Shire of Esperance

AUDIT, RISK AND IMPROVEMENT COMMITTEE

TUESDAY 25 AUGUST 2026

MINUTES

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Esperance for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Esperance disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person’s or legal entity’s own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Esperance during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Esperance. The Shire of Esperance warns that anyone who has any application lodged with the Shire of Esperance must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Esperance in respect of the application.

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

ATTACHMENTS

Please be advised that in order to save printing and paper costs, all attachments referenced in this paper are available in the original Agenda document for this meeting.

Table of Contents / Index

SHIRE OF ESPERANCE

MINUTES

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD IN COUNCIL MEETING ROOM ON 25 August 2026 COMMENCING AT 9:00 AM

1. OFFICIAL OPENING

The Presiding Member declared the meeting open at 9:03am.

2. ATTENDANCE

Members

Ms M Bennetts – via Teams	Independent Chair
Mr K Mills	Community Representative (Deputy)
Cr L de Haas	Shire of Esperance
Cr J Obourne – via Teams	Shire of Esperance

Shire Officers

Mr R Greive	Acting Chief Executive Officer
Ms R Hamilton	Manager Financial Services
Mrs F Baxter	Director Corporate & Community Services
Ms S Walsh	Coordinator Governance & Corporate Support
Ms P Reyes	Governance & Corporate Support

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

Cr G Johnston	Shire of Esperance	Absent

Apologies

Mr S Burge	Chief Executive Officer

Previously Granted Leave of Absence

A leave of absence was previously granted to Councillor McWilliam for the period 29 July 2026 to 13 October 2026 inclusive.

4. DECLARATION OF MEMBERS INTERESTS

4.1 Declarations of Financial Interests – Local Government Act Section 5.60a

Nil

4.2 Declarations of Proximity Interests – Local Government Act Section 5.60b

Nil

4.3 Declarations of Impartiality Interests – Admin Regulations Section 34c

Nil

4.4 Declarations of Behavioural Breach Interests – Local Government Act Section 5.10(4)

Nil

5. CONFIRMATION OF MINUTES

Moved: **Cr de Haas**
Seconded: **Cr Obourne**

AU0826-116

That the Minutes of the Audit, Risk and Improvement Committee Meeting of the 9 December 2025 be confirmed as a true and correct record.

CARRIED
F4 - A0
For: Ms Bennetts, Mr Mills, Cr de Haas, Cr Obourne

6. NEW BUSINESS OF AN URGENT NATURE

Nil

7. MATTERS REQUIRING A DETERMINATION OF COMMITTEE

Item: 7.1

Compliance Audit Return 2025

Author/s	Sarah Walsh	Coordinator Governance & Corporate Support
Authorisor/s	Felicity Baxter	Director Corporate & Community Services

File Ref: D26/24543

Applicant
Corporate & Community Services

Location/Address
Shire of Esperance

Executive Summary
For the Audit Risk & Improvement Committee to recommend to Council, adoption of the 2025 Shire of Esperance Compliance Audit Return (CAR) as required pursuant to Section 7.13(1)(i) of the *Local Government Act 1995*, and Regulation 14 of the *Local Government (Audit) Regulations 1996* as attached.

Recommendation in Brief
That the Audit Committee recommend that Council adopt the 2025 Shire of Esperance CAR pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

Background
The CAR covers statutory obligations outlined in Regulation 13 of the Local Government (Audit) Regulations 1996. The importance of the CAR is to report on compliance with key legislative requirements of the Local Government Act 1995 for a calendar year.

The 2025 CAR contains 97 questions formulated around the *Local Government Act 1995* and associated regulations. Questions are completed by the relevant Shire Officers and presented to Council through the Audit, Risk and Improvement Committee for adoption. A copy of the 2025 Shire of Esperance CAR is attached for reference.

