TOWN OF COTTESLOE

ATTACHMENTS

AUDIT COMMITTEE – 17 MARCH 2025

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TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.1.1A:
COMPLIANCE AUDIT RETURN 2024

Department of
Local Government, Sport and Cultural Industries
GOVERNMENT OF WESTERN AUSTRALIA

COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments

No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	No major trading's are being undertaken.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	Yes	Business Plan prepared for the lease of 149 Marine Parade. SCM070/2023 16 May 2023
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	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 2024?	Yes	Awarding of tender after consultation period for the business plan - 149 Marine Parade OCM155/2023 25 July 2023.
4	s3.59(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?	Yes	State wide advertisement placed 7 June 2023. Copy available if required. OCM155/2023, 25 July 2023 submissions considered 149 Marine Parade proposed business plan.
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Yes	OCM155/2023, 25 July 2023 6/0

Delegation of Power/Duty

No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	n/a	No committee has delegated authority.
2	s5.16 (2)	Were all delegations to committees in writing?	n/a	No committee has delegated authority.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the *Local Government Act 1995*?	n/a	No committee has delegated authority.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	n/a	No committee has delegated authority.
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	n/a	No committee has delegated authority.
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the *Local Government Act 1995*?	Yes	Refer to Delegation Register on the Town's website.
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	OCM112/2024 23 July 2024 8/0

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8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	The Delegation register is in minutes and on the Town's website
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Formal Letters issued, and placed in personnel file
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	Delegations Register reviewed OCM112/2024 by absolute majority (8/0) 23 July 2024
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Delegation Register is located on the Town's website
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	yes	Delegations Register reviewed OCM112/2024 by absolute majority (8/0) 23 July 2024
13	s5.46(3) Admin Reg 19	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	There are various formats that record the use of a Delegation such as Purchase Order records, Council minutes, infringement notices and the work instructions.

Disclosure of Interest

No	**Reference**	**Question**	**Response**	**Comments**
1	s5.67	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	All detail of interest declarations are recorded in the council minutes. OCM077/2024
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, 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?	Yes	All detail of interest declarations are recorded in the council minutes.
3	s5.73	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 detail of interest declarations are recorded in the council minutes.
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	Primary returns for new staff who have delegated authority were completed within 3 months of their start date.

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5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	All completed by 31 August 2024 and saved Towns record management system.
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	All acknowledgement letters completed.
7	s5.88(1) & (2)(a)	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*?	Yes	Yes, register of receipt of primary and annual return on the Towns website.
8	s5.88(1) & (2)(b) Admin Reg 28	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?	Yes	Register maintained with the Town's record management system.
9	s5.88(3)	When 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?	Yes	Former Director Corporate and Community Services resigned.
10	s5.88(4)	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	Removed from register, however retained in Council's record management system.
11	s5.89A(1), (2) & (3) Admin Reg 28A	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?	Yes	The Gift Register is contained on the Town's website and is up to date.
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	The Gift Register is contained on the Town's website and is up to date.
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the *Local Government Act 1995*, did the CEO remove from the register all records relating to those people?	Yes	Former Director Corporate and Community Services resigned.
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) *Local Government Act 1995* been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Removed from register, however retained in Council's record management system.
15	s5.70(2) & (3)	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	Yes	All detail of interest declarations are recorded in the council minutes.

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		that person disclose the nature and extent of that interest when giving the advice or report?		
16	s5.71A & s5.71B(5)	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?	N/A	No applications made to the Minister.
17	s5.71B(6) & s5.71B(7)	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 applications made to the Minister.
18	s5.104(1)	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?	Yes	Elected Members, Committee Members and Candidates Code of Conduct adopted 27 April 2021 OCM061/2021 by Absolute Majority 6/1
19	s5.104(3) & (4)	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*?	Yes	Elected Members, Committee Members and Candidates Code of Conduct adopted 27 April 2021 OCM061/2021 by Absolute Majority 6/1
20	s5.104(7)	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	Elected Members, Committee Members and Candidates Code of Conduct is on the Town's website.
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee 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	Code of Conduct for Employees is on the Town's website.

Disposal of Property				
No	**Reference**	**Question**	**Response**	**Comments**
1	s3.58(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 disposal of property other than by public tender.

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2	s3.58(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 disposals occurred under S3.58(3) – Public Notice.

Elections

No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	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*?	N/A	There was no election in 2024.
2	Elect Regs 30G(3) & (4)	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*?	N/A	There was no election in 2024.
3	Elect Regs 30G(5) & (6)	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*?	N/A	There was no election in 2024.

Finance

No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the *Local Government Act 1995*?	Yes	Audit Committee established prior to 2024. Appointments updated SCM003/2024 12 March 2024.

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2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the *Local Government Act 1995*, did it do so by absolute majority?	N/A	No delegations made to Audit Committee.
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	No	Received 14 February 2025.
4	s7.12A(3)	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?	N/A	No actions required
5	s7.12A(4)(a) & (4)(b)	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?	N/A	No actions required
6	s7.12A(5)	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	No actions required
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	Audit exit meeting 7 February 2025 and audit report received 7 days later on 14 February 2025.

Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Council Plan adopted 12 December 2023 COM257/2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Council Plan adopted 12 December 2023 COM257/2023

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3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of *Local Government (Administration) Regulations 1996* 19DA(2) & (3)?	Yes	Term and contents of the Council Plan comply with the legislative requirements.

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with *Local Government (Administration) Regulations 1996*, regulation 18A?	Yes	Director Corporate and Community Services (DCCS) advertised June 2024. CEO advertising commenced January 2025.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	No CEO recruitment in 2024. CEO advertising commenced January 2025.
3	Admin 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 recruitment in 2024. CEO advertising commenced January 2025.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	DCCS resignation – 20 May 2024 SCM008/2024. DCCS appointment – 2 August 2024 SCM012/2024.
5	s5.37(2)	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	There was no rejection of CEO's recommendations in regards to Senior Employees.

Official Conduct

No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO is the designated Complaints Officer.

2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the *Local Government Act 1995*?	Yes	No complaints received in 2024. Complaint register on the Town's website.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the *Local Government Act 1995*?	Yes	No complaints received in 2024. Complaint register on the Town's website.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Register of complaints is up to date and contained on the Town's website.

Optional Questions

No	**Reference**	**Question**	**Response**	**Comments**
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the *Local Government (Financial Management) Regulations 1996* regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	Last Financial Management Review was accepted by Council on 28 June 2022 – OCM091/2022.
2	Audit 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 2024? If yes, please provide date of council's resolution to accept the report.	Yes	Last Regulation 17 review was accepted by Council on 28 February 2023 – OCM17/2023.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of *the Local Government Act 1995,* were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No gifts received in 2024.
4	s5.90A(2) & (5)	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	Elected Member and Chief Executive Officer Attendance at Events and Functions Policy adopted 26 May 2020.

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5	s5.96A(1), (2), (3) & (4)	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?*	No	There was an occasion when the Sea View Golf Club Advisory Committee minutes were not published within the prescribed timeframes. This was self reported to the Department Local Government, Sport and Cultural Industries. D25/11117
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Elected Member Training and Professional Development adopted 28 April 2020
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	Yes	Elected Member Training Register is on the Town's website.
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	No	The Town had an extension approved by the Minister, due 31 October 2024. Annual Financial Report submitted on the evening of 31 October 2024.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Budget adopted via resolution SCM017/2024.

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	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	Purchase orders are regularly issued and compliance detail contained on the form.
2	s3.57 F&G Reg 11	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	Yes	All transactions over the threshold were conducted by Public Tender.

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		was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?		
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the *Local Government Functions and General) Regulations 1996*, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	All transactions over the threshold were conducted by Public Tender, through Tenderlink.
4	F&G Reg 12	Did the local government comply with *Local Government (Functions and General) Regulations 1996,* Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	There were no incidents of anti avoidance.
5	F&G Reg 14(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?	No	There was one incidence where it was discovered that a Tenderer had been provided advice regarding a tender that was not available to all tenderers. Once discovered the tender process was cancelled and a new tender was issued. Generally all tender information is issued through Tenderlink.
6	F&G Regs 15 & 16	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?	No	There was one incidence where an officer had assisted in submitting a tender. Once discovered the tender process was cancelled and a new tender was issued.
7	F&G 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?	Yes	Tender Register is available for public inspection and is up to date on the Town's website.
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	There was one tenderer that submitted their application to the wrong Tender.
9	F&G Reg 18(4)	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?	Yes	Formal matrix used, based on criteria set.

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10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	Follow up occurs on each occasion.
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the *Local Government (Functions and General) Regulations 1996,* Regulations 21 and 22?	N/A	No EOI conducted in 2024.
12	F&G Reg 23(1) & (2)	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?	N/A	No EOI conducted in 2024.
13	F&G Reg 23(3) & (4)	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 EOI conducted in 2024.
14	F&G 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 EOI conducted in 2024.
15	F&G Regs 24AD(2) & (4) and 24AE	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?	N/A	No pre-qualified panel invitations issued in 2024.
16	F&G Reg 24AD(6)	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	No pre-qualified panel invitations issued in 2024.
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of *Local Government (Functions and General) Regulations 1996*, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	No pre-qualified panel invitations issued in 2024.
18	F&G 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	No pre-qualified panel invitations issued in 2024.

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19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	No pre-qualified panel invitations issued in 2024.
20	F&G Reg 24AH(3)	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 pre-qualified panel invitations issued in 2024.
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No pre-qualified panel invitations issued in 2024.
22	F&G Regs 24E & 24F	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 given.

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Chief Executive Officer Date

______________________________ __________________

Mayor/President Date

TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.1.2A:
AUDIT COMMITTEE RESOLUTION DATABASE 2025

Audit Committee Resolution Database
Updated March 2025
This document lists Council resolutions (D24/1714) for Audit Committee related items since the previous Audit Committee papers.

