

# **TOWN OF COTTESLOE**



# **ATTACHMENTS**

**AUDIT COMMITTEE – 8 SEPTEMBER 2025**

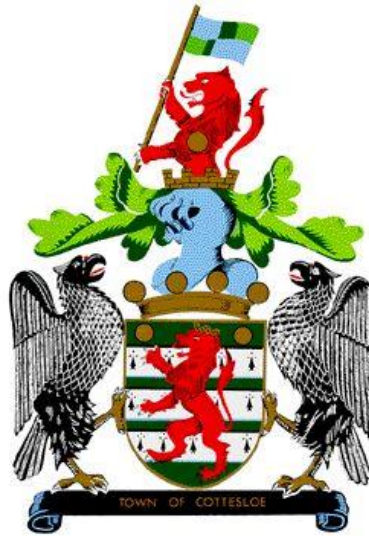
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# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.1.1A: CREDIT CARD POLICY - AMENDED JUNE 2025**

# Corporate Credit Card Policy



## 1. Objective

The objective of this policy is to;

- a. Fulfill all statutory requirements of the *Local Government Act 1995* with respect to Corporate Credit Card usage.
- b. Ensure Corporate Credit Cards are issued and used appropriately by addressing the Office of the Auditor General (OAG) recommendations to Local Government on purchase card management.
- c. Reduce the risk of fraud and misuse.

## 2. Background

A corporate credit card can deliver benefits to local governments as an alternate method of payment in circumstances where the traditional methods of payments such as by cheque or electronic funds transfer are inappropriate or inconvenient.

The OAG, after conducting performance issues on Local Government Management of Purchasing Cards, have issued recommendations to Local Governments on their purchase card management and internal controls.

## 3. Policy Guidelines

The following guidelines provide for the allocation, control and safe custody of corporate credit cards held by the Town of Cottesloe:

- The issue of a corporate credit card is subject to approval by the Chief Executive Officer (CEO). The application must be supported by the relevant Director and demonstrate a regular and demonstrated need to purchase goods and services.
- Each cardholder must have financial delegation and be an on-going permanent employee of the Town.
- The CEO is to limit credit cardholders to a maximum of one per Directorate including the Office of the CEO (maximum of 4 in total).
- The Manager Finance must maintain a register of all cardholders.
- All credit cards shall be held securely by the Manager Finance during periods of leave.
- The Manager Finance is responsible for issuing and the timely cancellation of credit cards, and must be notified immediately of suspicious transactions or termination of employees. A proper record of card cancellations is to be kept.
- The Chief Executive Officer must approve any change to credit card limits.
- Every month the reconciled and approved credit card statements are to be presented to the Director Corporate and Community Services (DCCS) for review. This review and all contents of this review is to be properly recorded.
- A list of expenses made using corporate credit cards is to be presented to Council as part of the List of Payments report. This report is to specify the cardholder's position description, and a description of the expense that provides sufficient information to allow for the appropriate

# Corporate Credit Card Policy



scrutiny of public money.

- This policy is to be reviewed annually following a review of purchasing card controls and an evaluation of control effectiveness. These results are to be documented and retained.
- The CEO is responsible for providing clear guidance on what is allowable and reasonable business use in the credit card user agreement.

## 4. Conditions of Use

- Each cardholder must sign the Credit Card User Agreement before taking receipt of the card.
- The corporate credit cards should be stored in a safe place when not being used.
- Corporate credit card use is only for goods and/or services budgeted by the Town of Cottesloe and as per the guidelines provided in the Credit Card User Agreement.
- Travel, alcohol, meals, entertainment and gifts are **restricted uses** and can not be made without written preapproval by the CEO or the *relevant* Director.
- Cardholders must present a reconciled credit card statement to their supervisor for approval each month, this must include receipts for each transaction and preapprovals for restricted uses. If a receipt is not possible, a signed statutory declaration must be provided by the relevant officer.

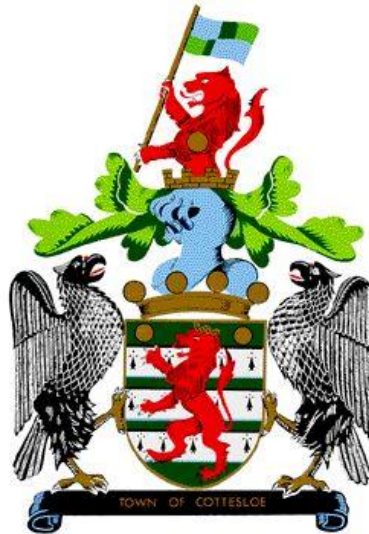
## 5. Misuse of Corporate Credit Card

The following acts are considered misuse of the corporate credit card and may result in the CEO withdrawing the authority to use a corporate credit card and/or disciplinary action. Instances of alleged criminal or fraudulent misuse will be reported to the Police and or appropriate authorities, in accordance with Part 3 of the Corruption, Crime and Misconduct Act 2003.

