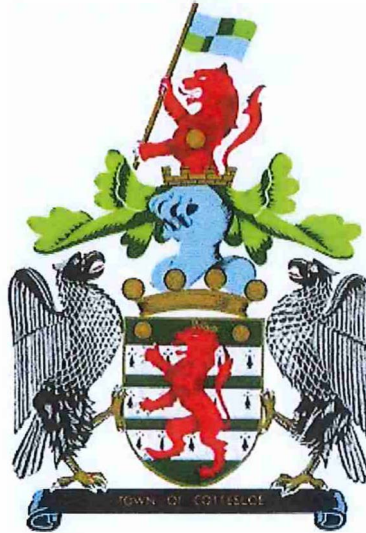


# TOWN OF COTTESLOE



## AUDIT COMMITTEE UNCONFIRMED MINUTES

AUDIT COMMITTEE

HELD IN THE

Mayor's Parlour, Cottesloe Civic Centre 109 Broome Street, Cottesloe

4:30 PM Wednesday, 13 March 2024

A stylized, handwritten signature in blue ink, consisting of a large, sweeping 'S' shape followed by a horizontal line.

**WILLIAM MATTHEW SCOTT**  
Chief Executive Officer

14 March 2024

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**1 DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member announced the meeting opened at 4.33pm.

**1.1 ACKNOWLEDGEMENT OF COUNTRY**

I would like to begin by acknowledging the Whadjuk Nyoongar people, Traditional Custodians of the land on which we meet today, and pay my respects to their Elders past and present. I extend that respect to Aboriginal and Torres Strait Islander peoples here today.

**2 DISCLAIMER**

The Presiding Member drew attention to the Town's Disclaimer.

**3 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

The Presiding Member announced that the meeting may be recorded, solely for the purpose of confirming the correctness of the Minutes.

Cr Sadler was appointed to the Audit Committee at last night's Special Council Meeting, replacing Cr Katy Mason who resigned from the committee.

**4 ATTENDANCE****Members**

Mayor Lorraine Young	Elected Member
Cr Sonja Heath	Elected Member
Cr Jeffrey Irvine	Elected Member
Mr Andrew Dimsey	Community Representative
Mr Ian McKenzie	Community Representative

**Officers**

Mr Matthew Scott	Chief Executive Officer
Mr Shane Collie	Director Corporate and Community Services
Ms Irene Wai Shan Au-Yeung	Assistant Finance Manager
Sheryl Teoh	Finance Manager

**Visitors**

Yvonne Hart	Ratepayer
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**Apologies**

Cr Helen Sadler	Elected Member
Mr Nathan Hart	Community Representative
Ms Kate Saunders	Executive Services Officer

**5 DECLARATION OF INTERESTS**

Nil.

**6 CONFIRMATION OF MINUTES****AC001/2024****Moved Presiding Member Young Seconded Cr Irvine****That the Minutes of the Audit Committee Meeting held on Monday 11 March 2024 be confirmed as a true and accurate record.****Carried 5/0****7 PRESENTATIONS**

Nil

**8 REPORTS****8.1 REPORTS OF OFFICERS****8.1.1 ENTERPRISE RESOURCE PLANNING - INSIGHTS FROM SIMILAR COUNCILS****Attachments: 8.1.1(a) ERP - Insights from the Town of Mosman Park for the Implementation of Datascape [under separate cover]**

The Administration provides that attached information to share insights into the challenges experienced by the Town of Mosman Park and the Town of Claremont in the implementation of the new ERP system as requested to be explored at the previous meeting. The Town of Claremont's main challenge was staff burnout.

The key issues that have faced the Town of Cottesloe have been the following:

- Staff turnover, particularly in Finance and Human Resources.
- Attraction of backfill staff.
- Buy in from staff and continuing the enthusiasm for the project.
- Availability of key staff.

The Town has not reached the stage yet of some of the operational issues raised by Mosman Park however it is expected that we will experience some similar issues.

This detail is provided for the Audit Committee' information as requested.

**8.1.2 2022/23 AUDIT ADJUSTMENTS**

**Attachments: 8.1.2(a) 2022/23 Audit Adjustments [under separate cover]**

The Audit adjustments from the 2022/23 accounts are provided for the information of the Audit Committee, as requested at the previous meeting.

**8.1.3 AUDIT COMMITTEE RESOLUTION DATABASE**

**Attachments: 8.1.3(a) Audit Committee Resolution Database - February 2024 [under separate cover]**

The Audit Committee Resolution Database – February 2024 provides an update on Council resolutions put forward by the Audit Committee since the previous meeting. This is provided for information.

**8.1.4 COMPLIANCE AUDIT RETURN 2023**

**Directorate:** Corporate and Community Services  
**Author(s):** Shane Collie, Director Corporate and Community Services  
**Authoriser(s):** William Matthew Scott, Chief Executive Officer  
Shane Collie, Director Corporate and Community Services  
**File Reference:** D24/9369  
**Applicant(s):**  
**Author Disclosure of Interest:** Nil

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**SUMMARY**

With Council's approval, the Mayor and Chief Executive Officer are required to certify the 2023 Audit Compliance Return so that it may be lodged to the Department of Local Government by the due date of 31 March 2024.

**OFFICER RECOMMENDATION IN BRIEF**

That for Audit Committee endorse and recommend that Council adopt the 2023 Compliance Audit Return and authorise the Mayor and Chief Executive Officer to certify the Return so that it may be returned to the Department of Local Government and Communities by the due date of 31 March 2024.

**BACKGROUND**

Each year the Department of Local Government issues a Compliance Audit Return that covers a sample of legislative provisions required under the provisions of the *Local Government Act 1995*, which is required to be completed by staff and endorsed by Council prior to submission.

The Compliance Audit Return (CAR) covers 11 different categories and each category can have anywhere from 3 to 24 questions.

**OFFICER COMMENT**

The Compliance Audit Return for 2023 has been completed and it is recommended to be endorsed by the Audit Committee and for Council to adopt and further, authorise the Mayor and Chief Executive Officer to certify the Return so that it can be forwarded to the Department of Local Government and Communities.

There were no areas of non compliance raised in completing the Compliance Audit Return.

**ATTACHMENTS**

**8.1.4(a) Compliance Audit Return 2023 [under separate cover]**

**CONSULTATION**

Senior Staff.

---

**STATUTORY IMPLICATIONS***Local Government Act 1995***7.13 Regulations as to Audits**

- (1) (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are –
  - (i) of a financial nature or not; or
  - (ii) under this Act or another written law.
- (2) Regulations may also make any provision about audit committees that may be made under section 5.25 in relation to committees.

Local Government (Audit) Regulations 1996 - Regulations 14 and 15

**14. Compliance audits by local governments**

- (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.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be –
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

[Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

**15. Compliance audit return, certified copy of etc. to be given to Executive Director**

- (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 a compliance audit return means signed by –

  - (a) the mayor or president; and



(b) the CEO.

Local Government (Audit) Regulations 1996.

### **POLICY IMPLICATIONS**

There are no perceived policy implications arising from the officer's recommendation.

### **STRATEGIC IMPLICATIONS**

This report is consistent with the Town's *Council Plan 2023 – 2033*.

Priority Area 4: Our Leadership and Governance - Strategic leadership providing open and accountable governance.

Major Strategy 4.3: Deliver open, accountable and transparent governance.

### **RESOURCE IMPLICATIONS**

Resource requirements are in accordance with the existing budgetary allocation.