Town of Cottesloe

Council Meeting	Item Number	Item Title	Resolution	Complete (Y/N)
25/02/2025	10.1.2	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2024 TO 31 JANUARY 2025	That Council RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 31 January 2025.	Y
25/02/2025	10.1.1	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2024 TO 31 DECEMBER 2024	That Council RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 31 December 2024	Y
17/12/2024	10.1.3	SCULPTURES BY THE SEA - FUNDING REQUEST	THAT Council; 1. AUTHORISES the following budget amendments; Increase Grant to Sculpture by the Sea $5,000 Decrease Events operating expense ($70,000) Increase Cash Surplus $65,000 2. APPROVES a $5,000 grant to Sculpture by the Sea Incorporated	Y
17/12/2024	10.1.2	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2024 TO 30 NOVEMBER 2024	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 30 November 2024	Y
17/12/2024	10.1.1	MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2024 TO 31 OCTOBER 2024	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 31 October 2024	Y

TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.1.3A:
2024/25 MID YEAR BUDGET REVIEW

TOWN OF COTTESLOE

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2025

	Note	Budget v Actual					
		Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)	
OPERATING ACTIVITIES		$	$	$	$	$	
Revenue from operating activities							
General rates	4.1	11,177,922	11,177,922	11,323,194	11,222,142	44,220	▲
Rates excluding general rates		121,864	121,864	0	121,864	0	
Grants, subsidies and contributions	4.2	448,938	448,938	85,625	203,906	(245,032)	▼
Fees and charges	4.3	5,413,548	5,413,548	4,284,381	5,520,968	107,420	▲
Interest revenue	4.4	644,739	650,820	411,397	781,081	130,261	▲
Other revenue	4.5	138,111	132,030	88,844	146,180	14,150	▲
Fair value adjustments to financial assets at fair value throug	4.6	2,495	2,495	0	(5,327)	(7,822)	▼
		17,947,617	17,947,617	16,193,441	17,990,814	43,197	
Expenditure from operating activities							
Employee costs	4.7	(7,876,881)	(7,876,881)	(4,273,756)	(7,949,641)	(72,760)	▼
Materials and contracts	4.8	(8,937,385)	(8,935,049)	(4,214,404)	(9,148,429)	(213,380)	▼
Utility charges	4.9	(315,856)	(315,856)	(142,050)	(321,556)	(5,700)	▼
Depreciation	4.10	(3,257,557)	(3,257,557)	(46,940)	(3,316,131)	(58,574)	▼
Finance costs	4.11	(226,177)	(163,513)	(67,394)	(175,879)	(12,366)	▼
Insurance	4.12	(238,845)	(238,845)	(225,587)	(244,610)	(5,765)	▼
Other expenditure		(334,336)	(334,336)	(111,565)	(334,336)	0	
		(21,187,037)	(21,122,037)	(9,081,696)	(21,490,582)	(368,545)	
Non-cash amounts excluded from operating activities		3,335,393	3,335,393	46,940	3,335,393	0	
Amount attributable to operating activities		95,973	160,973	7,158,685	(164,375)	(325,348)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital grants, subsidies and contributions	4.13	1,163,857	1,263,857	431,386	1,228,261	(35,596)	▼
Proceeds from disposal of assets	4.14	104,000	104,000	97,542	137,000	33,000	▲
Proceeds from self supporting loans		70,872	70,872	17,417	70,872	0	
		1,338,729	1,438,729	546,345	1,436,133	(2,596)	
Outflows from investing activities							
Purchase of land and buildings	4.15	(542,106)	(617,106)	(188,473)	(757,106)	(140,000)	▼
Purchase of plant and equipment		(292,000)	(292,000)	(173,216)	(292,000)	0	
Purchase of furniture and equipment	4.16	(121,568)	(121,568)	(43,460)	(131,218)	(9,650)	▼
Purchase and construction of infrastructure-roads	4.17	(263,163)	(363,163)	(70,559)	(408,343)	(45,180)	▼
Purchase and construction of infrastructure-other	4.18	(1,844,987)	(1,844,987)	(624,453)	(2,005,169)	(160,182)	▼
		(3,063,824)	(3,238,824)	(1,100,161)	(3,593,836)	(355,012)	
Amount attributable to investing activities		(1,725,095)	(1,800,095)	(553,816)	(2,157,703)	(357,608)	
FINANCING ACTIVITIES							
Cash inflows from financing activities							
Transfers from reserve accounts	4.19	971,908	1,046,908	1,736,441	1,020,640	(26,268)	▼
		971,908	1,046,908	1,736,441	1,020,640	(26,268)	
Cash outflows from financing activities							
Payments for principal portion of lease liabilities	4.30	(59,583)	(59,583)	(2,631)	(71,641)	(12,058)	▼
Repayment of borrowings		(354,119)	(354,119)	(174,387)	(354,119)	0	
Transfers to reserve accounts	4.21	(1,141,309)	(1,141,309)	(920,538)	(1,502,570)	(361,261)	▼
		(1,555,011)	(1,555,011)	(1,097,556)	(1,928,330)	(373,319)	
Amount attributable to financing activities		(583,103)	(508,103)	638,885	(907,690)	(399,587)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus (Deficit) at the start of the financial year	4.22	2,212,225	2,212,225	3,331,494	3,331,494	1,119,269	▲
Amount attributable to operating activities		95,973	160,973	7,158,685	(164,375)	(325,348)	
Amount attributable to investing activities		(1,725,095)	(1,800,095)	(553,816)	(2,157,703)	(357,608)	
Amount attributable to financing activities		(583,103)	(508,103)	638,885	(907,690)	(399,587)	
Surplus (Deficit) after imposition of general rates	4.23	**0**	**65,000**	**10,575,248**	**101,726**	**36,726**	▲

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2025

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

***Local Government Act 1995* requirements**
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the budget review be prepared in accordance with *the Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Town of Cottesloe to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY
All funds through which the Town of Cottesloe controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

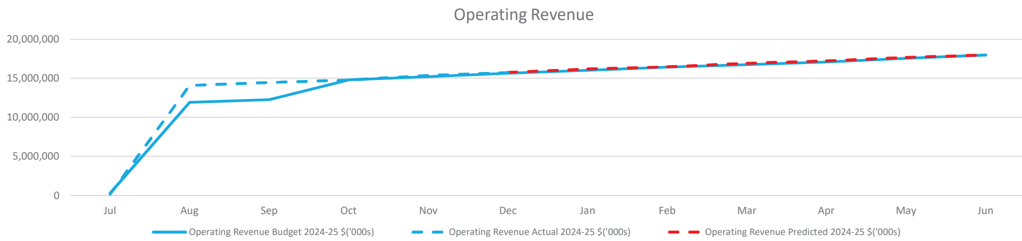
The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

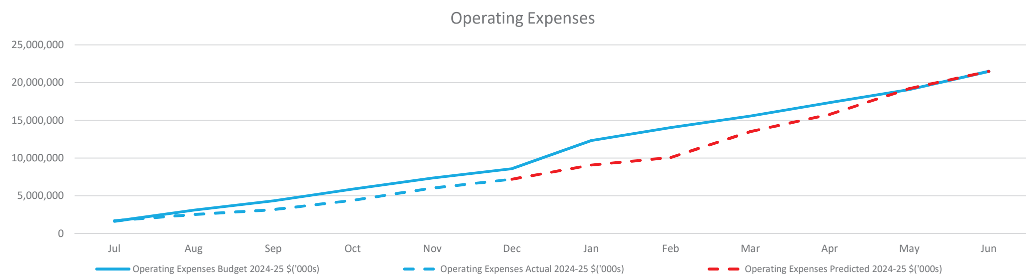
The balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

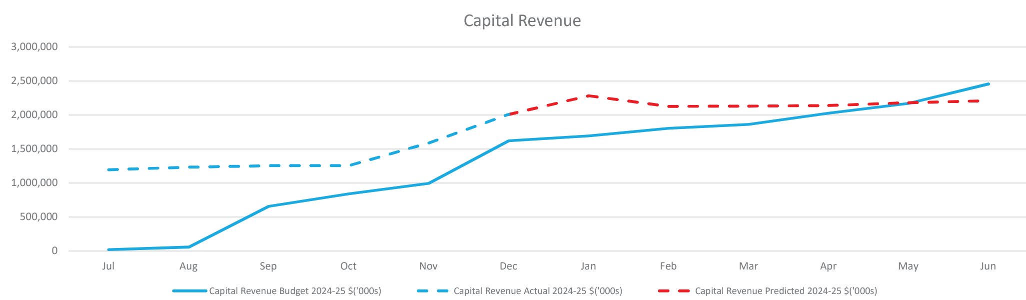
SIGNIFICANT ACCOUNTING POLICES
Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

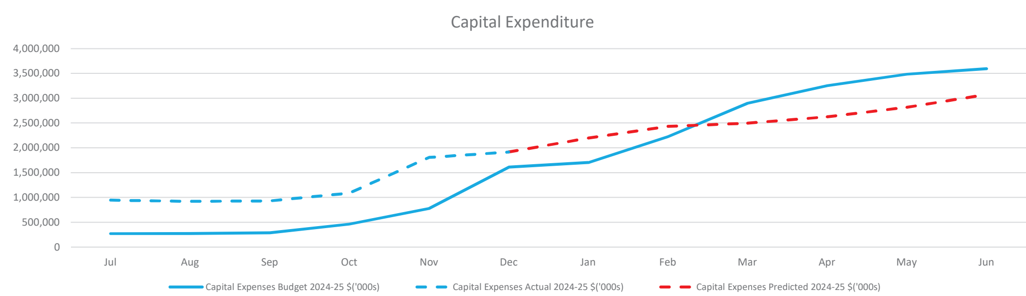
TOWN OF COTTESLOE
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2025

2. SUMMARY GRAPHS - BUDGET REVIEW









This information is to be read in conjunction with the accompanying financial statements and notes.

