; LGS claim; facility closure	3	4	12	HIGH	Facility inspection schedule; event management plans; public liability cover through LGS; signage	Moderate	2	3	6	MEDIUM	Implement formal facility risk assessment program; update event management template	Community Services Manager	Jun-27	Planned
COM-004	Community Services	Reputational	Grant program mismanagement - community grants or events funding	Inadequate assessment process; inconsistent decisions; conflict of interest; poor accountability	Community complaint; Ombudsman referral; audit finding; reputational damage	2	3	6	MEDIUM	Community grants policy; transparent assessment criteria; Council approval; acquittal requirements	Moderate	1	2	2	LOW	Review grants policy; introduce independent assessment panel for grants above \$5,000	CEO / Community Services	Jun-27	Planned
EH-001	Environmental Health	Compliance	Failure to fulfil statutory environmental health functions - food premises, lodging, pools	Staff vacancy; inadequate inspection frequency; failure to act on complaint	Public health event; regulatory sanction by DoH; reputational damage	2	4	8	HIGH	Inspection schedule aligned to risk; EHO powers under Health Act 1911; DoH reporting	Moderate	1	3	3	LOW	Review EHO inspection database; risk-rate premises; ensure adequate EHO resourcing	EHO / CEO	Jun-27	Ongoing
EH-002	Environmental Health	Environmental	Water supply contamination - private or scheme water. Not under Shire management, however, a critical community service.	Treatment failure; cross-connection; drought reducing quality; illegal dumping near source	Public health emergency; media crisis; regulatory sanction; legal liability	1	5	5	MEDIUM	Water quality monitoring; DWER compliance; public alert procedure; liaison with Water Corporation	Moderate	1	4	4	MEDIUM	Review emergency water supply plan; ensure rapid public notification protocol is tested	EHO / Works Manager	Dec-26	Planned
EH-003	Environmental Health	Compliance	Asbestos management obligations not met on Shire-owned buildings	Incomplete asbestos register; failure to survey before works; inadequate removal process	Worker exposure; WorkSafe investigation; Contaminated Sites Act breach; legal liability	2	5	10	HIGH	Asbestos register for Shire buildings; mandatory survey before demolition/renovation; licensed removal	Moderate	1	4	4	MEDIUM	Complete full ACM audit of all Shire buildings; implement annual register review; staff awareness training	EHO / Works Manager / CEO	Dec-26	In Progress
EH-004	Environmental Health	Environmental	Illegal dumping - asbestos or hazardous waste on public land	Unaffordable legal disposal; enforcement gap; remote and unsupervised locations	Public health risk; contaminated site; significant Shire clean-up cost; EP Act liability	4	4	16	EXTREME	Waste compliance patrol; signage at disposal sites; EPA referral for serious dumping; CCTV at transfer stations	Moderate	3	3	9	HIGH	Adopt concessional ACM disposal framework (see separate Committee paper); increase enforcement patrols	EHO / Works Manager	Dec-26	In Progress
EM-001	Emergency Management	Natural Hazard	Mass casualty or multi-agency emergency event	Catastrophic weather; major accident; industrial incident; pandemic	Community deaths and injuries; prolonged Shire emergency management role; financial cost	1	5	5	MEDIUM	Local Emergency Management Arrangements (LEMA) current; LEMC participation; BCP in place	Moderate	1	4	4	MEDIUM	Conduct desktop exercise of LEMA annually; ensure Shire BCP covers all service disruption scenarios	CEO / EMPC	Dec-26	Planned

EM-002	Emergency Management	Natural Hazard	Heatwave or extreme weather event affecting vulnerable community members	Increasing extreme heat events; isolated elderly population; no cooling infrastructure	Preventable death or illness; reputational damage; community distress	3	4	12	HIGH	Community heatwave plan; welfare check program; cooling centre at Shire hall; DFES liaison	Moderate	2	3	6	MEDIUM	Develop heat health response plan; identify vulnerable community members; test welfare check procedure	CEO / Community Services	Dec-26	Planned
EM-003	Emergency Management	Pandemic / Biosecurity	Infectious disease outbreak affecting staff capacity and service delivery	Pandemic; significant local outbreak; biosecurity event affecting regional community	Staff unavailability; reduced service delivery; emergency expenditure; community health risk	2	4	8	HIGH	Pandemic response plan; cross-training of critical functions; remote work capability; DFES liaison	Moderate	1	3	3	LOW	Review and update pandemic plan; test remote work systems; cross-train for all critical roles	CEO / HR	Jun-27	Planned
ADM-001	Administration	Records / Compliance	Failure to meet State Records Act obligations	Inadequate EDRMS; informal recordkeeping; disposal without authority; staff training gaps	SROWA audit finding; loss of evidence in legal proceedings; inability to respond to FOI	2	3	6	MEDIUM	EDRMS in use; disposal schedule in place; staff training on records management	Moderate	1	2	2	LOW	Review disposal schedule currency; complete transition to EDRMS for all staff; FOI procedure review	Governance Officer	Jun-27	Planned
ADM-002	Administration	Legal	FOI or section 5.94 information request mismanaged	Request not identified; response delayed; exempt material disclosed; fee error	WASC/Ombudsman referral; reputational damage; disclosure of sensitive material	2	3	6	MEDIUM	FOI policy; CEO as decision-maker; legal advice for complex requests; tracking register	Moderate	1	2	2	LOW	Train staff to identify and escalate FOIs/5.94 requests; update FOI register	CEO / Governance Officer	Jun-27	Planned
ADM-003	Administration	Compliance	Council policy and delegation instrument out of date	Failure to review after legislative change; CEO departure; restructure without policy update	Invalid delegated decisions; audit finding; legal challenge to decisions	2	4	8	HIGH	Annual policy review schedule; delegation instrument reviewed after each legislative change; Council approval	Moderate	1	3	3	LOW	Implement policy management system with expiry dates; assign policy owners	Governance Officer / CEO	Jun-27	Planned
ADM-004	Administration	Governance	Failure of Council election process or candidate eligibility issue	WAEC non-compliance; ineligible candidate nominated; inadequate public notice	Election declared invalid; WAEC investigation; community loss of confidence	1	4	4	MEDIUM	WAEC managed process; CEO role limited to support; electoral roll maintenance	Moderate	1	3	3	LOW	Confirm CEO responsibilities with WAEC; review nomination support process	CEO / Governance Officer	Mar-27	Planned
LND-001	Land & Property	Asset / Legal	Shire-owned land or building encroachment or boundary dispute	Inadequate land register; unregistered encroachment; historical error in title	Legal costs; neighbour dispute; Shire liability for disputed works or structures	2	3	6	MEDIUM	Land register maintained; Landgate title search for acquisitions and disposals; legal advice	Moderate	1	2	2	LOW	Audit land register against current Landgate titles; address encroachments proactively	CEO / Finance	Jun-27	Planned
LND-002	Land & Property	Asset / Compliance	Contaminated land on Shire-owned property	Historical land use; illegal dumping; asbestos; fuel storage; agricultural site	Contaminated Sites Act declaration; remediation liability; disposal value impaired; public health risk	2	5	10	HIGH	Land use history review on acquisitions; contaminated sites register; DEW consultation	Moderate	1	4	4	MEDIUM	Complete contaminated land assessment for high-risk Shire properties; update contaminated sites register	Works Manager / CEO	Jun-27	Planned
LND-003	Land & Property	Financial	Disposal of Shire land below market value or without proper authority	Inadequate valuation; political pressure; incorrect LGA Act process	Audit finding; SAT challenge; legal liability; reputational damage; financial loss	1	4	4	MEDIUM	LGA 1995 s3.58 process; independent valuation; public notice; Council resolution	Moderate	1	3	3	LOW	Develop land disposal checklist; confirm s3.58 compliance with legal advice before any disposal	CEO / Finance / Legal	Jun-27	Planned
RGN-001	Regional Collaboration	Governance / Legal	Failure of RoeRDC joint arrangement - dispute between member Shires	Conflicting Shire priorities; governance breakdown; cost-sharing dispute; CEO disagreement	Dissolution of joint arrangement; duplication of services; loss of economies of scale; community impact	2	4	8	HIGH	RoeRDC MOU agreement; CEO forum; joint committee governance; dispute resolution clause	Moderate	1	3	3	LOW	Review RoeRDC agreement to ensure dispute resolution clause is current; annual governance review	CEO	Jun-27	Ongoing
RGN-002	Regional Collaboration	Financial	Shared infrastructure liability - Bundering or other joint facility failure	Facility non-compliance; unexpected remediation cost; EPA action; insurance gap	Joint financial liability across four Shires; service disruption; regulatory sanction	2	5	10	HIGH	Bundering Management Plan; annual compliance review; LGIS coverage; joint works budget	Moderate	1	4	4	MEDIUM	Complete annual Bundering compliance inspection; confirm LGIS cover for shared liability	CEO / Works Manager	Dec-26	In Progress
RGN-003	Regional Collaboration	Service Delivery	Loss of shared service or regional contractor - waste, regional EHO, legal	Provider contract expiry; key person departure from shared service; funding cut	Loss of specialist capability; increased cost of individual procurement; service gap	3	3	9	HIGH	Maintain contract register for shared services; notice periods in agreements; succession planning	Moderate	2	2	4	MEDIUM	Review all shared service agreements for expiry; develop contingency for each critical shared service	CEO	Jun-27	Ongoing



Local Government
Inspector

2025 Compliance Audit Return

Local Government Authority: The Shire of Kondinin

Local Government Act 1995

s. 2.29

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

Response: Yes

s. 3.16

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

Response: Yes

Comments: Notwithstanding, a full review is scheduled for 2026-2027 as one part of an Organisation Enhancement Program.

s.3.57

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

Response: No

Comments: The OAG interim management letter (7937-002) identified three procurement activities rated as being moderate. The items related to the purchase of a motor vehicle - a procurement activity undertaken by a former employee and the supply of road making products / plant hire that were acquired through a panel arrangement. These items were addressed accordingly. As an explanatory note: the current CEO and ARIC have developed an enhancement program and workplan to enhance procurement activities, regularise contractor engagement and to implement a fit for purpose, compliant and logical procurement policy and accompanying processes.

s. 3.58(3)

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

Response: Yes

s. 3.58(4)

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

Response: Yes

s. 3.59(2)(a)

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

Response: Yes

Comments: The Shire undertook preparatory works with a local progress association for the concept, design and grant funding of a discovery centre in the Shire. The business plan process was undertaken, the process did not proceed. Remedial actions have now been taken and endorsed by Council (2026-2027).

s. 3.59(2)(b)

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

Response: N/A

s. 3.59(2)(c)

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

Response: N/A

s. 3.59(4)

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

Response: Yes

s. 3.59(5)

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

Response: No

Comments: The transaction before Council provided for specific process detail, however, the procedure was incomplete. Accordingly, the resolution was not specific enough to endorse proceeding. This matter is now before the Council (Discovery Centre) and has been conducted in accordance with the Act, correcting the former work undertaken.

