Compliance Audit Return 2025 Questions

Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit return for the period of 1 January to 31 December of each year.

No.	Reference	Question	Response / Comments
	Local Government Act 1995		
1	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?	**Yes.** The President, Deputy President and councillors elected in October 2025—Cr Hudson, Cr Graffin, Cr Jones and Cr Meakins—made the prescribed declarations before acting in office.
2	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?	**Yes.** All local laws were within the statutory eight-year review period during 2025. Four local laws are scheduled for review in 2026.
3	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?	**N/A.** No contracts for the supply of goods or services requiring public tender under section 3.57 were entered into during 2025. Tenders called during the year related only to the disposal of land and plant.
4	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)?	**N/A.** No property was disposed of during 2025 other than by public auction or tender. The proposed sale of land by tender did not proceed.
5	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?	**N/A.** No property was disposed of under section 3.58(3) during 2025.
6	s. 3.59(2)(a)	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?	**N/A.** No major trading undertaking or major land transaction was commenced during 2025.
7	s. 3.59(2)(b)	Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?	**N/A.** No major trading undertaking or major land transaction was commenced during 2025.
8	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?	**N/A.** No major trading undertaking or major land transaction was commenced during 2025.
9	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 2025?	**N/A.** No major trading undertaking or major land transaction was commenced during 2025.
10	s. 3.59(5)	During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	**N/A.** No major trading undertaking or major land transaction was commenced during 2025.
11	s. 5.16 (1)	Were all delegations to committees resolved by absolute majority?	**Yes.** Council reviewed and adopted the Delegation Register by absolute majority at the July 2025 Ordinary Council Meeting.
12	s. 5.16 (2)	Were all delegations to committees in writing?	**Yes.** The Shire's only delegation to a committee, Delegation 1.1 – Audit, Risk and Improvement Committee, was recorded in writing.
13	s. 5.17	Were all delegations to committees within the limits specified in section 5.17 of the *Local Government Act 1995*?	**Yes.** Delegation 1.1 authorises only the functions permitted under section 7.1B and does not include any matter prohibited by section 5.17. The Committee's membership also complied with section 5.17(2).
14	s. 5.18	Were all delegations to committees recorded in a register of delegations?	**Yes.** Delegation 1.1 was recorded in the Delegation Register, which was published on the Shire's official website.
15	s. 5.36(4) & s. 5.37(3)	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	**Yes.** The Manager of Corporate Services vacancy arose in December 2025 and was advertised in accordance with regulation 18A when recruitment commenced in early 2026, before any appointment was made.
16	s. 5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee? Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A for 2025. The Manager of Corporate Services vacancy arose in December 2025, but no proposal to employ or dismiss a senior employee was made during the reporting period. The recruitment proposal was brought to Council as part of the 2026 process.
17	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?	**Yes.** Council adopted the Model Standards for CEO Recruitment, Performance and Termination by absolute majority in March 2021. The standards remained current and were published on the Shire's official website during 2025.
18	s. 5.42	Were all delegations to the CEO resolved by an absolute majority? Were all delegations to the CEO in writing?	**Yes.** Delegations to the CEO were reviewed and adopted by absolute majority at the July 2025 Ordinary Council Meeting and were recorded in writing.
19	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*?	**Yes.** The Delegation Register expressly excludes the powers and duties listed in section 5.43.
20	s. 5.44(2)	Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?	**Yes.** Each employee exercising a subdelegated power or duty was issued with a written instrument of delegation.