TOWN OF COTTESLOE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2025

3 NET CURRENT FUNDING POSTION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

(a) Composition of estimated net current assets

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 January 2025	Estimated Year at End Amount 30 June 2025
	$	$	$	$	$
Current assets					
Cash and cash equivalents	7,733,491	11,542,729	11,542,729	12,327,646	5,716,451
Financial assets	5,453,019	72,906	72,906	3,974,910	5,471,239
Trade and other receivables	1,030,358	773,326	773,326	4,060,264	1,015,066
Inventories	8,960	9,120	9,120	8,960	8,880
Other assets	451,829	458,963	458,963	207,958	356,499
	14,677,657	12,857,044	12,857,044	20,579,738	12,568,135
Less: current liabilities					
Trade and other payables	(3,161,663)	(3,788,207)	(3,798,207)	(2,658,855)	(3,456,512)
Contract liabilities	(62,663)	0	0	(62,261)	(320,000)
Lease liabilities	(59,583)	(58,549)	(58,549)	(56,951)	(70,588)
Borrowings	(354,119)	(376,184)	(376,184)	(179,732)	(376,184)
Employee related provisions	(1,175,792)	(987,501)	(987,501)	(1,170,100)	(1,311,008)
	(4,813,820)	(5,210,441)	(5,220,441)	(4,127,899)	(5,534,292)
Net current assets	9,863,837	7,646,603	7,636,603	16,451,839	7,033,843
Less: Total adjustments to net current assets	(6,532,343)	(7,646,603)	(7,571,603)	(6,283,518)	(6,982,117)
Closing funding surplus / (deficit)	3,331,494	0	65,000	10,168,321	51,726

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 January 2025	Estimated Year at End Amount 30 June 2025
	$	$	$	$	$
Adjustments to net current assets					
Less: Reserve accounts	(7,839,029)	(8,008,430)	(7,933,430)	(7,467,524)	(8,320,959)
Less: Financial assets at amortised cost - self supporting loans	(70,872)	(72,906)	(72,906)	(17,653)	(72,906)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	354,119	376,184	376,184	179,732	376,184
- Current portion of lease liabilities	59,583	58,549	58,549	56,951	70,588
- Employee benefit provisions	963,856	0	0	964,976	964,976
Total adjustments to net current assets	(6,532,343)	(7,646,603)	(7,571,603)	(6,283,518)	(6,982,117)

(c) Non-cash amounts excluded from operating activities

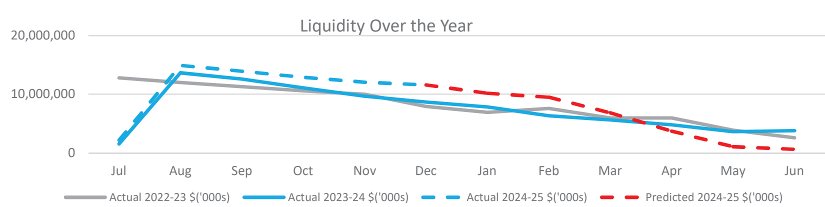
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 January 2025	Estimated Year at End Amount 30 June 2025
	$	$	$	$	$
Adjustments to operating activities					
Less: Profit on asset disposals	(85,234)	0	0	0	0
Less: Receivables for employee related provisions	(124,501)	0	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,522)	(2,495)	(2,495)	0	7,822
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(31,728)	0	0	0	0
Add: Loss on disposal of assets	77,617	0	0	0	0
Add: Depreciation on assets	3,276,437	3,257,557	3,257,557	46,940	3,316,131
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	32,101	(238)	(238)	0	0
Employee benefit provisions	123,416	80,569	80,569	0	137,609
Non-cash amounts excluded from operating activities	3,265,586	3,335,393	3,335,393	46,940	3,461,562

(d) Financing activities excluded from budgeted deficiency

The following non-cash revenue and expenditure has been excluded from financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 January 2025	Estimated Year at End Amount 30 June 2025
	$	$	$	$	$
Adjustments to financing activities					
Non cash proceeds from new leases	(5,296)	0	0	0	0
Non cash amounts excluded from financing activities	(5,296)	0	0	0	0



TOWN OF COTTESLOE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2025

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Town of Cottesloe classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Town of Cottesloe applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

Contract assets primarily relate to the Town of Cottesloe's right to . consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Town of Cottesloe's obligation to transfer goods or services to a customer for which the Town of Cottesloe has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Town of Cottesloe has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town of Cottesloe's operational cycle. In the case of liabilities where the Town of Cottesloe does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Town of Cottesloe's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Town of Cottesloe prior to the end of the financial year that are unpaid and arise when the Town of Cottesloe becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town of Cottesloe recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Town of Cottesloe's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Town of Cottesloe's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Town of Cottesloe's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town of Cottesloe's obligations for long-term employee benefits where the Town of Cottesloe does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

TOWN OF COTTESLOE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2025

4 PREDICTED VARIANCES

		Variance $	
	Revenue from operating activities		
4.1	**General rates** Increased general and interim rates.	44,220	▲
4.2	**Grants, subsidies and contributions** Reduced Financial Assistance Grants as funds were received in advance and recognised in 2023/24	(245,032)	▼
4.3	**Fees and charges** Increase in domestic general waste collection, building license fees, and work zone permits; decrease in development application fees.	107,420	▲
4.4	**Interest revenue** Increase in investment interest due to higher interest rates than budgeted.	130,261	▲
4.5	**Other revenue** Increase in emergency services reimbursement.	14,150	▲
4.6	**Fair value adjustments to financial assets at fair value through profit or loss** Decrease in equity of the LG House Trust due to lower valuation.	(7,822)	▼
	Expenditure from operating activities		
4.7	**Employee costs** Increase in agency staff hires to support the ERP project and additional recruitment expenses for the CEO position.	(72,760)	▼
4.8	**Materials and contracts** Higher audit and associated expenses for the 2023/2024 audit, additional support for long-term financial plan review, budgeting, and Financial Management Review. Plant operation costs have increased due to higher repair expenses, while the Seaview Golf Club Strategy Stage 1 and Town Planning Scheme 4 consultant costs have exceeded expectations. Additionally, there is an increase in ERP implementation costs due to variations.	(213,380)	▼
4.9	**Utility charges** Increase in foreshore and recreation grounds utilities costs.	(5,700)	▼
4.10	**Depreciation** Higher depreciation of the right-of-use asset (Depot) due to the CPI increase.	(58,574)	▼
4.11	**Finance costs** Higher interest expense on the right-of-use asset (Depot) due to the CPI increase.	(12,366)	▼
4.12	**Insurance** Increase in insurance expense on fleets due to higher valuation.	(5,765)	▼
	Inflows from investing activities		
4.13	**Capital grants, subsidies and contributions** Lower grant funding for Eric Street Shared Path and the Roads to Recovery grant; increased grant funding for the new project: Marine Parade Shared Path Upgrade.	(35,596)	▼
4.14	**Proceeds from disposal of assets** Additional assets sold (scheduled for sale in 2023/24).	33,000	▲
	Outflows from investing activities		
4.15	**Purchase of land and buildings** Increase in budget for the South Cottesloe Toilet project. The Seaview Golf Club Strategy reclassified as an operating expense, and a new project, Office Accommodation Stage 2.	(140,000)	▼
4.16	**Purchase of furniture and equipment** Increase in the Office Accommodation Stage 1 project, which was completed with a deficit. Additionally, there is an increase in the replacement of the Hydrotap in the lunchroom, which was not originally budgeted.	(9,650)	▼
4.17	**Purchase and construction of infrastructure-roads**	(45,180)	▼

TOWN OF COTTESLOE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2025

4 PREDICTED VARIANCES

		Variance $	
	ROW 4B project completed under budget, and Roads to Recovery projects have been reduced to align with the confirmed allocation. There is an increase in the Marine Parade (Forest St to Eric St) lighting expenses, a project carried forward from priorl year. The Healthy Street additional scope for footpath design, and new projects include Brixton Street Resurfacing, Marine Parade (Forrest Street) Speed Cushions, and Marine Parade Crossings Line Marking Removal and Re-Installation.		
4.18	**Purchase and construction of infrastructure-other** Increased expenses for the Boat Shed Car Park due to a change in contractor, as well as for the Carpark No 2 Strategy, Civic Centre Playground Upgrade Detail Design, Foreshore Retaining Wall, and Footpath and Kerb Renewal (completed with a deficit). There is a decrease in the budget for drainage installation, Reticulation Upgrade Marine Parade, and Replace Bore and Pump at Napier Street. Several completed projects, including the Skate Park Signage, Shade Shelters Renewal, Beach Access Path Upgrades, Andrews Place Playground Soft Fall Replacement, and Anderson Pavilion Protection Fence, all finished with surpluses. New capital projects include the Marine Parade Shared Path Upgrade, Harvey Field Cricket Net and Basketball Hoop Renewals, and the John Black Dune Park Drink Fountain.	(160,182)	▼
	Cash inflows from financing activities		
4.19	**Transfers from reserve accounts** Increased funding for the Office Accommodation Stage 1 and Foreshore Retaining Wall; Anderson Pavilion Protection Fence, ROW 4B surplus, Andrews Place Playground Soft Fall Replacement, Replace Bore and Pump at Napier Street and Curtin Avenue Intersection, all completed with surpluses. Less funding required for the Supply and Installation of the handrail at stairs in front of the Cottesloe Surf Lifesaving Club Boatshed and the Eric Street Shared Path (Marine Parade to Curtin Avenue).	(26,268)	▼
	Cash outflows from financing activities		
4.30	**Payments for principal portion of lease liabilities** Higher principal repayment for the right-of-use asset (Depot) due to the CPI increase.	(12,058)	▼
4.21	**Transfers to reserve accounts** Increased transfer to reserves due to higher investment interest. Additional funds are transferred to the Leave Reserve, Active Transport Reserve, contribution for the Marine Parade Shared Path Upgrade Project, and the Information Technology Reserve for ERP Implementation Variations & HR Module.	(361,261)	▼
4.22	**Surplus (Deficit) at the start of the financial year** Surplus at the start of the financial year higher than budgeted.	1,119,269	▲
4.23	**Surplus (Deficit) after imposition of general rates** Due to variances described above.	36,726	▲

TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.1.3B:

2024/25 MID YEAR BUDGET REVIEW - LIST OF MATERIAL BUDGET AMENDMENTS

TOWN OF COTTESLOE
2024/2025 MID-YEAR BUDGET AMENDMENTS

Resource	Description	Amount	Balance
	Current Budget Surplus	**65,000**	**65,000**
<u>BUDGET REVIEW</u>			
Opening balance	Closing surplus from Audited 2023/2024 Annual Financial Statements	1,119,269	1,184,269
General rates			
Rates	Increase Interim Rate	25,000	1,209,269
Rates	Other immaterial budget amendments	19,220	1,228,489
Grants, subsidies and contributions			
Grants - Operating	Decrease FAG General received in advance in 2023/2024	(155,693)	1,072,796
Grants - Operating	Decrease FAG Road received in advance in 2023/2024	(95,449)	977,347
	Other immaterial budget amendments	6,110	983,457
Fees and charges			
Fees & Charges	Increase revenue on additional domestic general waste collection	69,545	1,053,002
Fees & Charges	Decrease revenue on Development Application Fee	(50,000)	1,003,002
Fees & Charges	Increase revenue on Building Licence Fees	50,000	1,053,002
Fees & Charges	Decrease other revenue - waste fees & charges general waste service	(25,000)	1,028,002
Fees & Charges	Increase revenue on Work Zone Permit	30,000	1,058,002
	Other immaterial budget amendments	32,875	1,090,877
Interest revenue			
Interest Earnt	Increase Interest income on Municipal Investments	65,000	1,155,877
Interest Earnt	Increase Interest income on Reserve Investments	51,261	1,207,138
	Other immaterial budget amendments	14,000	1,221,138
Other revenue			
Reimbursements	Other immaterial budget amendments	14,150	1,235,288
Fair value adjustments to financial assets at fair value through profit or loss			
Contributions - Non Operating	Other immaterial budget amendments	(7,822)	1,227,466
Employee costs			
Other Employee Costs	increase agency staff hire costs - Town Planning & Regional Devel	(46,760)	1,180,706
Salaries & Wages	Decrease salaries & wages for operating project - Natural Areas Management Plan	30,000	1,210,706
Salaries & Wages	Transfer labour costs from foreshore maintenance 75.6080.0003.62 to foreshore general waste collection 98.6080.0740.62	(56,000)	1,154,706
Salaries & Wages	Transfer labour costs from Parks and Reserves maintenance 75.9000.0003.62 to general waste collection 98.9000.0740.62	(62,000)	1,092,706
Salaries & Wages	Transfer labour costs from foreshore maintenance 75.6080.0003.62 to foreshore general waste collection 98.6080.0740.62	56,000	1,148,706
Salaries & Wages	Transfer labour costs from Parks and Reserves maintenance 75.9000.0003.62 to general waste collection 98.9000.0740.62	62,000	1,210,706
	Other immaterial budget amendments	(56,000)	1,154,706
Materials and contracts			
Contractors and consultant services	Increase audit & associated expenses: Additional on 2023/2024 Audit $16,680 + LTFP $10K + Budgeting Consultancy $50K + FMR $10K	(86,680)	1,068,026
Contractors and consultant services	Increase plant operation costs - Repairs	(30,000)	1,038,026
Contractors and consultant services	Increase Seaview Golf Club Strategy Stage 1 over budget $45K, Stage 2 reclassified as operating $75K	(120,000)	918,026
Contractors and consultant services	Increase Town Planning Scheme 4	(25,000)	893,026
Contractors and consultant services	Decrease Sculpture by the Sea Cottesloe Cat services	30,000	923,026
Contractors and consultant services	Increase ERP implementation for approved variations	(31,000)	892,026
Contractors and consultant services	Decrease Depot Waste Removal, cost savings as the Town is now managing its own green waste at the Operations Centre	25,000	917,026
	Other immaterial budget amendments	24,300	941,326
Utility charges			
Utility Costs	Other immaterial budget amendments	(5,700)	935,626
Depreciation			
Depreciation	Increase Right of Use Depreciation - Depot Lease	(58,574)	877,052
Finance costs			
Interest Expense	Other immaterial budget amendments	(12,366)	864,686
Insurance			
Insurance	Other immaterial budget amendments	(5,765)	858,921
Other expenditure			
Other Expenses	Other immaterial budget amendments	0	858,921

TOWN OF COTTESLOE
2024/2025 MID-YEAR BUDGET AMENDMENTS

Resource	Description	Amount	Balance
Capital grants, subsidies and contributions			
Grants - Non operating	Decrease LRCI Grant funding for Eric Street Shared Path (Marine Parade to Curtin Avenue)	(242,507)	616,414
Grants - Non operating	Contract asset write off for Eric Street Shared Path LRCI grant	(155,651)	460,763
Grants - Non operating	Decrease Roads to Recovery grant	(37,438)	423,325
Grants - Non operating	New capital project: Marine Parade Shared Path Upgrade Project	400,000	823,325
Proceeds from disposal of assets			
Asset Disposal	Increase Proceeds from Sale of fixed asset - Ute sold in July $21K (budgeted LY) & Mower	33,000	856,325
Purchase of land and buildings			
Contractors and consultant services	Increase South Cottesloe Toilet, additional budget	(100,000)	756,325
Contractors and consultant services	Seaview Golf Club Strategy reclassified as operating	75,000	831,325
Contractors and consultant services	New capital project: Office Refurbishment Stage 2	(115,000)	716,325
Purchase of plant and equipment			
Contractors and consultant services	Other immaterial budget amendments	5,400	721,725
Purchase of furniture and equipment			
Contractors and consultant services	Other immaterial budget amendments	(9,650)	712,075
Purchase and construction of infrastructure-roads			
Contractors and consultant services	OCM Nov 2024 (210/2024): Additional for Healthy Street Footpath design	(26,000)	686,075
Contractors and consultant services	New capital project: Marine Parade Crossings Line marking Removal and Re-Installation (Forrest Street, Napier Street, John Street and Eric Street)	(30,000)	656,075
Contractors and consultant services	Reduced Roads to Recovery projects to match the confirmed roads to recovery allocation for the next 5 years	37,438	693,513
	Other immaterial budget amendments	(26,618)	666,895
Purchase and construction of infrastructure-other			
Contractors and consultant services	Increase Carpark No 2 Strategy	(30,000)	636,895
Contractors and consultant services	New capital project: Marine Parade Shared Path Upgrade Project	(400,000)	236,895
Contractors and consultant services	Decrease Eric Street Shared Path (Marine Parade to Curtin Avenue)	246,756	483,651
Contractors and consultant services	Decrease Reticulation Upgrade Marine Parade (Vera Street to North Street)	25,000	508,651
Contractors and consultant services	Decrease Beach Access Path Upgrades & Modifications, project completed with surplus	70,059	578,710
Contractors and consultant services	New capital project: John Black Dune Park Drink Fountain	(65,000)	513,710
	Other immaterial budget amendments	(12,397)	501,313
Transfers from reserve accounts			
Transfer from Reserve	Other immaterial budget amendments	(26,268)	475,045
Payments for principal portion of lease liabilities			
Principal Repayments	Other immaterial budget amendments	(12,058)	462,987
Transfers to reserve accounts			
Transfer to Reserves	Increase transfer to Leave Reserve - Surplus	(50,000)	412,987
Transfer to Reserves	Increase transfer to Active Transport Reserve - Marine Paraded Shared Path Upgrade Project	(200,000)	212,987
Transfer to Reserves	Increase transfer to Information Technology Reserve - ERP Implementation Variations & HR Module	(60,000)	152,987
	Other immaterial budget amendments	(51,261)	101,726
		36,726	

TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.2.1A:
COMPLIANCE CALENDAR - 2024