- Use of the corporate credit card for personal or non-work related purposes.
- Any cash withdrawals.
- Purchase of restricted uses without preapproval.

Adopted	24 May 2016
Date reviewed	24 June 2025
Next review date	24 June 2026

# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

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### **ITEM 8.1.1B: DRAFT CREDIT CARD USER AGREEMENT**

# Credit Card User Agreement



## Cardholder Details

<b>Name:</b>			
<b>Job Title:</b>			
<b>Card Credit Limit:</b>		<b>Purchase Order Limit:</b>	

## Purpose

The Town's Corporate Credit Card (credit card) can deliver benefits to local governments as an alternate method of payment in circumstances where the traditional methods of payments such as by cheque or electronic funds transfer are inappropriate or inconvenient. The Credit Card User Agreement is to provide clear guidance on what is allowable and reasonable business use.

## Eligibility

To be eligible, the card holder must be employed by the Town of Cottesloe in a position that has purchasing approval (Purchase Order limit) as specified in the Purchasing Policy.

## Authorised use

All purchases on the Town's Corporate Credit Card must be for goods/services budgeted by the Town of Cottesloe.

The credit card can be used where a supplier does not provide a credit account facility, or where the administrative requirements to establish such an account are excessive and disproportionate to the value or frequency of the purchase.

The credit card may be used in circumstances of genuine urgency or operational necessity, provided that appropriate due diligence has been undertaken.

A purchase order is not required for credit card transactions, but all purchases must remain in full compliance with the Town's Purchasing Policy.

## Restricted use

The following purchases are restricted uses and the cardholder must have written preapproval by the CEO or relevant Director before the purchase is made.

- Travel
- Alcohol
- Meals
- Entertainment
- Gifts

Please note that morning tea and finger food provided at staff meetings are **not** classified as a restricted use.

# Credit Card User Agreement



## Misuse of Corporate Credit Card

The following acts are considered misuse of the credit card and may result in the CEO withdrawing the authority to use a credit card and /or disciplinary action. Instances of alleged criminal or fraudulent misuse will be reported to the Police and / or appropriate authorities, in accordance with Part 3 of the Corruption, Crime and Misconduct Act 2003.

- Personal or non-work related purchases
- Cash withdrawals
- Purchase of restricted uses without preapproval.

## Documentation, Reporting and Approval

All purchases made using the credit card must be supported by a valid tax invoice. Where a tax invoice cannot be obtained, a signed statutory declaration must be provided in its place.

Cardholders must present a reconciled credit card statement to their supervisor for approval by the third working day of each month.

## Card storage, cancellation and return

All credit cards are to be stored securely by the cardholder.

All credit cards shall be held securely by the Manager Finance during periods of leave.

The Manager Finance must be notified immediately of suspicious transactions and if a card is lost or stolen.

The credit card must be returned to the Manager Finance immediately when a cardholder finished their employment at the Town.

## Agreement and Acknowledgement

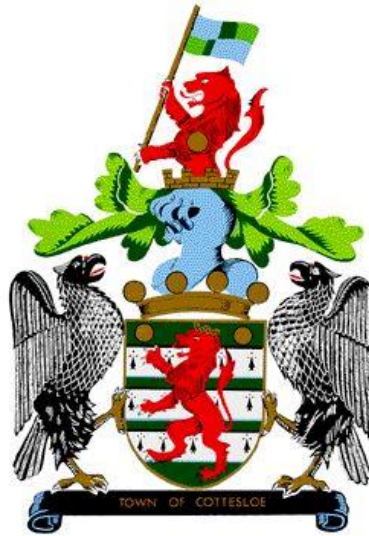
By signing below, I acknowledge that I have read and understood the terms and conditions of this Credit Card User Agreement. I agree to comply with all requirements set out in this document, including adherence to the purchasing policy, and accept full responsibility for all transactions made with the assigned credit card. I understand that failure to comply may result in the withdrawal of credit card privileges and/or further action by the Town.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.2.2A: COMPLIANCE CALENDAR - SEPTEMBER 2025**

