

# **TOWN OF COTTESLOE**



## **ATTACHMENTS**

**AUDIT COMMITTEE – 26 MAY 2025**

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# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

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### **ITEM 8.1.1A: AUDIT RESOLUTION DATABASE - MAY 2025**

Council Meeting Date	Item Number	Resolution No.	Item Title	Resolution	Complete (Y/N)	Comments
4/22/2025	10.1.10	OCM056/2025	Receival of minutes of the Annual General Meeting of Electors	THAT Council RECEIVES the unconfirmed minutes of the annual general meeting of electors for the 23/24 Financial Year held on Tuesday 18 March 2025.	Y	
4/22/2025	10.1.1	OCM051/2025	Monthly Financial Statements for the Period 1 July 2024 to 31 March 2025	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 31 March 2025	Y	
3/25/2025	10.1.2	OCM037/2025	Mid Year Budget Review 2024/25	THAT Council by absolute majority 1. RECEIVES the Budget Review for the Financial Year 2024/25; 2. APPROVES the following new projects: (a) Brixton Street Resurfacing (\$15,000) (b) Marine Parade (Forrest Street) Speed Cushions (\$11,000) (c) Marine Parade Crossings Line Marking Removal and Re-Installation - Forrest Street, Napier Street, John Street and Eric Street (\$30,000) (d) Marine Parade Shared Path Upgrade (\$0) (e) John Black Dune Park Drink Fountain (\$65,000) (f) Harvey Field Cricket Net Renewal (\$8,000) (g) Harvey Field Basketball Hoop Renewal (\$6,000) (h) Office Refurbishment Stage 2 (\$115,000) (i) Urban Canopy Program - Perth to Fremantle Stage 3 (\$0) (j) HR Module - increased scope to ERP Project (\$43,330) 3. APPROVES the net proposed Budget Amendments of \$36,726 (a) Increase to operating revenue of \$43,197 (b) Increase to operating expenditure of \$168,545 (c) Decrease to capital revenue of \$2,596 (d) Increase to capital expenditure of \$355,012 (e) Decrease to transfers from Reserve \$26,268 (f) Increase to lease liability expenses of \$12,058 (g) Increase to transfer to Reserve of \$361,261	Y	Done
3/25/2025	10.1.3	OCM027/2025	Compliance Audit Return 2024	THAT Council ADOPT the 2024 Compliance Audit Return and AUTHORISES the Mayor and Chief Executive Officer to certify the Return so that it may be returned to the Department of Local Government and Communities by the due date of 31 March 2025	Y	Done
3/25/2025	10.1.1	OCM026/2025	Monthly Financial Statements for the Period 1 July 2024 to 28 February 2025	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 28 February 2025	Y	Done