2024 Compliance Calendar

Updated March 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref *(Evidence of completion)*	Comments. If Action not completed, report on plan to rectify non-compliance
	January - Take Action								
Jan	**Official Conduct Complaints Register - Internal Audit** Review register for complaince with s.5.121	Local Government Act 1995	s.5.121	**DLGSCI** Website - Local Government Standards Panel	Annual	Executive Support and Governance Coordinator			**Complete - no complaints received**
	February - Take Action								
Feb	**Long Term Financial Plan - Review** Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	**DLGSC** website - Integrated Planning and Reporting Framework and Guidelines	Annual	Finance Manager			**Quotes received, ready to appoint consultant**
Feb	**Local Laws Review - Statewide Public Notice**, calling for submissions closing not less than 6 weeks after the Public Notice. Made / Last Reviewed: **Underway** Review Due by:	Local Government Act 1995	s.3.16(2), (2a)	**WALGA** website - Local Laws Manual Subscription Service **DLGSCI** website - Local Laws Statutory Procedures Checklist **DLGSCI** website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services		CLL/12 SUB/3821	**Complete**
Feb	**Local Laws Review** - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws. Made / Last Reviewed: **Underway** Review Due by:	Local Government Act 1995	s.3.16(3)(4)	**WALGA** website - Local Laws Manual Subscription Service **DLGSC** website - Local Laws Statutory Procedures Checklist **DLGSC** website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services		CLL/9 CLL/12 SUB/3822	**Complete**
	March - Take Action								
Mar	**Trust Fund s.6.9 - Internal Audit** Conduct an audit of the Trust Fund to ensure compliance with the following: • Trust Fund holds all money or value of assets required by this Act or other written laws • Money or value of assets held only applied for the purposes of the Trusts affecting it. • Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. • Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report Audit Outcomes / Actions to Audit Committee	n/a	n/a		Annual	Finance Manager			**Not done in 2024, tasked moved to 2025**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref *(Evidence of completion)*	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	**Integrity in Procurement - Internal Audit** Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement.	Local Government Act 1995	FM Reg.5 Audit.Reg.17(1)	**WALGA** website - Integrity in Procurement - Self Audit Template	Annual	Director of Corporate and Community Services			**Not done in 2024, tasked moved to 2025**
Mar	**Legislative Compliance - Review** Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): **dd/mm/yyyy** **Due by: dd/mm/yyyy**	Local Government Act 1995	Audit.Reg. 17(1)(c)	**AS 3806-2006** Compliance Programs	Biennial **Next Due: 2024**	Director of Corporate and Community Services			**N/A due in 2026**
	April - Take Action								
Apr	**Workforce Plan - Review** Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	**DLGSC** website - Integrated Planning and Reporting Framework and Guidelines	Annual	Manager People and Culture			**Workshopped with Council on 4/03/25**
Apr	**Asset Management Plan - Review** Update the Asset Management Plan to include outcomes of the Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	**DLGSC** website - Integrated Planning and Reporting Framework and Guidelines	Annual	Director Engineering Services		https://www.cottesloe.wa.gov.au/documents/11690/asset-management-plan-march-2023	**Anticipated to be tabled for Council deliberation at the April 2025 OCM.**
Apr	**Long Term Financial Plan - Review** Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	**DLGSC** website - Integrated Planning and Reporting Framework and Guidelines	Annual	Director of Coporate and Community Services			**Quotes received, ready to appoint consultant**
	May - Take Action								
	Customer Complaints Handling - Review • Review the complaint handling policy, procedures and Elected Member and Employee training • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis	n/a	n/a		Ongoing	Director Corporate and Community Services			**On ELT agenda - 12.03.25**
May	**Audit - Audit Report Action Plan** Prepare an Audit Report Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan to Council via Audit Committee for endorsement. For June Audit meeting.	n/a	n/a	Operational Practice	Annual or as required	Finance Manager			**Being presented to Audit committee 17/03/25**
May	**Audit - Council Minutes re Auditor's Report** Provide a copy of the Council report / minutes, detailing Council's consideration and resolutions regarding the Auditor's Report to the Minister within 3 months after the audit report is received by the Council.	Local Government Act 1995	s.7.12A(4)(b)		Annual or as required	Finance Manager			**Not applicable - no significant issues in audit report**
May	**Designated Employees - Review** status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee.	Local Government Act 1995	s.5.74		Annual	Chief Executive Officer			**Commenced**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion*)	Comments. If Action not completed, report on plan to rectify non-compliance
May	***Other - Check Performance Appraisals***					Director Corporate and Community Services			**In progress**
	July - Take Action								
Jul	**Public Interest Disclosure Officer - Internal Audit** - CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Public Interest Disclosure Act 2003	s.23(1)(a)	**Public Sector Commission** Website - PID Officer's Code of Conduct and Integrity **Public Sector Commission** Website - PID Officer's Declaration Form	Annual	Chief Executive Officer			**In progress**
	August - Take Action								
Aug	**Elected Members** - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted - refer concerns to the CEO	Local Government Act 1995	s.2.25		Quarterly	Executive Support and Governance Coordinator			**Ongoing**
Aug	**Annual Report - Commence** preparation of Annual Report Due: **31/12/22**	Local Government Act 1995	s.5.53 s.5.54 Admin. Regs. 19BA, 19B, 19CA	**DLGSC** website - WA Local Government Accounting Manual	Annual	Chief Executive Officer			**Complete**
Aug	**Annual Report - Disability Access and Inclusion Plan -** LG must include in its Annual Report about the implementation of the DAIP.	Disability Service act 1993	s.29 Reg.8.	**Dept. of Community Services** - Disability Services - Website - Local Gvoernment Resource Manual	Annual Due by: November 2024	Community Development Officer			**Complete**
Aug	**Annual Report - Record Keeping Statement** The Annual report is to include a section addressing - effiecency and effectiveness of record keeping systems, record keeping training program, efficency and effectiveness of training, employee induction for record keeping	State Records Act 2000	Principles and Standards 2002 - Principle 6		Annual Due by: November 2024	Senior Records Officer			**Complete**
	September								
Sep	**Financial Interests Register - Annual Review** Following completion of the Delegation Register Review, review the Register and remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (i.e. no longer have delegated authority). Returns that are removed are to be kept by the CEO as LG Records for a period of at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)	**DLGSC** website - Operational Guideline No.1 Disclosure of Interest Affecting Impartiatiality **DLGSC** website - Operational Guideline No.20 Disclosure of Financial Interests at Meetings **DLGSC** website - Operational Guideline No.21 Disclosure of Financial Interests In Returns	Annual	Executive Support and Governance Coordinator			**Commenced**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion*)	Comments. If Action not completed, report on plan to rectify non-compliance
Sep	**Policy Review - Payments to Employees Additional to Contract or Award** Includes benefits and payments additional to EBA or Contract conditions i.e. gym memberships, gifts in recognition of length of service or gifts on retirement or resignation. Does not include payments for redundancy or termination which are legislated or subject to contractual arrangements.	Local Government Act 1995	s.5.50		Biennial	Manager People and Culture			**Yet to commence**
Sep	**Business Continuity Plan - Review** Review the Business Continuity Plan to ensure it remains functional and is tested against current operational requirements. Last completed: **01/10/2022** **Next Due: 30/09/2024**	n/a	n/a		Biennial Next Due: 2024	Director of Corporate and Community Services			**To be completed in the new year**
	October - Take Action								
Oct	**Audit - Audit Report Action Plan** Prepare an Audit Report Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan Progress Report to Council via Audit Committee for endorsement. For November Audit Committee meeting.	n/a	n/a	Operational Practice	Annual or as required	Finance Manager			**Being presented to Audit committee 17/03/25**
Oct	**Local Planning Scheme - Review** Last updated: November 2019.	Planning and Development Act 2005	s.		4-yearly **Next Due: November 2023**	Director of Development and Regulatory Services			**In November 2021, Council determined to support a 'Report of Review' that a new LPS No 4 be prepared and new Local Planning Strategy. In August 2022, the WAPC endorsed the Report of Review and Council's decision. Council has been progressing a local planning strategy and now, in February 2025, Council has engaged consultants to commence LPS4.**
	November - Take Action								
Nov	**Primary Returns** - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	**WALGA** Guideline - Primary and Annual Returns Management **DLGSC** website - Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator			**Complete**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion)*	Comments. If Action not completed, report on plan to rectify non-compliance
Nov	**Financial Interests Register - Review** • Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles).or for Elected Members who have resigned. • Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Executive Support and Governance Coordinator			**Complete**
Nov	**Elected Members** - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Executive Support and Governance Coordinator			**Complete**
Nov	**Financial Management Systems and Procedures Review** At least once every 4 years, review the appropriateness and effectiveness of the systems and procedures established under FM Reg.5. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): **28/06/22** **Due by: 28/06/25**	Local Government Act 1995	FM.Reg.5	**DLGSC** website **-** WA Local Government Accounting Manual	4-yearly **Next Due: 2025**	Finance Manager (and Director of Corporate and Community Services)			**N/A not due in 2024 - to be done next year**
Nov	**Gift & Travel Register Online - Internal Audit** Audit the Register for: • Compliance with Admin.Reg.28A • Register accurately records all declarations • Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Local Government Act 1995	s.5.82 Admin.Reg.25 s.5.83 Admin.Reg.26 s.5.89A Admin.Reg.28A Form 4.	**WALGA** website - Webinar Local Government Gift Declarations	Annual	Executive Support and Governance Coordinator			**To be completed in the new year**
Nov	**Notifiable Gift Register - Intenal Audit** Review the register for: • Compliance with Admin.Reg.34B(5) • Register accurately records all declarations • Declarations comply with Admin Reg. 34B(5) and Code of Conduct	Local Government Act 1995	Admin. Regs.34B(5)	**WALGA** website - Webinar Local Government Gift Declarations	Annual	Executive Support and Governance Coordinator			**To be completed in the new year**
Nov	**Financial Interests Register - Internal Audit** Review the register for • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations comply with disclosure requirements under LG Act, Part 5, Div.6, SubDiv.1.	Local Government Act 1995	s.5.88 Admin.Reg.28	**WALGA** website - Webinar Local Government Gift Declarations	Annual	Executive Support and Governance Coordinator			**To be completed in the new year**
Nov	**Electoral Gift Register - Internal Audit** CEO to establish and maintain • Record disclosures by candidates and donors • Remove disclosures relating to unsuccessful candidates and retain separately for at least 2 years. • Register is to be publicly available at LG Office.	Local Government Act 1995	s.4.59 Elections Regs.30G, 30H Form 6	**WALGA** website - Webinar Local Government Gift Declarations **DLGSC** website **-** Standing for Council Information Package for Candidates	Annual	Executive Support and Governance Coordinator			**Complete (no election in 2024)**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion*)	Comments. If Action not completed, report on plan to rectify non-compliance
	December - Take Action								
Dec	**Monthly Financial Report** LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	**DLGSC** website - WA Local Government Accounting Manual	Monthly	Finance Manager			**Complete**
Dec	**Council / Committee Meeting Schedule** - At least once per year, determine meeting schedule for next 12 months (see January - and give Local Public Notice)	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Executive Support and Governance Coordinator			**Complete**
Dec	**Annual Report - Accepted**, by Absolute Majority, **by no later than 31st December**	Local Government Act 1995	s.5.53 s.5.54	**DLGSCI** website - WA Local Government Accounting Manual	Annual	Finance Manager			**Complete**
Dec	**Master Compliance Calendar -** Review the Master Compliance Calendar content and consult with the LGs CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in the next year's Master Compliance Calendar.	n/a	n/a		Annual	Director Corporate and Community Services			**Commenced**
Dec	**Annual Report - Auditor Report CEO Certified** After the annual financial statements have been audited, the CEO is to sign and append to the auditors report a declaration (Form 1).	Local Government Act 1995	Fin.Mgt.Reg.51(1)	**DLGSC** website - WA Local Government Accounting Manual	Annual	Finance Manager			**Complete**
Dec	**Annual Financial Report - Audit by 31 December** An auditor is required to examine the accounts and annual financial report and provide a report by 31 December	Local Government Act 1995	s.7.9 s.7.12AB	**DLGSC** website - WA Local Government Accounting Manual	Annual	Finance Manager			**Complete**
Dec	**Public Interest Disclosure Procedures - Internal Audit** - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Public Interest Disclosure Act 2003	s.21 and s.23(1)(e), (2)	**Public Sector Commission** Website - Commissioner's Guidelines for Public Authorities	Annual	Executive Support and Governance Coordinator			**On ELT agenda 12/02/25**
Dec	**Compliance Calendar - Internal Audit** Review level of compliance achieved in response to Compliance Calendar Actions. Option: Report Audit Outcomes / Actions to Audit Committee	Local Government Act 1995	Audit Reg.17(1)		Annual	Director of Corporate and Community Services			**To be completed in the new year**
Dec	**Record Keeping Plan - Review** The LG's Record Keeping Plan must be reviewed within 5 years of its approval by the Commission Last completed: **06/12/2022** **Due by: 05/12/2023**	State Records Act 2000 Local Government Act 1995	Principles and Standards 2002 - Principle 6 s.5.41(h)	**State Records Office** website - Guidelines **State Records Office** website - General Disposal Authority for Local Government Records **State Records Office** website - Record Keeping Plan Templates and Guidelines	5-yearly **Next Due: 2023**	Director of Corporate and Community Services			**Complete**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion*)	Comments. If Action not completed, report on plan to rectify non-compliance
Dec	**Risk Management - Review** Undertake a review of the appropriateness and effectiveness of the Risk Management system and procedures at least once every 3 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): **28/02/2023** **Due by: 28/02/2026**	Local Government Act 1995	Audit.Reg. 17(1)(a)	**AS/NZS ISO** 31000:2009 Risk Management	Triennial **Next Due: 2025**	Director of Corporate and Community Services			**To be completed in the new year**

