

# Shire of Dundas 2020 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
12	Delegation of Power / Duty	<p>Delegations by the CEO were not reviewed within a twelve month period as required by the Local Government Act 1995. A review was undertaken held 20 October 2020. The previous review was performed on 19 February 2019.</p> <hr/> <p><b>Improvement:</b> Ensure future reviews of delegations are performed as required by s5.46 of the <i>Local Government Act 1995</i>.</p>	Y
1 to 10	Disclosure of Interests	<p>A primary return was noted for a relevant person which was undated, and therefore we were unable to validate the return had been completed within the required timeframe. No annual returns were recorded on file for this relevant person since the completion of the aforementioned primary return. No acknowledgement of the primary return was recorded as required by s5.77 of the Local Government Act 1995. It is unclear whether this individual is a relevant person who is required to complete primary and annual returns.</p> <hr/> <p>A primary return for an employee was recorded in the financial interest register dated 10 March 2020. The start date on the primary return was recorded as 8 June 2009. No acknowledgement of receipt of the primary return was recorded. It appears the primary return was prompted by a delegation being made to the employee at the Ordinary Meeting of Council held 19 February 2019, and this should be the 'start day' recorded. With this information provided by the Shire, the primary return has not been submitted within three months of the 'start day'. We noted no annual returns had been filed for this employee (after our review an annual return was located which had been completed 28 July 2020 but not filed in the current register of financial interests).</p> <hr/> <p>Another relevant person did not complete a primary return within three months of their start day. The primary return was also incomplete as the start day had not been completed. This relevant person has not submitted an annual return for the 2019/20 period before 31 August 2020.</p> <hr/> <p>The register of current financial interests did not contain all annual returns at the time of our review. Returns received during 2020 had been separately filed.</p> <hr/> <p>Annual returns received during 2020 contained incorrect reporting period dates (in that they were completed noting the period 1 July 2020 to 30 June 2021). Annual returns should be completed in arrears by 31 August each year, with returns relating to the previous financial year.</p> <hr/> <p>We noted several returns in the financial interest register of non-current relevant persons where the returns are no longer required to be maintained now the required period of five years since they ceased to be a relevant person has expired.</p> <hr/> <p>Not all returns for people who ceased to be a relevant person with the Shire have been moved to the non-current register of financial interests as required by s5.88 of the <i>Local Government Act 1995</i>.</p> <hr/> <p>Returns for an individual who ceased to be a relevant person during the reporting period were not recorded in the non-current register of financial interests, and were not available for our review / inspection.</p>	<p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>N</p> <p>N</p> <p>Y</p> <p>Y</p>

