



# Town of Cottesloe

I hereby certify that the minutes of the Audit Committee meeting  
held on

**Wednesday, 1 December 2021**

were confirmed as a true and accurate record by committee  
resolution.

Signed:

A handwritten signature in blue ink, consisting of a large, stylized initial 'A' followed by a long horizontal stroke.

Presiding Member

Date: 2/2/22

# TOWN OF COTTESLOE



## AUDIT COMMITTEE

# MINUTES

AUDIT COMMITTEE  
HELD IN THE  
Mayor's Parlour, Cottesloe Civic Centre  
109 Broome Street, Cottesloe  
4:00 PM Wednesday, 1 December 2021

A blue ink signature of Matthew Scott, consisting of a stylized 'M' followed by a long horizontal stroke.

**MATTHEW SCOTT**  
Chief Executive Officer

2 December 2021

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

The Chief Executive Officer opened the meeting opened at 4:00pm.

**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.

**1.2 APPOINTMENT OF A PRESIDING MEMBER**

The CEO advised that he had received one written nomination from Cr Masarei.

The CEO called for further nominations.

There being no further nominations, the CEO declared Cr Masarei elected as Presiding Member (unopposed).

Cr Masarei assumed the Chair at 4:02pm and welcomed guests to the meeting.

The Presiding Member advised that Item 8.2.4 would be considered first and then return to the order of business as per the agenda.

**8.2.4 AUDIT REPORT 2021/22**

NOTE: Documents provided by the Auditors were tabled.

Mr Hoang summarised the key points in the audit report and responded to questions.

Ms Raniga entered the meeting at 4:11pm.

Mr Hoang, Ms Raniga and Ms Anthony left the meeting at 4:48pm.

**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 is being recorded, solely for the purpose of confirming the correctness of the Minutes.

**4 ATTENDANCE**

**Members**

Cr Paul MacFarlane	Elected Member
Cr Craig Masarei	Elected Member
Cr Brad Wylynko	Elected Member

**Officers**

Mr Matthew Scott	Chief Executive Officer
Mr Shane Collie	Director Corporate Services and Governance
Ms Lauren Davies	Finance Manager
Ms Irene Wai Shan Au-Yeung	Assistant Finance Manager
Ms Mary-Ann Winnett	Governance Coordinator

**Visitors**

Alveena Anthony	Ernst & Young
Michael Hoang	Office of the Auditor General
Nayna Raniga	Office of the Auditor General

**Apologies**

Nil.

**5 DECLARATION OF INTERESTS**

Nil.

**6 CONFIRMATION OF MINUTES****AC011/2021**

Moved Cr Masarei

Seconded Cr MacFarlane

That the Minutes of the Audit Committee Meeting held on Thursday 24 June 2021 be confirmed as a true and accurate record.

Carried 2/1

For: Cr MacFarlane and Cr Masarei

Against: Cr Wylynko

**AC012/2021****COUNCILLOR MOTION AND COUNCIL RESOLUTION**

Moved Cr Masarei

Seconded Cr MacFarlane

That the minutes reflect that the vote against cast by Cr Wylynko was on the basis that he was not a member of this Committee at the time.

Carried 3/0

**7 PRESENTATIONS**

Nil.

**8 REPORTS****8.1 REPORTS OF OFFICERS**

Nil.

## **8.2 ITEMS FOR DISCUSSION**

### **8.2.1 2021 COMPLIANCE CALENDAR**

**Attachments:** 8.2.1(a) 2021 Compliance Calendar [under separate cover]

The 2021 Compliance Calendar is provided for the information of the Audit Committee.

The Committee discussed the 2021 Compliance Calendar and requested quarterly updates on the status of each item on the calendar.

### **8.2.2 AUDIT REGULATION 17 REVIEW**

**Attachments:** 8.2.2(a) Audit Reg 17 Review Consultancy Proposal 10 November 2021 [under separate cover]

The attachment was provided for the Committee's information and the Administration advised that quotes were called for to undertake the review and a consultant has been appointed. The review is expected to be completed by June 2022.