No.	Reference	Question	Response / Comments
21	s. 5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	**Yes.** All Council decisions to amend or revoke a delegation during 2025 were made by absolute majority.
22	s. 5.46	Has the CEO kept a register of all delegations made under Division 4 of the *Local Government Act 1995* to the CEO and to employees? Were all delegations made under Division 4 reviewed by the delegator at least once during the 2024/2025 financial year? Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	**Yes.** The CEO maintained the Delegation Register, Council reviewed all delegations during the 2024/25 financial year, and officers exercising delegated authority maintained the prescribed written records. Council adopted the reviewed register by absolute majority at the July 2025 Ordinary Council Meeting.
23	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 the website? outlining the circumstances in relation to payments made to terminated employees? 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?	**N/A.** No payments were made to a finishing employee in accordance with Policy 1.17 – Recognising Council Service (Staff). No payments were made outside of this policy.
24	s. 5.51A	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	**Yes.** The Employee Code of Conduct was adopted in July 2022, remained in force during 2025 and was published on the Shire's official website.
25	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?	**Yes.** Cr Hudson disclosed a financial interest in Item 11.3 at the 27 May 2025 Ordinary Council Meeting, left the meeting before the item was considered and returned only after the matter concluded.
26	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?	**N/A.** No participation approval was granted under section 5.68(2) during 2025. Members who disclosed a financial or proximity interest left the meeting for the relevant item.
27	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?	**N/A.** No Ministerial participation approval was granted under section 5.69 during 2025.
28	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?	**N/A.** No employee who disclosed an interest provided advice or a report directly to Council or a committee on the relevant matter during 2025.
29	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? Was any decision made by the Minister under section 5.71B(6) of the *Local Government Act 1995*, recorded in the minutes of the council meeting at which the decision was considered?	**N/A.** No disclosure under section 5.71A(1) was made, no application to the Minister was required and no Ministerial decision arose during 2025.
30	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?	**Yes.** All relevant disclosures were recorded in the meeting minutes. This included Cr Hudson's financial interest in Item 11.3 at the 27 May 2025 Ordinary Council Meeting; the minutes recorded his departure before the item and return after it concluded.
31	s. 5.75	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	**Yes.** Every person required to lodge a primary return during 2025 did so in the prescribed form within three months of their start day.
32	s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?	**Yes.** Every person required to lodge an annual return did so in the prescribed form by 31 August 2025.
33	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?	**Yes.** Each primary and annual return received during 2025 was acknowledged in writing.

No.	Reference	Question	Response / Comments
34	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? 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? 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? Have all returns removed from the register in accordance with section 5.88(3) of the *Local Government Act 1995* been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	**Yes.** The CEO maintained a register containing all primary and annual returns and prescribed disclosure records. Returns relating to people who ceased to be relevant persons were removed from the public register and retained separately for at least five years.
35	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? Did the CEO publish an up-to-date version of the gift register on the local government's website?	**Yes.** The CEO maintained the gifts register, recorded disclosures in the prescribed form and published an up-to-date version on the Shire's official website.
36	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?	**Yes.** Policy 1.3 – Councillor Attendance at Conferences, Seminars, Training Courses and Meetings was adopted by absolute majority, remained current during 2025 and was published on the Shire's official website. The policy was last reviewed in July 2024.
37	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?	**Yes.** Information prescribed under section 5.94 and regulation 29 was available for inspection free of charge, including through the Shire's official website and at the administration office on request.
38	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)?	**Yes.** Copies of information available for inspection were provided on request, with any charge limited to the cost of providing the copy as set in the adopted Fees and Charges.
39	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*?	**Yes.** The CEO published the information prescribed by sections 5.96A(1)–(4) on the Shire's official website and maintained it during 2025.
40	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? Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the *Local Government Act 1995*? Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	**Yes.** Council adopted the Model Code of Conduct for Council Members, Committee Members and Candidates by absolute majority in March 2021. The Code remained current during 2025 and was published on the Shire's official website. No inconsistent additional requirements were adopted.
41	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?	**Yes.** Policy 1.15 – Councillor Training and Continuing Professional Development was adopted by absolute majority, remained current during 2025 and was published on the Shire's official website. The policy was last reviewed in July 2024.
42	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? Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the *Local Government Act 1995*, did the CEO publish a copy of the report on the local government's official website?	**N/A.** The auditor's report for the year ended 30 June 2025 was unqualified and did not identify any significant matters or matters requiring action. Consequently, no report to the Minister or website publication under section 7.12A(4) or (5) was required.

