AGENDA

Audit, Risk & Improvement Committee Meeting

to be held on

Thursday 10 September 2026
at
10.00am

in the

Shire of Irwin Council Chambers
11-13 Waldeck Street, Dongara

Shane Ivers
Chief Executive Officer
7 September 2026

Contents

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS 3
2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE 3
3. CONFIRMATION OF MINUTES 3
3.1. Minutes of the Audit Committee Meeting held 5 May 2026 3
4. COMPLIANCE AUDIT RETURN (CAR) 2025 3
5. RISK MANAGEMENT SYSTEMS & PROCEDURES 5
6. ORGANISATIONAL IMPROVEMENT MATTERS 5
7. GENERAL BUSINESS 5
8. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION 5
9. SETTING OF FUTURE MEETING DATES 5
10. CLOSURE 5

AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING

to be held on

Thursday 10 September 2026

at 10.00am

AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Mr B Bailey (Chair)	Shire of Dandaragan
Cr I Scott	Shire of Irwin
Cr A Gillam	Shire of Irwin

Staff

Mr S D Ivers	Chief Executive Officer
Ms S Mearns	Executive Assistant

Apologies

Ms P Machaka	Manager Finance
Cr P Summers	Shire of Irwin

Guests

3. CONFIRMATION OF MINUTES

3.1. Minutes of the Audit Committee Meeting held 5 May 2026

A copy of the minutes of the Audit Committee Meeting held 5 May 2026 have been provided to all Committee Members under separate cover.

RECOMMENDATION:
That the Minutes of the Audit Committee Meeting, held 5 May 2026, be confirmed as a true and accurate recording of that meeting.

4. COMPLIANCE AUDIT RETURN (CAR) 2025

Members of the Audit, Risk and Improvement Committee (ARIC) have been provided with the Shire of Irwin's completed Compliance Audit Return (CAR) for the period 1 January to 31 December 2025 as an attachment. The ARIC is required to review the return and report the results of its review to Council before the return is presented to Council for adoption and subsequent submission to the Local Government Inspector.

The Compliance Audit Return (CAR) is an annual self-assessment required under regulation 14 of the Local Government (Audit) Regulations 1996. Every local government in Western Australia must complete a CAR for the period of 1 January to 31 December each year.

The deadline for submitting the Shire's Compliance Audit Return (CAR) for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.

With the introduction of the Local Government Inspectorate, there have been a number of changes to the statutory requirements for which a compliance audit is needed. These changes were outlined in regulation 13 of the *Local Government (Audit) Regulations 1996*, published on 1 January 2026.

The CAR ensures local governments review their compliance with key legislative requirements under the *Local Government Act 1995* and associated regulations. This process promotes accountability, transparency, and good governance across the sector.

The CAR must be completed by the local government administration, reviewed by the Audit, Risk and Improvement Committee (ARIC), and then adopted by the council before submission to the Local Government Inspector.

The 2025 Compliance Audit Return records nine No responses relating to seven underlying compliance matters. One matter, concerning publication of the tender register, has since been rectified. Corrective action is underway or scheduled for the remaining matters. Remedial action completed after the reporting period does not alter the historical CAR response but demonstrates the action taken to restore compliance. The Shire is committed to resolving these matters and strengthening its processes and controls to support ongoing compliance with its legislative requirements, as detailed below:

Legislation	Non-compliance identified	Corrective action/current status
Local Government Act 1995, s3.16	Local laws that had not been reviewed within the preceding eight years were not reviewed during the reporting period.	A comprehensive review will commence during 2026 and is scheduled for completion in early 2028.
Local Government Act 1995, s5.51A	The published Employee Code of Conduct was not fully up to date during 2025.	The code will be reviewed, implemented by the CEO and published by 30 June 2027
Administration Reg 19AB	The Employee Code's prohibited-gift provisions were not aligned with the current regulatory framework.	To be corrected as part of the Employee Code update by 30 June 2027.
Administration Reg 19AC	The Employee Code did not contain all current requirements governing the recording, storage, disclosure and use of gift information.	To be corrected as part of the Employee Code update by 30 June 2027.
Administration Reg 19C	The required review of the Strategic Community Plan was not completed during the reporting period.	Review underway and scheduled for Council consideration before 31 December 2026
Administration Reg 19DA	The Corporate Business Plan was not reviewed during 2025.	A replacement plan is being prepared and is scheduled for Council consideration by 30 June 2027.
Administration Reg 35	One council member did not complete Council Member Essentials within 12 months of election.	The Shire will monitor completion and retain evidence of completion.
Audit Reg 17	The required review of risk management, internal control and legislative compliance systems was not completed within the prescribed three-year period.	Review scheduled for completion before 31 December 2026, followed by ARIC and Council consideration.