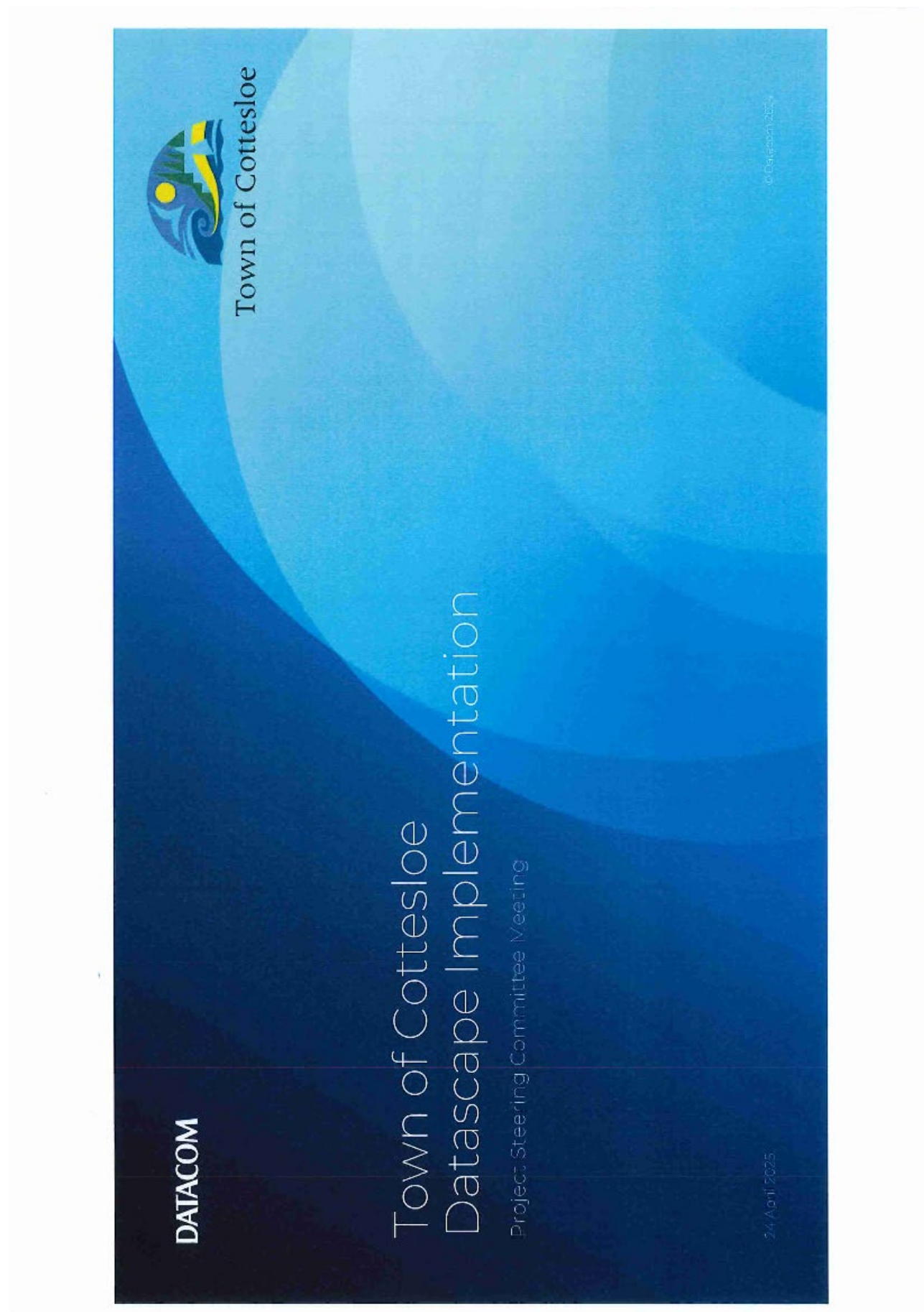
# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

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**ITEM 8.2.1A:  
STEERING CO PRESENTATION 24 APRIL 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

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## 7. Executive Summary

Overall Status: On track to meet Project and Key Deliverable milestones

It's been an incredibly productive month across all modules, with a major volume of testing completed -- 387 issues raised and over half (209) already resolved.

A major milestone has been reached with P&R UAT sign-off – a fantastic achievement for the team.

- Finance UAT (1–3): remains on track for sign-off in April, with UAT 4 set to wrap up in early May. UAT 5 has been rescheduled to post-Go-Live in alignment with Council's request.
- Datapay's parallel pay run planning is complete, and the first test run is in progress.

Looking ahead, we're aiming to complete LAT for all remaining modules by next week, with a small number (Dataway Food, Health, Infringements, Building, Small Equipment Register) continuing through to 15 May.

To support a smooth transition, the Go-Live Checklist has been crafted, and a focused planning session is scheduled for Monday, 28 April to align all key activities across May, June, and July into a consolidated roadmap.

## 2. Acceptance Testing Issue Status

As at Wednesday 23 April 2025, Issues include questions, bugs, changes and enhancements.