No.	Reference	Question	Response / Comments
Local Government (Administration) Regulations 1996			
43	Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the *Local Government Act 1995*?	**N/A.** No CEO appointment requiring advertisement under section 5.36(4) occurred during 2025. Council's 30 April 2025 resolution confirmed completion of probation under the existing CEO contract, which commenced on 3 October 2024; it was not a new appointment.
44	Reg 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?	**Yes.** The Employee Code of Conduct included the requirements prescribed by regulation 19AB and remained in force during 2025.
45	Reg 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?	**Yes.** The Employee Code of Conduct included the requirements prescribed by regulation 19AC and remained in force during 2025.
46	Reg 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?	**Yes.** The Employee Code of Conduct included the requirements prescribed by regulation 19AE and remained in force during 2025.
47	Reg 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?	**Yes.** The Shire's 2024/25 Annual Report included the information prescribed by section 5.53(2)(g) and (i) and regulation 19B.
48	Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, provide the date of the most recent review	**Yes.** Council adopted the Integrated Strategic Plan, incorporating the Strategic Community Plan 2025–2035, by absolute majority at the 24 June 2025 Ordinary Council Meeting (Item 12.2).
49	Reg 19DA	Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4) ? If yes, provide date of review Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	**Yes.** Council adopted the Integrated Strategic Plan, including the four-year Corporate Business Plan deliverables, by absolute majority at the 24 June 2025 Ordinary Council Meeting (Item 12.2).
50	Reg 22	Asked as part of question s5.75	Addressed under section 5.75. All required primary returns were lodged in the prescribed form within the statutory timeframe.
51	Reg 23	Asked as part of question s5.76	Addressed under section 5.76. All required annual returns were lodged in the prescribed form by 31 August 2025.
52	Reg 28	Asked as part of question s5.88(1)	Addressed under section 5.88. The financial interests register was maintained in the prescribed form.
53	Reg 28A	Asked as part of question s5.89A(1)	Addressed under section 5.89A. The gifts register was maintained in the prescribed form.
54	Reg 29	Asked as part of question s5.94	Addressed under section 5.94. Prescribed information was available for public inspection.
55	Reg 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?	**Yes.** Prescribed information was published on the Shire's official website within the required timeframes and updated as new or amended information was received.
56	Reg 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?	**Yes.** The four members elected in October 2025 were either exempt based on prior approved training or enrolled in the Council Member Essentials course. Any non-exempt member remained within the 12-month completion period at 31 December 2025.
57	Reg 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?	**Yes.** The Shire retained documentary evidence of approved training and any applicable exemption. Returning members had completed approved training within the relevant five-year period, and non-exempt members elected in October 2025 were enrolled within the required timeframe.

No.	Reference	Question	Response / Comments
Local Government (Audit) Regulations 1996			
58	Reg 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?	**Yes.** The auditor's report was received on 19 December 2025, within 30 days of completion of the audit.
59	Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025? If yes, provide date of council's resolution to accept the report.	**Yes.** The regulation 17 review was completed in December 2022 and accepted by Council at its March 2023 Ordinary Council Meeting (CMRef 0744), within the three financial years preceding 31 December 2025.
Local Government (Constitution) Regulations 1998			
60	Reg 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?	**Yes.** The WA Electoral Commission conducted the October 2025 ordinary election and submitted the required Form 20 through the Local Government Elections Portal within the prescribed timeframe. The Shire submitted the Form 20 for the election of the President and Deputy President.
61	Reg 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?	**N/A.** No Commissioners were appointed during 2025.
Local Government (Elections) Regulations 1997			
62	Reg 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? 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? Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	**Yes.** The CEO maintained an Electoral Gift Register. No electoral gift disclosure forms were received for the 2025 ordinary election. **N/A.** No forms required removal or separate retention under regulation 30G(4). **Yes.** An up-to-date version of the Electoral Gift Register was published on the Shire's official website.

65

	Reference	Question	Response / Comments
Local Government (Financial Management) Regulations 1996			
63	Reg 5	Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?	**Yes.** The CEO maintained efficient financial management systems and procedures addressing revenue collection, custody of funds, accounting records, authorisation, internal controls, asset protection and financial reporting.
64	Reg 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?	**Yes.** Employees responsible for day-to-day accounting or financial management were not also delegated responsibility for internal audit or for reviewing their own duties, and did not supervise a person carrying out those functions.
65	Reg 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?	**Yes.** The Shire operates as an undivided district and did not maintain separate ward accounts or determine expenditure according to revenue raised from a ward.
66	Reg 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?	**Yes.** Separate bank accounts were maintained for the municipal fund, trust fund and reserve account purposes and were reconciled through the Shire's financial management system.
67	Reg 9	Did the local government keep separate financial records for each trading undertaking and each major land transaction?	**N/A.** The Shire did not undertake a trading undertaking or major land transaction during 2025.
68	Reg 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)?	**Yes.** Documented procedures and controls were in place for the authorisation and payment of accounts, including purchase orders, delegated approvals, supporting documentation and segregation of duties.
69	Reg 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?	**Yes.** Payments from the municipal and trust funds were made under Council's delegated authority or authorised in advance by Council resolution.
70	Reg 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 that: - include the payee’s name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or - include 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?	**Yes.** Monthly lists of accounts paid included the prescribed transaction details, were presented to the next ordinary Council meeting and were recorded in the minutes.
71	Reg 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)?	**Yes.** Monthly lists of payments made using employee-authorised credit, fuel and other purchasing cards included the prescribed details, were presented to the next ordinary Council meeting and were recorded in the minutes.
72	Reg 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?	**Yes.** The Shire's Investment Policy and financial management procedures documented controls for identifying, recording, reconciling and reporting investments and related transactions.
73	Reg 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?	**Yes.** Investments made under section 6.14(1) were in Australian currency, with authorised deposit-taking institutions, and complied with the restrictions in regulation 19C.

