



**19 FEBRUARY 2025**

**AUDIT & RISK COMMITTEE  
MEETING**

**AGENDA**

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## **1. OPENING**

The Chairperson to declare the meeting open.

## **2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

### **2.1 Committee Members**

Cr DC White	President & Chairperson
Cr DJ Ridgway	Deputy President
Cr CJ Lawlor	
Cr JR Maxwell	

### **2.2 Staff Members**

Mr SK Marshall	Acting Chief Executive Officer
Mrs A Lewis	Executive Assistant

### **2.3 Observers and Visitors**

### **2.4 Apologies and Approved Leave of Absence**

Mr SP Gollan	Chief Executive Officer
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## **3. DECLARATIONS OF INTEREST**

#### **4. CONFIRMATION OF MINUTES**

##### **4.1 Minutes of the Audit and Risk Committee Meeting 30 October 2024**

###### **OFFICER'S RECOMMENDATION**

That the Minutes of the Audit and Risk Committee Meeting held Wednesday 30 October 2024 be confirmed.

## **5. OFFICER REPORTS**

### **5.1 2024/25 Budget Review**

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<b>Submission To:</b>	<b>Audit &amp; Risk Committee Meeting 19 February 2025</b>
<b>Report Date:</b>	<b>28 January 2025</b>
<b>Applicant:</b>	<b>N/A</b>
<b>File Reference:</b>	<b>ADM 0092</b>
<b>Author and Position:</b>	<b>Simon Marshall, Acting Chief Executive Officer</b>
<b>Previously Before Council:</b>	<b>Annually</b>
<b>Disclosure(s) Of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>2024/25 Budget Review Statement of Financial Activity; and 2024/25 Budget Review Detail</b>

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#### **SUMMARY**

The Audit and Risk Committee to examine the 2024/25 Budget Review and consider recommending to Council that it be received.

#### **BACKGROUND**

A Budget Review is conducted annually by comparing actual revenue and expenditure as at 31 December to budget estimates and forecasting predicted revenue and expenditure to 30 June.

The budget review process is a statutory requirement, but also reflects good management practice.

#### **COMMENT**

A budget review has been undertaken by staff as per the requirements of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

Any savings realised or over expenditure incurred as at 31 December 2024 has been included in forward projections.

The detailed Budget Review is attached under separate cover.

In summary, it is forecast that a budget surplus of \$196,404.00 may be realised as at 30 June 2025.

See Budget Review financial report attached to this report for surplus components.

## STATUTORY ENVIRONMENT

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* provides that:

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
  - (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government’s financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.  
\**Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

## FINANCIAL IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

4.3 Responsible planning

## RISK IMPLICATIONS

Failure to complete a Budget Review would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
<b>Likelihood</b>					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

<b>Risk Rating</b>	<b>Action</b>
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

### **POLICY IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority

### **OFFICER'S RECOMMENDATION**

That the Audit and Risk Committee recommend to Council that the 2024/25 Budget Review be adopted and forwarded to the Department of Local Government.