### **8.2.3 LONG TERM FINANCIAL PLAN**

**Attachments:** 8.2.3(a) Long Term Financial Plan Consultancy Proposal 10 November 2021 [under separate cover]

The attachment was provided for the Committee's information and the Administration advised that quotes were called for to undertake the review and a consultant has been appointed. The review is expected to be completed by June 2022.

### **8.2.4 AUDIT REPORT 2021/22**

*This item was considered following Item 1.2.*

### **8.2.5 AUDIT COMMITTEE COMMUNITY MEMBER**

Mr Collie advised that Expressions of Interest have been called for community representatives and the nominations close on Friday, 3 December 2021.

### **8.2.6 BUSINESS CONTINUITY PLAN**

Mr Collie provided a verbal report.

### **8.2.7 RISK MANAGEMENT FRAMEWORK**

Mr Collie provided a verbal report.

## **9 GENERAL BUSINESS**

### **9.1 COMMITTEE MEMBERS**

Nil.

**9.2 OFFICERS**

Nil.

**10 MEETING CLOSED TO PUBLIC**

**10.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**11 NEXT MEETING**

The next meeting will be advised once the Management Letter has been received from OAG.

**12 MEETING CLOSURE**

The Presiding Member announced the meeting closed at 5:35pm.

# **TOWN OF COTTESLOE**



# **ATTACHMENTS**

**AUDIT COMMITTEE – 1 DECEMBER 2021**



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# TOWN OF COTTESLOE



## AUDIT COMMITTEE

# ATTACHMENT

## ITEM 8.2.1A: 2021 COMPLIANCE CALENDAR

Compliance Calendar 2021/22 - Town of Cottesloe

See also:  
WALGA Guidelines for Implementing a  
Compliance Calendar

Department of Local Government,  
Sporting and Cultural Industries  
(DLGSCI)

LGs to Assign  
Responsibility for each  
Compliance Action

	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	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Jan	<b>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly	Finance Manager			
Jan	<b>Primary Returns - Request Primary Return</b> 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	DLGSC Operational Guideine No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Officer			
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 Officer			
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.Regs. 13, 14 and 15		Annual	Corporate Services and Engagement Officer			
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	Governance Coordinator			
Jan	<b>Primary Returns - New Elected Members</b> - required to be lodged with CEO within <b>3 months</b> of making Declarations of Office <b>Due by: dd/mm/yyyy</b>	Local Government Act 1995	s.5.75(1)	<b>WALGA Guideline - Primary and Annual Returns Management.</b> DLGSC Operational Guideine No.21 Disclosure of Financial Interests in Returns	Biennial	Executive Officer			Date Declarations of Office made: dd/mm/yyyy
Jan	<b>Revaluation of Assets - Plant and Equipment - Commence Work</b> LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		4-yearly	Finance Manager			
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 3-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		4-yearly	Finance Manager			

Compliance Calendar 2021/22 - Town of Cottesloe

See Also:  
WALGA Guidelines for Implementing a  
Compliance Calendar

Department of Local Government,  
Sporting and Cultural Industries  
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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 3-yearly interval after 30 June 2018	Local Government Act 1995	FM.Reg.17A(4)		4yearly	Finance Manager			
Jan	<b>Other - Australia Day Awards</b>					Events 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
<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>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES - ESL Manual of Operating Procedures	Monthly	Finance Manager			
Feb	<b>Elected Members - Review Meeting Attendance Register</b> - 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 Officer			
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)(j) Audit.Reg. 13, 14 and 15		Annual	Director Corporate and Community Services			
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(20)		Annual	Finance Manager			
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 identify cards have been issued	Various		WALGA Decision Making in Practice Toolkit -Part 3 Authorisations	Annual	Director Corporate and Community Services			
Feb	<b>Other - Check Local Laws 8 Year Review</b>					Director Corporate and Community Services			
Feb	<b>Other - Commence Budget Review</b>					Finance Manager			
	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>March - Take Action</b>									

Compliance Calendar 2021/22 - Town of Cottesloe

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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	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Mar	<b>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly	Finance Manager			
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 Officer			
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 Officer			
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>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 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 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 DUE: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services			
Mar	<b>Other - Complete Budget Review</b>					Finance Manager			
Mar	<b>Other - Commence Budget 2022/23</b>					Finance Manager			
	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>April - Take Action</b>								