## Town of Cottesloe

## Compliance Calendar

Updated September 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources <i>List your LG's relevant Operational Procedures</i>	Compliance Frequency	Position Title <i>Officer Responsible for Action Compliance</i>	Date Completed	Records Ref <i>Link evidence of completion</i>	Compliance Action Status <i>If action not completed, detail plan to complete / rectify non-compliance</i>
Jan	<b>January - Take Action</b>								
Jan	<b>Official Conduct Complaints Register - Internal Audit</b> Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	DLGSCI Website - Local Government Standards Panel	Annual	Governance Coordinator			Will be reviewed by Governance Coordinator
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 (\$) value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Annual	Manager Finance	Jun-25		Completed as part of the migration of permissions to the new ERP
Feb	<b>February - Take Action</b>								
Feb	<b>Risk Management - Review</b> Review appropriateness and effectiveness of the LGs Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via Audit Committee. Last completed (OCM date): 28/02/2023 Due by: 28/02/2026	Local Government Act 1995	Audit.Reg. 17(1)(a)	AS/NZS ISO 31000 Risk Management	Triennial Next Due: 2025	Director Corporate and Community Services			This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
Feb	<b>Legislative Compliance - Review</b> Review appropriateness and effectiveness of the LGs Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via Audit Committee. Last completed (OCM date): 28/02/2023 Due by: 28/02/2026	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial Next Due: 2024	Director Corporate and Community Services			Moore Australia have been appointed to conduct this audit. Timing will be confirmed in the coming week.
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)		Annual	Manager Finance	May-25		Complete
Feb	<b>Authorised Persons - Review</b> Review the LG's authorised persons to ensure authorisations are accurate, valid, including certificates and / or identity cards.	Various			Annual	Director Corporate and Community Services			This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
Mar	<b>March - Take Action</b>								
Mar	<b>Financial Interests Register - Review</b> As soon as practicable after a person ceases to be a person who is required to lodge a Primary or Annual Return, the CEO is to remove from the register ALL Returns relating to that person (all other disclosures remain in the Register). Removed Returns are to be kept as LG Record for at least 5 years after the person ceased to be a Council Member or Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Monthly	Executive Support and Governance Coordinator			Complete
Mar	<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			LTFF desktop review presented to EM 13/5/25. Completed. Will be reviewed again before the commencement of the 2026/27 budget work.
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 Australia have been appointed to conduct this audit. Timing will be confirmed in the coming week.

## Town of Cottesloe

## Compliance Calendar

Updated September 2025

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Mar	<b>Internal Control - Review</b> 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. <i>Last completed (OCM decision date): 28/02/2023</i> <b>Due by: 28/02/2025</b>	Local Government Act 1995	Audit.Reg. 17(1)(b)	DLGSC website - WA Local Government Accounting Manual	Biennial <b>Next Due: 2023</b>	Director Corporate and Community Services			Moore Australia have been appointed to conduct this audit. Timing will be confirmed in the coming week.
Mar	<b>Legislative Compliance - Review</b> Review appropriateness and effectiveness of the LGs Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via Audit Committee. <i>Last completed (OCM date): 28/02/2023</i> <b>Due by: 28/02/2026</b>	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial <b>Next Due: 2026</b>	Director Corporate and Community Services			Moore Australia have been appointed to conduct this audit. Timing will be confirmed in the coming week.
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	Manager Finance			Not commenced
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			Completed - Adopted at July OCM