# Shire of Dundas 2020 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
		<p><b>Improvements:</b></p> <p>Review systems and procedures relating to the register of financial interests to ensure:</p> <ul style="list-style-type: none"> <li>• Records are maintained in accordance with legislation;</li> <li>• Returns are appropriately completed by those who are required to do so;</li> <li>• Primary and annual returns are properly completed at the time of providing acknowledgement of receipt of the returns;</li> <li>• Returns are filed correctly (including current/non-current returns); and</li> <li>• Undertake a thorough examination of files to locate missing primary and annual returns and file within the register as required within the provisions of section 5.88 of the <i>Local Government Act 1995</i>, or take action to rectify and report this matter as required.</li> </ul> <p>For returns received relating to the 2019/20 period, request relevant persons to review and correct annual returns completed to reference the correct year, and initial changes. Move these returns which are being filed separately to the current register.</p> <hr/> <p>If a relevant person fails to lodge their primary return on time the matter will need to be referred to the CCC under Part 5, Division 6 of the Act in accordance with section 28 of the <i>Corruption and Crime Commission Act 2003</i>. Advice on the Department's website also articulates / acknowledges circumstances where relevant persons do not complete their returns within the period. This may occur in circumstances such as extended medical leave, long service leave or maternity leave. It also highlights that in the event of failure to comply nevertheless the relevant return should be completed as soon as possible and a note included in the register detailing reasons for late lodgement. Reports of non-compliance to relevant regulatory authorities should also include the reasons for late lodgement. This will assist in determining if any other action is needed. Ensure future systems and procedures are in place to obtain all returns required under the <i>Local Government Act 1995</i>. Undertake necessary actions to rectify and report this matter as required.</p>	
11 to 14	Disclosure of Interests (Gifts)	<p>We noted the register of gifts contains record of disclosures made under the former provision of the <i>Local Government Act 1995</i> (sections 5.82 &amp; 5.83) and are published on the Shire's website as required. The current register of gifts is maintained in the prescribed form as required but has duplicated the entries from the former register. Some entries may be required to be removed to comply with legislation.</p> <hr/> <p><b>Improvement:</b></p> <p>Maintain the register of gifts as required by legislation. Any entries recorded on the former register is required to be maintained in the previous 'Form 4'.</p>	Y
21	Disclosure of Interests (Notifiable Gifts)	<p>A notifiable gifts register was not available for our inspection or published on the Shire's website as required by regulation 34B(5) of the <i>Local Government (Administration) Regulations 1996</i>.</p> <hr/> <p><b>Improvement:</b></p> <p>Maintain a register to record details of notifications given in relation to gifts as required by regulation 34B(5) of the <i>Local Government (Administration) Regulations 1996</i>, and publish on the Shire's official website as required.</p>	Y

# Shire of Dundas 2020 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
1	Disposal of Property	<p>Our testing noted an instance where an asset was not disposed of in accordance with section 3.58 of the <i>Local Government Act 1995</i> and the <i>Local Government (Functions and General) Regulations 1996</i>. This was noted to be the result of plant items being traded at the same time of purchasing a new plant item. Although the purchasing policy and legislative requirements allowed for the new plant item to be purchased without going to tender, the disposition of the traded plant item is not captured by these same exclusions.</p> <hr/> <p><b>Improvement:</b></p> <p>Ensure future asset disposals are in accordance with the requirements of section 3.58 of the <i>Local Government Act 1995</i> and the <i>Local Government (Functions and General) Regulations 1996</i>. Management advised during our review this error had been identified internally, and reported to Council advising of this error at its meeting held 23 February 2021 (item 10.3.2).</p>	Y
2	Disposal of Property	<p>Our testing noted an instance where land was disposed which did not comply with section 3.58 of the <i>Local Government Act 1995</i> and the <i>Local Government (Functions and General) Regulations 1996</i>. Although a public tender was held to sell the land which did not proceed, the time period where the land may be considered an exempt disposition had passed. Local public notice also did not comply with the legislative requirements.</p> <hr/> <p><b>Improvement:</b></p> <p>Ensure future asset disposals are in accordance with the requirements of section 3.58 of the <i>Local Government Act 1995</i> and the <i>Local Government (Functions and General) Regulations 1996</i>.</p>	Y
7 to 9	Finance	<p>A significant adverse trend was identified during the 2018-19 audit. A report has not:</p> <ul style="list-style-type: none"> <li>• been prepared stating actions intended to be taken;</li> <li>• considered by the audit committee and Council;</li> <li>• submitted to the Minister; or</li> <li>• been published on the official local government website.</li> </ul> <p>as required by legislation.</p> <hr/> <p><b>Improvement:</b></p> <p>Prepare a report for consideration by the Audit Committee and Council, forward to the Minister after adoption, and publish the report on the Shire's website. Ensure any future reports are prepared and published as required by section 7.12A of the <i>Local Government Act 1995</i>.</p>	Y