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

s. 5.17

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

Response: Yes

s. 5.18

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

Response: No

Comments: The register of delegations is under a deep review. The committee delegations are recorded by resolution and further articulated in the terms of reference of each committee. Non-statutory committees have been discontinued by the Council and moving forward will be included as a rolling agenda item for whole of Council consideration. This is considered as being a prudent and logical response to meet the workload of elected members and concurrently provide a whole of council lens over former committee work.

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

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

Response: Yes

s. 5.37(2)

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

Response: Yes

Comments: A single senior employee (CEO) was employed during the reporting period.

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

Response: N/A

s. 5.39B

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

Response: Yes

s. 5.42

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

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

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

Response: Yes

s. 5.44(2)

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

Response: Yes

s. 5.45(1)(b)

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

Response: N/A

s. 5.46

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

Response: Yes

Comments: As previously stated, the Administration is working with ARIC to review existing delegations at a deeper level.

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

Response: Yes

Comments: This pre-dates the arrival of this author, however, it is understood from the former CEO that this occurred.

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

Response: No

Comments: The ongoing review has identified that on the majority of occasions, the exercising of delegations has been the subject of a written record. We are currently developing a consistent approach across the organisation which will incorporate a comprehensive staff education program.

s. 5.50

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

Response: Yes

Comments: The workplan endorsed by ARIC incorporates a wide-ranging policy review and has identified a number of statutory policies that require amendment including this. Progress is good, but under the consideration of ARIC. The payment of entitlements requires further clarification and policy amendment.

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

Response: N/A

s. 5.51A

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

Response: Yes

Comments: The CoC was updated in accordance with the new legislative requirements. The Council and all employees have noted the document.

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

Response: Yes

s. 5.67

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

Response: N/A

Comments: No financial or proximity interests were disclosed in the period.

s. 5.68(2)

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

Response: Yes

Comments: Wherever prescribed, a notation has been made in the minutes of the meeting. This author cannot identify any such instance during the reporting period, however, declarations of impartiality have been correctly recorded.

s. 5.69(5)

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

Response: N/A

s. 5.70

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

Response: Yes

Comments: In a small, regional Local Government the likelihood of a perceived conflict of interest is not a possibility, it is a probability. The officers of the Shire are aware of their obligations and continue to declare interests as required.

s. 5.71B(5) and (7)

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

Response: N/A

Comments: No instances have been identified.

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

Response: N/A

Comments: No instances have been identified.

s. 5.73

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

Response: N/A

Comments: Nil instances have been identified

s. 5.75

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

Response: Yes

s. 5.76

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

Response: Yes

s. 5.77

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

Response: Yes

s. 5.88

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

Response: Yes

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.89A

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

Response: Yes

Comments: No gifts have been received.

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

Response: Yes

s. 5.90A

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

Response: Yes

s. 5.94

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

Response: Yes

Comments: In addition, the Shire presents all up-to-date meetings, events and other localised information in community newsletters.

s. 5.96

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

Response: Yes

s. 5.96A

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

Response: Yes

s. 5.104

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

Response: Yes

Comments: The Code was developed in concert with the legislated amendments.

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

Response: Yes

Does it comply with section 5.104(3) and (4) of the Local Government Act 1995?

Response: Yes

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

Response: Yes

s. 5.128

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

Response: N/A

Comments: A policy position exists; however, it will require an update and it is incorporated into the ARIC policy review program.

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

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

Response: No

Comments: In part. The Cyber Security Strategy has been a matter reported over multiple years. A draft Strategy has been developed and will be presented to ARIC for commentary in September 2026. Procurement practice and procedure anomalies have been included in Auditor reporting and a revised policy and supporting processes and documentation is under development and expected to be presented to ARIC during November 2026.

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

Response: No

Comments: No formal report has been identified. Notwithstanding, the items contained within the reporting are known to this author and have been raised with ARIC as actionable items.

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

Response: No

Comments: Neither the Council nor ARIC has flagged any item as being a significant matter and a report has not been submitted to the Minister. The significance of multi-year auditor notice on cyber security (without resolution) may constitute this, however, both ARIC and the Council are satisfied that current work is resolving this issue.

Local Government (Administration) Regulations 1996

r. 18F

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

Response: Yes

r. 19AB

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

Response: Yes

r. 19AC

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

Response: Yes

r. 19AE

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

Response: Yes

Comments: We have taken this one step further to clearly articulate acceptable and non acceptable behaviours against the core values of the Shire.

r. 19B

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

Response: Yes

r. 19C

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

Response: Yes

Comments: The Strategic Community Plan requires a significant overhaul and translation into the Council Plan. The ARIC and Council (through the organisational enhancement program) have agreed that a revised plan be implemented during 2026-2027. Phase one has been completed with a community survey (albeit a band 4 Shire is not required to do so) and community consultation into the survey results to determine key priorities has commenced. We will be also looking to incorporate more into our Council plan to interconnect the strategic pillars with existing and new strategies. Please note that the date of review box is completed only as a mandatory requirement of the return.

Adoption date or the date of the most recent review: 01/12/2025

r. 19DA

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

Response: Yes

Comments: Please refer to r 19c. The business plan is in need of intensive update. Again, this is within the agreed workplan of the ARIC and will run concurrently with the Strategic Community Plan review. Please note that the date of review box is completed only as a mandatory requirement of the return.

Date of review: 01/12/2025

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

Response: Yes

Comments: It does, however, it will require significantly greater refinement.

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

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

Response: Yes

Comments: As previously stated, a complete overhaul of policy and strategy is underway. The existing Policy Manual contains multiple items that should not be included as a policy and as we progress through each change, and update, the revised items are posted. The Council resolved a policy approach "policy about policies" to clearly define and future proof what is and what is not contained in our policy library. This level of clarity has seen a distinct and positive change.

r. 35

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

Response: No

Comments: One Councillor has yet to complete the required course but is enrolled to do so before October. Upon completion, all Councillors will be compliant.

r. 36

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

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

Response: No

Comments: The training register provides this information but not explicitly. We will implement this.

Local Government (Audit) Regulations 1996

r. 10

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

Response: Yes

r. 17

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

Response: Yes

Comments: Past CAR reporting indicates that this occurred.

Date of council's resolution to accept the report: 17/12/2025

Local Government (Constitution) Regulations 1998

r. 11FA

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

Response: Yes

r. 13

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

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

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

Response: Yes

Comments: No disclosures were made relating to the receipt of gifts.

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

Response: N/A

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

Response: No

Comments: No disclosures were made nor gifts declared. Erroneously, a nil return was not published.

Local Government (Financial Management) Regulations 1996

r. 5

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

Response: Yes

Comments: Systems in place are long standing and incorporate policy positions. Policy and procedure are currently subject of the enhancement program and are expected to be updated within the 2026-2027 period.

r. 6

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

Response: Yes

r. 7

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

Response: Yes

r. 8

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

Response: Yes

r. 9

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

Response: Yes

r. 11

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

Response: Yes

Comments: Our procedures are included within the enhancement program for review.

r. 12

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

Response: Yes

r. 13

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

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

Response: Yes

r. 13A

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

Response: Yes

r. 19

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

Response: Yes

r. 19C

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

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

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

r. 9

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

r. 10

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

r. 11A

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

Response: No

Comments: As previously reported, the Auditor identified three items that were subject of query. The procurement policy, procedures and supporting documents are a priority review item. ARIC has been briefed on the reforms required and this is an action item on the ARIC workplan.

r. 11

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

r. 12

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

Response: N/A

Comments: The Shire has acted in accordance with the provisions of the Act and regulations when tendering. Multiple contracts have been awarded only on separable portions; a legitimate operational justification.

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

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

Response: Yes

r. 15

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

Response: Yes

r. 16

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

r. 17

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

Response: Yes

r. 18(1) and (4)

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

Response: No

Comments: Tender submissions based on place and time were compliant.

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

Response: Yes

r. 19

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

Response: Yes

r. 21

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

Response: Yes

r. 22

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

r. 23

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

Response: No

Comments: All submissions were submitted on time and at the place nominated.

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

Response: Yes

r. 24

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

Response: Yes

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

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

Response: Yes

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

Response: Yes

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: N/A

Comments: The Contract instruments remain under construction. Once completed this answer will revert to YES

r. 24AH(1) and (3)

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

Response: No

Comments: All submissions received were on time and at the place specified.