## Town of Cottesloe

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Updated September 2025

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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			Completed - Adopted at July OCM
Apr	<b>April - Take Action</b>								
Apr	<b>Record Keeping Plan - Review</b> The LG's Record Keeping Plan must be reviewed within 5 years of its approval by the Commission. Last completed: 10/04/2025 <b>Due by: 10/04/2030</b>	State Records Act 2000 Local Government Act 1995	s.28(5) s.5.41(h)	State Records Office website - Record Keeping Plan Templates and Guidelines	5-yearly <b>Next Due: 2030</b>	Manager Community and Customer Services	Apr-25		Completed
Apr	<b>Record Keeping Systems - Review</b> Review efficiency and effectiveness of the LGs record keeping systems - evaluated not less than once every 5 years. LG Act CEO function - to ensure that records and document are properly kept. Last completed: 28/04/2025 <b>Due by: 10/04/2030</b>	State Records Act 2000 Local Government Act 1995	Principles and Standards 2002 - Principle 6 s.5.41(h)	State Records Office website: - Guidelines - General Disposal Authority for Local Government Records - Record Keeping Plan Templates and Guidelines	5-yearly <b>Next Due: 2030</b>	Manager Community and Customer Services	Apr-25		Completed
Apr	<b>Public Access to Information - Audit</b> 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.r.29	WALGA Guideline - Schedule of Public Information Access	Annual	Director Corporate and Community Services			No longer on the standard Compliance Calendar. Will be actioned before being removed. This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
Apr	<b>Council Member Meeting Attendance Register (Operational) - Review Register</b> - check EMs have not been absent for 3 consecutive meetings without Leave of Absence or Parental Leave. Record authorised attendance by electronic means and check compliance with 'no more than 1/2' limit.	Local Government Act 1995	s.2.25 Admin.r.14C		Monthly	Executive Support and Governance Coordinator	Apr-25		Completed
Apr	<b>Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register</b> - Prepare for Elections - Review register and take action on expired Eligibility Claims (no longer property owner, occupation or nominee claim expired)	Local Government Act 1995	s.4.35 Elections.r.14, 15 Form 6 and 7	WALGA Guide Owner / Occupier Enrolment Eligibility Claims Guide DLGSC Operational Guideline - Owners and Occupiers Roll	Biannual (Apr & Nov)	Director Corporate and Community Services	Aug-25		Completed
Apr	<b>Organisational Structure - Review</b> Following each major review of the Community Strategic Plan and the consequential review of the Corporate Business and Workforce Plans, undertake a review of the Organisational Structure to ensure alignment for achieving Council's objectives	Local Government Act 1995	s.5.2		4-yearly <b>Next Due: 2029</b>	Chief Executive Officer			Completed - 1st workshopped with Council on 4/03/25, 2nd workshop 10/6/25
Apr	<b>Workforce Plan - Review</b> Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council - informs salaries/wages budget allocations	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Manager People and Culture			In progress - 1st workshopped with Council on 4/03/25, 2nd workshop 10/6/25. Workshop with Managers has been scheduled

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## Compliance Calendar

Updated September 2025

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Apr	<b>Annual Budget - Copy of Review to DLGSC</b> Executive Director within <b>14 days</b> 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 webpage - Financial Policy and Accounting	Annual	Manager Finance	Jul-25		Completed
Apr	<b>Annual Elector's General Meeting - Minutes / Decision to next Ordinary Council Meeting.</b> or, if not practicable, either the first Ordinary Council Meeting after that OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision must be incl in minutes.	Local Government Act 1995	s.5.33		Annual	Executive Support and Governance Coordinator	Apr-25		Completed
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. 19D A	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Director Engineering Services			Asset revaluations are underway that will assist in the review of the asset management plan
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			No longer on the standard Compliance Calendar. Will be actioned before being removed. This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
May	<b>May - Take Action</b>								
May	<b>Monthly Schedule of Payments and Employee Transaction Card Payments Reports</b> LG must prepare each month: • a list of accounts paid by the CEO* since the last list was prepared; and • a list of payments made by employees authorised to use purchasing cards. Presented at the next ordinary Council meeting after the list is prepared. *Or accounts for payment if CEO not delegated authority to make payments from muni fund.	Local Government Act 1995	FM.r.13 & 13A		Monthly	Manager Finance	Jun-25		Completed
May	<b>Monthly Financial Report</b> LG must prepare each month a statement of financial activity and financial position statement relevant to the previous month, on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at a Council meeting held <b>within 2 months</b> after the end of the relevant month	Local Government Act 1995	s.6.4 FM.r.34 FM.r.35	DLGSC webpage - Financial Policy and Accounting - template financial statements and guidance	Monthly	Manager Finance	Jun-25		Completed
May	<b>Primary Returns</b> - Request Primary Return from new employee/s who are a Designated Employee as defined under s.5.74. Return must be received by CEO <b>within 3 months</b> of the person's start day	Local Government Act 1995	s.5.75	WALGA - Governance Subscripion Guide - Primary and Annual Returns Management DLGSC Operational Guideline - Primary and Annual Returns	Monthly	Executive Support and Governance Coordinator	Jul-25		Completed
May	<b>Council Member Meeting Attendance Register (Operational)</b> - Review Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence or Parental Leave. Record authorised attendance by electronic means and check compliance with 'no more than 1/2' limit.	Local Government Act 1995	s.2.25 Admin.r.14C		Monthly	Executive Support and Governance Coordinator	Jul-25		Completed