Open by Status	Assigned to Council	Assigned to Datacom	Assigned to Datacom - Product	Remaining Open	Closed	Grand Total
Antenna	1	0	0	1	3	4
CRM	3	1	0	4	19	23
DataPay	1	1	0	2	1	3
Enterprise	2	7	0	9	5	14
Finance	34	18	8	52	108	160
Integration	6	1	0	7	2	9
Mobile Capture	0	0	0	0	2	2
MyDataScape	7	6	3	13	14	27
Property and Rating	20	8	1	28	10	38
Regulatory	93	69	8	162	145	307
<b>Grand Total</b>	<b>167</b>	<b>111</b>	<b>20</b>	<b>278</b>	<b>309</b>	<b>587</b>
Last Report	99	121		220	216	436

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## 2. Acceptance Testing Issue Status

As at Wednesday 23 April 2025. Issues include questions, bugs, changes and enhancements.

Open by Priority	Critical	High	Medium	Low	Grand Total
Antenna			1		1
CRM	1	1	1	1	4
DatePay	1		1		2
Enterprise	1	2	6		9
Finance	10	12	27	3	52
Integration		1	6		7
MyDatascape	1	3	9		13
Property and Rating	11	6	5	6	28
Regulatory	6	43	107	6	162
Grand Total	31	68	163	16	278

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### 3. Project Milestones and Status

Phase	Module	Design	Build	Training	Accept	Go Live	Handover to Support	Status
Phase 1	Financial – UAT 1, 2, 3	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 1	Financial – UAT 4 (Payroll & Timesheets)	✓	✓	✓	15/05/25	01/07/25	29/08/25	
Phase 1	Financial – UAT 5 (Assets & Plant)				TBC	Nov 2025		
Phase 1	Property & Rating	✓	✓	✓	✓	01/07/25	29/08/25	
Phase 1	Payroll (DataPay)	✓	✓	✓	09/06/25	01/07/25	29/08/25	
Phase 1	Integrations (EDRMS)	✓	✓	NA	30/04/25	01/07/25	29/08/25	
Phase 1	Integrations (GIS)	✓	✓	NA	30/04/25	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	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 2	2. Impounded Goods	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 2	3. Private Pools	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 2	5. Small Equipment	✓	✓	✓	15/05/25	01/07/25	29/08/25	
Phase 2	7. Workzone & Materials on Verge	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 2	8. Waste Assets	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 2	Electoral Role	✓	31/07/25	31/07/25	07/08/25	07/08/25	29/08/25	
Phase 2	Customer Request Management, Antenna, Mobile Capture	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 2	MyDataScape	✓	✓	✓	30/04/25	01/07/25	29/08/25	
Phase 3	Regulatory – Food	✓	✓	✓	15/05/25	01/07/25	29/08/25	
Phase 3	Regulatory – Health	✓	✓	✓	15/05/25	01/07/25	29/08/25	
Phase 3	Regulatory – Building	✓	✓	✓	15/05/25	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 – Infrastructures	✓	✓	✓	15/05/25	01/07/25	29/08/25	

4. Actions from previous meeting

	Note/Action	Who	Due	Status
25	Chelsea and James to review Milestone dates and provide 'Path to green' commentary. Max in w/ weeks to review dates.	Chelsea, James	3/4/25	DONE
26	Chelsea and James to review priority of L1 and L2 calls weekly	Chelsea, James		IN PROGRESS
27	In Timpler's Action: Box to review SCD data and perform Capex analysis	Box	24/4/25	IN PROGRESS
28	In Timpler's Action: Datacom to pause L1 activities until Council confirms it is ready to restart.	James	24/4/25	Done
29	Focus 12/24/25. Action: James to check day of week, request Wednesday.	James	24/4/25	Done
30	Action: Cancellation of the Owners and Occupiers Tool. James to ask Product Team to raise directly with Council during development, so Council has the ability to give tool back before feature is released.	James	24/4/25	Done