Officer's Comment
Typically, the CAR is presented to the Committee in March. However, the 2025 Return was delayed to 30 September 2026 to allow time for the recently appointed Local Government Inspector to review the questions mindful of the updates to the Act with Local Government reform changes.

The CAR has identified one area of non-compliance within the Shire of Esperance for 2025. This was s.3.16 of the *Local Government Act 1995* related to Local Laws being reviewed within an 8-year period. Although in progress, the Private Property Local Law and Local Government Property Local Law reviews (due in 2022) have not been completed. Officers are currently working on both Local Laws, aiming to present the revised editions to Council at the September Ordinary Council Meeting. The Department deadline for these submissions is December 7th 2026, to avoid being repealed under the Act.

Consultation
Asset Management
Corporate & Community Services
Executive Services
External Services

Financial Implications
Nil

Asset Management Implications
Nil

Statutory Implications
Local Government Act 1995 – Section 7.13(1)(i)
Local Government (Audit) Regulations 1996 – Regulation 14

Policy Implications
Nil

Strategic Implications
Council Plan 2022 - 2032
Performance - Outcome 10. Effective Governance and Partnerships
Objective 10.1. Provide transparent, accountable and effective leadership and resource management
Encourage community participation and insight into activities and decisions

Environmental Considerations
Nil

Attachments
A⇩. Compliance Audit Return 2025

Item 7.1 Compliance Audit Return 2025

Moved: Cr de Haas
Seconded: Mr Mills

AU0826-117

That the Audit Committee recommend that Council adopt the 2025 Shire of Esperance Compliance Audit Return pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996.*

CARRIED
F4 - A0
For: Ms Bennetts, Mr Mills, Cr de Haas, Cr Obourne

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Shire of Esperance

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: No

Comments: Private Property Local Law, Local Government Property Local Law were both due for their 8 year review in 2022. Still being worked on at present.

s.3.57

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

Response: Yes

s. 3.58(3)

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

Response: Yes

s. 3.58(4)

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

Response: Yes

Comments: Example D25/10247

s. 3.59(2)(a)

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

Response: N/A

Comments: No major land transaction has taken place in 2025.

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

Comments: No major land transaction has taken place in 2025.

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

Comments: No major land transaction has taken place in 2025.

s. 3.59(4)

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

Response: N/A

Comments: No major land transaction has taken place in 2025.

s. 3.59(5)

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

Response: N/A

Comments: No major land transaction has taken place in 2025.

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

Comments: O0525-089

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

Comments: Behaviour Complaints Committee D25/15165[v1]

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: Yes

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

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

Response: N/A

Comments: No vacancies in 2025

s. 5.37(2)

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

Response: N/A

Comments: No vacancies in 2025

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

Comments: D21/12327 – The Model Standards for CEO recruitment, performance and termination is published on the Website as part of the OCM minutes 27 April 2021. The Model Standards document will be extracted from the minutes and saved in CM. Manager HR will seek advice from WALGA Governance regarding currency of the Model Standards and work through the review process if necessary. Two polices are currently under review: CEO Performance Review and Appointment of Temporary/Acting CEO.

s. 5.42

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

Response: Yes

Comments: O0525-089 May 2025

Were all delegations to the CEO in writing?

Response: Yes

Comments: Listed in Delegated Authority Register D25/15165[v1]

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

Comments: Listed in Delegated Authority Register D25/15165[v1]

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

Comments: Listed in Delegated Authority Manual D25/15166[v1]

s. 5.45(1)(b)

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

Response: Yes

Comments: Amended October 2025 O1025-026

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: Listed in Delegated Authority Manual and Delegated Authority Register.

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

Response: Yes

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

Response: Yes

Comments: Our delegation register (D25/15168) notes the individual CM reference for how each person records their delegated authority use.