### **ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS**

There are no perceived sustainability implications arising from the officer's recommendation.

### **VOTING REQUIREMENT**

Simple Majority

**AC002/2024**

### **OFFICER AND COMMITTEE RECOMMENDATION**

Moved Mr Dimsey

Seconded Mr McKenzie

**THAT the Audit Committee**

**ENDORSES and RECOMMENDS that Council ADOPT the 2023 Compliance Audit Return and AUTHORISES the Mayor and Chief Executive Officer to certify the Return so that it may be returned to the Department of Local Government and Communities by the due date of 31 March 2024.**

**Carried 5/0**

**8.1.5 MID-YEAR BUDGET REVIEW 2023/24**

**Directorate:** Corporate and Community Services  
**Author(s):** Sheryl Teoh, Finance Manager  
**Authoriser(s):** Shane Collie, Director Corporate and Community Services  
William Matthew Scott, Chief Executive Officer  
**File Reference:** D24/9381  
**Applicant(s):**  
**Author Disclosure of Interest:** Nil

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**SUMMARY**

In accordance with statutory requirements, the Audit Committee is presented with the mid-year budget review for the financial year ending 30 June 2024 for its consideration and recommendation on adoption by Council.

**OFFICER RECOMMENDATION IN BRIEF**

It is recommended that the Audit Committee recommend to Council the receipt of the Budget Review for the Financial Year 2023/24 and the adoption of the amendments contained therein.

**BACKGROUND**

Each year Council is presented with a mid-year budget review, prepared using six months of actual financial results compared against the budget predictions for the year to date. This allows performance against the budget to be measured, and if required, amendments to be made.

The mid-year review process also allows for factors that were not known at the time of forming the budget to be incorporated into the budget. This may be a change in the operating environment of the Council, funding opportunities not previously known or projects that were not included in original 2023/24 budget.

**OFFICER COMMENT**

The 2023/24 Budget was adopted by Council on 24 August 2023 with a balanced cash surplus. At Council's meeting held on 24 October 2023, Council adopted budget amendments for various engineering projects. These amendments did not impact the overall surplus position due to grant funding and reserve transfers balancing the associated expenditure (refer to Attachment page 8).

At Council's meeting on 12 December 2023, Council adopted the Audit Committee meeting minutes, which contained Council's final audited position for 2022/23, increasing the surplus brought forward into 2023/24 by \$322,920.

The present Budget Review proposes a net Budget Amendment of (\$108,895), refer to Attachment page 9 for details. The estimated end of year surplus for 2023/24, after this proposed Budget Amendment is \$214,025.

In general these adjustments are relatively small across a total Budget of over \$20 million and no further action is recommended. The Budget is tracking relatively close to that predicted.

Other key points noted are as follows:

- GL Account 10054.287.12 Parking Fines had an original budget of \$1,400,000 however due to a decrease in infringements issued this is revised down by \$60,000 giving a revised budget of \$1,340,000. With the busy Autumn period and Sculpture by Sea still to be included the revenue to make the original Budget still may be achievable.
- GL Account 57.9000.928 Other Operational Projects Cottesloe Village Centre Precinct Plan Town Planning & Regional Development \$324,373. This will not be completed this year and remaining funds will carry over to 2024/25. This does not impact the Budget Review figure.
- Enterprise Resource Planning IT System. Similar to the Cottesloe Village Precinct Plan noted above expenditure is still expected to occur however just at a later time. This project is running under Budget due to the difficulty in securing backfill finance staff which is also a factor in the delayed start.
- New Projects:
  - Renewal of Irrigation at Jasper Green Park (\$10,500).
  - Replacement of three Lighting Towers at the Civic Centre (\$15,000).

These two relatively minor projects have become necessary due to deterioration in the existing assets not known at the start of the year. For example one of the light towers in the Civic Centre ground fell some months ago prompting the inspection of others which has led to the required replacement due to safety concerns.

## **ATTACHMENTS**

**8.1.5(a) Budget Review Report [under separate cover]**

**8.1.5(b) Budget Review - Detailed Listing of Predicted Variances [under separate cover]**

## **CONSULTATION**

As a part of the preparation of the Budget Review senior staff have been consulted.

## **STATUTORY IMPLICATIONS**

*Local Government Act 1995*

Local Government (Financial Management) Regulations 1996

### **Regulation 33A. Review of Budget**

- (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 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 of Local Government, Sport and Cultural Industries.

**POLICY IMPLICATIONS**

There are no perceived policy implications arising from the officer's recommendation.

**STRATEGIC IMPLICATIONS**

This report is consistent with the Town's *Council Plan 2023 – 2033*.

Priority Area 4: Our Leadership and Governance - Strategic leadership providing open and accountable governance.

Major Strategy 4.3: Deliver open, accountable and transparent governance.

**RESOURCE IMPLICATIONS**

The Budget Review has been conducted in house from existing resources.

**ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS**

There are no perceived sustainability implications arising from the officer's recommendation.

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER AND COMMITTEE RECOMMENDATION**

**Moved Cr Heath**

**Seconded Cr Irvine**

**THAT the Audit Committee by absolute majority**

- 1. RECEIVES the Budget Review for the Financial Year 2023/24;**
- 2. ADOPTS the amendments contained within the attached Budget Review document including the following new projects:**
  - (a) Renewal of Irrigation at Jasper Green Park (\$10,500)**
  - (b) Replacement of three Lighting Towers at the Civic Centre (\$15,000)**
- 3. Notes the estimated cash surplus at 30 June 2024 of \$214,025.**

**Carried by Absolute Majority 5/0**

**8.2 ITEMS FOR DISCUSSION****8.2.1 COMPLIANCE CALENDAR**

**Attachments: 8.2.1(a) 2024 Compliance Calendar - February 2024 [under separate cover]**

The Compliance Calendar has been adapted specifically for the Town of Cottesloe from the WALGA model to govern best practices across the calendar year.

The Compliance Calendar – February is provided for the information of the Audit Committee.

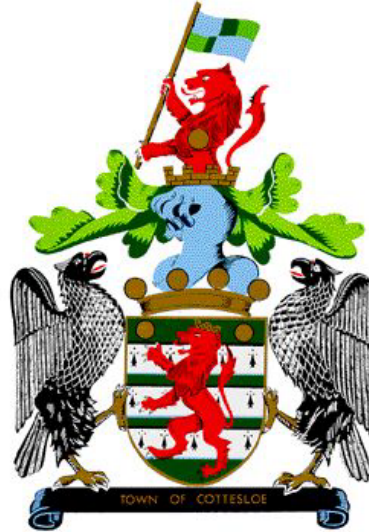
**9 GENERAL BUSINESS****9.1 COMMITTEE MEMBERS****9.2 OFFICERS****10 MEETING CLOSED TO PUBLIC****10.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED****11 NEXT MEETING**

Monday, 27 May 2024 at 4.30pm

**12 MEETING CLOSURE**

The Presiding Member announced the meeting closed at 5.04pm.