W. Graham AM

5. Key Issues

#	Description	Priority	Action plan
1.26	Testing If OC does not perform enough testing on the UA, there may be a higher number of global support issues, causing disruption to TOC operations and its adoption of DataScope	High	11/7/25: Moved from Disk to Issue Box, reviewed by UA, test actions so they align with the final Build

11/10/2025 10:04

10

5. Key Risks

Ref.	Description of Risk Event	Probability	Impact	Proposed Mitigation	Action to be taken
R16	If Council does not complete tasks as planned in the project schedule there is a risk Darroch Consultants will not be available.	Possible	Critical		22/02/25 Pvs monitoring on day to day basis
R16	If Council does not complete tasks as planned and agreed in the project schedule additional costs may be incurred. If Darroch moved to next location it's short notice of deliver services e.g. training for a second time.	Possible	Medium		22/02/25 Pvs monitoring on day to day basis
R16	If Council does not close all UA tickets as fully, it is not possible to obtain an accurate status of open issues and there is a risk UAT will not be signed off on time.	Likely	Major		23/02/25 Chelsea has asked Council team to close the tickets urgently VOT to remind staff to complete this task.

80 Darroch VOT

## 6. Decisions & Any Other Business

Decisions

- NIL

Any Other Business

Continued...

# Appendix: Project Schedule (high-level)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
1	<b>Phase 1: Finance (Inc.Contracts), Property &amp; Rates, Datapay</b>													
2	Data migration into DATARECON													
3	Data migration into ACCEPT													
4	Data migration into ACCEPT													
5	Key User Training													
6	User Acceptance Testing													
7	Parallel Rates Strike (DM env.)													
8	Parallel Rates Strike (DM env.)													
9	Key User Training													
10	UAT 1: Contacts, General Ledger, Work Orders, PFCs													
11	UAT 2: Purchasing, Accounts Payable													
12	UAT 3: Accounts Receivable, Revenue Reconciling, Banking													
13	UAT 4: Payroll and Timesheets													
14	UAT 5: Assets (incl. Plant), Reports and Dashboards													
15	Datapay													
16	User Acceptance Testing													
17	Parallel Payroll run 1 (incl. Timesheet entry)													
18	Parallel Payroll run 2 (incl. Timesheet entry)													
19	Parallel Payroll run 3 (incl. Timesheet entry) OPTIONAL													
20	<b>Phase 2: GOV Domain: CRM, MyDataScope, Antenna, Mobile Capture + Registers</b>													
21	Build													
22	Data Migration Development													
23	Acceptance Testing Specification													
24	Key User Training													
25	User Acceptance Testing													
26	<b>Phase 3: REC, Animals, Infringements, Building, Planning, Food, Health</b>													
27	Build													
28	Data Migration Development													
29	Acceptance Testing Specification													
30	Key User Training													
31	User Acceptance Testing													
32	<b>Deploy - all modules</b>													
33	Action Go Live Checklist, including Data Migration into LIVE													
34	Change Management Activities (End User Training, Coaching, Communications)													
35	Go Live													
36	Go Live Support													



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# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