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

Response: Yes

r. 24AI

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

Response: Yes

r. 24E

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

Response: N/A

Comments: Interestingly, we have received no claims for regional price preference. We are reviewing this and undertaking supplier briefing sessions as there is a suggestion that the price preference may have confused some local suppliers.

r. 24F

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

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

CEO

Date

Mayor or President

Date

COMPLIANCE CALENDAR

Financial year 2026-27 | July 2026 to June 2027

About this calendar

This calendar is based on the WALGA Template Compliance Calendar prepared by WALGA Governance and Procurement (governance@walga.asn.au). It lists the recurring statutory and good-practice compliance actions a Western Australian local government is required to complete, the provision each action arises under, and the frequency at which it falls due.

The actions that recur every month are listed once, in Section A. The remaining actions are set out in financial year order in Section B, beginning with July 2026 and ending with June 2027. The four right-hand columns - Officer Responsible, Date Completed, Records Ref and Status - are left blank for completion. The local government assigns responsibility for each action to a position title, records the date the action was completed, links the evidence of completion, and notes the status where an action has not been completed.

The source template carried placeholder next-due dates such as "Next Due: yyyy". These have been removed. A blank Due Date column has been provided instead, for the local government to complete with the actual date each periodic action next falls due. Fixed recurring dates that are set by the legislation or by the agency - for example the 21st of the month for the ESL remittance, or 31 August for annual returns - have been retained in the Frequency column.

Part 2 lists the compliance actions that are not tied to a fixed month. These have to be scheduled by the local government into the month in which each falls due, and then transferred into the relevant month in Part 1.

Source and version

Source document: WALGA Template Compliance Calendar, last reviewed March 2024. Version 2 incorporated legislative amendments as at 1 January 2024. Version 3 incorporated the Public Health Act amendments relating to public health plans, dated 4 July 2024.

Important. The source template reflects the law as at mid-2024. The Local Government Amendment Act 2024 (No. 47 of 2024) and subsequent subsidiary legislation have since changed a number of the provisions referred to in this calendar, including the complaints and oversight framework and the periodic review of local laws.

Compliance Calendar - July 2026 to June 2027

See also

WALGA Guideline for Implementing a Compliance Calendar.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return and associated guidance.

Abbreviations used in the Section / Ref column

Admin.r. - Local Government (Administration) Regulations 1996. FM.r. / FM.Reg. - Local Government (Financial Management) Regulations 1996. F&G.r. - Local Government (Functions and General) Regulations 1996. Audit.Reg. - Local Government (Audit) Regulations 1996. Elect.r. - Local Government (Elections) Regulations 1997. s. - section of the Local Government Act 1995 unless another Act is named in the Compliance Requirement column.

Compliance Calendar - July 2026 to June 2027

Part 1 - Compliance calendar

Section A - Actions due every month

These 11 actions fall due in every month of the year. They are listed once here rather than repeated in each month. Record completion for each month in the columns provided, or transfer them into your own monthly checklist.

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Monthly Schedule of Payments and Employee Transaction Card Payments Reports LG must prepare each month: • a list of accounts paid by the CEO* since the last list was prepared; and • a list of payments made by employees authorised to use purchasing cards. Presented at the next ordinary Council meeting after the list is prepared. *Or accounts for payment if CEO not delegated authority to make payments from muni fund.	Local Government Act 1995 FM.r.13 & 13A		Monthly					
Monthly Financial Activity Statement Report LG must prepare each month a statement of financial activity relevant to the previous month, on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at a Council meeting held within 2 months after the end of the relevant month	Local Government Act 1995 s.6.4 FM.r.34	DLGSC webpage - Financial Policy and Accounting - template financial statements and guidance	Monthly					
Monthly Financial Position Statement Report - LG must prepare a financial position statement relevant to the previous month. Presented at a Council Meeting held within 2 months after the end of the relevant month.	Local Government Act 1995 FM.r.35	DLGSC webpage - Financial Policy and Accounting - template financial statements and guidance	Monthly					
Emergency Services Levy - Option A Remittance Option A Remittance Report -	DFES - ESL Manual of Operating Procedures	DFES -ESL Manual of Operating Procedures	Monthly Due by: 21st of the month					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
see Form B Schedule 5 and ESL Assessment Profile Return Form A	Clause 5.13.							
Valuer General Information to be submitted: • building licenses issued • building license works completed • Strata Titles Act 1985 and Community titles Act 2018 registered plans and amendments	Valuation of Land Act 1978 s.37		Monthly					
Primary Returns - Request Primary Return from new employee/s who are a Designated Employee as defined under s.5.74. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995 s.5.75	WALGA - Governance Subscription Guide - Primary and Annual Returns Management DLGSC Operational Guideline - Primary and Annual Returns	Monthly					
Financial Interests Register - Review As soon as practicable after a person ceases to be a person who is required to lodge a Primary or Annual Return, the CEO is to remove from the register ALL Returns relating to that person (all other disclosures remain in the Register). Removed Returns are to be kept as LG Record for at least 5 years after the person ceased to be a Council Member or Designated Employee.	Local Government Act 1995 s.5.88(3)(4)		Monthly					
Council Member Meeting Attendance Register (Operational) - Review Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence or Parental Leave. Record authorised attendance by electronic means and check compliance with 'no more than 1/2' limit.	Local Government Act 1995 s.2.25 Admin.r.14C		Monthly					
Gift Register - CEO is to publish an up-to-date version of the register on the LGs website	Local Government Act 1995 s.5.89A(5)		Monthly					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Council Policies - Up-to-date version of each Council Policy published on the LGs website - Check Council Minutes and ensure up-dated versions of Council Policy have been published on website.	Local Government Act 1995 s.5.96A(1)(i) Admin.r.29C		Monthly					
Tenders Register published on website - Update the Tender Register published on the website.	Local Government Act 1995 F&G.r.17(1A)		Monthly					

Compliance Calendar - July 2026 to June 2027

Section B - Actions due in a specific month

Annual and periodic actions, listed in the month they fall due. The monthly actions in Section A apply in addition to these.

July 2026 5 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Emergency Services Levy - End of Year Reconciliation Report Schedule 6 Form C	DFES - ESL Manual of Operating Procedures Clause. 5.13.4	DFES - ESL Manual of Operating Procedures	Annual Due: 31 July					
Annual Returns Initiate request for Council Member and Designated Employee Annual Returns to be submitted no later than 31 August. CEO's Annual Return must be lodged with the President / Mayor. NOTE - Do not initiate request before 1 July, as activities that must be reported in the Return includes up to 30 June. Return therefore cannot be provided before 1 July.	Local Government Act 1995 s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Annual					
Report on Elected Member Training - LG must prepare a report on the training completed by Council members in the previous financial year. CEO must publish the report on the LG's website within one month of the end of the financial year.	Local Government Act 1995 s.5.127		Annual Due by: 31 July					
Elections - Electoral Commission agreement to conduct the election required by: (80th day)	Local Government Act 1995 s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Compliance Audit Return Action Plan - Monitor progress of actions to address non-compliance identified in the previous year's Return and report to Council, via Audit Committee	n/a n/a	Operational Practice	Quarterly					

Compliance Calendar - July 2026 to June 2027

August 2026 6 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Food Act and Public Health Act reporting - Enforcement agencies must report to the Dept. CEO on performance of functions under Acts. Reporting has been combined and must be submitted online by 31 August.	Food Act 2008 Public Health Act 2016 s.121(1) s.22(1)	Department of Health website - Reporting requirements pages	Annual 31 August					
Annual Returns - Elected Members and Designated Employees to provide an Annual Return by no later than 31 August CEO's Annual Return must be lodged with the President / Mayor.	Local Government Act 1995 s.5.76(1)	WALGA - Governance Subscription Guide - Primary and Annual Returns Management DLGSC Operational Guideline - Primary and Annual Returns	Annual By: 31 August					
Elections - Statewide Public Notice Enrolment Eligibility Claims - CEO to give notice of the closing date and time for elector enrolments. (to be given 77th to 63rd days)	Local Government Act 1995 s.4.39(2) Admin.r.3B	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - CEO to advise Electoral Commissioner of the need to prepare an updated residents roll by 63rd day before Election Day	Local Government Act 1995 s.4.40(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Statewide Public Notice Call for Nominations - from 63rd day and no later than 52nd day before Election Day.	Local Government Act 1995 s.4.47(1) Admin.r.3B	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Close of Rolls at 5pm on 57th day before Election Day. Enrolment eligibility claims received by 5pm can continue to be processed with a decision on eligibility (within 14 days of close of nominations) required for inclusion in the Owners and Occupiers Roll. The 43rd day before Election Day is the last day for the CEO to certify the Owners and Occupiers roll.	Local Government Act 1995 s.4.39(1) s.4.32(5A)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					