# Shire of Dundas 2020 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
1-3	Integrated Planning and Reporting	2012-2022 Strategic Community Plan last underwent a major review in 2016-17. Legislation requires a major review to be undertaken every four years.	N
		The Corporate Business Plan 2018-22 was last reviewed in 2018. Legislation requires the Corporate Business Plan to be reviewed annually.	N
		<p><b>Improvements:</b></p> <p>Ensure a major review of the Strategic Community Plan is undertaken within a four year period as required by legislation.</p> <p>Ensure the Corporate Business Plan is reviewed annually prior to the adoption of the annual budget, in accordance with the requirements of section 6.2(2) of the <i>Local Government Act 1995</i> and <i>Local Government (Administration) Regulations 1996 19DA (4)</i>.</p>	
4	Official Conduct	<p>The official complaints register is not published on the Shire's official local government website as required by section 5.121(3) of the <i>Local Government Act 1995</i>.</p> <p><b>Improvement:</b></p> <p>To ensure compliance with the Act, the official up to date complaints register should be maintained and published on the Shire's official local government website.</p>	Y
5	Optional Questions	<p>A policy relating to attendance at events has not been prepared / adopted by Council.</p> <p><b>Improvement:</b></p> <p>Develop and adopt an attendance at events policy as required by section 5.90 of the <i>Local Government Act 1995</i>.</p>	Y
8	Optional Questions	<p>A general policy for Councillors attending conferences etc was adopted in 1999. This policy has not been updated since that time</p> <p><b>Improvement:</b></p> <p>Review and prepare a policy which satisfies s5.128 of the <i>Local Government Act 1995</i> for Ongoing Elected Member Professional Development</p>	Y

# Shire of Dundas 2020 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
7	Optional Questions	<p>Not all Local Laws published on website as required. DLGSC Local Law register notes following local laws:</p> <ul style="list-style-type: none"> <li>• Local Government Property Local Law 2018 (published)</li> <li>• Standing Orders Amendment Local Law 2018 (published)</li> <li>• Repeal Local Law 2018 (not published)</li> <li>• Standing Orders Local Law 2018 (published)</li> <li>• Shire of Dundas Activities on Thoroughfares and Public Places and Trading Amendment Local Law 2017 (not published)</li> <li>• Activities on Thoroughfares and Public Places and Trading Local Law 2016 (published)</li> <li>• Dogs Local Law (not published)</li> <li>• Repeal of Defunct Obsolete or Superfluous Local Law (not published)</li> <li>• Cemeteries Norseman (not published)</li> </ul>	Y
		<p>Current plans for the future of the district required to be uploaded to website. The 2017-2021 Corporate Business Plan was uploaded to the Shire's website at the time of our review, however this version has been superseded.</p>	Y
		<p>Local Public notice published in Kalgoorlie Miner 16 December 2020 relating to Town Planning scheme not published on website.</p>	Y
		<p>Up to date copies of Council policies are not available on the local government website. The 2018 policy manual is currently uploaded, which underwent review/update during 2020.</p>	Y
		<p>Most recent copy of minutes of Annual Meeting of Electors published on website is 15 November 2016.</p>	Y
		<p>Agenda for council and committee meetings are published on the local government website in two different locations.</p>	N
		<p><b>Improvements:</b></p> <p>Upload copies of local laws to the official local government website for compliance. Copies of required local laws may be available from the Local Laws Register on DLGSC website.</p> <p>Upload the current Corporate Business Plan to the Shire's website.</p> <p>Ensure all notices relating to local public notice and statewide public notice is published on the website to comply with sections 1.7 &amp; 1.8 of the <i>Local Government Act 1995</i>. Consider a mechanism/report trail for future compliance checks to be performed.</p> <p>Publish up to date version of each policy of the Shire on the official local government website as required by regulation 29C (2)(c) <i>Local Government (Administration) Regulations 1996</i>.</p> <p>Publish minutes of all electors meetings as required by legislation on the official local government website.</p> <p>Consider consistently filing or providing information on webpages for direction on where information can be sourced.</p>	

