

Dundas 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 each year.

	Reference	Question	Respons	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	
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	
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?	Yes	
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 <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	N/A	Through review of minutes and supplied asset reports, there's no property disposals in 2025
5.	s. 3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , 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	Through review of minutes and supplied asset reports, there's no property disposals in 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 in 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 land transaction in 2025

	Reference	Question	Respons	Comments
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 land transaction in 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 land transaction in 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 land transaction in 2025
11.	s. 5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	Audit, Risk and Improvement Committee. No delegation of power outside of those already provided by legislation is provided to any other committee.
12.	s. 5.16 (2)	Were all delegations to committees in writing?	Yes	
13.	s. 5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Yes	Audit, Risk and Improvement Committee. No delegation of power is provided to any other committee.
14.	s. 5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
15.	s. 5.36(4) C s. 5.37(3)	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	N/A	
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	
17.	s. 5.39B	Has the local government adopted and maintained model standards that incorporate the prescribed model standards	No	The Shire is currently undertaking a Policy Review process to address gaps in policies.

	Reference	Question	Response	Comments
		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?		
18.	s. 5.42	Were all delegations to the CEO resolved by an absolute majority? Were all delegations to the CEO in writing?	Yes	The delegations were not reviewed in the year 2024/25.
19.	s. 5.43	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	The delegations were not reviewed in the year 2024/25.
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	The delegations were not reviewed in the year 2024/25.
21.	s. 5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	Item 10.2.16 Rescindment of 29 July 2025 Ordinary Council Meeting Resolution 10.3.2: Support for BeeSentry Unit Deployment and Assistance along the Eyre Highway (16 December 2025 OCM) (Absolute Majority) Item 10.2.8 Rescindment of 6 November 2025 Special Council Meeting Resolution 7.2: Delegation to Committees (18 November 2025 OCM) (Absolute Majority).
22.	s. 5.46	Has the CEO kept a register of all delegations made under Division 4 of the <i>Local Government Act 1995</i> 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 <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes No Yes	The delegations were not reviewed in the year 2024/25.

	Reference	Question	Response	Comments
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 the local public notice given?	N/A	
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	Adopted 18/12/2025
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 <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	No	Item 10.1.1 Ordinary Council Meeting held 29 July 2025, a council member disclosed a financial interest, but is not noted in the minutes to have left the meeting, also did not receive participation approval to remain in the meeting
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	
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	
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?	Yes	

	Reference	Question	Response	Comments
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 <i>Local Government Act 1995</i> 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 <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	N/A	
30.	s. 5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	
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	Noted from the register on the website
32.	s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?	Yes	Noted from the register on the website
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	

	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 <i>Local Government Act 1995</i>? 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 <i>Local Government Act 1995</i>, in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i>, regulation 28? After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i>, 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 <i>Local Government Act 1995</i> 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	Primary & Annual returns register is maintained on the website. Register of declarations is maintained on the website.
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 <i>Local Government Act 1995</i>, in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i>, regulation 28A? Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	Register of gifts is maintained on the 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	Item 10.2.9 Ordinary Council Meeting held 16 December 2025
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	

	Reference	Question	Response	Comments
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	
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 <i>Local Government Act 1995</i> ?	Yes	
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	EM6. Shire of Dundas Code of Conduct for Councillors, Committee Members and Candidates Policy adopted July 2021.
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	Last reviewed item 10.2.8 Ordinary Council Meeting held 16 December 2025

	Reference	Question	Response	Comments
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 <i>Local Government Act 1995</i> 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 <i>Local Government Act 1995</i>, did the CEO publish a copy of the report on the local government's official website?	N/A	
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 <i>Local Government Act 1995</i> ?	N/A	
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?	No	
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	

	Reference	Question	Response	Comments
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	
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	
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	Last reviewed item 26/08/2025
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 <i>Local Government (Administration) Regulations 1996</i> 19DA(2) C (3)?	Yes	Adopted item 10.2.5 Ordinary Council Meeting held 21 April 2026, prepared with the assistance of Moore Australia
50.	Reg 22	Asked as part of question s5.75	Refer to parent row	
51.	Reg 23	Asked as part of question s5.76	Refer to parent row	
52.	Reg 28	Asked as part of question s5.88(1)	Refer to parent row	

	Reference	Question	Response	Comments
53.	Reg 28A	Asked as part of question s5.89A(1)	Refer to parent row	
54.	Reg 29	Asked as part of question s5.94	Refer to parent row	
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?	No	Has been published but did not publish by the required date (published 19/12/2025 – regs require 14/07 each year).
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?	No	Noted in the training register that not all required training was not completed
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?	N/A	
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	

	Reference	Question	Response	Comments
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	Item 10.1.5 Ordinary Council Meeting 15 February 2024
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 <i>Local Government (Elections) Regulations 1997</i> , modified as necessary?	No	
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 commissioner was appointed
Local Government (Elections) Regulations 1997				

	Reference	Question	Response	Comments
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 <i>Local Government (Elections) Regulations 1997</i>? 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 <i>Local Government (Elections) Regulations 1997</i>? 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 <i>Local Government (Elections) Regulations 1997</i>?	No	Electoral gift register was not available on the website. The Shire is currently in the process of reviewing all of its registers.
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	
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	
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	

	Reference	Question	Response	Comments
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	
67.	Reg 9	Did the local government keep separate financial records for each trading undertaking and each major land transaction?	Yes	
68.	Reg 11	Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with <i>Local Government (Financial Management) Regulations</i> 11(1), (2) and (3)?	Yes	F3. Purchasing Policy
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?	N/A	
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?	No	There are instances where the list of payments from municipal funds were not presented to the next ordinary council meeting such as February 2025, March 2025, July 2025, August 2025, September 2025 and October 2025 list of payments.
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)?	No	There are instances where the list of payments made using employee-authorised purchasing cards were not presented to the next ordinary council meeting such as February 2025, March 2025, July 2025, August 2025, September 2025 and October 2025 list of payments.

	Reference	Question	Response	Comments
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	
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?	N/A	
Local Government (Functions and General) Regulations 1996				
74.	Reg 7	Asked as part of question s3.59(2)	Refer to parent row	
75.	Reg 9	Asked as part of question s3.59(2)	Refer to parent row	
76.	Reg 10	Asked as part of question s3.59(2)	Refer to parent row	
77.	Reg 11A	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , 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?	No	It was noted there was one non-compliance noted in the 2024/25 OAG management letter relating to purchasing activities.
78.	Reg 11	Asked as part of question s3.57	Refer to parent row	
79.	Reg 12	Did the local government consider the implications of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	

	Reference	Question	Response	Comments
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	
81.	Reg 15	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	N/A	
82.	Reg 16	Asked as part of question Reg 15	Refer to parent row	
83.	Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , 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 Shire had one tender (RFT01-25) in 2025 which was not opened until January 2026 (closing date was in 2026).
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	
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	
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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	N/A	
87.	Reg 22	Asked as part of question Reg 21	Refer to parent row	

	Reference	Question	Response	Comments
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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) C (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	N/A	
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 <i>Local Government (Functions and General) Regulations 1996</i> 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?	Yes	
91.	Reg 24AE	Asked as part of question Reg 24AD(2), (4) and (6)	Refer to parent row	
92.	Reg 24AF	Asked as part of question Reg 24AD(2), (4) and (6)	Refer to parent row	
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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	N/A	

	Reference	Question	Response	Comments
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	
95.	Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
96.	Reg 24E	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	Yes	Policy F4. Regional Price Preference was last reviewed in October 2020.
97.	Reg 24F	Asked as part of question Reg 24	Refer to parent row	