Compliance Calendar - July 2026 to June 2027

September 2026 15 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Emergency Services Levy - Option B Payment Due by: 21 of the month and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	DFES - ESL Manual of Operating Procedures	Quarterly					
Report on Waste Plan - Perth, Peel and major regional centre LGs must submit report on waste plan implementation, including any or all matters in s.44(2) required by the CEO. First due: 1 October 2021, then annually by 1 October	Waste Avoidance and Resource Recovery Act 2007 s.44		Annually 1 October					
Elections - Candidate Information Session Coordinate and promote a candidate information session - consider participation in WALGA Webinars.	n/a n/a	WALGA Webinar Prospective Elected Members	Biennial					
Elections - Statewide Public Notice Call for Nominations - between 63rd and 52nd day before Election Day	Local Government Act 1995 s.4.47(1) Admin.r.3B	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Nominations Open -(51st day before Election Day) First day for candidates to lodge completed nomination papers with the returning officer. Nominations are open for eight days	Local Government Act 1995 s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Nominations Close at 4pm on (44th day before Election Day)	Local Government Act 1995 s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Declaration of Results - Public Notice for Council Members elected unopposed.	Local Government Act 1995 s.4.77 Elections.r.80		Biennial					
Elections - Declarations of Office for new Elected Members elected unopposed (due 2 months from declaration of result - close of nominations 44th day before Election Day)	Local Government Act 1995 s.2.29 (s.2.32(c))	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Elections - Candidate / Donor Gift Disclosures - CEO written advice to Candidates of Elections Gift Disclosure obligations.	Local Government Act 1995 s.4.59 Elections Regs Part 5A, Form 9A		Biennial					
Elections - Electoral Gift Register - CEO must publish an up-to-date version on the LGs website.	Local Government Act 1995 Elections.r.30G		Biennial					
Elections - Residents Roll to be prepared by Electoral Commissioner and forwarded to CEO - Due by 43rd day before Election Day	Local Government Act 1995 s.4.40(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Owners and Occupiers Roll to be prepared and certified by CEO Due by 43rd day before Election Day	Local Government Act 1995 s.4.41(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Statewide Public Notice of Election Day by Returning Officer - between 43rd and 26th day before Election Day	Local Government Act 1995 s.4.64(1) Admin.r.3B	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Consolidated Roll (Resident / Owners and Occupiers) at Returning Officer's discretion, completed by (29th day before Election Day)	Local Government Act 1995 s.4.38(1) Elections.r.18	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Supply of Rolls - CEO to provide Returning Officer with sufficient rolls and copies to be provided free of charge to candidates and Council Members who ask. Must also provide details on - restrictions on use of information contained in Rolls, obligations for destruction of Rolls and provision of statutory declarations confirming destruction by the applicable prescribed period.	Local Government Act 1995 s.4.42 s.4.46A Elections.r.22AA		Biennial					

Compliance Calendar - July 2026 to June 2027

October 2026 23 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Primary Returns - Request from new Council Members - required to be received by CEO within 3 months of the date the Council Member made their Declaration of Office.	Local Government Act 1995 s.5.75(1)	WALGA - Governance Subscription Guide - Primary and Annual Returns Management DLGSC Operational Guideline - Primary and Annual Returns	Biennial					
Compliance Audit Return Action Plan - Monitor progress of actions to address non-compliance identified in the previous year's Return and report to Council, via Audit Committee	n/a n/a	Operational Practice	Quarterly					
Gift Register - Review After a person ceases to be an Council Member [s.5.87A] or CEO [s.5.87B] required to disclose gifts, the CEO is required to remove from the register all records relating to that person. These records must be retained as LG records for a period of at least 5-years and be made available for public inspection.	Local Government Act 1995 s.5.89A(6) & (7)		Annual					
Elections - Close of Absent Voting / Postal Voting Applications for 'in-person' elections (4th day before Election Day)	Local Government Act 1995 s.4.68(1)(c) Elections.r.37(3)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Close of Early Voting 4.00pm on day before Election.	Local Government Act 1995 s.4.71(1)(e) Elections.r.59(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Election Day - Close of Poll 6.00pm	Local Government Act 1995 s.4.7 s.4.68(1)(e)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Council Election of President / Mayor, Deputy President / Mayor - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995 s.2.11(1)(b) s.2.15 Sch.2.3 Sch.4.1		Biennial					
Elections - Declaration of Result - Local Public Notice by Returning Officer as soon as practicable (includes Council election of President / Mayor and Deputy President / Deputy Mayor). Form, approved by DLGSC CEO (download from DLGSC website), must be published on the LGs website.	Local Government Act 1995 s.4.77 Elections.r.80 Form 19 Const r.11F Admin.r.3A	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Declarations of Office for new Council Members, Shire President / Mayor and Deputy Shire President / Mayor made following Election Day and before the person acts in the office (must be made within 2 months from declaration of result - s.2.32(c))	Local Government Act 1995 s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Report to Minister by Returning Officer (within 14 days of the election) (includes Council election of President / Mayor and Deputy President / Deputy Mayor)	Local Government Act 1995 s.4.79 Elections Reg.81, Form 20 Const r.11FA	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					
Elections - Election Papers collected and secured in one or more parcels by Returning Officer (includes Council election of President / Mayor and Deputy President / Mayor)	Local Government Act 1995 s.4.84(a) Elections Reg.82 Const r.11G	DLGSC Returning Officer Manual	Biennial					
Elections - Destruction of Election Papers - parcels which are more than 4 years old may be destroyed, supervised by CEO and witnessed by at least 2 employees OR to secure paper destruction company.	Local Government Act 1995 s.4.84(a) Elections Reg.82 Const r.11G	DLGSC website - Returning Officer Manual	Biennial					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
CEO Authority to Speak on behalf of the LG - If new President / Mayor is elected, seek / obtain written authority from President / Mayor for CEO to speak on behalf of the Local Government.	Local Government Act 1995 s.5.41(f)		Biennial					
Establish Audit Committee - following Elections, Council must establish an Audit Committee - with membership of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Council Member is entitled to be a member of at least one committee, as nominated by that Council Member.	Local Government Act 1995 s.7.1A s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial					
Establish Committees (other than Audit) - following Elections, Council may establish committees (other than Audit) of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995 s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial					
Establish Committees - Council's decision to establish a committee includes approval of the committee's Terms of Reference, detailing the Committee's purpose and the scope of matters that the Committee will deal with.	Local Government Act 1995 s.5.8		Biennial					
Election - Committee Presiding Members and Deputy Presiding Members - at the first meeting of each Committee, an election is conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995 s.5.12 Schedule 2.3, Div.1		Biennial					
Appoint Council Members as the LGs delegates to External Bodies - Council report should detail the sufficient information to enable Council Members to consider their nominations i.e. legislative basis for the appointment (where applicable), purpose / objects of each external entity, meeting	NOTE: some appointments will be subject to legislative compliance		Biennial					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
frequency, if remunerated or reimbursement of costs is available, etc.								
Elections - Unsuccessful Candidate Statutory Declaration Destruction of Electoral Rolls provided by each unsuccessful candidate that received copies of the electoral roll. Statutory declaration must be provided within 5 working days after the result of the election is declared.	Local Government Act 1995 Elections.r.22AA		Biennial					
Elections - Council Member Statutory Declaration Destruction of Electoral Rolls, at end of the EMs current term of office (expiry or other), where the Council Member received copies of the electoral rolls during their candidacy or during their term of office. Statutory declaration must be provided within 5 working days after their term of office ends.	Local Government Act 1995 Elections.r.22AA		Biennial					
Elected Member Induction - Provide an induction for newly elected Councillors.	n/a n/a	WALGA website - Webinars: - - Introduction to the Local Government Act for Elected Members - Elected Members Communications - Chairing Meetings - Decision Making in Practice - Delegations DLGSC website - Operational Guideline - Elected Member Induction State Records Office website - Elected Member Record Keeping Information Sheet	Biennial					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Elections - Electoral Gift Register - CEO must publish an up-to-date version on the LGs website.	Local Government Act 1995 Elections.r.30G		Biennial					
Elections - Electoral Gift Register - Remove Disclosures - CEO must remove disclosures from the Register at the end of 4-year period and retain them separately as LG Records for a further period of at least 2-years.	Local Government Act 1995 Elections.r.30G		Biennial					

November 2026 4 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Policy for Continuing Professional Development Review - Council must review this policy after each Ordinary Election. Recommend Council workshop is undertaken to inform policy review prior to presentation to Council. CEO must publish up-to-date version on LGs website	Local Government Act 1995 s.5.128(5)		Annual					
Council Member, Committee Member, Candidate Code of Conduct Review (recommended practice) Following each Election - provide Council report to enable the 'new' Council to review and adopt the Code of Conduct. Up-to-date version must be published on the LGs website.	Local Government Act 1995 s.5.103 s.5.104 Model Code of Conduct Regs.	WALGA website - Model Code of Conduct	Biennial					
Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995 s.4.35 Elections Regs.14 and 15 Form 6 and 7	WALGA website - Template Enrolment Eligibility Claims Register	Biannual (Apr & Nov)					
Elections - Declarations of Office for new Elected Members elected unopposed must	Local Government Act 1995	DLGSC website - Elections Timetable	Biennial					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
be completed within 2 months from declaration of result at close of nominations or else disqualified.	s.2.29 s.2.32(c)	DLGSC website - Returning Officer Manual						

December 2026 6 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Emergency Services Levy - Option B Payment Due and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	DFES -ESL website - Manual of Operating Procedures	Quarterly 21 December					
Annual Report - Accepted, by Absolute Majority, by no later than 31st December (unless auditor's report not available in time)	Local Government Act 1995 s.5.53 s.5.54	DLGSC webpage - Financial Policy and Accounting	Annual 31 December					
Annual Report - Public Notice and Publication on Website CEO must give local public notice of the annual report as soon as practicable after acceptance and must publish on the LGs website within 14 days after the report is accepted by Council.	Local Government Act 1995 s.5.55 s.5.55A Admin.r.3A		Annual					
Elections - Declarations of Office for new Council Members, President / Mayor and Deputy President / Mayor must complete declaration following Election and before they act in the office (must be completed within 2 months from declaration of election result , otherwise disqualified)	Local Government Act 1995 s.2.29 s.2.32(c)	DLGSC website - Elections Timetable DLGSC website - Returning Officer Manual	Biennial					
Master Compliance Calendar - Review Review the Master Compliance Calendar content, consult with CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in next year's Master Compliance Calendar.	n/a n/a	Operational Practice	Annual					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Publish Meeting Details on Website Meeting details (date, time and place) for Council and Committee meetings to be held in the following year must be published on the website before the beginning of the year in which the meetings are to be held.	Local Government Act 1995 Admin.r.12		Annual					