Compliance Calendar 2021/22 - Town of Cottesloe

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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	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
	<b>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly	Finance Manager			
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	WALGA Template Enrolment Eligibility Claims Register	Biannual (Apr & Nov)	Director Corporate and Community Services & Corporate Services and Engagement Officer			
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			
Apr	<b>Audit - Compliance Audit Return Action Plan</b> Prepare an Compliance Audit Return Action Plan <b>progress report</b> 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 & Finance Manager			
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	WALGA Guideline - Schedule of Public Information Access	Annual	Director Corporate and Community Services & Finance Manager			
Apr	<b>Other - Check Regulation 17 Review</b>					Director Corporate and Community Services			
Apr	<b>Other - ANZAC Day Ceremony</b>					Events 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
	<b>May - Take Action</b>								

Compliance Calendar 2021/22 - Town of Cottesloe

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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			
May	<b>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly	Finance Manager			
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 Officer			
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 Officer			
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 Officer			
May	<b>Other - Review Delegations Register</b>					Director Corporate and Community Services			
May	<b>Other - Complete Insurance Renewal</b>					Director Corporate and Community Services			
May	<b>Other - Check Performance Appraisals</b>					Director Corporate and Community Services			
	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>June - Take Action</b>									
Jun	<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			
Jun	<b>Emergency Services Levy - Option A Remittance DUE by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly	Finance Manager			

Compliance Calendar 2021/22 - Town of Cottesloe

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Jun	Emergency Services Levy - Option B Payment Due Due by: 21 June and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Finance Manager			
Jun	Decision Objection and Review Rights - Internal Audit Review the LG's template permits, licences, notices and approval letters issued under the Act and Local Laws to ensure they include advice to the recipient of their objection and review rights.	Local Government Act 1995	s.9,4		Annual	Director Development and Regulatory Services			
Jun	FOI Annual Statistical Data - Response to Information Commissioner Due by: 30 June	Freedom of Information Act 1992	s.11(3)		Annual	Corporate Services and Engagement Officer			
Jun	Financial Reporting - Material Variances Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. (adopt and apply in the following Financial Year)	Local Government Act 1995	s.34(5)		Annual	Finance Manager			
Jun	Elections - Council Report required to determine if Electoral Commission will conduct the Election. Electoral Commission agreement to conduct the election required by: (80th day)	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial	Director Corporate and Community Services			
Jun	Revaluation of Assets - Plant and Equipment LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		4-yearly	Finance Manager			
Jun	Revaluation of Assets - Land, Buildings and Infrastructure LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 3-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		4-yearly	Finance Manager			
Jun	Revaluation of Assets - All Other Classes of Assets LG must revalue all other classes of assets (other than, Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 3-yearly interval after 30 June 2018	Local Government Act 1995	FM.Reg.17A(4)		4-yearly	Finance Manager			
Jun	Annual Budget (Start) - During period 1 June to 31 August, Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Local Government Act 1995	s.6.2(1)	DLGSC WA Local Government Accounting Manual	Annually Due by 31 August 2021	All Directors and CEO Finance Manager Elected Members			
Jun	Elections - Electoral Commission agreement to conduct the election required by: (80th day) Report required to Council June OCM	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial	Director Corporate and Community Services			Related Document D20/43902.
	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>July - Take Action</b>								