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## **ITEM 8.2.2A: TOWN OF COTTESLOE COMPLIANCE CALENDAR**

## 2025 Compliance Calendar

Updated May 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 compliance)	Comments: If Action not completed, next on plan to rectify non-compliance
	<b>January - Take Action</b>								
Jan	<b>Primary Returns</b> - 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.5.76	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator	In progress	SUB/3626	Completed
Jan	<b>Compliance Audit Return - Commence Audit</b> 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	25/03/2025	D25/11760	Complete
Jan	<b>Policy Manual - Review</b> 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 - these have not progressed. Will come to council later.
Jan	<b>Official Conduct Complaints Register - Internal Audit</b> Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	DLGSC Website - Local Government Standards Panel	Annual	Executive Support and Governance Coordinator			Yet to commence
Jan	<b>Annual Budget - Review</b> 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	25/03/2025	D25/11759	Complete
Jan	<b>Primary Returns - New Elected Members</b> - 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			Completed
Jan	<b>Authorisations to Incur Liabilities - Review</b> Review list of persons authorised under the CEO's procedures for FM Reg.5 to incur a liability. Check (5) 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
	<b>February - Take Action</b>								
Feb	<b>Monthly Financial Report</b> 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)(b). 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 IWA Local Government Accounting Manual	Monthly	Finance Manager	25/03/2025	D25/11764	Complete
Feb	<b>Compliance Audit Return - Finalise Audit</b> 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	25/03/2025	D25/11760	Complete

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Completion	Date Completed	Records Ref (Evidence of compliance)	Comments: If Action not completed, report on plan to rectify non-compliance
Feb	<b>Long Term Financial Plan - Review</b> Update the Long 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			LTFP desktop review presented to EM 13/5/25. To go to SCM on 17/6/25 for adoption.
Feb	<b>Annual Budget - Copy of Review to DLGSC</b> Executive Director within 30 days after Budget Review adoption, plus 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	31/03/2025	D25/20564	Complete
Feb	<b>Rate Exempted Properties - Review</b> 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	11/04/2025	none	Complete
Feb	<b>Authorised Persons - Review</b> 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	Not commenced
	<b>March - Take Action</b>								
Mar	<b>Monthly Financial Report</b> 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)(b). 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	22/04/2025	D25/15971	Complete
Mar	<b>Compliance Audit Return - Report to Audit Committee</b> Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. <i>Note</i> - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSC by 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services	17/03/2025	D25/10394	Complete
Mar	<b>Compliance Audit Return - Report to DLGSC</b> Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSC DUE: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services	28/03/2025	D25/20567	Complete
Mar	<b>Annual Budget - Differential Rates and Minimum Payment Setting - Council Report</b> 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 differential 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 Corporate and Community Services			Budget preparation commenced - scheduled for adoption at July OCM

	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 compliance)	Comments: If Action not completed, report on plan to rectify non-compliance
Mar	<b>Annual Budget - Fees and Charges - Review</b> 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 Annual 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 Corporate and Community Services			Fees and charges workshopped with EM 13/5/25 - scheduled for adoption at July OCM
Mar	<b>Primary Returns</b> - 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			Completed
Mar	<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interests 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	<b>Annual Electors' General Meeting</b> - Scheduled on: 17/03/2025 (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 Corporate and Community Services			Complete
Mar	<b>Annual Elector's General Meeting - Minutes / Decision to Council</b> , 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			Completed
Mar	<b>Trust Fund s.6.9 - Internal Audit</b> 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	<b>Integrity in Procurement - Internal Audit</b> 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 Corporate and Community Services			Moore engaged to perform Reg 5 and Reg 17 audits in 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 compliance)	Comments: If Action not completed, report on plan to rectify non-compliance
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 Corporate and Community Services			Moore engaged to perform Reg 5 and Reg 17 audits in 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): 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 Corporate and Community Services			Moore engaged to perform Reg 5 and Reg 17 audits in 2025
	April - Take Action								
Apr	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			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 compliance)	Comments, If Action not completed, report on plan to rectify non-compliance
Apr	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	WALGA Template Enrolment Eligibility Claims Register	Annual	Finance Manager			Not commenced
Apr	Audit - Compliance Audit Return Action Plan Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return.	n/a	n/a	Operational Practice	Annual or as required	Director Corporate and Community Services			Small number of non compliance, plan not required. Action complete
Apr	Public Access to Information - Audit Check LG website, Library and LG office to ensure all information listed in s.5.94 and Admin. Reg.29 is publicly accessible (see s.5.96 too) and that customer service staff are trained to provide access accordingly. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B	Local Government Act 1995	s.5.94 Admin. Reg.29	WALGA Guideline - Schedule of Public Information Access	Annual	Director Corporate and Community Services			Not commenced
Apr	Annual Budget - Fees and Charges Schedule In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget. Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations. In any case, the Schedule of Fees and Charges <u>must</u> be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual	Director Corporate and Community Services			Workshopped with EM's on 13/5/25, adoption with annual budget planned for July OCM