	Reference	Question	Response / Comments
Local Government (Functions and General) Regulations 1996			
74	Reg 7	Asked as part of question s3.59(2)	**N/A.** Addressed under section 3.59(2); no major trading undertaking or major land transaction was commenced during 2025.
75	Reg 9	Asked as part of question s3.59(2)	**N/A.** Addressed under section 3.59(2); no major trading undertaking or major land transaction was commenced during 2025.
76	Reg 10	Asked as part of question s3.59(2)	**N/A.** Addressed under section 3.59(2); no major trading undertaking or major land transaction was commenced during 2025.
77	Reg 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?	**Yes.** Based on the procurement records reviewed, purchases valued at $250,000 or less complied with Policy 3.11 – Purchasing Policy, including the applicable quotation, approval and documentation requirements.
78	Reg 11	Asked as part of question s3.57	**N/A.** Addressed under section 3.57; no contracts requiring public tender under section 3.57 were entered into during 2025.
79	Reg 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?	**N/A.** The Shire did not decide to enter into multiple contracts instead of a single contract during 2025.
80	Reg 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?	**N/A.** No information supplied to tenderers was varied during 2025.
81	Reg 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?	**N/A.** No procurement tender requiring compliance with regulations 15 and 16 was invited during 2025.
82	Reg 16	Asked as part of question Reg 15	**N/A.** Addressed under regulation 15; no procurement tender subject to regulations 15 and 16 was invited during 2025.
83	Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	**No.** The tender register was published and available for public inspection; however, the 2025 interim audit found that successful tenderer details were not consistently recorded. The register was subsequently updated. A later review also identified that copies of invitation notices were not retained with the register; procedures are being updated to ensure all regulation 17 information is captured.
84	Reg 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? 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?	**N/A.** No procurement tender subject to regulation 18 was invited during 2025.
85	Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	**N/A.** No procurement tender process requiring notices under regulation 19 was undertaken during 2025.
86	Reg 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?	**N/A.** No expression-of-interest process was undertaken to limit the persons invited to submit a tender during 2025.
87	Reg 22	Asked as part of question Reg 21	**N/A.** Addressed under regulation 21; no expression-of-interest process was undertaken during 2025.
88	Reg 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? 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?	**N/A.** No expressions of interest under regulations 21 and 22 were invited or received during 2025.
89	Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	**N/A.** No expression-of-interest process requiring outcome notices under regulation 24 was undertaken during 2025.

No.	Reference	Question	Response / Comments
90	Reg 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? If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	**N/A.** The Shire did not establish or invite applications for a panel of pre-qualified suppliers during 2025.
91	Reg 24AE	Asked as part of question Reg 24AD(2), (4) and (6)	**N/A.** Addressed under regulation 24AD; no panel of pre-qualified suppliers was established or proposed during 2025.
92	Reg 24AF	Asked as part of question Reg 24AD(2), (4) and (6)	**N/A.** Addressed under regulation 24AD; no applications to join a panel were invited or received during 2025.
93	Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	**N/A.** The Shire did not establish or maintain a panel of pre-qualified suppliers during 2025.
94	Reg 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? Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	**N/A.** No applications to join a panel of pre-qualified suppliers were received or assessed during 2025.
95	Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	**N/A.** No applications to join a panel of pre-qualified suppliers were received; therefore, no outcome notices were required.
96	Reg 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?	**N/A.** No regional price preference was applied to a tender or procurement evaluation during 2025.
97	Reg 24F	Asked as part of question Reg 24E	**N/A.** Addressed under regulation 24E; no regional price preference was applied during 2025.