Compliance Calendar 2021/22 - Town of Cottesloe

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	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
Jul	<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			
Jul	<b>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES - ESL Manual of Operating Procedures	Monthly	Finance Manager			
Jul	<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 Guideline - Primary and Annual Returns Management</b> DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Officer			
Jul	<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 Officer			
Jul	<b>Emergency Services Levy - Year End ESL Reconciliation Lodgement and Aged Debtor Report Due by: 31 July</b>	DFES - ESL Manual of Operating Procedures	Clause. 5.13.5	DFES - ESL Manual of Operating Procedures	Annual <b>Due: 31 July</b>	Finance Manager			
Jul	<b>Annual Returns</b> - Request Elected Members and Designated Employees to provide an Annual Return by no later than <b>31 August</b> CEO's Annual Return must be lodged with the President / Mayor	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial	Executive Officer			
Jul	<b>Elections</b> - Electoral Commission agreement to conduct the election required by: (80th day)	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial	Director Corporate and Community Services			Related Document D20/43902: Report required to Council <b>June OCM</b> (22/06/2021)
Jul	<b>Other - DAIP Report</b>					Community Development Officer			
Jul	<b>Other - NAIDOC Week</b>					Events Coordinator			
	<b>Compliance Action</b>	<b>Compliance Requirement</b>	<b>Section / Ref</b>	<b>Good Practice Resources and LG Operational Procedures</b>	<b>Compliance Frequency</b>	<b>Position Title Officer Responsible for Action Compliance</b>	<b>Date Completed</b>	<b>Records Ref (Evidence of completion)</b>	<b>Comments. If Action not completed, report on plan to rectify non-compliance</b>
	<b>August - Take Action</b>								
Aug	<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			

Compliance Calendar 2021/22 - Town of Cottesloe

See Also:  
WALGA Guidelines for Implementing a Compliance Calendar

Department of Local Government,  
Sporting and Cultural Industries  
(DLGSCI)

LGs to Assign  
Responsibility for each  
Compliance Action

	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>Emergency Services Levy - Option A Remittance DUE by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly	Finance Manager			
Aug	<b>Elected Members - Review Meeting Attendance Register</b> - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted - refer concerns to the CEO	Local Government Act 1995	s.2.25		Quarterly	Executive Officer			
Aug	<b>Elections - Statewide Public Notice Enrolment Eligibility Claims</b> - CEO to give notice of the closing date and time for elector enrolments. (to be given 70th to 56th days) <b>07/08/2021 to 21/08/2021</b>	Local Government Act 1995	s.4.39(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services & Engagement Officer			
Aug	<b>Elections - DUE NOW</b> for CEO to advise Electoral Commissioner of the need to prepare an updated residents roll <b>24/08/2019</b>	Local Government Act 1995	s.4.40(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services & Engagement Officer			
Aug	<b>Elections - Statewide Public Notice Call for Nominations</b> - from 56 days and no later than 45th day before Election Day. <b>21/08/2021 to 01/09/2021</b>	Local Government Act 1995	s.4.47(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services & Engagement Officer			
Aug	<b>Elections - Close of Rolls at 5pm on 27/08/2019.</b> Enrolment eligibility claims received by 5pm can continue to be processed with a decision on eligibility required by	Local Government Act 1995	s.4.39(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			
Aug	<b>Annual Returns</b> - Elected Members and Designated Employees to provide an Annual Return by no later than <b>31 August</b> CEO's Annual Return must be lodged with the President/ Mayor.	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Annual <b>Due by: 31 August</b>	Executive Officer			
Aug	<b>Annual Budget</b> - During period 1 <b>June to 31 August</b> , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Local Government Act 1995	s.6.2(1)	DLGSC WA Local Government Accounting Manual	Annual <b>Due by: 31 August</b>	All Directors and CEO Finance Manager Elected Members			
Aug	<b>Other - Public Health Report</b>					Director Development and Regulatory Services			
	<b>September - Take Action</b>								
Sep	<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			