January 2027 5 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Revaluation of Assets - non-financial LG must revalue all assets when required under AASB140 and otherwise on 5 years since last valuation - START work to complete by 30 June.	Local Government Act 1995 FM.Reg.17A(4)							
Primary Returns - New Council Members - required to be lodged with CEO within 3 months of making their Declaration of Office.	Local Government Act 1995 s.5.75(1)	WALGA - Governance Subscription Guide - Primary and Annual Returns Management DLGSC Operational Guideline - Primary and Annual Returns	Biennial					
Compliance Audit Return Action Plan - Monitor progress of action to address non-compliance identified in the previous year's Return and report to Council, via Audit Committee	n/a n/a	Operational Practice	Quarterly					
Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Complete Audit and report to Audit Cttee by late Feb / early Mar. Due: 31 March	Local Government Act 1995 s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Report - Public Notice and Publication on Website (if not completed in December) CEO must give local public notice of the annual report as soon as practicable after acceptance and must publish on the LGs website within 14-days after the report is accepted by Council.	Local Government Act 1995 s.5.55 s.5.56 Admin.r.3A		Annual					

February 2027 4 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Rate Exempted Properties - Review In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Local Government Act 1995 s.6.26(2)		Annual					
Compliance Audit Return - Finalise Audit Complete the Compliance Audit Return as an internal audit and prepare Council report for consideration via Audit Committee.	Local Government Act 1995 s.7.13(1)(i) Audit.r.13, 14, 15		Annual					
Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid, including certificates and / or identity cards.	Various		Annual					
Employee Code of Conduct Review - CEO to review employee code of conduct. Up-to-date version to be published on the LGs website	Local Government Act 1995 s.5.51A		Annual					

Compliance Calendar - July 2026 to June 2027

March 2027 3 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Emergency Services Levy - Option B Payment Due and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	DFES -ESL Manual of Operating Procedures	Quarterly Due by: 21 March					
Compliance Audit Return - Report to Audit Committee Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. Note - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSC by 31 March	Local Government Act 1995 s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual					
Compliance Audit Return - Report to DLGSC Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSC.	Local Government Act 1995 s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual Due: 31 March					

April 2027 3 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Prepare for Elections - Review register and take action on expired Eligibility Claims (no longer property owner, occupation or nominee claim expired)	Local Government Act 1995 s.4.35 Elections.r.14, 15 Form 6 and 7	WALGA Guide Owner / Occupier Enrolment Eligibility Claims Guide DLGSC Operational Guideline - Owners and Occupiers Roll	Biannual (Apr & Nov)					
Compliance Audit Return Action Plan Prepare an Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from non-compliance identified in the Compliance Audit Return. Action Plan to be endorsed by Council via Audit Committee.	n/a n/a	Operational Practice	Annual					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Public Access to Information - Audit Check LG website, Library and LG office to ensure public information accessible and published on website as prescribed and within prescribed limitations. Ensure customer service staff and information custodians are trained to provide access consistent with the legislation.	Local Government Act 1995 s.5.94 Admin.r.29 s.5.95 s.5.96 s.5.96A Admin. 29A,29B, 29C, 29D	WALGA - Governance Subscription Good Governance in Practice Resource - Public Information Access Guide	Annual					

May 2027 1 action

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Local Laws published on website - confirm that a consolidated version of each of the LGs Local Laws is published on the LGs website. NOTE - 'Consolidated version' means the principle local law has been updated to include the effect of each amendment local law.	Local Government Act 1995 s.5.96A(1)(b)		Annual					

June 2027 7 actions

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Financial Reporting - Material Variances Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. (adopt and apply in the following Financial Year)	Local Government Act 1995 s.6.4 FM.Reg.34(5)		Annual					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Emergency Services Levy - Option B Payment Due by: 21 June and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	DFES -ESL Manual of Operating Procedures	Quarterly					
Revaluation of Assets - non-financial LG must revalue all assets when required under AASB140 and otherwise on 5 years since last valuation	Local Government Act 1995 FM.Reg.17A(4)							
Decision Objection and Review Rights - Internal Audit - Review the LG's template permits, licences, notices and approval letters issued under the Act and Local Laws to ensure they include advice to the recipient of their objection and review rights.	Local Government Act 1995 s.9.4		Annual					
FOI Annual Statistical Data - Response to Information Commissioner	Freedom of Information Act 1992 s.111(3)		Annual Due: 30 June					
Appoint Bush Fire Control Officers - Review appointments and update if necessary	Bush Fires Act 1954 s.38		Annual					
Elections - Council Report to determine if Electoral Commission will conduct the Election. Electoral Commission agreement required by: 80th day before Election Day	Local Government Act 1995 s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial					

Compliance Calendar - July 2026 to June 2027

Part 2 - Compliance actions to be scheduled

These actions are not tied to a fixed month. The local government determines when each falls due, schedules it accordingly, and then inserts it into the relevant month in Part 1. Group headings and notes from the source template are retained and shown as banded rows.

Delegation Register Review

Schedule the following Compliance Actions into the Compliance Calendar in the month that the Review is 'due by'.

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Delegation Register Review - Delegations from Council to CEO are to be reviewed by the Council as the delegator at least once every financial year	Local Government Act 1995 Cat Act 2011 Dog Act 1976 Planning and Development (LPS) Regs 2015 s.5.18 s.5.46(2) s.47(2) s.10AB(2) Sch.2.cl.84	WALGA website - Template Delegation Register WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual					
Delegation Register Review - Delegations from CEO to Employees and sub-delegations from CEO to Employees are to be reviewed by the CEO as the delegator at least once every financial year	Local Government Act 1995 Cat Act 2011 Dog Act 1976 Planning and Development (LPS) Regs 2015 s.5.18 s.5.46(2) s.47(2) s.10AB(2) Sch.2.cl.84	WALGA website - Template Delegation Register WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual					
Primary and Annual Returns Register - Update Register with new Designated Employees (only LG Act delegations) following completion of the Delegation	Local Government Act 1995 s.5.75	WALGA Guide Primary and Annual Returns Management	Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Register Review and initiate requests for Primary Returns from new Delegates								

Integrated Planning and Reporting

Schedule Compliance Actions into the Compliance Calendar in the month that the Review is 'due by'.

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Strategic Community Plan - Review Review completed after community consultation, and adopted by Council, by absolute majority, at least once every 4 years. Must give local public notice of the plan as adopted (reviewed).	Local Government Act 1995 s.5.56 Admin.r.19C	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly					
Strategic Community Plan - Review - Local Public Notice After adoption of the revised Strategic Community Plan, LG is to give Local Public Notice that the Plan has been adopted, the period that the Plan is to apply and details of where and when the Plan may be inspected	Local Government Act 1995 s.5.56 Admin.r.19D Admin.r.3A	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly					
Strategic Community Plan Review - Website Publish the revised Strategic Community Plan on the LG's website	Local Government Act 1995 s.5.94(f)	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly					

WALGA NOTE - Corporate Business Plan and Informing Strategy Reviews are listed as part of the preliminary Actions for the Annual Budget

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Organisational Structure - Review Following each major review of the Community Strategic Plan and the consequential review of the Corporate Business and Workforce Plans, undertake a review of the Organisational Structure to ensure alignment for achieving Council's objectives	Local Government Act 1995 s.5.2		4-yearly					

Local Law Reviews

Create the Compliance Actions for each of the LGs Local Laws and insert into the Compliance Calendar. Try to schedule Reviews so that the workload is spread over several years.

Noting, if a Local Law amendment is required as a result of the review, completing review and amendment may take up to 6 months.

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Local Law Review - <<insert Local Law title>> - Local Public Notice, calling for submissions closing not less than 6 weeks after the Public Notice.	Local Government Act 1995 s.3.16(2) s.1.7 Admin.r.3A	WALGA website - Local Laws Manual Subscription Service DLGSC website - Local Laws Statutory Procedures Checklist DLGSC website - Local Laws Register	8 yearly					
Local Law Review - <<insert Local Law title>> - Following close of public submissions - Report to Council to complete the review. Council may determine, by Absolute Majority, the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws.	Local Government Act 1995 s.3.16(3)(4)	WALGA website - Local Laws Manual Subscription Service DLGSC website - Local Laws Statutory	8 yearly					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
		Procedures Checklist DLGSC website - Local Laws Register						

LG Administration Compliance Actions

Review each listed Action and schedule into the Compliance Calendar in the month the LG determines the action is 'due by'.