Chief Executive Officer: Matthew Scott
Director Engineering Services: Shaun Kan
Director Development & Regulatory Services: Steve Clever
Director Corporate and Community Services: Vicki Cobby
Finance Manager: Sheryl Teoh
Planning Manager: Paul Neilson
Project Manager (Engineering): Renuka Ismalage
Governance and Executive Support Coordinator (CEO): Jackie Pilkington
Executive Services Officers: Rachel Cranny, Janet Boyle & Magdelena Domanska
Manager People & Culture: Fiona Keay
Communictions & Marketing Coordinator: Lisa Mattiske
Statutory Planning Coordinator: Ed Drewett
Community Development Officer: Kelly Marshall
Manager Community and Customer Services: Sally De Freitas

Compliance Calendar Sources:
Compliance items, see also:WALGA Guideline for Implementing a Compliance Calendar
Department of Local Government, Sporting and Cultural Industries (DLGSCI)

TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.2.1B:
COMPLIANCE CALENDAR - 2025

2025 Compliance Calendar

Updated March 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion*)	Comments. If Action not completed, report on plan to rectify non-compliance
	January - Take Action								
Jan	**Monthly Financial Report** LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within **2-months** after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	**DLGSC** WA Local Government Accounting Manual	Monthly	Finance Manager	2/25/2025	SUB/2798	**Complete**
Jan	**Primary Returns** - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	**DLGSC** Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator	In progress	SUB/3626	**Ongoing**
Jan	**Financial Interests Register - Review** Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Executive Support and Governance Coordinator	In progress	SUB/3448	**Complete**
Jan	**Compliance Audit Return - Commence Audit** Commence the Compliance Audit Return as an internal audit. **Due: 31 March 2022**	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services			**Being presented to Audit Committee on 17/3/25**
Jan	**Council / Committee Meeting Schedule** - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Executive Support and Governance Coordinator	12/12/2024		**Complete, Put to December 2024 meeting**
Jan	**Policy Manual - Review** Undertake a review of all Council Policies and provide report / reports to Council to, as necessary; amend policies or delete redundant policies.	Local Government Act 1995	s.2.7(2)(b)		Annual	Director Corporate and Community Services			**5 policies identified to update and bring to April OCM**
Jan	**Official Conduct Complaints Register - Internal Audit** Review register for complaince with s.5.121	Local Government Act 1995	s.5.121	**DLGSCI** Website - Local Government Standards Panel	Annual	Executive Support and Governance Coordinator			**Yet to commence**
Jan	**Annual Budget - Review** Between **1 January** and **31 March** in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review **DUE: 31 March**	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	**DLGSC** website - WA Local Government Accounting Manual	Annual	Director Corporate and Community Services			**Being presented to Audit Committee on 17/3/25**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion*)	Comments. If Action not completed, report on plan to rectify non-compliance
Jan	**Primary Returns** - New Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office **Due by:** Ongoing	Local Government Act 1995	s.5.75(1)	**WALGA** Guideline - Primary and Annual Returns Management **DLGSC** Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial	Executive Support and Governance Coordinator			**Ongoing**
Jan	**Revaluation of Assets - Land, Buildings and Infrastructure - Commence Work** LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 5-yearly interval after 30 June 2017 (2020, 2023, 2028)	Local Government Act 1995	FM.Reg.17A(4)		5-yearly **Next due: 2028**	Finance Manager			**Not applicable in 2025**
Jan	**Elected Member Protocols for Access to the Administration - Review** Reminder advice to Elected Members and employees regarding the CEO approved protocols for Elected Members requests for information and contact with employees.	Local Government Act 1995	Rules of Conduct Reg.9		Annual	Chief Executive Officer			**Complete**
Jan	**Elected Member Training / Professional Development Policy - Review** Review Council Policy to ensure Elected Member protocols for applying for and accessing professional development are in place and that budgets are sufficient	n/a	n/a		Annual	Executive Support and Governance Coordinator			**Complete**
Jan	**Audit - Auditor's Report Copies provided** Copy of the Audit report to be provided to the Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)		Annual	Finance Manager	2/14/2025	D25/10376	**Complete**
Jan	**Authorisations to Incur Liabilities - Review** Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check ($) value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Annual	Finance Manager			**Commenced as part of the migration of permissions to new ERP system**
Jan	***Other - Australia Day Awards***					Events Coordinator			**Complete**
	February - Take Action								
Feb	**Monthly Financial Report** LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	**DLGSC** WA Local Government Accounting Manual	Monthly	Finance Manager			**Commenced**
Feb	**Elected Members** - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Executive Support and Governance Coordinator			**Complete**
Feb	**Compliance Audit Return - Finalise Audit** Complete the Compliance Audit Return as an internal audit and prepare Council report for consideration via Audit Committee.	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services			**Being presented to Audit Committee on 17/3/25**
Feb	**Long Term Financial Plan - Review** Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	**DLGSC** website - Integrated Planning and Reporting Framework and Guidelines	Annual	Finance Manager			**Contractor quotes received**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (*Evidence of completion*)	Comments. If Action not completed, report on plan to rectify non-compliance
Feb	**Corporate Business Plan - Review (Administrative)** Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other strategies) as well as the prioritising Major Capital Works.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	**DLGSC** website - Integrated Planning and Reporting Framework and Guidelines	Annual	Chief Executive Officer			**Not applicable, endorsed new Plan in late 2023.**
Feb	**Annual Budget - Copy of Review to DLGSCI** Executive Director within **30 days** after Budget Review adoption, plust a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995	FM.Reg.33A(4)	**DLGSC** website - WA Local Government Accounting Manual	Annual	Finance Manager			**Being presented to Audit Committee on 17/3/25**
Feb	**Rate Exempted Properties - Review** In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Local Government Act 1995	s.6.26(2)		3-yearly	Finance Manager			**Commenced**
Feb	**Authorised Persons - Review** Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		**WALGA** Decision Making in Practice Toolkit - Part 3 Authorisations	Annual	Director Corporate and Community Services		SUB/2040	**To be done June 2025**
Feb	**Audit - Auditor's Report to Council via Audit Committee** Prepare report, presenting the Auditor's report that: • determines any matters raised by the audit report; and • stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(2) s.7.13		Annual or as required	Director Corporate and Community Services			**Not applicable as audit opinion unmodified and no issues identified in audit letter**
Feb	**Annual Financial Report - Auditor Report** Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised	Local Government Act 1995	s.7.12AC	**DLGSC** website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services	2/25/2025	OCM006/2025	**Complete**
Feb	**Annual Report - Accepted,** by Absolute Majority, by no later than **31 December (Auditor General involvement is impacting this timeline)**	Local Government Act 1995	s.5.53 s.5.54	**DLGSC** website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services	2/25/2025	D25/7064 - OCM007/2025	**Complete**
Feb	**Annual Report - Auditor Report on Website** The Auditor Report must be published on the LG's official website within **14 days** after the Report has been provided to the Minister.	Local Government Act 1995	s.7.12A(5)		Annual	Executive Officer (CCS)	2/26/2025		**Complete**
Feb	**Annual Report - Local Public Notice** of the availability of the Annual Report to be given as soon as practicable after the report has been accepted by Council	Local Government Act 1995	s.5.55	**DLGSC** website - WA Local Government Accounting Manual	Annual	Executive Officer (CCS)	2/26/2025		**Complete**
Feb	**Annual Electors' General Meeting - Local Public Notice** of AEGM - to be held once every financial year on a day selected by the LG but not more than 56 days after the Annual Report has been adopted. DUE: **20/03/2024**	Local Government Act 1995	s.5.27 Admin.Regs.15, 17 and 18,		Annual	Executive Officer (CCS)	2/28/2025		**Complete**
Feb	**Local Laws Review - Statewide Public Notice**, calling for submissions closing not less than 6 weeks after the Public Notice. Made / Last Reviewed: **Underway** Review Due by:	Local Government Act 1995	s.3.16(2), (2a)	**WALGA** website - Local Laws Manual Subscription Service **DLGSCI** website - Local Laws Statutory Procedures Checklist **DLGSCI** website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services			**Completed for Waste Local Law**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref *(Evidence of completion)*	Comments. If Action not completed, report on plan to rectify non-compliance
Feb	**Local Laws Review** - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws. Made / Last Reviewed: **Underway** Review Due by:	Local Government Act 1995	s.3.16(3)(4)	**WALGA** website - Local Laws Manual Subscription Service **DLGSC** website - Local Laws Statutory Procedures Checklist **DLGSC** website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services			**Completed for Waste Local Law**
	March - Take Action								
Mar	**Corporate Business Plan - Review (Council Workshop)** Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	**DLGSC** website - Integrated Planning and Reporting Framework and Guidelines	Annual	Chief Executive Officer			**Not applicable, endorsed new Plan in late 2023.**
Mar	**Monthly Financial Report** LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	**DLGSC** WA Local Government Accounting Manual	Monthly	Finance Manager			**Cannot be started until Month has finished**
Mar	**Compliance Audit Return - Report to Audit Committee** Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. **Note** - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by **31 March**	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services		D25/10392	**Being presented to Audit Committee on 17/3/25**
Mar	**Compliance Audit Return - Report to DLGSCI** Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI DUE: **31 March**	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services			**To be certified following March OCM**
Mar	**Annual Budget - Differential Rates and Minimum Payment Setting - Council Report** Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions. This report and Council decision must occur with sufficient time to enable compliance with the Local Public Notice requirements and 21 day public submission period - s.6.36 before Council resolves to impose the differenctial rates as part of the Annual Budget. • Notice must be published within the period 2 months before the commencement of the financial year	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	**DLGSC** WA Local Government Accounting Manual	Annual	Director of Coporate and Community Services			**Budget preparation commenced.**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref *(Evidence of completion)*	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	**Annual Budget - Fees and Charges - Review** In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annaul Budget. The Review should ensure: • Fees / Charges are set for a proper purpose - s.6.16(2) • The amount of each Fee or Charge has been set in accordance with s.6.17 • Fees and Charges to be imposed by the LG under other written laws are included and separately identified as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	**DLGSC** website - WA Local Government Accounting Manual	Annual	Director of Coporate and Community Services			**Budget preparation commenced.**
Mar	**Primary Returns** - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	**WALGA** Guideline - Primary and Annual Returns Management **DLGSC** Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator			**Ongoing**
Mar	**Financial Interests Register - Review** Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Executive Support and Governance Coordinator			**In progress**
Mar	**Emergency Services Levy - Option B Payment Due Due by: 21 March** and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		**DFES** -ESL Manual of Operating Procedures	Quarterly	Finance Manager	Paid 10/03/25		**Complete**
Mar	**Annual Electors' General Meeting** - Scheduled on: 20/03/2024 (not more than 56 days after the Annual Report has been adopted).	Local Government Act 1995	s.5.27 Admin.Regs.15, 17 and 18,		Annual	Director of Corporate and Community Services			**Scheduled for 17/03/25**
Mar	**Annual Elector's General Meeting - Minutes / Decision to Council**, either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33		Annual	Executive Support and Governance Coordinator	23/4/24	D24/14560	**Complete**

