

# TOWN OF COTTESLOE



# ATTACHMENTS

AUDIT COMMITTEE – 27 MAY 2024

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# TOWN OF COTTESLOE



## AUDIT COMMITTEE

# ATTACHMENT

### ITEM 8.1.1A: COMPLIANCE CALENDAR - MAY 2024

## 2024 Compliance Calendar

Updated May 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>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	28/03/2024	D24/18317	Complete.
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+	Underway - approximately less than 50% complete.
Jan	<b>Official Conduct Complaints Register - Internal Audit</b> Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	DLGSCI Website - Local Government Standards Panel	Annual	Executive Support and Governance Coordinator			Complete.
Jan	<b>Annual Budget - Review</b> Between 1 January and 31 March 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)	DLGSC website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services (Finance Manager)	28/02/2024	D24/7796	Complete - OCM March 2024.
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>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		D24/7499	Complete - OCM February 2024.
<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		D24/817 D24/2443	Complete - OCM February 2024.
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	Complete - OCM March 2024.
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>Annual Budget - Copy of Review to DLGSCI Executive Director</b> within 30 days after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995	FM.Reg.33A(4)	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager	16/05/2024	D24/20674	Complete.
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			Programmed.

	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>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			June'24.
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	27/2/24	D24/7499	Complete.
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	27/2/24	SUB/2793	Complete - OCM February 2025.
Feb	<b>Local Laws Review - Statewide Public Notice</b> , calling for submissions closing not less than 6 weeks 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+	Meeting Procedure, Parking and Dogs completed.
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		CLL/1+	Underway.
<b>March - Take Action</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		D24/9335	Complete - OCM March 2024.
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.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services	13/3/24	D24/9711	Complete.
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 DUE: <b>31 March</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services	28/3/24	D24/18322	Complete.
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 Coporate and Community Services			Underway in line with the budget timetable.

	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>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	DLGSC website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			Underway in line with the budget timetable.
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	WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator	Ongoing		Complete.
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	Ongoing		Complete
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	14/03/2024	Payment Batch 2314	Complete.
Mar	<b>Annual Electors' General Meeting</b> - Scheduled on: 20/03/2024 (not more than 56 days 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	20/3/24	SUB/2801	Complete - AGM 20/3/24.
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	4/05/2024	D24/14560	Complete.
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			Review underway - Pending final decision by the Executives on funds utilisation.
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)	WALGA website - Integrity in Procurement - Self Audit Template	Annual	Director of Corporate and Community Services			Reg 17 review required every 3 years, last review was in 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
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. Last completed (OCM decision date):28/02/2023 <b>Due by: 30/02/2025</b>	Local Government Act 1995	Audit.Reg. 17(1)(b)	<b>DLGSC</b> website - WA Local Government Accounting Manual	Biennial <b>Next Due: 2025</b>	Director of Corporate and Community Services	28/2/23	D22/48336	<b>Risk Register Review May'24.</b>
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. Last completed (OCM decision date): <b>2023.</b> <b>Due by: 2026</b>	Local Government Act 1995	Audit.Reg. 17(1)(c)	<b>AS 3806-2006</b> Compliance Programs	Triennial <b>Next Due: 2026</b>	Director of Corporate and Community Services			<b>Reg 17 review required every 3 years, last review was in 2023.</b>
Mar	<b>Other - Complete Budget Review</b>					Finance Manager	OCM31/2024		<b>Complete.</b>
Mar	<b>Other - Commence Budget 2023/24</b>					Finance Manager			<b>Commenced.</b>
<b>April - Take Action</b>									
Apr	<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		D24/13118	<b>Complete - OCM April 2024.</b>
Apr	<b>Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register</b> - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	<b>WALGA</b> Template Enrolment Eligibility Claims Register	Annual	Finance Manager			<b>No action required, not election year.</b>
Apr	<b>Audit - Compliance Audit Return Action Plan</b> Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return. Provide Compliance Audit Return Action Plan to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required	Director Corporate and Community Services	31/03/2023	D23/15625 & D23/22456	<b>There are no outstanding items from the Compliance Audit Return to plan for.</b>
Apr	<b>Audit - Compliance Audit Return Action Plan</b> Prepare an Compliance Audit Return Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Compliance Audit Return Action Plan Progress Report to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required	Director Corporate and Community Services	30/05/2023		<b>There are no outstanding items from the Compliance Audit Return to plan for.</b>
Apr	<b>Public Access to Information - Audit</b> Check LG website, Library and LG office to ensure all information listed in s.5.94 and Admin. Reg.29 is publicly accessible (see s.5.96 too) and that customer service staff are trained to provide access accordingly. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B	Local Government Act 1995	s.5.94 Admin. Reg.29 s.5.95 s.5.96 Admin. Regs 29A and 29B	<b>WALGA</b> Guideline - Schedule of Public Information Access	Annual	Director Corporate and Community Services			<b>Not commenced - May'24.</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
Apr	<p><b>Annual Budget - Fees and Charges Schedule</b> In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget.</p> <p>Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations.</p> <p>In any case, the Schedule of Fees and Charges <b>must</b> be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.</p>	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			Underway in line with the budget timetable.
Apr	<p><b>Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges</b> Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least <b>14-days</b> before the day on which the resolution is to take effect:</p> <ul style="list-style-type: none"> <li>• in the Government Gazette and</li> <li>• in a newspaper circulating generally throughout the LG's District</li> </ul>	Health (Miscellaneous Provisions) Act 1911	s.344C		Annual	Director of Development and Regulatory Services			Set and reviewed in annual fees and charges.
Apr	<p><b>Annual Budget - Rate Setting Statement</b> In preparation for the Annual Budget, a preliminary Council report <b>may</b> be provided detailing the Rates Setting Statement. Early Council consideration enables:</p> <ul style="list-style-type: none"> <li>• consideration of public submissions on Differential Rates - see s.6.36(4)</li> <li>• separate and detailed review of rating implications, outside of the budget adoption</li> <li>• Any changes proposed are then included in the Budget calculations.</li> </ul> <p>In any case, the Rate Setting Statement <b>must</b> be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority:</p> <ul style="list-style-type: none"> <li>• the general rate (uniformly or differentially)</li> <li>• a specified area rate</li> <li>• minimum payment,</li> <li>• service charges</li> <li>• impose a discount</li> </ul>	Local Government Act 1995	s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46  FM.Regs. r.22(1)(d) (2) r.26 r.33(1)(c) r.52	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Underway in line with the budget timetable.
Apr	<p><b>Annual Budget - Borrowings - Changes or New</b> In preparation for the Annual Budget, the preliminary Council report <b>may</b> be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables</p> <ul style="list-style-type: none"> <li>• detailed review outside of the Budget adoption</li> <li>• any changes proposed are then included in the Budget calculations.</li> </ul> <p>In any case, Borrowings <b>must</b> be included in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.</p>	Local Government Act 1995	s.6.20 s.6.21	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Underway in line with the budget timetable.
Apr	<p><b>Annual Budget - Setting Elected Member Fees, Payments and Reimbursements</b> Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.</p>	Local Government Act 1995	Part 5, Div.8 Admin. Regs. Part 8	Salaries and Allowances Tribunal website - Determination for Local Government	Annual	Finance Manager			Underway in line with the budget timetable.