# Shire of Dundas 2020 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
2	Tenders for Providing Goods and Services	<p>Non-compliance between procurement thresholds and purchasing requirements for low value purchases has possibly occurred during the review period. It was noted with management it is very difficult to declare during the review period the appropriate number of quotations had been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy.</p> <hr/> <p><b>Improvement:</b> Review systems and controls to minimise risks of non compliance with adopted purchasing policy.</p>	Y
9	Optional Questions	<p>A report detailing training for elected members is not available on the Shire website as required by legislation.</p> <hr/> <p><b>Improvement:</b> Prepare and publish report on local government website for 2019/20 detailing training for elected members as required by s5.127 of the <i>Local Government Act 1995</i>. Ensure future reports are published to the local government website within one month of the EOFY to which the report relates.</p>	Y
-	Model Standards	<p>We noted the Shire is yet to adopt the model standards prescribed under regulation 18FA of <i>Local Government (Administration) Regulations 1996</i>. We accept the Shire has 3 months from the date gazetted to adopt the model standards.</p> <hr/> <p><b>Improvement:</b> We suggest the requirements of Sections 5.39, 5.39A, 5.39B and 5.39C of the <i>Local Government Act 1995</i> be reviewed and measures be implemented to ensure compliance.</p>	N
-	Code of Conduct	<p>Regulations gazette on the 3 February 2021 introduced minimum requirements for an employee code of conduct and introduced a model Code of Conduct for Council members.</p> <hr/> <p><b>Improvement:</b> Adopt a new Code of Conduct for employees in accordance with the employee code regulations and the Model Code of Conduct for Council members by 3 May 2021</p>	N
-	Policy History and Document Control	<p>The policies which underwent review in October 2020 do not contain a full review history.</p> <hr/> <p><b>Improvement:</b> Include a 'history' date for each Policy to provide an accurate record of when the Policy was reviewed, amended and adopted.</p>	N

# Shire of Dundas 2020 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
-	Budget Review 2019/20	<p>The 2019/20 budget review was performed with a review period of 31 December 2019, and was considered by Council at its meeting held 25th February 2020. The budget review is required to be considered with 30 days of the review being undertaken, meaning the review would have been required to be considered by 30 January 2020.</p> <hr/> <p><b>Improvement:</b></p> <p>DLGSC advice is the budget review date is the end of the month which is presented in the review and not the date at which the review is undertaken (i.e. if the review covers the period 1 July to 31 December, the review date is interpreted to be 31 December). Future reviews should consider the timing constraints so the review is performed within 30 days as required by legislation.</p>	N
-	Annual Budget Adoption	<p>The 2020/21 Annual Budget was adopted by Council at its meeting held 21 July 2020. The resolution to adopt the budget did not include details of fees and charges or differential rates. The considerations for differential general rates and fees and charges were considered at the meeting held 23 June 2020. These considerations are required to be adopted with the annual budget. Furthermore there is no evidence of review of elected member remuneration / sitting fees which was included within the adopted budget resolution.</p> <hr/> <p><b>Improvement:</b></p> <p>Ensure future budgets are adopted to comply with legislative requirements. Ensure elected member fees are reviewed to comply with annual SAT determinations.</p>	N
-	2018/19 Annual Report	<p>The 2018/19 Annual Report does not appear to have been accepted by Council after reviewing minutes from the receipt of the audit report to through 2020. The audit report and annual financial report were reviewed and accepted by Council and the Audit Committee, however these reports do not constitute the annual report</p> <hr/> <p><b>Improvement:</b></p> <p>Ensure future annual reports are received as required by legislation. A copy of the annual report is also required to be uploaded to the website within 14 days after being accepted by Council.</p>	N
-	2018/19 Annual Financial Statements	<p>The 2018-19 annual financial statements do not appear to have been submitted to DLGSC within 30 days of finalising the 2018-19 audit / receiving the audit report. The documents have not been uploaded on SmartHub however it is possible they may have been submitted via email (no evidence available to support this during our review).</p> <hr/> <p><b>Improvement:</b></p> <p>Ensure future audited annual financial statements are submitted to the Department to comply with regulation 51 of the <i>Local Government (Financial Management) Regulations 1996</i>.</p>	N