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
	Local Government Act 1995 s.2.2 Sch.2.2(6)		10-yearly					
Risk Management - Review Review appropriateness and effectiveness of the LGs Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via Audit Committee.	Local Government Act 1995 Audit.Reg. 17(1)(a)	AS/NZS ISO 31000 Risk Management	Triennial					
Internal Control - Review Review appropriateness and effectiveness of the LGs Internal Control system and procedures at least once in every 3 financial years. CEO to report Review results to Council via Audit Committee.	Local Government Act 1995 Audit.Reg. 17(1)(b)	DLGSC webpage - Financial Policy and Accounting	Triennial					
Legislative Compliance - Review Review appropriateness and effectiveness of the LGs Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via Audit Committee.	Local Government Act 1995 Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Financial Management Systems and Procedures Review Not less than once in every 3 financial years, review appropriateness and effectiveness of the systems and procedures established under FM Reg.5. CEO to report Review results to Council via the Audit Committee.	Local Government Act 1995 FM.Reg.5(2)(c)	DLGSC webpage - Financial Policy and Accounting	Triennial					
Authorisations to Incur Liabilities - Review Review list of persons authorised under CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995 FM.Reg.5		Annual					
Record Keeping Systems - Review Review efficiency and effectiveness of the LGs record keeping systems - evaluated not less than once every 5 years. LG Act CEO function - to ensure that records and document are properly kept.	State Records Act 2000 Local Government Act 1995 Principles and Standards 2002 - Principle 6 s.5.41(h)	State Records Office website: - Guidelines - General Disposal Authority for Local Government Records - Record Keeping Plan Templates and Guidelines	5-yearly					
Record Keeping Plan - Review The LG's Record Keeping Plan must be reviewed within 5 years of its approval by the Commission.	State Records Act 2000 Local Government Act 1995 s.28(5) s.5.41(h)	State Records Office website - Record Keeping Plan Templates and Guidelines	5-yearly					
Information Statement LG must publish an up-to-date Information Statement, reviewed within every 12-months	Freedom of Information Act 1992 s.96		Annual					
Information Statement & Internal Manuals - Publicly Available LG must cause copies of the most up-to-date Information Statement and internal manuals to be made available for public inspection	Freedom of Information Act 1992 s.97		Annual					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
(deleting any exempt matter from those internal manuals). See s.95 definition of 'internal manual' - includes policy and procedures.								
Policy Review - Purchasing Policy Review Purchasing Policy to ensure policy controls for the purchasing function remain efficient and effective, supporting best value and compliance with the Act.	Local Government Act 1995 F&G.Reg.11A.	WALGA website: - Template Purchasing Policy - Template Transaction Card Policy and Guidelines	Triennial					
Fines Enforcement - Designated Prosecuting Officers Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Fines, Penalties and Infringement Notices Enforcement Act 1994 s.13(2)		Annual					
Local Heritage Survey - Updates and reviews LG must prepare a local heritage survey, consistent with the Heritage Council Guidelines prepared under s.105.	Heritage Act 2018 s103	Heritage Council Guidelines for Local Heritage Surveys	Schedule to align with Local Planning Strategy reviews					
Disability Access and Inclusion Plan - Review The LG's DAIP must be reviewed at least every 5 years and a report of the review lodged with the Commission.	Disability Services Act 1993 s.28(6) & (7)	Department of Communities Disability Services website - Steps for developing and reviewing a DAIP: Local government resource manual	5-yearly					
Customer Complaints Handling - Review • Review LGs complaint handling policy, procedures • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis	n/a n/a	Ombudsman Western Australia Website - Effective handling of complaints	Annual					
Business Continuity Plan - Review Review Business Continuity Plan: ensure it is functional and tested against current	Local Government Act 1995 Audit.r.17		Biennial					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
operational requirements. Report outcomes to Council, via Audit Committee (Risk Mgt)								
Non-Financial Asset Revaluation Local Government must revalue non-financial assets whenever the fair value of the asset is likely to be materially different from its carrying amount, OR after 5 years beginning on the last valuation date.	Local Government Act 1995 FM.Reg.17A(4A)							
Elections - 1996 Electoral Rolls A copy of the Electoral Roll/s (wards or district) last prepared and certified under section 43 of the former Local Government Act 1960 has been retained (vital record). The former 'existing' electoral rolls are required to determine the continuing enrolment right, if any, of a person who is not enrolled as an elector for the Legislative Assembly or the House of Representatives.	Local Government Act 1995 Schedule 9.3(12)		Annual					
Local Public Health Plan (First) - Initial Adoption Prepare and adopt Public Health Plan within 2-years of 4 June 2024 (date s.45 came into operation).	Public Health Act 2016 s.45(7)		3 June 2026					
Local Public Health Plan - Annual Review LG must review its local public health plan each year.	Public Health Act 2016 s.45(5)		Annual					
Local Public Health Plan - Replacement LG must replace its local public health plan at the end of the 5-year period after it was prepared	Public Health Act 2016 s.45(6)		5-yearly					

Compliance Calendar - July 2026 to June 2027

Internal Audits

Recommended internal audits to verify continuing compliance. Suggested for 'annual' frequency however LGs can schedule the following Compliance Actions into the Compliance Calendar according to their needs.

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Tender Register - Internal Audit Review Register for compliance with F&G.Reg.17 - ensure Register accurately and completely records all tenders and check Tender Register accuracy as published on website.	Local Government Act 1995 F&G.Reg.17.		Annual					
Integrity in Procurement - Internal Audit Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement. Option: Report Audit Outcomes / Actions to Audit Committee	Local Government Act 1995 FM Reg.5 Audit.Reg.17(1)	WALGA website - Integrity in Procurement - Self Audit Template	Annual					
Minor Breach Complaints Register - Internal Audit Review register for compliance with s.5.121	Local Government Act 1995 s.5.121	DLGSC Website - Local Government Standards Panel	Annual					
Gift Register Online - Internal Audit Audit the Register for: • Compliance with Admin.Reg.28A • Register accurately records all declarations • Declaration form complies with disclosure requirements under ss.5.87A, 5.87B & 5.87C. NOTE: Admin.Reg.28B disclosures made before 19 October 2019 must be kept in the register in the previous form, i.e. form required before 19 October.	Local Government Act 1995 s.5.87A s.5.87B s.5.87C s.5.89A Admin.r.28A Form 4. Admin.r.28B	DLGSC website - Operational Guideline Disclosure of gifts and disclosure of interests relating to gifts WALGA website - Webinar Local Government Gift Declarations	Annual					
Financial Interests Register - Internal Audit Review the register for • Compliance with s.5.88 and Admin.r. 28 • Register accurately records all declarations	Local Government Act 1995 s.5.88 Admin.r.28	DLGSC website - Operational Guideline Declaring Financial Interests in Meetings	Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
• Declarations comply with disclosure requirements under LG Act, Part 5, Div.6, SubDiv.1.		WALGA website - Webinar Local Government Gift Declarations						
Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Internal Audit - CEO is to maintain a register of decisions - audit for compliance with s.4.32 and Elections Reg.13.	Local Government Act 1995 s.4.32(6) Elections Reg.13	WALGA website - Template Enrolment Eligibility Claims Register	Annual					
Trust Fund s.6.9 - Internal Audit Audit the Trust Fund to ensure compliance: • Trust Fund holds all money or value of assets required by this Act or other written laws • Money or value of assets held only applied for the purposes of the Trusts affecting it. • Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. • Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report outcomes to Council via Audit Committee Note: work bonds, building bonds and hire bonds should be held in the Municipal Fund.	Local Government Act 1995 s.6.9 FM.r.8	Office of the Auditor General website - Western Australia local government position paper 1: Accounting for work bonds, building bonds and hire bonds	Annual					
Approved Gates across Public Thoroughfares Register - Internal Audit Review Gates Register for compliance with ULP.Reg.9 - ensure accurately records all gates and other devices approved across public thoroughfares.	Local Government Act 1995 ULP.Reg.9(8)		Annual					
Disability Access and Inclusion Plan to be made available - Internal Audit LG must publish the DAIP on request in electronic format, hard copy in standard and	Disability Services Act 1992 s.29A Reg.9.	Dept. of Community Services - Disability Services - Website -	Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
large print, in audio format, on request by email and on the website		Local Government Resource Manual						
Public Interest Disclosure Officer - Internal Audit - CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Public Interest Disclosure Act 2003 s.23(1)(a)	Public Sector Commission Website - PID Officer's Code of Conduct and Integrity Public Sector Commission Website - PID Officer's Declaration Form	Annual					
Public Interest Disclosure Procedures - Internal Audit - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Public Interest Disclosure Act 2003 s.21 and s.23(1)(e), (2)	Public Sector Commission Website - Commissioner's Guidelines for Public Authorities	Annual					
Local Emergency Management Committee - Internal Audit LG must establish a LEMC, constituted and under the procedures established by the State Emergency Committee (Note - LEMC is not a Committee under s.5.8 of the LG Act).	Emergency Management Act 2005 s.38	Office of Emergency Management - Website - Local Emergency Management Arrangement (LEMA) Guideline and Model	Annual					
Local Emergency Management Arrangements - Internal Audit LEMC must establish Local Emergency Management Arrangements for the LG District. Audit for compliance with the LEMA Guideline and Model	Emergency Management Act 2005 s.39, 41 & 42	Office of Emergency Management - Website - Local Emergency Management Arrangement (LEMA) Guideline and Model	Annual					
Compliance Calendar - Internal Audit Review level of compliance achieved in response to Compliance Calendar Actions.	Local Government Act 1995 Audit Reg.17(1)		Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Option: Report Audit outcomes to Council via Audit Committee								
Register of Registrable Activities Enforcement Agency must maintain, in an approved form, a register listing the registrable activities that are registered by the agency and the premises in respect of which those activities are registered. The register must be made publicly available without charge and may be made available on the LGs website	Public Health Act 2016 s.76		Annual					
Register of Licence Holders Enforcement Agency must maintain, in an approved form, a register listing the persons who hold an activity licence issued by the LG. Register must contain prescribed details. The register must be made publicly available without charge and may be made available on the LGs website	Public Health Act 2016 s.86		Annual					