Compliance Calendar 2021/22 - Town of Cottesloe

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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>Emergency Services Levy - Option A Remittance DUE by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES - ESL Manual of Operating Procedures	Monthly	Finance Manager			
<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 persons start day	Local Government Act 1995	s.5.75	<b>WALGA Guideline - Primary and Annual Returns Management</b> DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Officer			
<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 Officer			
<b>Emergency Services Levy - Option B Payment Due Due by: 21 September</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES - ESL Manual of Operating Procedures	Quarterly	Finance Manager			
<b>Elections - Candidate Information Session</b> Coordinate and promote a candidate information session - consider participation in WALGA Webinars.	n/a	n/a	WALGA Webinar Prospective Elected Members	Biennial Next due 2021	Director Corporate and Community Services			
<b>Elections - Statewide Public Notice Call for Nominations</b> - no later than 45th day before Election Day - <b>Due By: 01/09/2021</b>	Local Government Act 1995	s.4.47(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2021	Director Corporate and Community Services			
<b>Elections - Nominations Open 7/09/2021</b> - First day for candidates to lodge completed nomination papers with the returning officer. Nominations are open for eight days	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2021	Director Corporate and Community Services			
<b>Elections - Nominations Close at 4pm on Due By: 7/09/2019</b>	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2021	Director Corporate and Community Services			
<b>Elections - Declarations of Office</b> for new Elected Members elected unopposed (due 2 months from declaration of result - close of nominations) <b>Due By: 12/11/2019</b>	Local Government Act 1995	s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2021	Director Corporate and Community Services			
<b>Elections - Candidate / Donor Gift Disclosures</b> - CEO written advice to Candidates of Elections Gift Disclosure obligations.	Local Government Act 1995	s.4.59 Elections Regs Part 5A Form 9A		Biennial Next due 2021	Director Corporate and Community Services			
<b>Elections - Residents Roll</b> to be prepared by Electoral Commissioner <b>Due By: 24/09/2021</b>	Local Government Act 1995	s.4.40(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2021	Director Corporate Services and Governance			
<b>Elections - Owners and Occupiers Roll</b> to be prepared and certified by CEO <b>Due By: 24/09/2021</b>	Local Government Act 1995	s.4.41(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2021	Director Corporate Services and Governance			
<b>Elections - Statewide Public Notice of Election Day</b> by Returning Officer - between 36th and 19th day before Election Day - <b>10/09/2021 to 27/09/2021</b>	Local Government Act 1995	s.4.64(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2021	Director Corporate Services and Governance			

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	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
Sept	Elections - Consolidated Roll (Resident / Owners and Occupiers) at Returning Officer's discretion, to be completed by (2nd day before Election Day) <b>Due By: 24/09/2021</b>	Local Government Act 1995	s.4.38(1) Elections Reg.18	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate Services and Governance			
Sept	Elections - Supply of Rolls - CEO to provide Returning Officer with sufficient rolls and copies to be provided free of charge to candidates and Elected Members who ask	Local Government Act 1995	s.4.42		Biennial <b>Next due 2021</b>	Director Corporate Services and Governance			
Sept	Advertise Citizen of Year Awards					Events Coordinator			
Sept	Other - Annual Accounts to Auditor					Finance Manager			
	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>October - Take Action</b>									
	<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			
	<b>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL Manual of Operating Procedures	Monthly	Finance Manager			
Oct	Elections - Declarations of Office for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result) <b>Due By: 16/12/2021</b>	Local Government Act 1995	s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			
Oct	Elections - Close of Absent Voting / Postal Voting Applications for 'in-person' elections (4th day before Election Day) <b>Due By: 12/10/2021</b>	Local Government Act 1995	s.4.68(1)(c) Elections Reg.37(3)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			
Oct	Elections - Close of Early Voting 4.00pm <b>Due By: 15/10/2021</b> for 'in-person' elections.	Local Government Act 1995	s.4.71(1)(3) Elections Reg.59(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			
Oct	Election Day - Close of Poll 6.00pm <b>Due By: 16/10/2021</b>	Local Government Act 1995	s.4.7 s.4.68(1)(e)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			
Oct	Elections - Result declared and published as Local Public Notice by Returning Officer as soon as practicable	Local Government Act 1995	s.4.77 Elections Reg.80	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			
Oct	Elections - Report to Minister (by 14th day after election) <b>Due by: 30/10/2021</b>	Local Government Act 1995	s.4.79 Elections Reg.81	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			
Oct	<b>Primary Returns</b> - Request new Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office <b>Due by: 16/01/2022</b>	Local Government Act 1995	s.5.75(1)	WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial <b>Next due 2021</b>	Executive Officer			
Oct	Elections - Election Papers collected and secured in one or more parcels by Returning Officer	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC Returning Officer Manual	Biennial <b>Next due 2021</b>	Director Corporate and Community Services			