**SHIRE OF BEVERLEY  
BUDGET REVIEW  
FOR THE YEAR ENDED 30TH JUNE 2025**

	2024/25 YTD* Actual \$	2024/25 Budget \$	2024/25 Forecast \$	Budget Variance \$	Budget Variance %	Comment
<b>REVENUES</b>						
Rates	3,415,382	3,410,624	3,427,686	17,062	0.50%	Rates discount expense expected to be lower than anticipated.
Grants, Subsidies and Contributions	319,750	593,892	564,588	(29,304)	-4.93%	LGGC General Grant revenue expected to be lower than anticipated.
Fees and Charges	677,502	1,124,912	1,216,278	91,366	8.12%	Storm damage gravel, water and dumping charges \$50,000, Planning application fees \$17,000, Refuse dumping charges \$10,000, Property rate enquiries \$7,000 expected to be greater than anticipated.
Interest Earnings	105,128	147,836	283,696	135,860	91.90%	Interest earned on cash investments expected to be higher than anticipated.
Other Revenue	146,446	373,770	374,496	726	0.19%	
Profit On Asset Disposal	6,415	5,050	-	(5,050)	-100.00%	
	<b>4,670,622</b>	<b>5,656,084</b>	<b>5,866,744</b>	<b>210,660</b>		
<b>EXPENSES</b>						
Employee Costs	(1,284,338)	(2,678,612)	(2,681,302)	(2,690)	0.10%	
Materials and Contracts	(982,323)	(2,430,226)	(2,329,456)	100,770	-4.15%	Contribution to Old Nurses Quarters land transfer \$36,000, Elected Member other expenses (legal fees etc) \$24,500, HR Review \$11,705, Library management software update \$10,019, Caravan Park maintenance items \$8,183, Executive conference fees \$5,000, Office furniture replacement \$4,000 expected to be lower than expected.
Utility Charges	(102,586)	(319,668)	(319,668)	-	0.00%	
Depreciation	(1,133,959)	(2,478,107)	(2,478,107)	-	0.00%	
Finance costs	(20,432)	(87,741)	(87,741)	-	0.00%	
Insurance	(333,619)	(326,297)	(331,768)	(5,471)	1.68%	
Other Expenditure	(58,531)	(88,581)	(76,481)	12,100	-13.66%	Elected member expenses including travel reimbursement and conference charges \$12,100 expected to be lower than expected.
Loss On Asset Disposal	(16,666)	(10,284)	(10,251)	33	-0.32%	
Loss on Revaluation of Non-Current Assets	-	-	-	-	0.00%	
	<b>(3,932,454)</b>	<b>(8,419,516)</b>	<b>(8,314,774)</b>	<b>104,742</b>		
<b>Net Operating Result</b>	<b>738,168</b>	<b>(2,763,432)</b>	<b>(2,448,030)</b>	<b>315,402</b>		
<b>Adjustments for Cash Budget Requirements:</b>						
<b>Non-Cash Expenditure and Revenue</b>						
Movements in Non-Current to Current Items	3,681	-	-	-	0.00%	
(Profit)/Loss on Asset Disposals	10,251	5,234	10,251	5,017	95.85%	
Loss on Revaluation of Non Current Assets	-	-	-	-	0.00%	
Depreciation on Assets	1,133,959	2,478,107	2,478,107	-	0.00%	
<b>Capital Expenditure and Revenue</b>						
Purchase Land Held for Resale	-	-	-	-	0.00%	
Purchase Land and Buildings	(135,600)	(6,415,000)	(3,616,362)	2,798,638	-43.63%	Housing development and Caravan Park Cabin expansion not to proceed this FY offset by no funding loans raised.
Purchase Plant and Equipment	(155,433)	(188,000)	(178,433)	9,567	-5.09%	
Purchase Furniture and Equipment	(70,702)	(78,000)	(70,702)	7,298	-9.36%	
Purchase Infrastructure Assets - Roads	(3,031,086)	(11,761,272)	(9,240,796)	2,520,476	-21.43%	Storm damage reconstruction expense likely lower than anticipated off set by lower storm damage funding.
Purchase Infrastructure Assets - Bridges	(250,399)	(12,116,077)	(3,442,404)	8,673,673	-71.59%	Bridge 3197 York Williams Rd funded directly from Federal and State sources \$7,930,673, Bridge 3195A Waterhatch Rd part funded directly by the State Government \$743,000.
Purchase Infrastructure Assets - Drainage	-	-	-	-	0.00%	
Purchase Infrastructure Assets - Footpaths	(2,009)	(50,000)	(50,000)	-	0.00%	
Purchase Infrastructure Assets - Parks	-	-	-	-	0.00%	
Capital Grants, Subsidies and Contributions	4,911,779	23,616,776	12,486,842	(11,129,934)	-47.13%	Lower capital grants expected to be received. See Road and Bridge expenditure variance descriptions above.
Proceeds from Disposal of Assets	72,830	77,880	72,830	(5,050)	-6.48%	
Lease Payments	(5,331)	(6,648)	(5,331)	1,317	-19.81%	
Repayment of Debentures	(73,509)	(148,300)	(148,300)	-	0.00%	
Proceeds from New Debentures	-	4,500,000	1,500,000	(3,000,000)	-66.67%	No loan funds raised for housing and Cabin expansion projects.
Self-Supporting Loan Principal Income	-	-	-	-	0.00%	
Transfers to Reserves (Restricted Assets)	(202,975)	(288,556)	(288,556)	-	0.00%	
Transfers from Reserves (Restricted Assets)	197,000	972,000	972,000	-	0.00%	
Surplus/(Deficit) July 1 B/Fwd	2,165,288	2,165,288	2,165,288	-	0.00%	
<b>Estimated Surplus/(Deficit) June 30 C/Fwd</b>	<b>5,305,912</b>	<b>-</b>	<b>196,404</b>	<b>196,404</b>		