# **TOWN OF COTTESLOE**



# **ATTACHMENTS**

**AUDIT COMMITTEE – 13 MARCH 2024**



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# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.1.1A:**

**ERP - INSIGHTS FROM THE TOWN OF MOSMAN  
PARK FOR THE IMPLEMENTATION OF DATASCAPE**

From: [Shane Collie](#)  
To: [Kate Saunders](#)  
Subject: FW: ERP  
Date: Thursday, 22 February 2024 9:25:45 AM  
Attachments: [image002.png](#)  
[image003.png](#)  
[image008.png](#)  
[image012.png](#)  
[image60001.png](#)  
[image024982.png](#)

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From: [REDACTED]  
Sent: Thursday, 15 February 2024 10:58 AM  
To: Shane Collie <[dccs@cottesloe.wa.gov.au](mailto:dccs@cottesloe.wa.gov.au)>  
Subject: RE: ERP

Hi Shane,

Please see my list below:

1. Security permissions were not working as intended
2. Outgoing email e.g. receipts and invoices were not working
3. Fortnightly upgrades were breaking modules UI
4. Built in reports were not working
5. Statutory reports were not available in building and planning modules.
6. Mailbox reader tasks which reads email for CRM module were failing constantly
7. Opening balances for creditors were not correct
8. ABA file didn't work for Payroll
9. Final demand process for infringements had ongoing issues

This is all I could think of at the moment, should you need more details please reach out to me.

Regards,



We acknowledge the Whadjuk Nyoongar people as the traditional custodians of the lands and waters where the Town is situated and pay our respects to Elders past and present.  
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From: Shane Collie <[dccs@cottesloe.wa.gov.au](mailto:dccs@cottesloe.wa.gov.au)>  
Sent: Tuesday, February 13, 2024 12:53 PM  
To: [REDACTED]  
Subject: RE: ERP

Hi [REDACTED] really just a generic question, not specific to modules.

Thanks.

Shane Collie  
Director Corporate and Community Services



Town of Cottesloe  
PO Box 506 | Cottesloe WA 6911  
Phone: (08) 9285 5000  
Email: [dccs@cottesloe.wa.gov.au](mailto:dccs@cottesloe.wa.gov.au)

Web: [www.cottesloe.wa.gov.au](http://www.cottesloe.wa.gov.au)



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Town of Cottesloe acknowledges the Whadjuk Nyoongar people as the traditional custodians of the lands and waters where the Town is situated. We pay our respects to their Elders past, present and emerging.

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From: [REDACTED]  
Sent: Tuesday, 13 February 2024 12:00 PM  
To: Shane Collie <[dccs@cottesloe.wa.gov.au](mailto:dccs@cottesloe.wa.gov.au)>  
Subject: RE: ERP

Hi Shane,

I am good thanks, please let me know that module names which you're planning to go live and I will reach out to relevant team for their response.

Though I am happy to provide bullet points from my side which will be generic in nature.

Regards,



■ acknowledge the Whadjuk Nyoongar people as the traditional custodians of the lands and waters where the Town is situated and pay our respects to Elders past and present.

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**From:** Shane Collie <[dccs@cottesloe.wa.gov.au](mailto:dccs@cottesloe.wa.gov.au)>

**Sent:** Tuesday, February 13, 2024 11:56 AM

**To:** [REDACTED]

**Subject:** ERP

Hi [REDACTED] hope you are well.

We have fallen a bit behind on our go live and are now looking at staggering some modules after 1/7/24.

With your team well into it now would it be possible for you to give us a couple of the main pain points that your team experienced?

Really for our information and if there is anything glaring that we could avoid moving forward.

All the best.

**Shane Collie**

Director Corporate and Community Services



**Town of Cottesloe**

PO Box 606 | Cottesloe WA 6911

Phone: (08) 9285 5000

Email: [dccs@cottesloe.wa.gov.au](mailto:dccs@cottesloe.wa.gov.au)

Web: [www.cottesloe.wa.gov.au](http://www.cottesloe.wa.gov.au)



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# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.1.2A: 2022/23 AUDIT ADJUSTMENTS**

**2022/23 Audit Adjustments**Unadjusted**1 Double counting of right of use asset - Leased Depot**

DR	Asset Revaluation Reserve	\$	559,210	
CR	Fixed Assets Buildings			\$ 559,210

The leased site at the depot was recorded in Buildings and also as a Right of use asset.

**2 Depreciation of street trees**

DR	Retained Earnings	\$	40,482	
CR	Depreciation Expense			\$ 40,482

Depreciation expenses on street tree expenditure as discussed on a separate position paper.

Adjusted**1 Anzac Day posting adjustments**

DR	Contributions	\$	3,250	
CR	Accrued income			\$ 3,250
DR	Accrued Income			
CR	Contributions	\$	7,982	
				\$ 7,982

Anzac day adjustments relation to contributions and funding from Lotterywest.

**2 Skate Park Funding**

DR	Non Operating Contributions	\$	400,000	
DR	Income in Advance			\$ 400,000

To correct the income recognition of the skate park funding in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

**3 Roads to Recovery Funding**

DR	Accrued income	\$	66,949	
CR	Grant Funding			\$ 66,949

To correct the income recognition of the roads to recovery funding in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

## 4 Prior period adjustment - Street Trees

DR	Retained Surplus	\$	1,184,255	
CR	Loss on Disposal of Assets			\$ 1,132,421
CR	Depreciation Expense			\$ 51,834

This relates to the prior years treatment of streetscape expenditure which has been reviewed and deemed to be operational expenditure. It is covered in a position paper.

## 5 Library Accounts Adjustment

DR	Furniture and Office Equipment	\$	266	
CR	Long Service Leave			\$ 1,588
CR	Annual Leave			\$ 742
CR	Long Service Leave - non current			\$ 23
CR	Contributions			\$ 19,399
CR	Fees and Charges			\$ 442
DR	Profit on Sale	\$	4,995	
DR	Employee Costs	\$	9,608	
DR	Materials and Contracts	\$	4,377	
DR	Utility Charges	\$	359	
DR	Insurance Expenses	\$	499	
DR	Other Expenses	\$	3	
DR	Movements in Library balance sheet	\$	2,087	

At the point of submitting the draft accounts, the Library accounts had not been finalised and audited. These adjustments reflect the changes from draft accounts to the finalised accounts.

## 6 Correction of Journal Posting Error for a Reserve Transfer

DR	Transfer from Infrastructure Reserve	\$	317,466	
CR	Transfer from Active Transport Reserve			\$ 317,466
DR	Transfer from Active Transport Reserve	\$	317,466	
CR	Transfer from Infrastructure Reserve			\$ 317,466

To correct a journal posting error to for a transfer from Councils reserves.

## 7 Right of Use Asset Adjustments

CR	Depot Lease			\$ 15,098
DR	Folding Machine Lease	\$	3,438	
CR	Phone Lease			\$ 3,759
DR	Leases - Accumulated Depreciation	\$	269,480	
DR	Folding Machine - Accumulated Depreciation			\$ 2,422
DR	Phone - Accumulated Depreciation			\$ 14,404
DR	Depot - Accumulated Depreciation			\$ 213,378
DR	ROU Depreciation			\$ 23,857

To correct right of use balances and also to split out the three accumulated depreciation portions which were previously in one account.

## 8 Waste expenses accrual

DR	Various Waste Expenses	\$	76,254	
CR	Accrued Expenses			\$ 76,254

An invoice was received in finance from Solo Resource Recovery in late August was not included in the accrued expenses.

## 10 Updated Expected Credit Loss

CR	ECL Provision		\$	1,819
CR	ECL Provision		\$	2,650
DR	ECL Provision	\$	2,454	
DR	ECL Provision	\$	2,014	

The ECL provisions for debtors was based on May and needed to be updated to June 2023.