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: https://www.esperance.wa.gov.au/documents/1396/gratuity-payments-and-farewell-gifts-to-employees

https://www.esperance.wa.gov.au/documents/1397/termination-of-employment

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

Response: N/A

s. 5.51A

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

Response: Yes

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

Response: Yes

Comments:
https://www.esperance.wa.gov.au/Profiles/esperance/Assets/ClientData/Documents/Council/Careers___Employment/Code_of_Conduct_-_Employees.pdf

s. 5.67

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

Response: Yes

Comments: Disclosures are recorded in the meeting minutes and states when the council member left and returned to the Chamber.

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: Meetings minutes are available on the Shire’s website
https://www.esperance.wa.gov.au/agenda-minutes

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: Yes

Comments: Meetings minutes are available on the Shire's website
https://www.esperance.wa.gov.au/agenda-minutes

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: Noted in the meeting minutes

s. 5.71B(5) and (7)

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

Response: N/A

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

Response: N/A

s. 5.73

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

Response: Yes

Comments: Meetings minutes are available on the Shire's website
https://www.esperance.wa.gov.au/agenda-minutes

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

Comments: A list of primary returns lodged has been saved in the Annual Return Register 2021/2022 to current D21/29308

s. 5.76

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

Response: Yes

Comments: A list of annual returns lodged has been saved in the Annual Return Register 2021/2022 to current D21/29308

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

Comments: Acknowledgment Letters saved in CM folder F12/3722

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

Comments: The primary and annual returns are saved in CM F12/3722

Register Financial Interests D16/2068

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

Comments: Register Financial Interests D16/2068, Register Impartially Interest D16/16243, Register Proximity Interests D16/16101

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: Register is saved in CM D16/27067

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

Response: Yes

Comments: Saved on website https://www.esperance.wa.gov.au/council/publications-documents/disclosure-of-gifts.aspx

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

Comments: Last review Dec 2025. O1225-098

s. 5.94

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

Response: Yes

s. 5.96

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

Response: Yes

Comments: Fees are available on the website https://www.esperance.wa.gov.au/documents/1660/council-budget-20252026-(including-fees-and-charges)

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

Comments: Website information is audited annually to ensure ongoing compliance.

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: Last reviewed March 2026, O0326-056

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

Response: Yes

Comments: Included additional information in the Preamble / Statutory Environment sections. Also changed the clause numbering.

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

Comments: https://www.esperance.wa.gov.au/documents/1743/shire-of-esperance-code-of-conduct-for-council-members-committee-members-and-candidates

s. 5.128

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

Response: Yes

Comments: Last review Jan 2024, O0124-004

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: Yes

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

Response: N/A

Comments: No significant matters identified.

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

Response: N/A

Comments: No significant matters identified.

Local Government (Administration) Regulations 1996

r. 18F

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

Response: N/A

Comments: No vacancies in 2025

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

Comments: Section 1.15 Gifts of the Code of Conduct.

https://www.esperance.wa.gov.au/Profiles/esperance/Assets/ClientData/Documents/Council/Careers___Employment/Code_of_Conduct_-_Employees.pdf

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

Comments: Section 1.15 Gifts of the Code of Conduct.

https://www.esperance.wa.gov.au/Profiles/esperance/Assets/ClientData/Documents/Council/Careers___Employment/Code_of_Conduct_-_Employees.pdf

r. 19AE

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

Response: Yes

r. 19B

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

Response: Yes

Comments: Page 50, 2024-25 Financial Statements - AUDIT WORKING PAPER - POST AUDIT EXIT ADJUSTMENTS - Note 31 Adjustments.xlsm

r. 19C

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

Response: Yes

Comments: Council Plan was adopted in May 2022 and last reviewed 22/04/2025 O0425-065. The Council Plan incorporates both the Strategic Community Plan and Corporate Business Plan.

Adoption date or the date of the most recent review: 22/04/2025

r. 19DA

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

Response: Yes

Comments: Council Plan was adopted in May 2022 and last reviewed 22/04/2025 O0425-065. The Council Plan incorporates both the Strategic Community Plan and Corporate Business Plan.