\* Balances as at 31 December 2024.



## **5.2 2024 Compliance Audit Return**

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<b>Submission To:</b>	<b>Audit &amp; Risk Committee Meeting 19 February 2025</b>
<b>Report Date:</b>	<b>28 January 2025</b>
<b>Applicant:</b>	<b>N/A</b>
<b>File Reference:</b>	<b>ADM 0237</b>
<b>Author and Position:</b>	<b>Stephen Gollan, Chief Executive Officer</b>
<b>Previously Before Council:</b>	<b>Annually</b>
<b>Disclosure(s) Of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>2024 Compliance Audit Return</b>

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### **SUMMARY**

The Audit and Risk Committee to review the 2024 Compliance Audit Return and consider recommending to Council that it be adopted.

### **BACKGROUND**

The *Local Government Act 1995* requires all Western Australian Local Authorities to complete a Compliance Audit Return (CAR), distributed by the Department of Local Government, in relation to activities undertaken by the local authority in the preceding calendar year.

### **COMMENT**

Attached is a copy of the CAR for Committee's consideration. The Audit and Risk Committee must review the document before it can recommend that Council adopt and forward to the Department of Local Government (no later than the 31<sup>st</sup> March each year).

The CAR is reflective of the period 1 January 2024 – 31 December 2024.

### **STATUTORY ENVIRONMENT**

*Local Government Act 1995* and Regulation 13 of the *Local Government Audit Regulations*, Clauses 14 and 15

#### **14. Compliance audit return to be prepared**

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3) A compliance audit return is to be
  - (a) presented to the council at a meeting of the council;
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

## 15. Completion of compliance audit

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with:

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c) and
- (b) any additional information explaining or qualifying the compliance audit

is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

(2) In this regulation:

Certified in relation to compliance audit return means signed by:

- (a) the mayor or president; and
- (b) The CEO

### FINANCIAL IMPLICATIONS

Nil

### STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

4.3 Responsible planning

### RISK IMPLICATIONS

Failure to complete the Compliance Audit Return would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

### POLICY IMPLICATIONS

Nil

### VOTING REQUIREMENTS

Simple Majority

**OFFICER'S RECOMMENDATION**

That the Audit and Risk Committee recommends to Council that:

1. the Compliance Audit Return 2024 be adopted; and
2. the Chief Executive Officer and Shire President be authorised to sign and submit the 2024 Compliance Audit Return to the Department of Local Government.