## 11 LRCI Funding

DR	Accrued income	\$	51,883	
CR	Grant Funding			\$ 51,883

To correct the income recognition of the LRCI funding in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

## 12 Eric Street Dual Use Path Funding

DR	Income in Advance	\$	83,818	
CR	Grant Funding			\$ 83,818

To correct the income recognition of the funding for the Eric Street Dual Use Footpath Project in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

## 13 Curtin Aged Care Additions

DR	Revaluation Reserve	\$	19,000,000	
CR	Buildings			\$ 19,000,000

Upon more detailed examination of lease documentation and consultation with various external parties, it was decided that the new additions at the Development be excluded from the Town's books.

## 14 Adjustment to Prepayments

DR	Shark Barrier maintenance	\$	45,000	
CR	Prepayments			\$ 45,000

To correct a prepayments posting relating to a contractual payment for the shark barrier.



## 15 To Update the Town's Share of Library Assets

DR	Buildings	\$	70,040	
CR	Revaluation Reserve			\$ 70,040

Adjustment due to the Town's changing percentage share of the Library assets.

## 16 Update Expected Credit Loss for Fines

DR	ECL Provisions	\$	39,966	
Cr	Other Expenses Ranger Services			\$ 39,966

To update the ECL provisions for fines.

## 17 Unrecorded Liability

DR	Waste Disposal Expenses	\$	30,109	
CR	Accrued Expenses			\$ 30,109

An adjustment due to a late invoice received from the Town of Mosman Park.

# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.1.3A: AUDIT COMMITTEE RESOLUTION DATABASE - FEBRUARY 2024**

Audit Committee Resolution Database

Updated February 2024



This document lists Council resolutions (D24/1714) for Audit Committee related items since the previous Audit Committee papers.

Council Meeting	Item Number	Item Title	Resolution	Complete (Y/N)	Comments
12.12.2023	10.1.1	Monthly Financial Statements for the Period 1 July 2023 to 31 October 2023	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 31 October 2023 as submitted to the 12 December 2023 meeting of Council	Y	
28.11.2023	10.1.2	Monthly Financial Statements for the Period 1 July 2023 to 30 September 2023	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 30 September 2023 as submitted to the 28 November 2023 meeting of Council	Y	

# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.1.4A: COMPLIANCE AUDIT RETURN 2023**

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Department of  
Local Government, Sport  
and Cultural Industries

### Cottesloe – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
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 2023?	N/A	
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 2023?	Yes	Business Plan prepared for the proposed lease of 149 Marine Parade. SCM070/2023, 16 May 2023.
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 2023?	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 2023?	Yes	State wide advertisement placed 7 June 2023. Copy available if required. OCM155/2023, 25 July 2023 submissions considered 149 Marine Parade proposed Business Plan.
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Yes	OCM155/2023, 25 July 2023.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No committee have been provided delegated authority.
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	No committee have been provided delegated authority.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	No committee have been provided delegated authority.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No committee have been provided delegated authority.
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	No committee have been provided delegated authority.
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 Local Government Act 1995?	Yes	Refer to Delegation Register on the Town's website.
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Delegation Register reviewed OCM115/2023, 27 June 2023.
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Delegation Register is located on the Town's website.
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Formal letters to all staff who have been provided with Delegated Authority undertaken 4 July 2023.
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?	Yes	Delegation Register reviewed OCM115/2023, 27 June 2023 by Absolute Majority decision.
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	Delegation Register is located on the Town's website and formal letters to all staff who have been provided with Delegated Authority undertaken 4 July 2023.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	Delegation Register reviewed OCM115/2023, 27 June 2023.
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 Local Government (Administration) Regulations 1996, regulation 19?	Yes	There are various formats that record the use of a Delegation such as Purchase Order records, Council minutes, infringement notices and the work instructions.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Disclosure of Interest				
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 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?	Yes	All detail of interest declarations are recorded in the Council minutes.
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 Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	All detail of interest declarations are recorded in the Council minutes.
3	s5.73	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?	Yes	All detail of interest declarations are recorded in the Council minutes.
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?	Yes	Primary Returns for new Councillors and new staff who have a form of Delegated Authority were completed within 3 months of their start day.
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	All completed by 31 August 2023.
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	All acknowledgement letters completed.
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 Local Government Act 1995?	Yes	Register of receipt of primary and annual return on the Town's website
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 Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	Register maintained with the Town's record management system.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Disclosure of Interest				
No	Reference	Question	Response	Comments
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 Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	Former Crs Masarei, Atkins, Barrett and McFarlane did not renominate for Council October 2023 and their returns were removed from the Register.
10	s5.88(4)	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?	Yes	Removed from register, however retained in Council's Records system.
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 Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	The Gift Register is contained on the Town's website and is up to date.
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	The Gift Register is contained on the Town's website and is up to date.
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 Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	Former Crs Masarei, Atkins, Barrett and McFarlane did not renominate for Council October 2023.
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Retained in Council's Records system.
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, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	Various Council Report, especially CEO Performance Reviews.
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 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?	N/A	No applications made to the Minister.



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Department of  
Local Government, Sport  
and Cultural Industries

Disclosure of Interest				
No	Reference	Question	Response	Comments
17	s5.71B(6) & s5.71B(7)	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?	N/A	No applications made to the Minister.
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 candidates that incorporates the model code of conduct?	Yes	Code of Conduct adopted 2021 and remains current.
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 Local Government Act 1995?	No	Council Members, Committee Members and Candidates Code of Conduct available on the Town's website – no additional requirements included.
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	Council Members, Committee Members and Candidates Code of Conduct is located on the Town's website.
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees 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	Employee Code of Conduct is located on the Town's website.

Disposal of Property				
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 Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	Property 149 Marine Parade disposed of by Public Tender.
2	s3.58(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), in the required local public notice for each disposal of property?	N/A	No disposals occurred under S3.58(3) – Public Notice.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Elections				
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 Local Government (Elections) Regulations 1997?	Yes	One Electoral Gift recorded for a successful candidate.
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 Local Government (Elections) Regulations 1997?	Yes	No Electoral Gifts received by unsuccessful candidates.
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 Local Government (Elections) Regulations 1997?	Yes	Electoral Gifts Register is located on the Town's website and is up to date.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Finance				
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 Local Government Act 1995?	Yes	Audit Committee established prior to 2023. Appointments updated OCM232/2023.
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	No delegations made to Audit Committee.
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	Received 7 December 2023.
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 Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No actions required
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 actions required
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 Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	No actions required
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	Received 7 December 2023. The Audit Report is considered to be completed when it was received.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Local Government Employees				
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 Local Government (Administration) Regulations 1996, regulation 18A?	N/A	Director Development and Regulatory Services (DDRS) advertised June/July 2023. DDRS did not become a senior employee until after employed and Senior Employee Policy adopted.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	No recruitment of the CEO occurred during the year.
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 Local Government Act 1995?	N/A	No recruitment of the CEO occurred during the year.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	Senior Employee Policy updated by Council at August OCM to include Director Engineering Services (DES) and Director Development and Regulatory Services (DDRS). DDRS employed prior Policy being updated (therefore not a senior employee), however Council informed of appointment.
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	See response to question 4.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO is the designated Complaints Officer.
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 Local Government Act 1995?	Yes	No complaints of minor breaches received in year. Complaint register on the Town's website.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	See response to question 2.
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	Register of Complaints is up to date and contained on the Towns' website.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Department of  
Local Government, Sport  
and Cultural Industries

Tenders for Providing Goods and Services				
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 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?	Yes	Purchase Orders are regularly issued and compliance detail is contained on the form.
2	s3.57 F&G Reg 11	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?	Yes	All transactions over the threshold were conducted by Public Tender.
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, 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	All transactions over the threshold were conducted by Public Tender.
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	No multiple contracts entered into during the year.
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	This occurred with Engineering Tenders and all variations were provided to all Tenderers.
6	F&G Regs 15 & 16	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?	Yes	Formal process is in place undertaken by the Engineering Directorate.
7	F&G Reg 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?	Yes	Tender Register is available for public inspection and is up to date on the Town's website.