Annual Budget - Preliminary Actions - 2+ months before Budget Adoption

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Corporate Business Plan - Review (Administrative) Review Corporate Business Plan / prepare options for Council's consideration for inclusion in the Plan. Consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, LTFMP, other informing strategies) as well as prioritising Capital Works.	Local Government Act 1995 s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual					
Corporate Business Plan - Review (Council Workshop) Schedule Council workshop with Executive staff - review options and priorities	Local Government Act 1995 s.5.56	DLGSC website - Integrated Planning and Reporting	Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
(including Capital Works Plan). Use consensus outcomes to finalise Corporate Business Plan for recommendation to Council.	Admin.Reg.19DA	Framework and Guidelines						
Workforce Plan - Review Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council - informs salaries/wages budget allocations.	Local Government Act 1995 s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual					
Asset Management Plan - Review Update Asset Management Plan based on any revised condition reports and CapEx proposals, include outcomes of Corporate Business Plan review and report with recommendations to Council	Local Government Act 1995 s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual					
Long Term Financial Plan - Review Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995 s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual					
Corporate Business Plan - Review (Council Adoption) Due by: 30 June Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget.	Local Government Act 1995 s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual					
Annual Budget - Fees and Charges - Review Administrative review of Fees and Charges to inform the fees and charges proposed for Annual Budget. Review ensures: • Fees / Charges are set for a proper purpose - s.6.16(2) • The amount of each Fee or Charge has been set in accordance with s.6.17 • Fees and Charges to be imposed by the LG under other written laws are included and separately identified if the LG has power to set the level of the Fee or Charge OR if the	Local Government Act 1995 s.6.16 s.6.17 s.6.18	DLGSC webpage - Financial Policy and Accounting	Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
level has been set by / under other written law.								
Annual Budget - Public Health Act Fees and Charges LG may impose and recover under the LG Act, Part 6, Div.5, Subdiv.2 a fee or charge for the performance of a function as an enforcement agency under this Act (Public Health Act 2016), including a fee or charge for the provision of information. NOTE: s.76 and 86 specifically prohibits charging for inspection of the Register or Registrable Activities and the Register of Licence Holders. Charges may however be imposed for obtaining copies of these Registers	Public Health Act 2016 s.294		Annual					
Annual Budget - Differential Rates and Minimum Payment Setting - Council Report - Local Public Notice Council to endorse proposed Differential Rates and minimum payments for purpose of giving Local Public Notice and calling for submissions. Notice must be published within 2 months before commencement of the financial year. The Council decision must occur with sufficient time for Local Public Notice requirements and 21 day public submission period. Council then considers submissions and resolves to impose differential rates as part of the Annual Budget. NOTE: Ministerial approval may be required in some circumstances	Local Government Act 1995 s.6.33, 6.34, 6.35, 6.36 FM.r.52A Admin.r.3A	DLGSC webpage - Financial Policy and Accounting	Annual					

Compliance Calendar - July 2026 to June 2027

Annual Budget - Preliminary Actions - 1 month before Budget Adoption

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Budget - Fees and Charges Schedule Preliminary Council report detailing revised / proposed Schedule of Fees and Charges - recommend for inclusion in Annual Budget. Early consideration enables Council to undertake a separate detailed review, with any changes proposed included in Budget calculations. In any case, the Schedule of Fees and Charges must be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.	Local Government Act 1995 s.6.16 s.6.17 s.6.18	DLGSC webpage - Financial Policy and Accounting	Annual					
Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least 14-days before the day on which the resolution is to take effect: • in the Government Gazette and • in a newspaper circulating generally throughout the LG's District	Health (Miscellaneous Provisions) Act 1911 s.344C		Annual					
Annual Budget - Rates Information In preparation for the Annual Budget, a preliminary Council report may be provided detailing the Rates Information. Early Council consideration enables: • consideration of public submissions on Differential Rates - see. s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations.	Local Government Act 1995 s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46 FM.Reg. r.22(1)(e)	DLGSC webpage - Financial Policy and Accounting	Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
In any case, the Rates Information must be included in the Annual Budget, with a separate recommendation for Council to impose, by absolute majority: - the general rate (uniformly or differentially) - a specified area rate - minimum payment, - service charges - grant a discount	r.23 r.26 r.52							
Annual Budget - Borrowings - Changes or New In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables - detailed review outside of the Budget adoption - any changes proposed are then included in the Budget calculations. In any case, Borrowings must be included in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.	Local Government Act 1995 s.6.20 s.6.21	DLGSC webpage - Financial Policy and Accounting	Annual					
Annual Budget - Setting Elected Member and Committee Member Fees, Payments and Reimbursements Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Check Council Policies (Council Member Continuing Professional Development / Training Fees) to identify additional fees/reimbursements. Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.	Local Government Act 1995 Part 5, Div.8 s.5.129 Admin.r. Part 8	Salaries and Allowances Tribunal website - Determination for Local Government	Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Budget - Reserve Accounts - Changes or New In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget: • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose. (This decision can be made outside of Budget but one month's public notice would be required -6.11(2))	Local Government Act 1995 s.6.11	DLGSC webpage - Financial Policy and Accounting	Annual					
Annual Budget - Setting Interest Rate for Money Owed In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Consider interest rate to be set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than 35 days. Must be included in Annual Budget report with separate recommendation for Council to determine rate and period of time by absolute majority.	Local Government Act 1995 s.6.13 FM.r.19A, 19B	DLGSC webpage - Financial Policy and Accounting	Annual					

Compliance Calendar - July 2026 to June 2027

Annual Budget Adoption

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Budget - Adoption During period 1 June to 31 August, Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Annual budget content to comply with FM.Reg.22.	Local Government Act 1995 s.6.2(1) FM.r.14, 15, 22	DLGSC webpage - Financial Policy and Accounting	Annual DUE: 31 August					
Annual Budget - Copy of Annual Budget as adopted to DLGSC CEO within 14 days of the Budget adoption, plus a copy of the Council Report / Minutes relevant to the budget adoption (exclude matters unrelated to the budget).	Local Government Act 1995 FM.r.33.	DLGSC webpage - Financial Policy and Accounting	Annual					
Annual Budget - Website Publish the Annual Budget on the LG website.	Local Government Act 1995 s.5.96A(1)(c)		Annual					
List of Fees and Charges - must be published (separate from the budget) on the LGs website	Local Government Act 1995 s.5.96A(1)(d)		Annual					

Annual Budget Review

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Budget - Review Between 1 January and last day in February in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council on or before 31 March. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the	Local Government Act 1995 FM.r.33A	DLGSC webpage - Financial Policy and Accounting	Annual DUE: Last day in February					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
review or any recommendations made in the review								
Annual Budget - Copy of Review to DLGSCI Executive Director within 14 days after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995 FM.Reg.33A(4)	DLGSC webpage - Financial Policy and Accounting	Annual					

Annual Report

Schedule the following Compliance Actions by inserting in the Compliance Calendar

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Report - Commence preparation of Annual Report	Local Government Act 1995 s.5.53 s.5.54 Admin. Regs. Part 5 Div 2	DLGSC webpage - Financial Policy and Accounting	Annual					
Information to be included in Annual Report Refer to r.19B for full list.	Local Government Act 1995 Admin. Reg. 19B		Annual					
Annual Report - Trading Undertakings and Land Transactions Specified information must be included in the Annual Report for any Trading Undertaking or Land Transaction commenced or continued.	Local Government Act 1995 Admin.r.19BB, 19BC		Annual					
Annual Report - Information about fees, expenses and allowances Annual report must include specified information regarding payments to council members and president / mayor.	Local Government Act 1995 Admin.r.19BD		Annual					
Annual Report - Information about Capital Grants, Subsidies and Contributions	Local Government Act 1995		Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual report must include specified information regarding grants, subsidies and contributions.	Admin.r.19BE							
Annual Report - Related Party Disclosures (AASB 124) LG must include in its annual financial report disclosures by Key Management Personnel and Councillors	Australian Accounting Standards AASB 124 Related Party Disclosures	WALGA - Info page - Related Party Disclosures	Annual					
Annual Report - Disability Access and Inclusion Plan - LG must include in its Annual Report about the implementation of the DAIP.	Disability Service act 1993 s.29 Reg.8.	Dept. of Community Services - Disability Services - Website - Local Government Resource Manual	Annual					
Annual Report - Record Keeping Statement The Annual report is to include a section addressing - efficiency and effectiveness of record keeping systems, record keeping training program, efficiency and effectiveness of training, employee induction for record keeping	State Records Act 2000 Principles and Standards 2002 - Standard 2, Principle 6		Annual					
Annual Financial Report - Prepare and submit to the Auditor by 30 Sept. Content of Annual Report to comply with FM.r.36(2). Class 3 and 4 LGS exempt from compliance with specified AAS provisions under FM.r.36A.	Local Government Act 1995 s.6.4 FM.r.14, 15, 17A, 36, 36A, 37, 38, 39, 42, 43, 44, 48	DLGSC webpage - Financial Policy and Accounting	Annual 30 September					
Annual Financial Report - Audit by An auditor is required to examine the accounts and annual financial report and provide an Audit Report by 31 December	Local Government Act 1995 s.7.9 s.7.12AB	DLGSC webpage - Financial Policy and Accounting	Annual Due: 31 December					
Audit - Auditor's Report Copies provided Auditor to provide copy of the Audit report to the President / Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995 s.7.9 Audit.Reg.10(1)		Annual					

Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Report - Auditor Report CEO Certified After the annual financial statements have been audited, the CEO is to sign and append to the auditors report a declaration (Form 1).	Local Government Act 1995 FM.r.51(1)	DLGSC webpage - Financial Policy and Accounting	Annual					
Annual Financial Report - Auditor Report Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised	Local Government Act 1995 s.7.12A(3)	DLGSC webpage - Financial Policy and Accounting	Annual					
Audit Report - Report Addressing Significant Matters If audit report includes matters identified as significant, LG must prepare a report addressing and stating actions taken/to be taken. LG must give a copy of the report to the Minister for Local Government within 3 months after LG received audit report.	Local Government Act 1995 s.7.12A(4)		If required					
Audit Report - Report Addressing Significant Matters on Website A Report addressing significant matters must be published on the LG's official website within 14 days after it has been provided to the Minister.	Local Government Act 1995 s.7.12A(5)		If required					
	Local Government Act 1995 s.5.27 Admin.r.15, 17,18		Annual					
Annual Electors' General Meeting - Local Public Notice of AEGM - CEO to give at least 14 days local public notice of AEGM	Local Government Act 1995 s.5.29 Admin.r.15, 17, 18 Admin.r.3A		Annual					
Annual Elector's General Meeting - Minutes / Decision to next Ordinary Council Meeting, or, if not practicable, either the first Ordinary Council Meeting after that OR at a Special Council Meeting called for that purpose.	Local Government Act 1995 s.5.33		Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Reasons for any Council decision made in response to an AEGM decision must be included in minutes.								
Audit - Audit Report Action Plan Prepare an Audit Report Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan to Council via Audit Committee for endorsement.	n/a n/a	Operational Practice	Annual or as required					
Audit - Audit Report Action Plan Prepare an Audit Report Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan Progress Report to Council via Audit Committee for endorsement.	n/a n/a	Operational Practice	Annual or as required					

Employee Matters

Schedule the following Compliance Actions by inserting in the Compliance Calendar

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
Annual Review of Employee Performance - Undertake an audit to ensure each employee (including CEO and senior employees) who has been employed for more than 1 year, has been reviewed at least once in relation to every year of employment	Local Government Act 1995 s.5.38		Annual					
CEO Performance Review - Schedule Council Meeting/s to agree process to be undertaken (with CEO), undertake the CEO's performance review in accordance with	Local Government Act 1995 s.5.38, 5.39A, 5.39B Admin Regs Sch 2 Model Standards for		Annual					

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Compliance Calendar - July 2026 to June 2027

Compliance Action	Compliance Requirement / Section	Good Practice Resources	Frequency	Due Date	Officer Responsible	Date Done	Records	Status
agreed process, CEO's contract and Model Standards.	CEO recruitment, performance and termination							
Designated Employees - Review status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee.	Local Government Act 1995 s.5.74		Annual					
Senior Employees - Review status of employees who have been designated as Senior Employees under s.5.37. Provide report to Council to amend Senior Employee status.	Local Government Act 1995 5.37		Annual					
Policy Review - Payments to Employees Additional to Contract or Award Includes benefits and payments additional to EBA or Contract entitlements paid to an employee on retirement or resignation. Does not include payments for redundancy or termination which are legislated or subject to contractual arrangements.	Local Government Act 1995 s.5.50		Biennial					

Quarter 2 (October-December) Focus areas: Terms of Reference, Induction, External Audit Results, Mid-Year Risk and Control Assurance, Legislative Compliance.		UPDATES							
		16-April-2026	03-September-2026						
Functional Area	Description								
Financial Reporting & Audit	* Review the OAG Audit Report and Management Letter	Completed							
	* Review management responses and timelines for corrective actions.	Completed							
	* Ensure the audit report is included in the Annual Report and recommend adoption to Council.	Completed							
Risk Management	* Review midyear progress on strategic and operational risk mitigation plans.	Underway							
	* Deep-dive focus session on one major risk category (e.g., cybersecurity, procurement fraud, asset management).	Completed							
	* Examine insurance coverage adequacy.	Cybersecurity - Strategy under development							
Internal Audit	* Review completed internal audit reports (e.g., procurement compliance, payroll, asset management).	Nearing completion, estimated completion October 2026							
	* Approve and monitor management remediation plans.	Completed - adequate							
	* Review internal audit performance against plan.	Completed - with review ongoing							
Compliance & Governance	* Review regulation 17 internal control, risk management and legislative compliance framework requirements (every three years minimum; annual monitoring recommended).	Nil plans							
	* Review findings from any State Government integrity investigations or Ombudsman reports relevant to the sector.	Nil plans							
	* Review procurement compliance, tender register and sole-supplier justification controls.	Requires ongoing management and maintenance							
Improvement & Performance Monitoring	* Review progress on governance and process improvement initiatives.	Single DoT breach - remedial training applied and reporting completed DoT closed							
	* Assess outcomes of recent improvement projects or council-wide service reviews.	Requires ongoing management and maintenance							
		Three items referred by the Auditor							
Quarter 3 (January - March) Focus areas: Midyear financial review, Business continuity, internal audit deep dive, procurement health.		UPDATES							
		16-April-2026	03-September-2026						
Functional Area	Description								
Financial Reporting & Audit	* Review outcomes of the Mid-Year Budget Review and financial health indicators.	Policy and process identified - works underway							
	* Consider updated financial forecasts and sustainability analysis (ratios, long-term financial plan impacts).	Not applicable at this stage							
	* Review any emerging financial risks (revenue, grants, capital delivery constraints).								
Risk Management	* Review Business Continuity Plan (BCP) testing outcomes and contingency arrangements.	Completed							
	* Review risk controls relating to fraud and corruption prevention.	Completed							
	* Ensure cyber risk assessments are current and IT controls are effective.	Completed							
Internal Audit	* Detailed review of high-risk audits conducted this quarter (e.g., Procurement & Contract Management, IT controls).	Requires ongoing management and maintenance							
	* Review status of audit recommendations (internal and external).	Requires ongoing management and maintenance							
	* Review progress towards completion of the Annual Compliance Audit Return (CAR).	Requires ongoing management and maintenance							
Compliance & Governance	* Review central records management performance (State Records Act obligations).	Procurement - remedial actions applied and acquitted							
	* Review policy compliance gaps and recommended policy renewals.	Completed							
	* Review continuous improvement projects, including digitisation, asset management maturity, contract management reform.	CAR scheduled for September							
Improvement & Performance Monitoring	* Identify improvement focus areas for next year's audit program.	Requires remedial action							
		Underway							
		Requires remedial action							
Quarter 4 (April - June) Focus Areas: CAR review, next-year planning, strategic risk refresh, annual reporting alignment		UPDATES							
		16-April-2026	03-September-2026						
Functional Areas	Description								
Financial Reporting & Audit	* Review unaudited end-of-year financial position and major variances.	Completed							
	* Review financial management controls and end-of-year closing preparations.	Completed							
	* Review external auditor's interim management letter.	Underway							
Risk Management	* Undertake annual comprehensive review of the Risk Management Framework (Reg 17).	The Shire risk register has been reviewed, replaced and restructured. The key risks have been captured and effectiveness tested with good success.							
	* Review the operational risk register and test effectiveness of treatment								

Internal Audit	* Review key risk areas for the upcoming FY and recommend new focus	ARIC identified that the retention of an external, internal auditor will be an untenable cost to the Shire. Accordingly, self audit forms were developed, however, the practical application of the self audit has been impeded by staff departures. A Coordinator of Corporate Services has been appointed and the self audit will be reinvigorated.							
	* End-of-year review of internal audit plan delivery and performance.								
	* Approve the proposed Internal Audit Plan for the next FY.								
	* Conduct closed session with external auditors if applicable.								
Compliance & Governance	* Review and recommend the Compliance Audit Return (CAR) to Council.	The CAR has been reviewed and will be presented to ARIC during September. A large scale review of governance frameworks has been ongoing. Multiple policies, codes of conduct, Councillor Communication planning have been passed by Council. Operationally, approximately 40 CEO Directives have been designed , developed and implemented for the management of HR and general operations, relieving a document heavy policy manual.							
	* Review fraud and corruption control plan maturity.								
	* Review governance frameworks: delegations, policies, code of conduct, integrated planning and reporting (IPR).								
Improvement & Performance Monitoring	* Review annual summary of improvement initiatives and their impact.	No formal review has commenced							
	* Confirm recommendations for inclusion in the CEO's performance KPIs and organisational improvement plans.	Completed							
	* Review Committee Terms of Reference and recommend updates to Council.								
Quarter 1 (July - September) Focus Areas: Annual risk reset, compliance planning, financial statements preparation		UPDATES							
		16-April-2026	03-September-2026						
Functional Area	Description								
Financial Reporting & Audit	* Review draft Annual Financial Statements for the previous FY.		Underway						
	* Review management;s judgement areas, accounting treatments, and significant movements.								
	* Endorse the statements for the sign-off by the CEO and submission to the OAG								
	* Review progress and findings from interim OAG audit.								
	* Track implementation of prior-year external audit recommendations.								
Risk Management	* Review and endorse the Annual Risk Management Plan for the FY.		Presented to ARIC - 3 September						
	*Review the risk appetite statement and recommend amendments to Council if needed.								
	* Review the Strategic Risk Register, including emerging risks (cybersecurity, climate, workforce).		Yet to commence						
Internal Audit	* Approve the three-year Internal Audit Plan (rolling) and detailed yearly plan.		Underway						
	* Review internal audit resource requirements, independence, and performance.								
	* Review internal audit reports completed in Q4 of previous FY.								
Compliance & Governance	* Endorse the Annual Compliance Calander for statuary obligations (DLGSC, LG Act, WHS, procurement).		Presented to ARIC - 3 September						
	* Review delegations of authority for completeness.		Underway						
	* Review gifts, conflicts of interest, and ethical conduct control mechanisms.		Underway						
Improvement & Performance Monitoring	* Review quarterly KPI report for key governance, compliance, and risk functions.		Planning for commencement						
	* Consider strategic improvement opportunities.		Planning for commencement						