Functions and General Reg 17	The 2025 tender register was available for inspection but was not published on the Shire website.	Rectified. The 2025 tender register is now published on the Shire website.

Failure to prepare an accurate and complete CAR, obtain ARIC review and Council adoption, and submit the required documents by 30 September 2026 would expose the Shire to statutory and reputational risk. This risk is mitigated through evidence-based review of each response, documentation and monitoring of corrective actions, Council adoption and timely submission to the Local Government Inspector.

RECOMMENDATION:

That the Audit, Risk and Improvement Committee:

1. **having reviewed the Shire of Irwin Compliance Audit Return for the period 1 January to 31 December 2025, recommends that Council adopt the return;**

2. **notes the identified instances of non-compliance and the corrective actions and target completion dates recorded for each matter; and**

3. **recommends that Council authorise the Chief Executive Officer to submit the adopted return, Council resolution and supporting information to the Local Government Inspector by 30 September 2026.**

5. RISK MANAGEMENT SYSTEMS & PROCEDURES

The 2025 Compliance Audit Return identifies that the review required under regulation 17 of the Local Government (Audit) Regulations 1996 was not completed within the prescribed three-financial-year period. The review is scheduled for completion before 31 December 2026 and will be presented to the ARIC and Council following completion.

6. ORGANISATIONAL IMPROVEMENT MATTERS

Corrective actions arising from the 2025 Compliance Audit Return are detailed under item 4. Progress against these actions will be monitored administratively and reported to future ARIC meetings until completed.

7. GENERAL BUSINESS

8. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION

9. SETTING OF FUTURE MEETING DATES

10. CLOSURE

Local Government
Inspector

GOVERNMENT OF
WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Shire of Irwin

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: No

Comments: The Shire of Irwin will commence planning for a comprehensive review of its Local Laws during the remainder of the 2026 calendar year, with the review anticipated to be completed in early 2028. This planned approach will ensure the Shire's Local Laws are systematically reviewed to confirm they remain current, relevant and aligned with applicable legislative requirements.

s.3.57

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

Response: Yes

s. 3.58(3)

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

Response: N/A

Comments: The Shire did not undertake any major trading undertaking, major land transaction or preparatory land transaction during 2025.

s. 3.58(4)

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

Response: N/A

Comments: The Shire did not undertake any major trading undertaking, major land transaction or preparatory land transaction during 2025.

s. 3.59(2)(a)

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

Response: N/A

Comments: The Shire did not undertake any major trading undertaking, major land transaction or preparatory land transaction during 2025.

s. 3.59(2)(b)

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

Response: N/A

Comments: The Shire did not undertake any major trading undertaking, major land transaction or preparatory land transaction during 2025.

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

Comments: The Shire did not undertake any major trading undertaking, major land transaction or preparatory land transaction during 2025.

s. 3.59(4)

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

Response: N/A

Comments: The Shire did not undertake any major trading undertaking, major land transaction or preparatory land transaction during 2025.

s. 3.59(5)

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

Response: N/A

Comments: The Shire did not undertake any major trading undertaking, major land transaction or preparatory land transaction during 2025.

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: No Committees have delegations

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: No Committees have delegations

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

Comments: No Committees have delegations

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

Comments: No Committees have delegations

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

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

Response: N/A

Comments: No CEO or Senior Employee vacancies were advertised during the period

s. 5.37(2)

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

Response: N/A

Comments: No senior employee was employed or dismissed during 2025.

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

Comments: No senior employee was employed or dismissed during 2025.

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

Comments: The Shire of Irwin adopted CEO Standards in October 2021. These Standards are now due for review.

s. 5.42

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

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

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

Response: N/A

Comments: No delegations were amended or revoked during 2025

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Comments: The register of delegations is maintained in Attain, which records exercises of delegated authority

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

Response: Yes

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

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

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

Response: N/A

s. 5.51A

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

Response: No

Comments: The CEO has prepared and implemented an Employee Code of Conduct; however, the published 2020 version does not incorporate all current regulatory requirements and therefore was not fully up to date during 2025. The code will be reviewed, updated and published by 30 June 2027

s. 5.67

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

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

Comments: Two declarations of interest were recorded during 2025. Any participation approvals and the extent of permitted participation were recorded in the relevant minutes.

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: N/A

Comments: No employees disclosed an interest during any Committee or Council Meetings.

s. 5.71B(5) and (7)

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

Response: N/A

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

Response: N/A

s. 5.73

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

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

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

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Comments: The Shire records and tracks all primary and annual returns in Attain.