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Department of  
Local Government, Sport  
and Cultural Industries

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
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	Engineering Directorate rejected some submissions due to non compliance.
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	Formal Matrix used based on criteria set.
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	Follow up occurs on each occasion.
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	Expression of Interest had the description included, person to contact, date and time of submission and all other details as required.
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?	Yes	A non compliant (late) Tender was rejected for the proposed Lease of 149 Marine Parade.
13	F&G Reg 23(3) & (4)	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?	Yes	149 Marine Parade proposed Lease used a formal Matrix assessment process.
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 Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	149 Marine Parade EOI letters sent and Probity Audit conducted.
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 Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	No pre-qualified supplier invitation issued during year.
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	See response to question 15.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
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 Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	See response to question 15.
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 Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	See response to question 15.
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	See response to question 15.
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	See response to question 15.
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	See response to question 15.
22	F&G Regs 24E & 24F	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?	N/A	See response to question 15.



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Integrated Planning and Reporting				
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	OCM257/2023, 12/12/2023.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OCM257/2023, 12/12/2023.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	Term and contents of the Plan comply with the legislative requirements.

Optional Questions				
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 Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	OCM18/2023, 28/02/2023.
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 Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	OCM18/2023, 28/02/2023.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, 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?	Yes	2/3/2023 – Various Councillors attended Sculpture by the Sea Event and declarations included on Register on website.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Department of  
Local Government, Sport  
and Cultural Industries

Optional Questions				
No	Reference	Question	Response	Comments
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	In place since 2020.
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 Local Government Act 1995?	Yes	All information is contained on the Town's website.
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	In place since 2020.
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 2023?	Yes	Report on Training contained on website.
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	Submitted 29/9/23.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Budget adopted via resolution SCM166/2023, Annual budget takes account of all expenditure, revenue and income.

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.1.5A: BUDGET REVIEW REPORT**

**TOWN OF COTTESLOE****BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 29 FEBRUARY 2024***LOCAL GOVERNMENT ACT 1995**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***TABLE OF CONTENTS**

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TOWN OF COTTESLOE  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Budget v Actual						
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)	
	\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	12,417,290	12,417,290	12,435,026	12,447,290	30,000	▲
Grants, subsidies and contributions	186,351	186,351	90,871	186,351	0	
Fees and charges	3,166,373	3,166,373	2,237,704	3,056,373	(110,000)	▼
Interest revenue	623,572	623,572	364,205	623,572	0	
Other revenue	182,987	182,987	51,792	182,987	0	
Profit on asset disposals	0	0	53,708	55,000	55,000	▲
	16,576,573	16,576,573	15,233,305	16,551,573	(25,000)	
<b>Expenditure from operating activities</b>						
Employee costs	(7,274,850)	(7,274,850)	(4,525,747)	(7,324,850)	(50,000)	▼
Materials and contracts	(8,681,565)	(8,681,565)	(4,588,550)	(8,704,565)	(23,000)	▼
Utility charges	(377,714)	(377,714)	(163,721)	(377,714)	0	
Depreciation	(3,261,295)	(3,261,295)	(1,616,234)	(3,261,295)	0	
Finance costs	(186,872)	(186,872)	(100,507)	(186,872)	0	
Insurance	(246,011)	(246,011)	(211,876)	(246,011)	0	
Other expenditure	(465,284)	(465,284)	23,554	(435,284)	30,000	▲
	(20,493,591)	(20,493,591)	(11,183,081)	(20,536,591)	(43,000)	
Non-cash amounts excluded from operating activities	3,261,295	3,261,295	1,448,027	3,206,295	(55,000)	▼
<b>Amount attributable to operating activities</b>	(655,723)	(655,723)	5,498,251	(778,723)	(123,000)	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions	2,134,341	2,327,321	1,113,830	2,357,321	30,000	▲
Proceeds from disposal of assets	149,000	149,000	31,680	149,000	0	
Proceeds from self supporting loans	67,823	67,823	0	67,823	0	
	2,351,164	2,544,144	1,145,510	2,574,144	30,000	
<b>Outflows from investing activities</b>						
Purchase of plant and equipment	(1,582,210)	(1,599,510)	(936,839)	(1,629,510)	(30,000)	▼
Purchase and construction of infrastructure-other	(2,845,209)	(3,124,679)	(998,381)	(3,044,149)	80,530	▲
	(4,427,419)	(4,724,189)	(1,935,219)	(4,673,659)	50,530	
<b>Amount attributable to investing activities</b>	(2,076,255)	(2,180,045)	(789,709)	(2,099,515)	80,530	
<b>FINANCING ACTIVITIES</b>						
<b>Cash inflows from financing activities</b>						
Transfers from reserve accounts	1,464,952	1,568,742	0	1,568,742	0	
	1,464,952	1,568,742	0	1,568,742	0	
<b>Cash outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(61,255)	(61,255)	(36,200)	(61,255)	0	
Repayment of borrowings	(367,075)	(367,075)	(335,277)	(352,470)	14,605	▲
Transfers to reserve accounts	(567,224)	(567,224)	(176,745)	(648,254)	(81,030)	▼
	(995,554)	(995,554)	(548,222)	(1,061,979)	(66,425)	
<b>Amount attributable to financing activities</b>	469,398	573,188	(548,222)	506,763	(66,425)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	4.3	2,262,580	2,262,580	2,585,500	322,920	▲
Amount attributable to operating activities		(655,723)	(655,723)	(778,723)	(123,000)	
Amount attributable to investing activities		(2,076,255)	(2,180,045)	(2,099,515)	80,530	
Amount attributable to financing activities		469,398	573,188	(548,222)	506,763	(66,425)
<b>Surplus or deficit after imposition of general rates</b>	3(a),4.4	0	0	6,745,821	214,025	▲

**TOWN OF COTTESLOE  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**1. BASIS OF PREPARATION**

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Town of Cottesloe to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Town of Cottesloe controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

**Judgements and estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

**SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

**TOWN OF COTTESLOE  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**2. SUMMARY GRAPHS - BUDGET REVIEW**



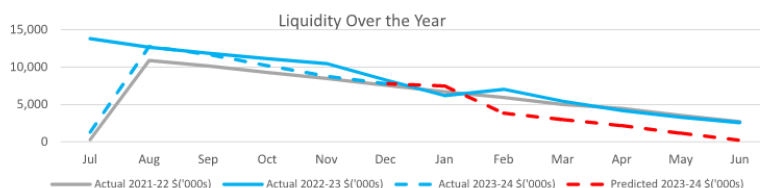
This information is to be read in conjunction with the accompanying financial statements and notes.