Date of review: 22/04/2025

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

Response: Yes

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

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

Response: Yes

Comments: Website information is audited annually to ensure ongoing compliance.

r. 35

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

Response: Yes

Comments: Cr Harp and Cr McWilliam have completed the required training.

r. 36

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

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

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

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

Response: Yes

Comments: Audit exit meeting was held 2 December 2025 and opinion received 5 December 2025.

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: O0625-095

Last review completed June 2025

Date of council's resolution to accept the report: 24/06/2025

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

Comments: WAEC confirmed they have lodged 30/10/2025. D26/21640

r. 13

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

Response: N/A

Comments: No commissioners appointed.

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: F12/136

D16/27067

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

Response: Yes

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

Response: Yes

Comments: https://www.esperance.wa.gov.au/council/publications-documents/disclosure-of-gifts.aspx

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: Financial Management Review completed as per requirements.

r. 6

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

Response: Yes

r. 7

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

Response: Yes

r. 8

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

Response: Yes

r. 9

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

Response: N/A

r. 11

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

Response: Yes

r. 12

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

Response: Yes

Comments: Delegation register D25/15165[v1]

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

Comments: Available in council meetings each month

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

Comments: Available in council meetings each month

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: Yes

r. 11

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

r. 12

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

Response: Yes

Comments: No multiple contracts entered into.

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

Comments: Addendums issued through tenderlink all include the acknowledgment to be signed and included within submissions.

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

Comments: All tenders opened in the presence of Director Asset Management and Procurement Officer.

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

Comments: https://www.esperance.wa.gov.au/business/tenders-and-procurement/tender-registers.aspx

r. 18(1) and (4)

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

Response: Yes

Comments: All tenders not submitted via the e-tendering platform will be deemed non-compliant and will not be considered as part of the tender process.

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

Comments: Response letters sent out to each applicant, with response and Council Resolution.

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

Comments: No EOI issued

r. 22

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

r. 23

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

Response: N/A

Comments: No EOI required this year

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

Response: N/A

Comments: No EOI required this year

r. 24

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

Response: N/A

Comments: No EOI required this year

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

Comments: D25/7986

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

Response: N/A

Comments: No variations.

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: Yes

r. 24AH(1) and (3)

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

Response: N/A

Comments: No applications were received outside the specified submission period.

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

Comments: Located in each individual Tender folder in CM.

r. 24E

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

Response: Yes

r. 24F

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

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

CEO	Date
Mayor or President	Date

8. ELECTED MEMBERS

Ms Bennetts asked if there were any potential risks which the Committee should be aware of.

Mrs Baxter raised that a risk had been identified during the current Concept & Design phase of the "James Street Precinct Project. The site soil testing has indicated contamination from previous use of the site as a Rail system for the "Goods Shed" that operated up until the mid-60's. Further soil testing and mitigating works will commence shortly to identify the extent of the contamination. These works will be conducted in a controlled environment. During these works, operators will be required to wear the appropriate safety workwear.

Ms Bennetts raised the importance of using Project Management templates with Risk matters identified.

Ms Baxter expressed the Shire's intention to create an "Internal Audit" program that includes non-financial operations.

9. FINANCE UPDATE

- Officers are in the final stages of capitalisation of assets to complete the Financial Statements for the FY25/26. Improvements to processes and automation of the process has caused some delay in completing this body of work.
- Final Audit conducted by the OAG will commence on the 14th September.
- The FY26/27 Budget included funding for an ERP Review project. Officers have engaged a specialised IT Systems consultant – Cohesis to commence this review. This work may lead to upgrading the current system, Civica - Authority to a SaaS platform 'Altitude' or alternately other system solutions.

10. MATTERS BEHIND CLOSED DOORS

Nil

11. CLOSURE

The Presiding Member declared the meeting closed at 9:43am.

These Minutes were confirmed at a meeting held on ____________________

Signed ______________________________________

Presiding Member at the meeting at which the Minutes were confirmed.

Dated____________________