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Comments: Noting that no gifts were received.

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

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

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

Response: Yes

s. 5.96

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

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

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

Response: Yes

Does it comply with section 5.104(3) and (4) of the Local Government Act 1995?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government’s website?

Response: Yes

s. 5.128

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

Response: Yes

Comments: Although this did not occur in 2025 - the Policy was updated and adopted in 2024 and is currently displayed on the Shire's website

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Comments: The 2024/25 auditor’s report identified no significant matters. The Final Management Letter identified one minor finding relating to excessive leave balances. Management had implemented leave-reduction plans, and the finding and agreed action were considered by the Audit Committee on 13 January 2026 and Council on 27 January 2026. Sections 7.12A(4) and (5) were not triggered because no significant matter was identified.

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

Response: N/A

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

Response: Yes

r. 18F

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

Response: N/A

Comments: The position of CEO was not advertised or recruited to in 2025.

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: No

Comments: The published 2020 Employee Code contains a prohibition on accepting certain gifts but reflects the former regulatory provisions, including the former six-month aggregation period, rather than the current requirements. The code will be updated and implemented by 30 June 2027.

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: No

Comments: The 2020 Employee Code contains gift notification and register provisions but does not address all current requirements concerning the recording, storage, disclosure and use of information relating to gifts. The code will be updated and implemented by 30 June 2027.

r. 19AE

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

Response: Yes

r. 19B

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

Response: Yes

r. 19C

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

Response: No

Comments: Council adopted the Strategic Community Plan 2021–2031 on 26 October 2021. The review required under regulation 19C(4) was not completed during the reporting period. The review is underway and is scheduled for Council consideration before 31 December 2026

r. 19DA

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

Response: No

Comments: The Corporate Business Plan was not reviewed during 2025 as required by regulation 19DA(4). A replacement Corporate Business Plan is being prepared in conjunction with the Strategic Community Plan review and is scheduled for Council consideration by 30 June 2027.

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

Response: N/A

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

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

Response: Yes

r. 35

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

Response: No

Comments: The Shire will monitor completion and retain evidence of completion

r. 36

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

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

Response: Yes

r. 10

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

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: The regulation 17 review was not completed within the applicable three-financial-year period ending 31 December 2025. The review is scheduled to be completed before 31 December 2026.

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

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

Response: N/A

Comments: The Shire of Irwin was not administered by Commissioners during 2025

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: Noting that no declarations were made in relation to electoral gifts received during the October 2025 Election process.

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

Response: N/A

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

Response: Yes

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

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

Response: Yes

Comments: Our Internal Audits are conducted by external financial accounting services.

r. 7

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

Response: N/A

Comments: The Shire of Irwin does not have a Ward structure.

r. 8

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

Response: Yes

r. 9

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

Response: N/A

Comments: No major land transactions were undertaken in 2025

r. 11

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

Response: Yes

r. 12

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

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

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

r. 12

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

Response: N/A

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: N/A

Comments: RFT 01-2025 – Port Denison Boating Facility Upgrade- Stage 1 was not varied.

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

Comments: One tender was invited during 2025: RFT 01-2025 – Port Denison Boating Facility Upgrade – Stage 1. The tender opened on 17 July 2025 and closed through Tenderlink at 2.00pm on 7 August 2025. The evaluation report was signed on 29 August 2025, and tenderers were notified of the outcome on 22 October 2025

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: No

Comments: One tender was advertised during 2025, being RFT 01-2025 – Port Denison Boating Facility Upgrade – Stage 1. While the Tender Register information was available for public inspection at the Shire Administration Office, it was identified that the relevant information had not also been displayed on the Shire’s website. This has since been addressed, with the appropriate Tender Register information now published on the Shire’s website to ensure ease of public access and ongoing compliance with requirements.

r. 18(1) and (4)

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

Response: Yes

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

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

r. 23

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

Response: N/A

Comments: The Shire did not conduct an expression-of-interest process under regulations 21–24 during 2025

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

Response: N/A

r. 24

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

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

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

Response: N/A

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: N/A

Comments: Note: The Shire of Irwin utilises the services of WALGA pre-qualified suppliers.

r. 24AH(1) and (3)

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

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

Comments: The Shire did not establish or invite applications for its own panel of prequalified suppliers during 2025. Use of WALGA preferred-supplier panels does not constitute establishment of a Shire panel

r. 24E

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

Response: N/A

Comments: The Shire did not apply a regional price preference during 2025.

r. 24F

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

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

CEO | Date

Mayor or President | Date