Compliance Calendar 2021/22 - Town of Cottesloe

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Oct	Elections - Destruction of Election Papers - parcels which are more than 4 years old may be destroyed, supervised by CEO and witnessed by at least 2 employees OR to secure paper destruction company	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC website - Returning Officer Manual	Biennial Next due 2021	Director Corporate and Community Services			
Oct	Election of Shire President / Mayor, Deputy President / Mayor - elected from amongst the Councillors - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.2.11(1)(b) Schedule 2.3, Div.1		Biennial Next due 2021	Chief Executive Officer			
Oct	CEO Authority to Speak on behalf of the LG - if new Shire President / Mayor is elected, seek / obtain written authority from Shire President for CEO to speak on behalf of the Local Government.	Local Government Act 1995	s.5.41(f)		Biennial Next due 2021	Chief Executive Officer			
Oct	Establishment of Audit Committee - following Elections, Council must establish an Audit Committee - with membership of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.7.1A s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial Next due 2021	Director Corporate and Community Services			
Oct	Establishment of Committees - following Elections, Council may establish committees (other than Audit) of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial Next due 2021	Chief Executive Officer			
Oct	Establishment of Committees - Each committee has been established with a Terms of Reference, that details the purpose of the Committee and the scope of matters that the Committee will deal with.	Local Government Act 1995	s.5.8		Biennial Next due 2021	Chief Executive Officer			
Oct	Election of Committee Presiding Members and deputies - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.5.12 Schedule 2.3, Div.1		Biennial Next due 2021	Chief Executive Officer			
Oct	Election Papers - election of Shire President / Mayor, Deputy President / Mayor and Committee Presiding Members and deputies - Election Papers collected and secured in parcels	Local Government Act 1995	s.4.84(a) Elections Reg.82		Biennial Next due 2021	Director Corporate and Community Services			
Oct	Appointment of Elected Members to External Bodies -				Biennial Next due 2021	Chief Executive Officer			
Oct	Financial Interests Register - Review • 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). • 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)		Biennial Next due 2021	Executive Officer			
Oct	Elected Member Induction - Provide an induction for newly elected Councillors.	n/a	n/a		Biennial Next due 2021	Chief Executive Officer & Executive Officer			

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	<b>Other - Annual Report</b>					Finance Manager			
Oct	<b>Other - Dog and Cat Registrations due</b>					Director Corporate and Community Services			
	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>November - Take Action</b>									
	<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 website - WA Local Government Accounting Manual	Monthly	Finance Manager			
	<b>Emergency Services Levy - Option A Remittance Due by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL website - Manual of Operating Procedures	Monthly	Finance Manager			
Nov	<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 website - Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Officer			
Nov	<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 Officer			
Nov	<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 Officer			
Nov	<b>Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register</b> - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	WALGA website - Template Enrolment Eligibility Claims Register	Biannual (Apr & Nov)	Director Corporate and Community Services			
Nov	<b>Policy Review - Code of Conduct</b> Following each Election - provide Council report to enable the 'new' Council to review and adopt the Code of Conduct.	Local Government Act 1995	s.5.103 s.5.104 Admin.Reg. Part 9 Rules of Conduct Regs.	WALGA website - Model Code of Conduct  Recommended Practice • Review the Code following each Election cycle to ensure new (and old) Elected Members understand requirements.	Biennial <b>Next Due 2021</b>	Director Corporate and Community Services			

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Nov	Elections - Declarations of Office for new Elected Members elected unopposed (due 2 months from declaration of result at close of nominations) <b>Due by: 9/11/2021</b>	Local Government Act 1995	s.2.29	DLGSCI website - Elections Timetable DLGSCI website - Returning Officer Manual	Biennial <b>Next due 2021</b>	Chief Executive Officer			
Nov	<b>Other - Long Term Financial Plan</b>					Finance Manager			
	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>December - Take Action</b>									
Dec	<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	DLGSCI website - WA Local Government Accounting Manual	Monthly	Finance Manager			
Dec	<b>Emergency Services Levy - Remittance</b> <b>DUE by: 21st of the month</b> Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL website - Manual of Operating Procedures	Monthly	Finance Manager			
Dec	<b>Emergency Services Levy - Option B Payment</b> <b>Due Due by: 21 December</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL website - Manual of Operating Procedures	Quarterly	Finance Manager			
Dec	<b>Council / Committee Meeting Schedule</b> - At least once per year, determine meeting schedule for next 12 months (see January - and give Local Public Notice)	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Governance Coordinator			
Dec	<b>Annual Report - Accepted</b> , by Absolute Majority, <b>by no later than 31st December</b>	Local Government Act 1995	s.5.53 s.5.54	DLGSCI website - WA Local Government Accounting Manual	Annual	Finance Manager			
Dec	Elections - Declarations of Office for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result) <b>16/12/2021</b>	Local Government Act 1995	s.2.29	DLGSCI website - Elections Timetable DLGSCI website - Returning Officer Manual	Biennial <b>Next due 2021</b>	Chief Executive Officer			
Dec	Master Compliance Calendar - Review the Master Compliance Calendar content and consult with the LGs CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in the next year's Master Compliance Calendar.	n/a	n/a		Annual	Director Corporate and Community Services & Corporate Services and Engagement Officer			
Dec	<b>Other - Annual Electors Meeting</b>					Chief Executive Officer			