## Town of Cottesloe

## Compliance Calendar

Updated September 2025

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May	<b>Annual Budget - Public Health Act Fees and Charges</b> LG may impose and recover under the LG Act, Part 6, Div.5, Subdiv.2 a fee or charge for the performance of a function as an enforcement agency under this Act (Public Health Act 2016), including a fee or charge for the provision of information.  NOTE: s.76 and 86 specifically prohibits charging for inspection of the Register or Registrable Activities and the Register of Licence Holders. Charges may however be imposed for obtaining copies of these Registers	Public Health Act 2016	s.294		Annual	Manager Finance	Jul-25		Completed
May	<b>Annual Budget - Differential Rates and Minimum Payment Setting - Council Report - Local Public Notice</b> Council to endorse proposed Differential Rates and minimum payments for purpose of giving Local Public Notice and calling for submissions. Notice must be published within <b>2 months</b> before commencement of the financial year. The Council decision must occur with sufficient time for <b>Local Public Notice</b> requirements and <b>21 day</b> public submission period. Council then considers submissions and resolves to impose differential rates as part of the Annual Budget. NOTE: Ministerial approval may be required in some circumstances	Local Government Act 1995	s.6.33, 6.34, 6.35, 6.36 FM.r.52A Admin.r.3A	DLGSC webpage - Financial Policy and Accounting	Annual	Director Corporate and Community Services	Jun-25		Completed
Jun	<b>June - Take Action</b>								
Jun	<b>Local Public Health Plan (First) - Initial Adoption</b> Prepare and adopt Public Health Plan within 2-years of 4 June 2024 (date s.45 came into operation).	Public Health Act 2016	s.45(7)		<b>Due by:</b> <b>3 June 2026</b>	Director Development and Regulatory Services			Commenced
Jun	<b>Local Public Health Plan - Annual Review</b> LG must review its local public health plan each year.	Public Health Act 2016	s.45(5)		Annual	Director Development and Regulatory Services			Commenced
Jun	<b>Local Public Health Plan - Replacement</b> LG must replace its local public health plan at the end of the 5-year period after it was prepared	Public Health Act 2016	s.45(6)		5-yearly <b>Next Due: 2026</b>	Director Development and Regulatory Services			Commenced
Jun	<b>Monthly Schedule of Payments and Employee Transaction Card Payments Reports</b> LG must prepare each month: • a list of accounts paid by the CEO* since the last list was prepared; and • a list of payments made by employees authorised to use purchasing cards. Presented at the next ordinary Council meeting after the list is prepared. *Or accounts for payment if CEO not delegated authority to make payments from muni fund.	Local Government Act 1995	FM.r.13 & 13A		Monthly	Manager Finance	Aug-25		Completed

## Town of Cottesloe

## Compliance Calendar

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Jun	<b>Monthly Financial Report</b> LG must prepare each month a statement of financial activity and financial position statement relevant to the previous month, on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at a Council meeting held <b>within 2 months</b> after the end of the relevant month	Local Government Act 1995	s.6.4 FM.r.34 FM.r.35	DLGSC webpage - Financial Policy and Accounting - template financial statements and guidance	Monthly	Manager Finance	Aug-25		Completed
Jun	<b>Financial Reporting - Material Variances</b> Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. <i>(adopt and apply in the following Financial Year)</i>	Local Government Act 1995	s.6.4 FM.Reg.34(5)		Annual	Manager Finance	Jul-25		Completed
Jun	<b>Annual Budget - Fees and Charges Schedule</b> Preliminary Council report detailing revised / proposed Schedule of Fees and Charges - recommend for inclusion in Annual Budget. Early consideration enables Council to undertake a separate detailed review, with any changes proposed included in Budget calculations. In any case, the Schedule of Fees and Charges <b>must</b> 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 webpage - Financial Policy and Accounting	Annual	Director Corporate and Community Services	Jul-25		Completed
Jun	<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 <b>Due by: 16/06/2026</b>	Health (Miscellaneous Provisions) Act 1911	s.344C		Annual	Director Development and Regulatory Services	Jul-25		Completed
Jun	<b>Annual Budget - Rates Information</b> In preparation for the Annual Budget, a preliminary Council report <b>may</b> be provided detailing the Rates Information. 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 Rates Information <b>must</b> be included in the Annual Budget, 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 • grant 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)(e) r.23 r.26 r.52	DLGSC webpage - Financial Policy and Accounting	Annual	Manager Finance	Jul-25		Completed