### COMPLIANCE AUDIT RETURN 2024

<b><u>Commercial Enterprises by Local Governments</u></b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	No major trading undertaken
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	No major land transactions
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

<b><u>Delegation of Power/Duty</u></b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	Our Committees do not have any power.
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	As above
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	YES	

6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	YES	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	YES	
8	s5.42(2)	Were all delegations to the CEO in writing?	YES	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	YES	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	No amendments or revoking made.
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	YES	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	YES	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	YES	

<b>Disclosure of Interest</b>				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	YES	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	YES	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	YES	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	N/A	No new employees or councillors

5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	YES	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	YES	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	YES	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	YES	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	N/A	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	YES	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	YES	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	YES	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	YES	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	YES	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee,	YES	

		did that person disclose the nature and extent of that interest when giving the advice or report?		
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	YES	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	NO	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	YES	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	YES YES	

<b><u>Disposal of Property</u></b>				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	YES	

2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	YES	
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<b>Elections</b>				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No elections held in 2024
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	

<b>Finance</b>				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	YES	



2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	No powers
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	YES	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No matters requiring attention
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant matters raised
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	YES	

<b>Integrated Planning and Reporting</b>				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	YES	28 November 2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan?	YES	24 February 2014

		If yes, please provide the adoption date or the date of the most recent review in the Comments section?		
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	NO	

<b><u>Local Government Employees</u></b>				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	N/A	No CEO or senior positions were vacant.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	No dismissals
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

<b><u>Official Conduct</u></b>				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	YES	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	YES	

3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	YES	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	YES	

<b>Optional Questions</b>				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	YES	25 July 2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	YES	18 December 2024
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	YES	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	YES	

6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	YES	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	YES	
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	YES	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	YES	

<b>Tenders for Providing Goods and Services</b>				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	YES	
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	YES	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	YES	

4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	YES	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	YES	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	YES	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	YES	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	YES	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	YES	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	N/A	No EOI's advertised
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation	N/A	

		23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?		
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996, Regulation 24</i> ?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?	NO	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996, Regulation 16</i> , as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996, Regulation 24AG</i> ?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	

22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	N/A	
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\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

### **5.3 JLT Public Sector - Cyber Security Report**

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<b>Submission To:</b>	<b>Audit &amp; Risk Committee Meeting 19 February 2025</b>
<b>Report Date:</b>	<b>29 January 2025</b>
<b>Applicant:</b>	<b>N/A</b>
<b>File Reference:</b>	<b>ADM 0237</b>
<b>Author and Position:</b>	<b>Simon Marshall, Acting Chief Executive Officer</b>
<b>Previously Before Council:</b>	<b>Annually</b>
<b>Disclosure(s) Of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Top Cyber-Security Controls Review 2024 (under separate cover)</b>

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#### **SUMMARY**

The Audit and Risk Committee to examine the JLT Public Sector Top Cyber-Security Controls Review 2024 and consider recommending to Council that it be received.

#### **BACKGROUND**

JLT Public Sector have utilised the data collected through the annual Cyber questionnaire completed by Management to generate the report.

#### **COMMENT**

The attached document is a guide for Council to improve cybersecurity controls and enhance their cyber position in the future should they wish. Future budgeting may be required for the implementation of any identified changes.

#### **STATUTORY ENVIRONMENT**

N/A

#### **FINANCIAL IMPLICATIONS**

Future Budgets

#### **STRATEGIC IMPLICATIONS**

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

#### **RISK IMPLICATIONS**

Whilst the Local Government Sector in Australia has experienced an increase in the frequency of claims, severity levels of high-profile cyber incidents have not been experienced to date. This does not mean the Shire is immune from any sort of attack.

<b>Consequence</b>	<b>Insignificant</b>	<b>Minor</b>	<b>Moderate</b>	<b>Major</b>	<b>Catastrophic</b>
<b>Likelihood</b>					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium



<b>Risk Rating</b>	<b>Action</b>
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

### **POLICY IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority

### **OFFICER'S RECOMMENDATION**

That the Audit and Risk Committee recommends to Council that JLT Public Sector Top Cyber-Security Controls Review 2024 be received and consideration of the report be given in future budgeting workshops.

**6. NEW BUSINESS ARISING BY ORDER OF THE MEETING**

New Business of an urgent matter only arising by order of the meeting.

**7. CLOSURE**

The Chairman to declare the meeting closed.