TOWN OF COTTESLOE  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
<b>(a) Composition of estimated net current assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	6,198,535	3,717,457	3,717,457	6,477,644	4,054,982
Financial assets	7,562,747	67,823	67,823	8,527,985	67,823
Trade and other receivables	492,145	350,000	542,980	2,309,870	482,980
Inventories	9,120	8,895	8,895	9,120	8,895
Other assets	398,429	7,376,908	7,376,908	0	7,376,908
	14,660,975	11,521,083	11,714,063	17,324,618	11,991,588
<b>Less: current liabilities</b>					
Trade and other payables	(3,366,152)	(3,498,034)	(3,794,804)	(1,749,958)	(3,727,274)
Contract liabilities	0	(61,255)	(61,255)	0	(61,255)
Lease liabilities	(61,069)		0	(61,824)	0
Borrowings	(352,460)	(367,075)	(367,075)	(352,460)	(352,470)
Employee related provisions	(1,323,059)	(1,198,000)	(1,198,799)	(1,333,643)	(1,248,799)
	(5,102,740)	(5,124,364)	(5,421,933)	(3,497,885)	(5,389,798)
<b>Net current assets</b>	9,558,235	6,396,719	6,292,130	13,826,733	6,601,790
Less: Total adjustments to net current assets	(6,972,735)	(7,360,895)	(6,292,130)	(7,080,912)	(6,387,765)
<b>Closing funding surplus / (deficit)</b>	2,585,500	(964,176)	0	6,745,821	214,025
<b>(b) Non-cash amounts excluded from operating activities</b>					
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 3</i> .					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	(123,661)	0	0	(53,708)	(55,000)
Less: Reversal of prior year loss on revaluation of fixed assets	15,416	0	0	0	0
Less: Non-cash grants and contributions for assets	(4,995)	0	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(5,529)	0	0	0	0
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(69,758)	0	0	0	0
Add: Loss on disposal of assets	2,085	0	0	0	0
Add: Loss on revaluation of fixed assets	97,542	0	0	0	0
Add: Depreciation on assets	3,219,500	3,261,295	3,261,295	1,616,234	3,261,295
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	(14,888)	0	0	0	0
Employee related provisions	(30,112)	0	0	0	0
Other provisions	114,500	0	0	(114,500)	0
<b>Non-cash amounts excluded from operating activities</b>	3,200,100	3,261,295	3,261,295	1,448,027	3,206,295
<b>(c) Investing activities excluded from budgeted deficiency</b>					
The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 3</i> .					
<b>Adjustments to investing activities</b>					
Less: Movement in non-current capital expenditure provisions	436,261	0	0	0	0
<b>Non cash amounts excluded from investing activities</b>	436,261	0	0	0	0
<b>(d) Current assets and liabilities excluded from budgeted deficiency</b>					
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.					
<b>Adjustments to net current assets</b>					
Less: Reserve accounts	(8,283,427)	(7,376,908)	(7,273,118)	(8,460,171)	(7,354,148)
Less: Financial assets at amortised cost - self supporting loans	(67,813)	(67,823)	(67,823)	0	(67,823)
Less: Current assets not expected to be received at end of year	0	(344,494)	(344,494)	0	(344,494)
Add: Current liabilities not expected to be cleared at end of year			0		0
- Current portion of borrowings	352,460	367,075	367,075	352,460	352,470
- Current portion of contract liability held in reserve	0	61,255	61,255	0	61,255
- Current portion of lease liabilities	61,069	0	0	61,824	0
- Employee benefit provisions	964,975	0	964,975	964,975	964,975
<b>Total adjustments to net current assets</b>	(6,972,735)	(7,360,895)	(6,292,130)	(7,080,912)	(6,387,765)





**TOWN OF COTTESLOE  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

**FINANCIAL ASSETS AT AMORTISED COST**

The Town of Cottesloe classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Town of Cottesloe applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**CONTRACT ASSETS**

Contract assets primarily relate to the Town of Cottesloe's right to consideration for work completed but not billed at the end of the period.

**CONTRACT LIABILITIES**

Contract liabilities represent the Town of Cottesloe's obligation to transfer goods or services to a customer for which the Town of Cottesloe has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**PROVISIONS**

Provisions are recognised when the Town of Cottesloe has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**CURRENT AND NON-CURRENT CLASSIFICATION**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town of Cottesloe's operational cycle. In the case of liabilities where the Town of Cottesloe does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Town of Cottesloe's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Town of Cottesloe prior to the end of the financial year that are unpaid and arise when the Town of Cottesloe becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town of Cottesloe recognises revenue for the prepaid rates that have not been refunded.

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Town of Cottesloe's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Town of Cottesloe's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Town of Cottesloe's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town of Cottesloe's obligations for long-term employee benefits where the Town of Cottesloe does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

**TOWN OF COTTESLOE**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**4 PREDICTED VARIANCES**

	<b>Variance</b>	
	\$	
<b>Revenue from operating activities</b>		
4.1 General rates Increased in interim rates.	30,000	▲
4.2 Fees and charges Reduced lease income relating to 149 Marine Parade Cottesloe.	(110,000)	▼
4.3 Profit on asset disposals Increased in profit on fleets disposals.	55,000	▲
<b>Expenditure from operating activities</b>		
4.4 Employee costs Increased in employee costs due to leave entitlements upon resignations.	(50,000)	▼
4.5 Materials and contracts Increased ESL expenditure on Council properties and minor equipment purchases.	(23,000)	▼
4.6 Other expenditure Decreased in bad debts written off	30,000	▲
<b>Inflows from investing activities</b>		
4.8 Capital grants, subsidies and contributions Contribution from the Football club to fund the additional scopes for Anderson Pavilion Fitout and contribution from LGIS pooled resources for office fitout.	30,000	▲
<b>Outflows from investing activities</b>		
4.9 Purchase of plant and equipment Additional scopes for Anderson Pavilion Fitout and Office Fitout.	(30,000)	▼
4.10 Purchase and construction of infrastructure-other Savings on Cottesloe Carpark No. 1 Patching, Reconstruction of Right of Way 7 and 49, East Cottesloe Playground Upgrade projects. Renewal of Softball at Jasper Green Playground due to contractors quotes returned higher than budgeted. And additional projects undertaken, i.e. Renewal of irrigation at Jasper Green Park, Replace three lighting towers in the upper lawn area of the Civic Centre, Construction of Marine Parade Raised Plateau (Princess Street Vicinity).	80,530	▲
<b>Cash outflows from financing activities</b>		
4.2 Transfers to reserve accounts Reconstruction of Right of Way 7 & 49 savings transfer to Right of Way Reserve; East Cottesloe Playground Upgrade savings transfer to Public Open Space Reserve.	(81,030)	▼
4.4 <b>Surplus or deficit after imposition of general rates</b> Due to variances described above	214,025	▲

# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.1.5B: BUDGET REVIEW - DETAILED LISTING OF PREDICTED VARIANCES**

**TOWN OF COTTESLOE**  
**Mid Year Budget Review 2023-2024**  
**Updated Budget Estimate Listing**

Narration	Increase (Decrease) \$
Removal of Renewal of Reticulation Pump at Harvey Field project, per OCM 24/10/2023 resolution.	20,000
New Project: Renewal of Bore Pump Ocean Beach Hotel, per OCM 24/10/2023 resolution.	(10,000)
New Project: Shine Community Centre Air Conditioner Replacement, per OCM 24/10/2023 resolution.	(17,300)
Transfer from Infrastructure Reserve to fund the Shine Community Centre Air Conditioner Replacement project, per OCM 24/10/2023 resolution.	7,300
New Project: Marine Parade (Curtin Avenue to Warton Street) Road Resurfacing, per OCM 24/10/2023 resolution.	(289,470)
Metropolitan Road Regional Grant (MRRG) funding from the Marine Parade (Curtin Avenue to Warton Street) Road Resurfacing project, per OCM 24/10/2023 resolution.	192,980
Transfer from Infrastructure Reserve to fund the Marine Parade (Curtin Avenue to Warton Street) Road Resurfacing project, per OCM 24/10/2023 resolution.	96,490
	0