## Town of Cottesloe

## Compliance Calendar

Updated September 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources <i>List your LG's relevant Operational Procedures</i>	Compliance Frequency	Position Title <i>Officer Responsible for Action Compliance</i>	Date Completed	Records Ref <i>Link evidence of completion</i>	Compliance Action Status <i>If action not completed, detail plan to complete / rectify non-compliance</i>
Jun	<b>Annual Budget - Borrowings - Changes or New</b> In preparation for the Annual Budget, the preliminary Council report <b>may</b> 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 <b>must</b> 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 webpage - Financial Policy and Accounting	Annual	Manager Finance	Jul-25		Completed
Jun	<b>Annual Budget - Setting Elected Member and Committee Member Fees, Payments and Reimbursements</b> Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Check Council Policies (Council Member Continuing Professional Development / Training Fees) to identify additional fees/reimbursements. Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.	Local Government Act 1995	Part 5, Div.8 s.5.129 Admin.r. Part 8	Salaries and Allowances Tribunal website - Determination for Local Government	Annual	Manager Finance	Aug-25		Completed
Jun	<b>Annual Budget - Reserve Accounts - Changes or New</b> In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget: • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose. (This decision can be made outside of Budget but one month's public notice would be required - 6.11(2)).	Local Government Act 1995	s.6.11	DLGSC webpage - Financial Policy and Accounting	Annual	Manager Finance	Aug-25		Completed
Jun	<b>Annual Budget - Setting Interest Rate for Money Owed</b> In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Consider interest rate to be 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> . <b>Must</b> be included in Annual Budget report with separate recommendation for Council to determine rate and period of time by absolute majority.	Local Government Act 1995	s.6.13 FM.r.19A, 19B	DLGSC webpage - Financial Policy and Accounting	Annual	Manager Finance	Aug-25		Completed
Jun	<b>Emergency Services Levy - Option B Payment Due by: 21 June</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Manager Finance	Jun-25		Completed



## Town of Cottesloe

## Compliance Calendar

Updated September 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources <i>List your LG's relevant Operational Procedures</i>	Compliance Frequency	Position Title <i>Officer Responsible for Action Compliance</i>	Date Completed	Records Ref <i>Link evidence of completion</i>	Compliance Action Status <i>If action not completed, detail plan to complete / rectify non-compliance</i>
Jun	<b>Delegation Register Review</b> - Delegations from Council to CEO are to be reviewed by the Council as the delegator at least once every financial year Last Reviewed: <b>24/06/2025</b> <b>Next Due: 24/06/2026</b>	Local Government Act 1995  Cat Act 2011  Dog Act 1976  Planning and Development (LPS) Regs 2015	s.5.18 s.5.46(2)  s.47(2)  s.10AB(2)  Sch.2.cl.84	WALGA website - Template Delegation Register WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual	Director Corporate and Community Services	Jun-25		Completed
Jun	<b>Delegation Register Review</b> - Delegations from CEO to Employees and sub-delegations from CEO to Employees are to be reviewed by the CEO as the delegator at least once every financial year Last Reviewed: <b>24/06/2025</b> <b>Next Due: 24/06/2026</b>	Local Government Act 1995  Cat Act 2011  Dog Act 1976  Planning and Development (LPS) Regs 2015	s.5.18 s.5.46(2)  s.47(2)  s.10AB(2)  Sch.2.cl.84	WALGA website - Template Delegation Register WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual	Director Corporate and Community Services	Jun-25		Completed
Jun	<b>Financial Management Systems and Procedures Review</b> Not less than once in every 3 financial years, review 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 date): <b>28/06/2022</b> <b>Due by: 28/06/2025</b>	Local Government Act 1995	FM.Reg.5(2)(c)	DLGSC webpage - Financial Policy and Accounting	Triennial <b>Next Due: 2025</b>	Director Corporate and Community Services			Moore Australia have been appointed to conduct this audit. Timing will be confirmed in the coming week.
Jun	<b>Authorisations to Incur Liabilities - Review</b> Review list of persons authorised under 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	Manager Finance	Jun-25		Completed as part of the migration of permissions to the new ERP
Jun	<b>Revaluation of Assets - non-financial</b> LG must revalue all assets when required under AASB140 and otherwise on 5 years since last valuation	Local Government Act 1995	FM.Reg.17A(4)		<b>Next Due: 30 June 2027</b>	Manager Finance			Contractors have commenced revaluation of Land, Buildings and Infrastructure
Jun	<b>FOI Annual Statistical Data</b> - Response to Information Commissioner	Freedom of Information Act 1992	s.111(3)		Annual <b>Due: 30 June</b>	Manager Community and Customer Services	Jul-25		Completed
Jun	<b>Elections - Council Report</b> to determine if Electoral Commission will conduct the Election. Electoral Commission agreement required by: 80th day before Election Day	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2025</b>	Director Corporate and Community Services	Apr-25		Completed
Jun	<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.	n/a	n/a	Operational Practice	Annual or as required	Manager Finance	Aug-25		Completed
Jul	<b>July - Take Action</b>								
Jul	<b>Annual Budget - Adoption</b> During period <b>1 June to 31 August</b> , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Annual budget content to comply with FM.Reg.22	Local Government Act 1995	s.6.2(1) FM.r.14, 15, 22	DLGSC webpage - Financial Policy and Accounting	Annual <b>DUE: 31 August</b>	Director Corporate and Community Services	Jul-25		Completed
Jul	<b>Annual Budget - Copy of Annual Budget as adopted to DLGSCI CEO</b> within <b>14 days</b> of the Budget adoption, plus a copy of the Council Report / Minutes relevant to the budget adoption (exclude matters unrelated to the budget).	Local Government Act 1995	FM.r.33.	DLGSC webpage - Financial Policy and Accounting	Annual	Manager Finance	Jul-25		Completed