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref *(Evidence of completion)*	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	**Trust Fund s.6.9 - Internal Audit** Conduct an audit of the Trust Fund to ensure compliance with the following: • Trust Fund holds all money or value of assets required by this Act or other written laws • Money or value of assets held only applied for the purposes of the Trusts affecting it. • Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. • Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report Audit Outcomes / Actions to Audit Committee	n/a	n/a		Annual	Finance Manager			**Scheduled for April-June 2025**
Mar	**Integrity in Procurement - Internal Audit** Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement.	Local Government Act 1995	FM Reg.5 Audit.Reg.17(1)	**WALGA** website - Integrity in Procurement - Self Audit Template	Annual	Director of Corporate and Community Services			**Currently out for quotes for FMR (Reg 5) internal audit**
Mar	**Internal Control - Review** Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): **28/02/2023** **Due by: 28/02/2026**	Local Government Act 1995	Audit.Reg. 17(1)(b)	**DLGSC** website - WA Local Government Accounting Manual	Biennial **Next Due: 2023**	Director of Corporate and Community Services			**Presentation at OCM due 28/02/2026. Currently reciveing quotes, may conduct at the same time as Reg 5 audit**
Mar	**Legislative Compliance - Review** Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): **28/02/2023** **Due by: 28/02/2026**	Local Government Act 1995	Audit.Reg. 17(1)(c)	**AS 3806-2006** Compliance Programs	Biennial **Next Due: 2024**	Director of Corporate and Community Services			**Presentation at OCM due 28/02/2026. Currently reciveing quotes, may conduct at the same time as Reg 5 audit**

TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.2.2A:
PROJECT STEERING COMMITTEE MEETING 21 FEBRUARY 2025 AGENDA SLIDES

DATACOM

Town of Cottesloe

Town of Cottesloe Datascape Implementation

Project Steering Committee Meeting

21 February 2025

Agenda

1. Executive Summary
2. Acceptance Testing Issue Status
3. Project Milestones and Status
4. Actions from previous meeting
5. Risks & Issues
6. Decisions & Any Other Business
7. Appendix: Project Schedule

1. Executive Summary

Overall Status : **Amber**

After a big push by [redacted] and [redacted] there is now ~20 council staff actively using and testing Datascape.

A significant milestone has been reached with Training for REG Modules being delivered and UAT commencing. Only 2 training sessions of 17 remain and are planned for March.

CRM and Registers UAT 70% complete though has experienced delays due to Council resourcing.

Finance UAT 1-3 has experienced delays and is not expected to be completed by 28/2/25 as planned. Project Managers have identified the need for more active oversight of this stream to ensure tasks are completed on time. Next – project meeting to confirm status of UAT 1-3 and make a plan to complete UAT for all 1-5 phases.

Property & Rating UAT Acceptance Certificate was not signed by Council due to a small number of outstanding issues. [redacted] and [redacted] to meet on 5/3/25 and sign off UAT.

Data Migration activities continue. A full data migration was completed in early February into ACCEPT. Further work is being completed on REG modules.

EDRMS is now on track. SDC Document will be signed asap and configuration to commence next week.

Council new Business Analyst started in January and has been thrown in at the deep end! [redacted] is doing a great job juggling Datascape Sys Admin training, UAT Support to Council staff, REG training, Security Roles & Permissions, Integrations... Thanks [redacted].

2. Acceptance Testing Issue Status

As at Wednesday 19 February 2025. Issues include questions, bugs, changes and enhancements.

Modules	Grand Total	Closed	Assigned to Council	Assigned to Datacom	Remaining Open
Antenno	3	2	1	0	1
CRM	16	4	10	2	12
Finance	72	20	33	19	52
Integration	2		0	2	2
Mobile Capture	2	1	0	1	1
MyDatascape	12	3	4	5	9
Property and Rating	31	5	19	7	26
Regulatory	73	50	7	16	23
Grand Total	**211**	**85**	**74**	**52**	**126**
Grand Total (last report)	**124**	**55**	**39**	**30**	**69**

Priority	Grand Total	Closed	Assigned to Council	Assigned to Datacom	Remaining Open
Critical	36	9	18	9	27
High	35	8	17	10	27
Low	12	3	8	1	9
Medium	128	65	31	32	63
Grand Total	**211**	**85**	**74**	**52**	**126**

3. Project Milestones and Status

Phase	Module	Design	Build	Training	Accept	Go Live	Handover to Support	Status
Phase 1	Financial	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 1	Financial - Contract Management	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 1	Property & Rating	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 1	Payroll (DataPay)	✓	✓	28/02/25	30/03/25	01/07/25	29/08/25	
Phase 1	Integrations (EDRMS)	✓	In progress	NA	31/03/25	01/07/25	29/08/25	
Phase 1	Integrations (GIS)	✓	In progress	NA	31/03/25	01/07/25	29/08/25	
Phase 1	Integrations (AD Sync)	✓	✓	NA	✓	01/07/25	29/08/25	
Phase 2	Regulatory – Registers:							
Phase 2	1. Parking Permits	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 2	2. Impounded Goods	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 2	3. Private Pools	✓	31/12/24	✓	30/04/24	01/07/25	29/08/25	
Phase 2	5. Small Equipment	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 2	7. Workzone & Materials on Verge	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 2	8. Waste Assets	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 2	Electoral Role	✓	✓	31/01/25	28/02/25	01/07/25	29/08/25	
Phase 2	Customer Request Management, Antenno, Mobile Capture	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 2	MyDatascape	✓	✓	✓	31/03/25	01/07/25	29/08/25	
Phase 3	Regulatory – Food	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 3	Regulatory – Health	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 3	Regulatory – Building	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 3	Regulatory – Planning	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 3	Regulatory – Animals	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 3	Regulatory – Infringements	✓	✓	28/02/25	30/04/25	01/07/25	29/08/25	

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4. Actions from previous meeting

	Note/Action	Who	Due	Status
	NIL from December meeting			

5. Key Issues

Ref.	Description	Priority	Action Taken
	NIL this period		

5. Key Risks

Ref.	Description of Risk Event	Likelihood	Impact / Consequences	Action to be taken
R-9	Testing If TOC does not complete thorough testing during UAT there may be a higher number of go live support issues, causing disruption to TOC operations and its adoption of Datascape.	Likely	Major	16/6/24. Raised with Steering Co to ensure TOC adequately plans and resources UAT activities 19/2/25. Updated to Likely / Major as CRM, Building and Planning UAT scripts do not align with the final Build. To avoid a bumpy first few months after go live, it is recommended Council review UAT scripts.
R-15	If Council does not complete tasks as planned in the Project Schedule, there is a risk Datacom Consultants will not be available.	Possible	Critical	23/12/24: PMs monitoring on day-to-day basis
R-16	If Council does not complete tasks as planned and agreed in the project Schedule, additional costs may be incurred if Datacom need to reschedule at short notice or deliver services e.g. training for a second time.	Possible	Moderate	23/12/24: PMs monitoring on day-to-day basis
R-18	Change Management If onsite resourcing is not arranged to ensure Council project tasks are completed on time, there is a risk Go Live on 1 July will be delayed.	Likely	Moderate	19/2/25 [redacted] is filling this role. Steering Co to note importance of this task.