# TOWN OF COTTESLOE



## AUDIT COMMITTEE

# ATTACHMENT

**ITEM 8.2.2A:  
AUDIT REG 17 REVIEW CONSULTANCY PROPOSAL  
10 NOVEMBER 2021**



**AUDIT REGULATION 17 REVIEW**

**proposal for consulting services for**

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**TOWN OF COTTESLOE**



Town of Cottesloe



**DARREN LONG CONSULTING**  
*Mobile – 0430 553 675*  
*Email – [darren@dlconsulting.biz](mailto:darren@dlconsulting.biz)*

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10 November 2021 ©

## 1. Introduction

The Town of Cottesloe has requested DL Consulting to provide a quotation to undertake a review of the local government's legislative compliance, internal control and risk management systems and procedures, as required by regulation 17(1) of *the Local Government (Audit) Regulations 1996* and report as to their appropriateness and effectiveness.

DL Consulting has prepared Audit Regulation 17 Reviews for the Shires of Gingin, Gnowangerup, Nungarin and Yalgoo.

## 2. Scope of Works

### 2.1 Audit Regulation 17 - Review of Legislative Compliance, Internal Controls and Risk Management

The Scope of Works for the Audit Regulation 17 Review will involve a series of reviews of processes, systems and procedures, examining documentation, including analysis and testing of internal controls. The review will consist of an examination of approximately one hundred areas of the local governments' control environment in relation to:

#### Legislative Compliance Systems

- ▶ Internal monitoring of compliance with legislation;
- ▶ Annual Compliance Audit Return and Reporting Mechanisms;
- ▶ Monitoring effectiveness of Compliance Systems;
- ▶ Procedures and processes relating to complaints;
- ▶ Identification and monitoring of adverse trends;
- ▶ Systems for identifying and monitoring significant compliance issues and their disclosure in financial reports;
- ▶ Review of systems regarding compliance and ethics risks and their identification in audit plans and reporting to Audit Committee
- ▶ Internal Auditors role in assessing compliance and ethics risks;
- ▶ Systems relating to local government's compliance framework;
- ▶ Review of Audit Committees processes and procedures in relation to legislative compliance;

#### Internal Control

- ▶ Separation of roles and function
- ▶ Controls over approval of documents and financial records;
- ▶ Systems and processes for comparing internal data with external sources;
- ▶ Systems and processes for physical access to assets and records;
- ▶ Controls over IT systems and information systems;
- ▶ Systems and processes for financial controls;
- ▶ Systems for comparisons of Actuals to Budget amounts;

- ▶ Systems for checking arithmetical accuracy and content of records;
- ▶ Systems for approval of financial payments and reconciliations;
- ▶ Systems for comparison of physical cash and inventory counts with accounting records;

#### Risk Management

- ▶ Systems and processes relating to risk management;
- ▶ Systems and processes relating to Business Continuity and Disaster Recovery;
- ▶ Systems and processes for identifying and managing operational risks;
- ▶ Systems and processes relating to regularly reporting key risks, status updates and mitigation approaches;
- ▶ Systems and processes for managing insurable risks;
- ▶ Systems and processes for managing internal control systems in conjunction with external auditors;
- ▶ Systems and processes for managing unusual transactions or transactions with a high degree of risk;
- ▶ Systems and processes relating to the local governments procurement framework including probity and transparency of policies and procedures;
- ▶ Systems and processes to identify changes in control environment;
- ▶ Systems and processes for identifying and monitoring fraud and misconduct risks.