**TOWN OF COTTESLOE**  
**Mid Year Budget Review 2023-2024**  
**Predicted Variance Listing**

Narration	Increase (Decrease) \$
Excess opening surplus	322,920
Increase in interim rates	30,000
Savings on Cottesloe Carpark No.1 Patching due to elected members not supportive of resurfacing the entire carpark. The reduced budget will be sufficient to complete minor patching work after the winter season.	35,000
New project: Renewal of irrigation at Jasper Green Park.	(10,500)
Deficit on Renewal of Softfall at Jasper Green Playground due to contractors quotes returned higher than budgeted.	(10,000)
Cottesloe parks and reserves maintenance labour costs higher than expected.	(75,000)
Savings on Natural Areas Management Plan labour costs.	75,000
Savings on Reconstruction of Right of Way 49.	4,800
Reconstruction of Right of Way 49 savings transfer to Right of Way Reserve.	(4,800)
Savings on Reconstruction of Right of Way 7.	21,000
Reconstruction of Right of Way 7 savings transfer to Right of Way Reserve.	(21,000)
Cottesloe road maintenance labour costs higher than expected.	(30,000)
Savings on Cottesloe street tree maintenance labour costs.	30,000
Additional scope for Anderson Pavilion Fitout.	(10,000)
Football club contribution to fund the additional scope for Anderson Pavilion Fitout.	10,000
Savings on East Cottesloe Playground Upgrade.	55,230
East Cottesloe Playground Upgrade savings transfer to Public Open Space Reserve.	(55,230)
New project: Replace three lighting towers in the upper lawn area of the Civic Centre.	(15,000)
Decrease in building application revenue.	(80,000)
Increase in development application revenue.	30,000
Increase in Civic Centres facilities hire revenue.	30,000
Reduced income from lease income relating to 149 Marine Parade Cottesloe.	(100,000)
Increase ESL expenditure on Council properties.	(13,000)
Increase in waste services revenue.	25,000
Office Fitout.	(20,000)
Contribution from LGIS from pooled resources for Office Fitout.	20,000
Decrease in parking fines & penalties revenue.	(60,000)
Decrease in bad debts written off.	30,000
Increase in compliance revenue.	45,000
Increase in employee costs due to leave entitlements upon resignation.	(50,000)
Increase in minor equipment purchases.	(10,000)
Increase in profit on fleets disposals.	55,000
Write down on loan repayment due to overstated on self supporting loan.	14,605
	<hr/> 269,025
<i>Less: Non-cash amounts excluded from operating activities</i>	
Increase in profit on fleets disposals.	(55,000)
	<hr/> <hr/> 214,025

# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

**ITEM 8.2.1A:  
2024 COMPLIANCE CALENDAR - FEBRUARY 2024**

## 2024 Compliance Calendar

Updated February 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>January - Take Action</b>								
Jan	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within <b>2-months</b> after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	<b>DLGSC</b> WA Local Government Accounting Manual	Monthly	Finance Manager		SUB/2798	<b>Complete</b>
Jan	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	<b>DLGSC</b> Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator	In progress	SUB/3626	<b>Ongoing</b>
Jan	<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Executive Support and Governance Coordinator	In progress	SUB/3448	<b>Complete</b>
Jan	<b>Compliance Audit Return - Commence Audit</b> Commence the Compliance Audit Return as an internal audit. <b>Due: 31 March 2022</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual	Director Corporate and Community Services	12/02/2024	D24/5539	<b>For approval at the March OCM</b>
Jan	<b>Council / Committee Meeting Schedule</b> - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Executive Support and Governance Coordinator	12/12/2024		<b>Put to December 2023 meeting</b>
Jan	<b>Policy Manual - Review</b> Undertake a review of all Council Policies and provide report / reports to Council to, as necessary; amend policies or delete redundant policies.	Local Government Act 1995	s.2.7(2)(b)		Annual	Director Corporate and Community Services		CLL/1+	<b>Underway - approximately 50% complete</b>
Jan	<b>Official Conduct Complaints Register - Internal Audit</b> Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	<b>DLGSCI</b> Website - Local Government Standards Panel	Annual	Executive Support and Governance Coordinator			<b>Scheduled for March</b>
Jan	<b>Annual Budget - Review</b> Between <b>1 January</b> and <b>31 March</b> in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review <b>DUE: 31 March</b>	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	<b>DLGSC</b> website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services (Finance Manager)			<b>Underway - to present Audit Committee meeting</b>
Jan	<b>Primary Returns</b> - New Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office <b>Due by: 28/02/2024</b>	Local Government Act 1995	s.5.75(1)	<b>WALGA</b> Guideline - Primary and Annual Returns Management <b>DLGSC</b> Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial	Executive Support and Governance Coordinator	31/10/2023		<b>Completed October / November 2023</b>
Jan	<b>Revaluation of Assets - Land, Buildings and Infrastructure - Commence Work</b> LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 5-yearly interval after 30 June 2017 (2020, 2023, 2028)	Local Government Act 1995	FM.Reg.17A(4)		5-yearly <b>Next due: 2028</b>	Finance Manager			<b>Not applicable in 2024</b>

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Jan	<b>Revaluation of Assets - All Other Classes of Assets - Commence Work</b> LG must revalue all other classes of assets (other than Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 5-yearly interval after 30 June 2018 (2021, 2024, 2027)	Local Government Act 1995	FM.Reg.17A(4)		5-yearly Next Due: 2024	Finance Manager			Not applicable
Jan	<b>Elected Member Protocols for Access to the Administration - Review</b> Reminder advice to Elected Members and employees regarding the CEO approved protocols for Elected Members requests for information and contact with employees.	Local Government Act 1995	Rules of Conduct Reg.9		Annual	Chief Executive Officer			Complete
Jan	<b>Elected Member Training / Professional Development Policy - Review</b> Review Council Policy to ensure Elected Member protocols for applying for and accessing professional development are in place and that budgets are sufficient	n/a	n/a		Annual	Executive Support and Governance Coordinator			Under review
Jan	<b>Annual Report - Auditor Report to Department Executive Director</b> Copy of the Annual Financial Report is to be submitted to the DLGSCI Executive Director within 30 days of the receipt by the CEO of the Auditors Report.	Local Government Act 1995	FM.Reg.51(2)	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Scheduled for March
Jan	<b>Audit - Auditor's Report Copies provided</b> Copy of the Audit report to be provided to the Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)		Annual	Finance Manager			Scheduled for March
Jan	<b>Authorisations to Incur Liabilities - Review</b> Review list of persons authorised under the 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	Finance Manager			Complete, updated late 2023
Jan	<b>Other - Australia Day Awards</b>					Events Coordinator			Complete
<b>February - Take Action</b>									
Feb	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Feb	<b>Elected Members - Review Meeting Attendance Register - check</b> EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Executive Support and Governance Coordinator			Complete
Feb	<b>Compliance Audit Return - Finalise Audit</b> 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.Reg. 13, 14 and 15		Annual	Director Corporate and Community Services	12/02/2024	D24/5539	For approval at the March OCM
Feb	<b>Long Term Financial Plan - Review</b> 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	Finance Manager			Due late 2024
Feb	<b>Corporate Business Plan - Review (Administrative)</b> Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other strategies) as well as the prioritising Major Capital Works.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Chief Executive Officer			Not applicable, endorsed new Plan in late 2023.