6. Decisions & Any Other Business

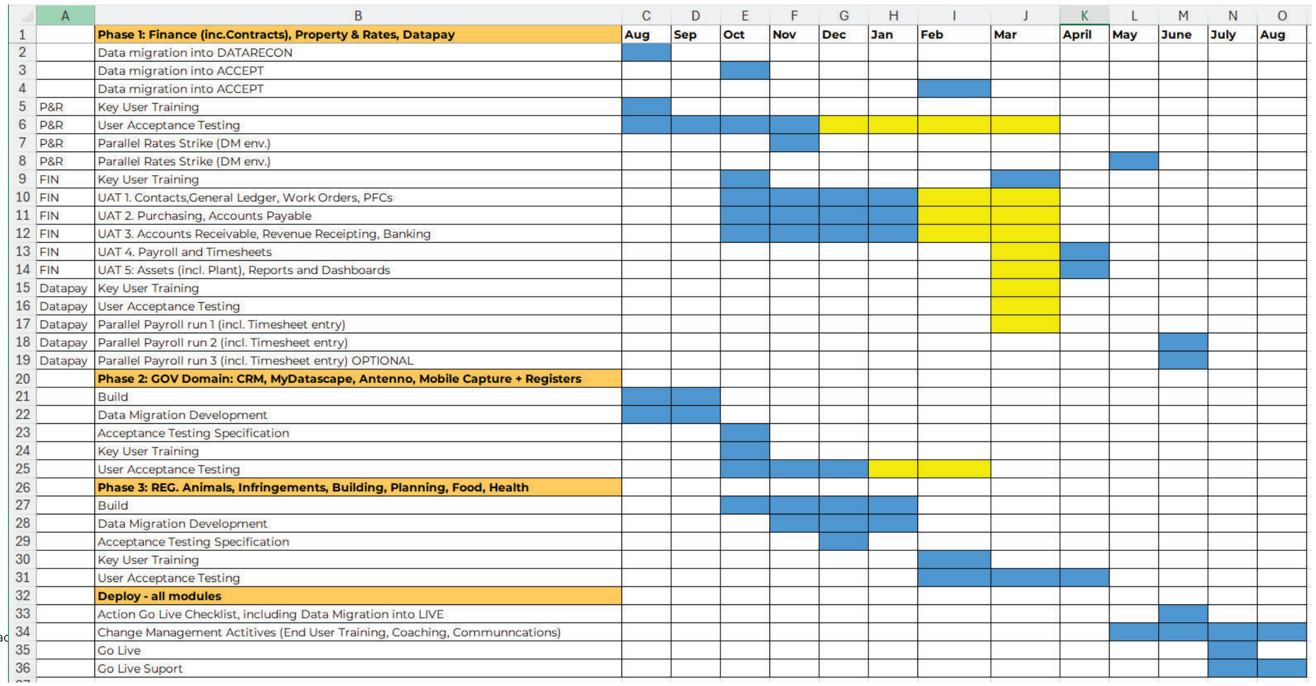
Decisions

- NIL

Any Other Business

Appendix: Project Schedule (high-level)

Yellow boxes represent delays




DATACOM

TOWN OF COTTESLOE

AUDIT COMMITTEE

ATTACHMENT

ITEM 8.2.3A:
REFORMS TO GOVERNANCE AND COMMITTEES

Department of
Local Government, Sport
and Cultural Industries
GOVERNMENT OF
WESTERN AUSTRALIA

Fact sheet: Reforms to governance and committees

Local Government Amendment Bill 2024

Introduction

The Local Government Amendment Bill 2024 (the Bill) proposes to change the *Local Government Act 1995* (the Act) to provide for various reforms, including the establishment of a new Local Government Inspector (the Inspector) and monitors that can provide for early intervention and assist local governments in resolving dysfunction.

In addition to the Inspector and monitor reforms, a range of other second tranche reforms are being introduced that focus on good governance and decision-making at council and committee meetings:

- Revising the roles and responsibilities for the council, council members and local government chief executive officers (CEOs) to clarify the separation of powers and duties within local governments.
- Improving rules for closing part of a council or committee meeting to the public, to ensure greater transparency and that these meetings are held openly wherever possible.
- Changing audit committees to have an improved focus as “audit, risk and improvement committees” that are independently chaired, with greater clarity on how council committees should operate.

Roles and responsibilities

The role of councils is to lead and represent their communities. Councils do so by engaging with their community, making decisions and setting the strategic direction of a local government. The administrative arm of the local government is responsible for implementing decisions and plans made by council.

The roles of the council, mayors or presidents, council members and the CEO have been further clarified in the second tranche of reforms. These changes ensure there is a clear distinction between the functions and responsibilities of a council and a CEO.

All council members are expected to:

- Represent the interests of electors, ratepayers and residents of the district as well as consider the interests of other persons who work in or visit the district.
- Participate in the decision-making process of the local government at council and committee.
- Facilitate communication with the community about the local government’s decisions.
- Facilitate and maintain good working relationships with other council members and the CEO.
- Observe the separation of roles of the council and CEO.
- Make decisions on merit, evidence and law, conscious of the capacity of the local government and with consideration of the local government’s finances and resources.
- Promote an organisational culture that respects employees.
- Maintain and develop the requisite skills to effectively perform their role.

As the leader of the local government council, mayors or presidents perform the following roles in addition to their council member role:

- Provide leadership and guidance to the council and its members, including guidance about their roles.
- Act as the principal spokesperson of the local government, including at ceremonial and civic functions, in a manner consistent with the resolutions of the council.
- Preside at meetings of the council, maintaining order at those meetings and ensuring that those meetings are conducted in a manner consistent with the Act.
- Promote and facilitate positive and constructive working relationships among council members.
- Liaise with the CEO regarding the local government's affairs and performance of its functions.

The CEO is responsible for the administration and operation of the local government, including:

- Causing council decisions to be implemented.
- Managing the provision of the services and facilities that the council has determined the local government will provide.
- Determining procedures and systems to implement the local government's policies and managing the local government's administration and operations.
- The employment, management, supervision and direction of other employees.
- Ensuring that records and documents of the local government are properly kept.
- Advising and procuring advice for the council in relation to the local government's affairs and performance of its functions.
- Ensuring that the council has the information and advice it needs to make informed and timely decisions.
- Keeping the minutes of council meetings.

The CEO liaises with the mayor or president on the local government's affairs and performance of its functions and may speak on behalf of the local government, with the mayor or president's agreement.

Role clarity is vital when different roles work to achieve the same objectives. When people understand their roles, better decisions can be made and implemented more effectively, resulting in improved use of ratepayer funds.

As a minor reform, local governments will now be required to advise the Department of Local Government, Sport and Cultural Industries (DLGSC) when vacancies on the council arise.

Roles of the council and local government staff

Meetings behind closed doors

By default, under the reforms, council and committee meetings must be open to the public. In certain circumstances, part of a meeting may be closed to deal with specific information where there is a clear public interest for that information to remain confidential.

The reforms provide a much stronger definition of the limited reasons to close a meeting.

Matters where a meeting must be closed include:

- a committee of the Parliament advising the local government to be confidential
- the recruitment or employment of the CEO or a senior employee, including termination or review of the CEO's performance.

Examples of the types of information to be considered that may provide a basis for closing part of a meeting include:

- Legal advice or other matters which legal professional privilege extend to.
- Information relating to the personal affairs of an individual.
- Information contained in a tender received by the local government where that information is the tendered price or the tendered methodology for calculating that price.
- Information contained in a tender where the information discloses any technology, technology, or any manufacturing, industrial or trade process, that the tenderer proposes to use in performing the contract and which is not public (and if made public would have an adverse effect on the tenderer's business interests).
- Information which would endanger the security of the local government property or operations, including cybersecurity matters.
- Information which could impair the effectiveness of an investigation or that deals with a contravention or possible contravention of the law.

The reforms clarify that:

- A decision to close part of a meeting must be made in an open part of a meeting.
- The local government is to record the reason for closing part of a meeting, including the type of information that is to be considered.
- The minutes must include a description of how the local government has sought to maximise the degree of information available to the public about the matter being considered.

The Bill also contains a new section to define irrelevant reasons for closing part of a meeting. These include:

- the information to be considered would cause embarrassment to the local government, council, or any individual
- the matter is controversial
- making the information public would result in criticism.

The new Inspector will be able to review a decision to close part of a meeting to the public.

From 1 January 2025, all local governments will be required to audio record parts of a meeting that are closed to the public. Additionally, as proposed in the Bill's reforms, the Inspector will be able to order that the local government release the audio recording to the public if the Inspector determines that the meeting was not closed in accordance with the Act or regulations.

Audit, risk and improvement committees

Audit committees will be revised as audit, risk and improvement committees (ARICs). ARICs must have an independent presiding member to ensure a level of neutrality and impartial oversight in chairing these meetings. An independent presiding member must be a person who is not a council member of a local government or an employee of the local government. If a deputy presiding member is appointed, they must also be independent.

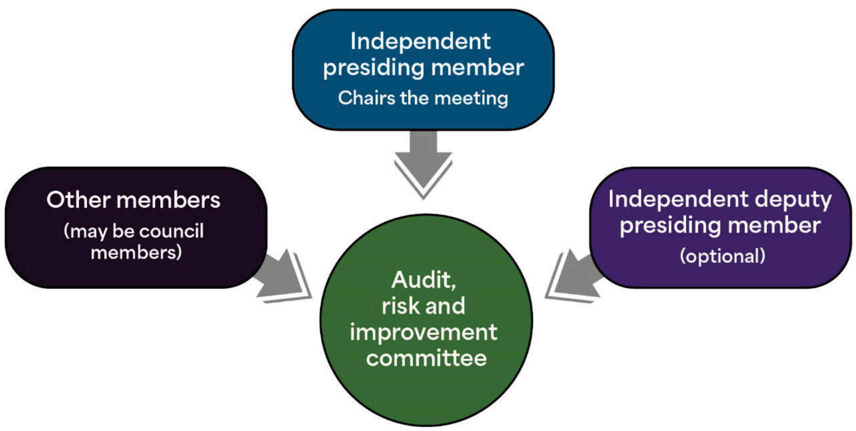
The introduction of an independent presiding member provides an opportunity for increased community confidence in a local government's financial and risk management. Local government operations may also benefit through appointing an independent chair with risk and financial management expertise that may otherwise be unavailable.

This reform reflects modern governance practices in State Government authorities and agencies as well as private corporations.

In relation to the current Act, an audit committee is required to be established comprising 3 or more persons appointed by absolute majority by a local government. Most of the members must be council members. The CEO or a local government employee cannot be a member.

Audit, risk and improvement committee model

The new audit, risk and improvement committee will comprise the following roles, with a total of 3 or more members.



Under the proposed amendments in the Bill, an ARIC now requires an independent presiding member. A local government can choose to appoint an independent deputy presiding member to chair the meeting if the independent presiding member is unable to do so.

If a local government chooses not to nominate a deputy presiding member, the council will need to appoint an independent proxy to chair the meeting should the need arise.

Smaller local governments may also now choose to share an ARIC to reduce the burden on their resources.

Council committees

The Bill includes changes to allow for greater transparency and clarity on how council committees operate.

Council can now establish committees that have either an advisory or decision-making function and are generally open to the public.

The appointment process for the presiding member and deputy presiding member has also been simplified. Councils will appoint these roles, instead of the committee electing those roles by secret ballot.

Local governments are still able to establish informal working groups, which are not committees, to engage with their community or develop ongoing networks.

Questions? Get in touch with DLGSC via email to actreview@dlgsc.wa.gov.au

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