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## Town of Cottesloe

## Compliance Calendar

Updated September 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources <i>List your LG's relevant Operational Procedures</i>	Compliance Frequency	Position Title <i>Officer Responsible for Action Compliance</i>	Date Completed	Records Ref <i>Link evidence of completion</i>	Compliance Action Status <i>If action not completed, detail plan to complete / rectify non-compliance</i>
Jul	<b>Annual Budget - Website</b> Publish the Annual Budget on the LG website.	Local Government Act 1995	s.5.96A(1)(c)		Annual	Director Corporate and Community Services	Jul-25		Completed
Jul	<b>List of Fees and Charges</b> - must be published (separate from the budget) on the LG's website	Local Government Act 1995	s.5.96A(1)(d)		Annual	Director Corporate and Community Services	Jul-25		Completed
Jul	<b>Monthly Schedule of Payments and Employee Transaction Card Payments Reports</b> LG must prepare each month: • a list of accounts paid by the CEO* since the last list was prepared; and • a list of payments made by employees authorised to use purchasing cards. <i>Presented at the next ordinary Council meeting</i>	Local Government Act 1995	FM.r.13 & 13A		Monthly	Manager Finance			Will be presented in September OCM
Jul	<b>Monthly Financial Report</b> LG must prepare each month a statement of financial activity and financial position statement relevant to the previous month, on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at a Council meeting held <b>within 2 months</b> after the end of the relevant month	Local Government Act 1995	s.6.4 FM.r.34 FM.r.35	<b>DLGSC</b> webpage - Financial Policy and Accounting - template financial statements and guidance	Monthly	Manager Finance			Will be presented in September OCM
Jul	<b>Emergency Services Levy - End of Year Reconciliation Report</b> Schedule 6 Form C	DFES - ESL Manual of Operating Procedures	Clause. 5.13.4	DFES - ESL Manual of Operating Procedures	Annual <b>Due: 31 July</b>	Manager Finance			Officer completed, under review by supervisor
Jul	<b>Annual Returns</b> Initiate request for Council Member and Designated Employee Annual Returns to be submitted no later than <b>31 August</b> . CEO's Annual Return must be lodged with the President / Mayor. <b>NOTE</b> - Do not initiate request before 1 July, as activities that must be reported in the Return includes up to 30 June. Return therefore cannot be provided before 1 July.	Local Government Act 1995	s.5.76(1)	<b>DLGSC</b> Operational Guideline No.21 Disclosure of Financial Interests in Returns	Annual	Executive Support and Governance Coordinator	Jul-25		Completed
Jul	<b>Report on Elected Member Training</b> - LG must prepare a report on the training completed by Council members in the previous financial year. CEO must publish the report on the LG's website <b>within one month of the end of the financial year</b> .	Local Government Act 1995	s.5.127		Annual <b>Due by: 31 July</b>	Coordinator Governance			This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
Jul	<b>Elections</b> - Electoral Commission agreement to conduct the election required by: (80th day)	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	<b>DLGSC</b> Elections Timetable <b>DLGSC</b> Returning Officer Manual	Biennial <b>Next due 2025</b>	Director Corporate and Community Services	Apr-25		Completed
Jul	<b>Compliance Audit Return Action Plan</b> - Monitor progress of actions to address non-compliance identified in the previous year's Return and report to Council, via Audit Committee	n/a	n/a	Operational Practice	Quarterly	Director Corporate and Community Services			Completed - no action items from Compliance Audit Return
Aug	<b>August - Take Action</b>								
Aug	<b>Information Statement &amp; Internal Manuals - Publicly Available</b> LG must cause copies of the most up-to-date Information Statement and internal manuals to be made available for public inspection (deleting any exempt matter from those internal manuals). See s.95 definition of 'internal manual' - includes policy and procedures.	Freedom of Information Act 1992	s.97		Annual	Manager Community and Customer Services	Sep-25		Completed
Aug	<b>Monthly Schedule of Payments and Employee Transaction Card Payments Reports</b> LG must prepare each month: • a list of accounts paid by the CEO* since the last list was prepared; and • a list of payments made by employees authorised to use purchasing cards. <i>Presented at the next ordinary Council meeting</i>	Local Government Act 1995	FM.r.13 & 13A		Monthly	Manager Finance			Will be presented in October OCM