	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
Apr	<b>Annual Budget - Reserve Accounts - Changes or New</b> Council decision, by absolute majority, if Annual Budget proposes: • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose	Local Government Act 1995	s.6.11	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Underway in line with the budget timetable.
Apr	<b>Annual Budget - Setting Interest Rate for Money Owed</b> Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than <b>35 days</b> . May be by separate report or included in Annual Budget report with separate recommendation.	Local Government Act 1995	s.6.14 FM.Reg.19A and 19B	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Underway in line with the budget timetable.
Apr	<b>Annual Budget - Differential Rates and Minimum Payment Setting - Local Public Notices</b> After the Council endorsement for advertising proposed Differential Rates and minimum payments, Local Public Notice must be published with sufficient time to comply with: • Notice must be published within the period 2 months before the commencement of the financial year • Notice must contain details of each rate or minimum payment. • Notice must invite public submissions within 21 days (or longer) of the notice • Notice must advise where public can inspect a document describing the object of, and reasons for, each proposed rate and minimum payment.	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	DLGSC website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			Underway in line with the budget timetable.
Apr	<b>Audit - Audit Report Published on Website</b> CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. Note - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes.	Local Government Act 1995	s.7.12A (5)		Annual or as required	Finance Manager	28/02/2024	<a href="https://www.cotlesloe.wa.gov.au/town/corporate-plans-and-documents/annual-reports.aspx">https://www.cotlesloe.wa.gov.au/town/corporate-plans-and-documents/annual-reports.aspx</a>	Published.
Apr	<b>Workforce Plan - Review</b> Update the Workforce 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	Manager People and Culture	4/12/2022	D22/18612	New Workforce Plan to be created when Manager People and Culture commences. Workforce Plan 2021-24 in use.
Apr	<b>Asset Management Plan - Review</b> Update the Asset Management Plan to include outcomes of the 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	Director Engineering Services	3/02/2023	D23/10524	Current plan under review. New Asset Management Plan scheduled by end 2024.
Apr	<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	Director of Corporate and Community Services			Long Term Plan to be reviewed in second half of 2024.
Apr	<b>Other - ANZAC Day Ceremony</b>					Events Coordinator			Complete.
	<b>May - Take Action</b>								
May	<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		D24/17226	Schedule for OCM May 2024.