	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 compliance)	Comments, If Action not completed, report on plan to rectify non-compliance
Apr	<b>Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges</b>  Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least <b>14-days</b> before the day on which the resolution is to take effect: • in the Government Gazette and • in a newspaper circulating generally throughout the LG's District	Health (Miscellaneous Provisions) Act 1911	s.344C		Annual	Director of Development and Regulatory Services			Draft fees and charges complete and workshopped with Council
Apr	<b>Annual Budget - Rate Setting Statement</b>  In preparation for the Annual Budget, a preliminary Council report <u>may</u> be provided detailing the Rates Setting Statement. Early Council consideration enables: • consideration of public submissions on Differential Rates - see, s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. In any case, the Rate Setting Statement <u>must</u> be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority: • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges • impose a discount	Local Government Act 1995	s.6.32  s.6.35 s.6.36(4) s.6.37 s.6.38  s.6.46  FM Regs. r.22(1)(d) (2) r.26 r.33(1)(c) r.52	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Budget preparations underway. A rate setting statement will be workshopped with EM's before adoption at July OCM
Apr	<b>Annual Budget - Borrowings - Changes or New</b>  In preparation for the Annual Budget, the preliminary Council report <u>may</u> be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables: • detailed review outside of the Budget adoption • any changes proposed are then included in the Budget calculations. In any case, Borrowings <u>must</u> be included in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.	Local Government Act 1995	s.6.20  s.6.21	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			No changes or new borrowings in 2025/26 annual budget - workshopped with EM's on 13/5/25

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and I/O Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of compliance)	Comments, If Action not completed, report on plan to rectify non-compliance
Apr	<b>Annual Budget - Setting Elected Member Fees, Payments and Reimbursements</b>  Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.	Local Government Act 1995	Part 5, Div 8  Admin. Regs. Part 8	<b>Salaries and Allowances Tribunal website</b> - Determination for Local Government	Annual	Finance Manager			Workshopped with EM's on 13/5/25 - adoption with annual budget planned for July OCM
Apr	<b>Annual Budget - Reserve Accounts - Changes or New</b>  Council decision, by absolute majority, if Annual Budget proposes: • Changes to the purpose of a Reserve Account, OR • Using the money in a Reserve Account for another purpose	Local Government Act 1995	s.6.11	<b>DLGSC website</b> - WA Local Government Accounting Manual	Annual	Finance Manager			Workshopped with EM's on 13/5/25 - adoption with annual budget planned for July OCM
Apr	<b>Annual Budget - Setting Interest Rate for Money Owed</b>  Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than <b>35 days</b> .  May be by separate report or included in Annual Budget report with separate recommendation.	Local Government Act 1995	s.6.14  FM.Reg.19A and 19B	<b>DLGSC website</b> - WA Local Government Accounting Manual	Annual	Finance Manager			Will be workshopped with EM's before adoption of annual budget planned for July OCM
Apr	<b>Annual Budget - Differential Rates and Minimum Payment Setting - Local Public Notices</b>  After the Council endorsement for advertising proposed Differential Rates and minimum payments, Local Public Notice must be published with sufficient time to comply with: • Notice must be published within the period 2 months before the commencement of the financial year • Notice must contain details of each rate or minimum payment. • Notice must invite public submissions within 21 days (or longer) of the notice • Notice must advise where public can inspect a document describing the object of, and reasons for, each proposed rate and minimum payment.	Local Government Act 1995	s.6.33 s.6.35 s.6.36  FM.Reg.52A	<b>DLGSC website</b> - WA Local Government Accounting Manual	Annual	Director Corporate and Community Services			SCM planned for 17 June 2025 for Council endorsement for advertising