	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Feb	<b>Annual Budget - Copy of Review to DLGSCI</b> Executive Director within <b>30 days</b> 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)	<b>DLGSC</b> website - WA Local Government Accounting Manual	Annual	Finance Manager			<b>Underway</b>
Feb	<b>Rate Exempted Properties - Review</b> 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)		3-yearly	Finance Manager			<b>Programmed</b>
Feb	<b>Authorised Persons - Review</b> Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		<b>WALGA</b> Decision Making in Practice Toolkit - Part 3 Authorisations	Annual	Director Corporate and Community Services			<b>Due May 2024</b>
Feb	<b>Audit - Auditor's Report to Council via Audit Committee</b> Prepare report, presenting the Auditor's report that: • determines any matters raised by the audit report; and • stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(2) s.7.13		Annual or as required	Director Corporate and Community Services			<b>Complete December 2023</b>
Feb	<b>Annual Financial Report - Auditor Report</b> 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.7.12AC	<b>DLGSC</b> website - WA Local Government Accounting Manual	Annual	Finance Manger			<b>Annual Report to go to February OCM</b>
Feb	<b>Annual Report - Accepted</b> , by Absolute Majority, by no later than <b>31 December (Auditor General involvement is impacting this timeline)</b>	Local Government Act 1995	s.5.53 s.5.54	<b>DLGSC</b> website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			<b>For February OCM</b>
Feb	<b>Annual Report - Auditor Report to Minister</b> LG must give a copy of the Auditor's Report and the Council Report / Minutes dealing with the Auditor's Report to the Minister for Local Government within <b>3 months</b> after it has been received by the LG.	Local Government Act 1995	s.7.12A(4)		Annual	Finance Manager			<b>Pending acceptance</b>
Feb	<b>Annual Report - Auditor Report on Website</b> The Auditor Report must be published on the LG's official website within <b>14 days</b> after the Report has been provided to the Minister.	Local Government Act 1995	s.7.12A(5)		Annual	Executive Officer (CCS)	28/2/24		<b>Complete</b>
Feb	<b>Annual Report - Local Public Notice</b> of the availability of the Annual Report to be given as soon as practicable after the report has been accepted by Council	Local Government Act 1995	s.5.55	<b>DLGSC</b> website - WA Local Government Accounting Manual	Annual	Executive Officer (CCS)	28/2/24		<b>Complete</b>
Feb	<b>Annual Electors' General Meeting - Local Public Notice</b> of AEGM to be held once every financial year on a day selected by the LG but not more than <b>56 days</b> after the Annual Report has been adopted. DUE: <b>20/03/2024</b>	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual	Executive Officer (CCS)	28/2/24		<b>Complete</b>
Feb	<b>Local Laws Review - Statewide Public Notice</b> , calling for submissions closing not less than <b>6 weeks</b> after the Public Notice. Made / Last Reviewed: <b>Underway</b> Review Due by:	Local Government Act 1995	s.3.16(2), (2a)	<b>WALGA</b> website - Local Laws Manual Subscription Service <b>DLGSCI</b> website - Local Laws Statutory Procedures Checklist <b>DLGSCI</b> website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services		CLL/1+	<b>Meeting Procedure, Parking and Dogs completed</b>
Feb	<b>Local Laws Review</b> - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws. Made / Last Reviewed: <b>Underway</b> Review Due by:	Local Government Act 1995	s.3.16(3)(4)	<b>WALGA</b> website - Local Laws Manual Subscription Service <b>DLGSC</b> website - Local Laws Statutory Procedures Checklist <b>DLGSC</b> website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services			<b>Underway</b>
Feb	<b>Other - Commence Budget Review</b>					Finance Manager			
	<b>March - Take Action</b>								

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	<b>Corporate Business Plan - Review (Council Workshop)</b> Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	<b>DLGSC</b> website - Integrated Planning and Reporting Framework and Guidelines	Annual	Chief Executive Officer			<b>Not applicable, endorsed new Plan in late 2023.</b>
Mar	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	<b>DLGSC</b> WA Local Government Accounting Manual	Monthly	Finance Manager			
Mar	<b>Compliance Audit Return - Report to Audit Committee</b> Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. <b>Note</b> - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by <b>31 March</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual	Director Corporate and Community Services			
Mar	<b>Compliance Audit Return - Report to DLGSCI</b> Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI <b>DUE: 31 March</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual	Director Corporate and Community Services			
Mar	<b>Annual Budget - Differential Rates and Minimum Payment Setting - Council Report</b> Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions. This report and Council decision must occur with sufficient time to enable compliance with the Local Public Notice requirements and 21 day public submission period - s.6.36 before Council resolves to impose the differential rates as part of the Annual Budget. • Notice must be published within the period 2 months before the commencement of the financial year	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	<b>DLGSC</b> WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			
Mar	<b>Annual Budget - Fees and Charges - Review</b> In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure: • 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 as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	<b>DLGSC</b> website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			
Mar	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	<b>WALGA</b> Guideline - Primary and Annual Returns Management <b>DLGSC</b> Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator			
Mar	<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Executive Support and Governance Coordinator			

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	<b>Emergency Services Levy - Option B Payment Due Due by: 21 March</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Finance Manager			
Mar	<b>Annual Electors' General Meeting</b> - Scheduled on: <b>dd/mm/yyyy</b> (not more than <b>56 days</b> after the Annual Report has been adopted).	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual	Director of Corporate and Community Services			
Mar	<b>Annual Elector's General Meeting - Minutes / Decision to Council</b> , either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33		Annual	Executive Support and Governance Coordinator			<b>Schedule for 20 March</b>
Mar	<b>Trust Fund s.6.9 - Internal Audit</b> Conduct an audit of the Trust Fund to ensure compliance with the following: • 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 Audit Outcomes / Actions to Audit Committee	n/a	n/a		Annual	Finance Manager			
Mar	<b>Integrity in Procurement - Internal Audit</b> 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.	Local Government Act 1995	FM Reg.5 Audit.Reg.17(1)	<b>WALGA</b> website - Integrity in Procurement - Self Audit Template	Annual	Director of Corporate and Community Services			
Mar	<b>Internal Control - Review</b> Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. <b>Last completed (OCM decision date): dd/mm/yyyy</b> <b>Due by: dd/mm/yyyy</b>	Local Government Act 1995	Audit.Reg. 17(1)(b)	<b>DLGSC</b> website - WA Local Government Accounting Manual	Biennial <b>Next Due: 2023</b>	Director of Corporate and Community Services			
Mar	<b>Legislative Compliance - Review</b> Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. <b>Last completed (OCM decision date): dd/mm/yyyy</b> <b>Due by: dd/mm/yyyy</b>	Local Government Act 1995	Audit.Reg. 17(1)(c)	<b>AS 3806-2006</b> Compliance Programs	Biennial <b>Next Due: 2024</b>	Director of Corporate and Community Services			
Mar	<b>Other - Complete Budget Review</b>					Finance Manager			
Mar	<b>Other - Commence Budget 2023/24</b>					Finance Manager			