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May	<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	WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator			Scheduled for June.
May	<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			Scheduled for June.
May	<b>Elected Members</b> - Review Meeting Attendance Register - check 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			Scheduled for June.
	<b>Customer Complaints Handling - Review</b> • Review the complaint handling policy, procedures and Elected Member and Employee training • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis	n/a	n/a		Ongoing	Director Corporate and Community Services			Manager Community and Community Services reviewing Customer Charter.
May	<b>Official Conduct Complaints Officer - Internal Audit</b> Local Government has designated a Senior Employee [s.5.37] as its Complaints Officer, if not, then the CEO is the Complaints Officer.	Local Government Act 1995	s.5.120	DLGSC Website - Local Government Standards Panel	Annual	Chief Executive Officer			Default - CEO.
May	<b>Audit - Audit Report Action Plan</b> Prepare an Audit Report Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan to Council via Audit Committee for endorsement. For June Audit meeting.	n/a	n/a	Operational Practice	Annual or as required	Finance Manager			No Action Plan required - no outstanding audit items.
May	<b>Fines Enforcement - Designated Prosecuting Officers</b> Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Fines, Penalties and Infringement Notices Enforcement Act 1994	s.13(2)		Annual	Director Development and Regulatory Services			The Delegated Authority/Authorised Officers review will incorporate this item.
May	<b>Designated Employees - Review</b> status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee.	Local Government Act 1995	s.5.74		Annual	Chief Executive Officer			The Delegated Authority/Authorised Officers review will incorporate this item.
May	<b>Senior Employees - Review</b> status of employees who have been designated as Senior Employees under s.5.37. Provide report to Council to amend Senior Employee status.	Local Government Act 1995	5.36		Annual	Chief Executive Officer	22/08/24	OCM 174/2023	Complete.
May	<b>Delegation Register Review</b> - Delegations are to be reviewed by the delegator at least once every financial year Last Reviewed: July 2023 Next Due: July 2024	Local Government Act 1995	s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B	WALGA website - Decision Making in Practice Toolkit Part 2 Delegations WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual	Director Corporate and Community Services			Scheduled for OCM May 2024.
May	<b>Other - Complete Insurance Renewal</b>					Director Corporate and Community Services			Completed.
May	<b>Other - Check Performance Appraisals</b>					Director Corporate and Community Services			Almost all complete.

Chief Executive Officer: Matthew Scott  
Director Engineering Services: Shaun Kan  
Director Development & Regulatory Services: Steve Clever  
Director Corporate and Community Services: TBC  
Finance Manager: Sheryl Teoh  
Planning Manager: Paul Neilson  
Project Manager (Engineering): Renuka Ismalage  
Governance and Executive Support Coordinator (CEO): Jackie Pilkington  
Executive Services Officers: Rachel Cranny, Janet Boyle & Kate Saunders  
Manager People & Culture: TBC  
Manager Community and Customer Services: Sandra Watson  
Communications & Marketing Coordinator: Lisa Mattiske  
Statutory Planning Coordinator: Ed Drewett

Compliance Calendar Sources:  
Compliance items, see also: WALGA Guideline for Implementing a Compliance Calendar  
Department of Local Government, Sporting and Cultural Industries (DLGSCI)

# TOWN OF COTTESLOE



## AUDIT COMMITTEE

# ATTACHMENT

### ITEM 8.1.2A: AUDIT RESOLUTION DATABASE - MAY 2024

## Audit Committee Resolution Database

Updated May 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
23.04.2024	10.1.2	RECEIVAL OF ANNUAL ELECTORS MEETING MINUTES	THAT Council RECEIVES the Unconfirmed Minutes of the Annual General Meeting of Electors for the 2022/23 financial year held on Wednesday, 20 March 2024	Y	
23.04.2024	10.1.1	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 29 FEBRUARY 2023	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 29 February 2024 as submitted to the 23 April 2024 meeting of Council.	Y	
26.03.2024	10.1.2	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 31 JANUARY 2024	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 31 January 2024 as submitted to the 26 March 2024 meeting of Council.	Y	
13.03.2024	9.1.1	ELECTED MEMBER APPOINTMENT TO AUDIT COMMITTEE	THAT Council by Absolute Majority: 1. APPOINTS Cr Sadler as a member of the Audit Committee	Y	
27.02.2024	10.1.3	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 31 DECEMBER 2023	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 31 December 2023 as submitted to the 27 February 2024 meeting of Council.	Y	
27.02.2024	10.1.2	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 30 NOVEMBER 2023	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 30 November 2023 as submitted to the 27 February 2024 meeting of Council.	Y	
27.02.2024	10.1.1	ACCEPTANCE OF THE 2022/2023 ANNUAL REPORT	That Council, by Absolute Majority: 1. ACCEPTS the ANNUAL Report for the Town of Cottesloe for the year ended 30 June 2023. 2. SETS the time and date of the General Meeting of Electors at 6pm, 20 March 2024 in the War Memorial Hall, and that the purpose of the meeting be - "to discuss the contents of the 2022/23 Annual Report (incorporating the 2022/23 Annual Financial Statements and Auditor's Report) and any other general business". 3. NOTES that local public notice will be issued on 28 February 2024, to ensure the minimum 14 days notice of the General Meeting of Electors is provided.	Y	