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and I.O Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Completion	Date Completed	Records Ref (Evidence of compliance)	Comments: If Action not completed, report on plan to rectify non-compliance
Apr	<b>Audit - Audit Report Published on Website</b> CEO must publish on the LGA website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister.  Note - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes.	Local Government Act 1995	s.7.12A (5)		Annual or as required	Finance Manager			Complete
Apr	<b>Workforce Plan - Review</b>  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			1st workshopped with Council on 4/03/25, 2nd workshop 10/6/25
Apr	<b>Asset Management Plan - Review</b>  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			Anticipated to be tabled for Council deliberation at the June 2025 OCM.
Apr	<b>Long Term Financial Plan - Review</b>  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 Corporate and Community Services			LTFP desktop review presented to EM 13/5/25. To go to SCM on 17/6/25 for adoption.
Apr	<b>Other - ANZAC Day Ceremony</b>					Events Coordinator			Complete
Apr	<b>Customer Complaints Handling - Review</b> • 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			Not commenced

## 2024 Compliance Calendar

Updated May 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
	<b>April - Take Action</b>								
Apr	<b>Workforce Plan - Review</b> 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			1st workshopped with Council on 4/8/25. 2nd workshop 18/6/25.
Apr	<b>Asset Management Plan - Review</b> 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	<a href="https://www.cottbus.wa.gov.au/local-government/asset-management-plan-march-2025">https://www.cottbus.wa.gov.au/local-government/asset-management-plan-march-2025</a>		Anticipated to be tabled for Council deliberation at the June 2025 OCM.
	<b>May - Take Action</b>								
May	<b>Audit - Audit Report Action Plan</b> Prepare an Audit Report Action Plan that assigns responsibility and timeliness 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			Complete
May	<b>Designated Employees - Review</b> 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
May	<b>Other - Check Performance Appraisals</b>					Director Corporate and Community Services			Complete
	<b>July - Take Action</b>								
Jul	<b>Public Interest Disclosure Officer - Internal Audit</b> - 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
	<b>August - Take Action</b>								
Aug	<b>Elected Members - Review</b> 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			Completed

	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
	<b>September</b>								
Sep	<b>Financial Interests Register - Annual Review</b> Following completion of the Delegation Register Review, review the Register and remove Primary and Annual Returns (not other interest disclosures) from the Financial Interests 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 Affording Impartiality 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			Completed
Sep	<b>Policy Review - Payments to Employees Additional to Contract or Award</b> 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			Review underway
Sep	<b>Business Continuity Plan - Review</b> 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 Corporate and Community Services			Not started
	<b>October - Take Action</b>								
Oct	<b>Audit - Audit Report Action Plan</b> 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			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
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 (now nearly completed). In February 2025, Council has engaged consultants to commence LPS4 and the first phase of this project is now underway.
	<b>November - Take Action</b>								
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			Completed
Nov	Notifiable Gift Register - Internal 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			Not commenced
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.5, 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			Not commenced
	<b>December - Take Action</b>								
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

	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	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			Not commenced
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 Corporate and Community Services			Not Commenced
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: 28/02/2025	Local Government Act 1995	Audit Reg. 17(1)(a)	AS/NZS ISO 31000:2009 Risk Management	Triennial Next Due: 2025	Director Corporate and Community Services			Reg 17 Audit confirmed for 2025 - Moore to complete

Chief Executive Officer: Mark Newman  
 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 Nelson  
 Project Manager (Engineering): Ransika Ismalage  
 Governance and Executive Support Coordinator (CEO): Jackie Pilkington  
 Executive Services Officers: Rachel Craney, Janet Boyle & Magdalena Domanska  
 Manager People & Culture: Fiona Keay  
 Communications & 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)