The review will involve:

- (a) on-site inspection of a broad range of records, plans and other documentation at the Town's Offices;
- (b) brief discussions with specific staff members in relation to procedures and processes undertaken when performing certain functions; and
- (c) off-site review of manuals, procedures, plans and other non-sensitive documents.

### **3. Project Timeframe**

It is proposed to undertake the Financial Management Review and the Audit Regulation 17 Review during February/March 2022, with the final draft of the report delivered in early April 2022.

It is envisaged that 5 days will be required on-site to examine the documents outlined in section two above.

### **4. Insurance Requirements**

DL Consulting holds relevant insurances and copies of insurance cover can be provided upon request.

## 5. Deliverables

An electronic copy of the Report in Word format and pdf, will be supplied.

The final report produced can be structured in one of two ways:

- (a) a report detailing all areas examined with the findings outlined and recommendations made; or
- (b) a report detailing those areas where specific findings and recommendations are made.

## 6. Fees

The fee for this proposal is **\$10,400** (Ex GST)

## 7. Proposed Payment Schedule

The client will be billed at the completion of the consultancy.

**TOWN OF COTTESLOE**



**AUDIT COMMITTEE**

**ATTACHMENT**

**LONG TERM FINANCIAL PLAN CONSULTANCY  
PROPOSAL 10 NOVEMBER 2021**

**LONG TERM FINANCIAL PLAN**

**proposal for consulting services for**

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**TOWN OF COTTESLOE**



Town of Cottesloe



**DARREN LONG CONSULTING**  
*Mobile – 0430 553 675*  
*Email – [darren@dlconsulting.biz](mailto:darren@dlconsulting.biz)*

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10 November 2021 ©

## 1. Introduction

The Town of Cottesloe has requested DL Consulting to provide a quotation to prepare a long term financial plan that has a minimum forecast window of 10 years.

DL Consulting has prepared long term financial plans for the Shires of Beverley, Boyup Brook, Carnamah, Chittering, Cunderdin, Gingin, Gnowangerup, Meekatharra, Narrogin, Quairading, Wagin, and York.

## 2. Scope of Works

The Scope of Works for the Long Term Financial Plan will include a balanced budget approach to each year of the model and will include the preparation of the following:

- ▶ Preparation of income and expenditure projections at nature/type level in each account under each Program area.
- ▶ The initial forecast basis for income and expenditure will be from the current years' budget estimates with an indexation assumption applied.
- ▶ Income and expenditure projections for years 2 onwards will be based on assumptions obtained from a variety of sources for the first two years, and then extrapolated out for the remaining years of the Plan.
- ▶ Analysis of existing grants and subsidies currently received and projections over the life of the Plan.
- ▶ Identification of capital expenditure estimates for projects over the life of the Plan with the Executive Management Team (EMT) of the Town, with priorities allocated to each project.
- ▶ Documentation of revenue strategies, including rates, borrowings, investments, grants and fees and charges.
- ▶ Workshop with the Town's EMT to balance the plan over the 10 years.
- ▶ Undertake sensitivity analysis based on sensitivity models identified by the Town.
- ▶ Prepare final Financial Plan in Word from Excel workpapers.

The Town will be required to provide the following data:

- (a) detailed budget estimates at nature/type level (resource level) for each operating revenue and operating expenditure general ledger account;
- (b) a copy of the adopted statutory budget document;
- (c) a copy of an internal management budget document; and
- (d) a copy of the most recent Annual Financial Report of the Town.

**3. Project Timeframe**

It is proposed to undertake the preparation of the Long Term Financial Plan commencing in January 2022, with the final draft being delivered in March 2022.

**4. Insurance Requirements**

DL Consulting holds relevant insurances and copies of insurance cover can be provided upon request.

**5. Deliverables**

An electronic copy of the Plan in Word format and/or pdf, will be supplied, along with the Excel model.

**6. Fees**

The fee for this proposal is \$11,100 (Ex GST)

**7. Proposed Payment Schedule**

The client will be billed at the completion of the consultancy.