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## Town of Cottesloe

## Compliance Calendar

Updated September 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources <i>List your LG's relevant Operational Procedures</i>	Compliance Frequency	Position Title <i>Officer Responsible for Action Compliance</i>	Date Completed	Records Ref <i>Link evidence of completion</i>	Compliance Action Status <i>If action not completed, detail plan to complete / rectify non-compliance</i>
Aug	<b>Monthly Financial Report</b> LG must prepare each month a statement of financial activity and financial position statement relevant to the previous month, on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at a Council meeting held <b>within 2 months</b> after the end of the relevant month	Local Government Act 1995	s.6.4 FM.r.34 FM.r.35	<b>DLGSC</b> webpage - Financial Policy and Accounting - template financial statements and guidance	Monthly	Manager Finance			Will be presented in October OCM
Aug	<b>Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Internal Audit</b> - CEO is to maintain a register of decisions - audit for compliance with s.4.32 and Elections Reg.13.	Local Government Act 1995	s.4.32(6) Elections Reg.13	<b>WALGA</b> website - Template Enrolment Eligibility Claims Register	Annual	Director Corporate and Community Services	Aug-25		Completed
Aug	<b>Primary Returns</b> - Request Primary Return from new employee/s who are a Designated Employee as defined under s.5.74. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	<b>WALGA</b> - Governance Subscription Guide - Primary and Annual Returns Management <b>DLGSC</b> Operational Guideline - Primary and Annual Returns	Monthly	Executive Support and Governance Coordinator	Aug-25		Completed
Aug	<b>Financial Interests Register - Review</b> As soon as practicable after a person ceases to be a person who is required to lodge a Primary or Annual Return, the CEO is to removed from the register ALL Returns relating to that person (all other disclosures remain in the Register). Removed Returns are to be kept as LG Record for at least 5 years after the person ceased to be a Council Member or Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Monthly	Coordinator Governance			This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
Aug	<b>Annual Returns</b> - Elected Members and Designated Employees to provide an Annual Return by no later than <b>31 August</b> CEO's Annual Return must be lodged with the President / Mayor.	Local Government Act 1995	s.5.76(1)	<b>WALGA</b> - Governance Subscription Guide - Primary and Annual Returns Management <b>DLGSC</b> Operational Guideline - Primary and Annual Returns	Annual <b>By: 31 August</b>	Executive Support and Governance Coordinator	Aug-25		Completed
Aug	<b>Council Member Meeting Attendance Register</b> (Operational) - Review Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence or Parental Leave. Record authorised attendance by electronic means and check compliance with 'no more than 1/2' limit.	Local Government Act 1995	s.2.25 Admin.r.14C		Monthly	Executive Support and Governance Coordinator	Aug-25		Completed
Aug	<b>Gift Register</b> - CEO is to publish an up-to-date version of the register on the LG's website	Local Government Act 1995	s.5.89A(5)		Monthly	Coordinator Governance			This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
Aug	<b>Council Policies - Up-to-date version of each Council Policy published on the LG's website</b> - Check Council Minutes and ensure up-dated versions of Council Policy have been published on website.	Local Government Act 1995	s.5.96A(1)(i) Admin.r.29C		Monthly	Director Corporate and Community Services			June OCM - 2 policies updated July OCM - 4 policies revoked, 1 new policy approved. Hardship and events policies currently under review.
Aug	<b>Tenders Register published on website</b> - Update the Tender Register published on the website.	Local Government Act 1995	F&G.r.17(1A)		Monthly	Director Corporate and Community Services			This work is scheduled to commence shortly, the timing will be guided by the organisation's broader priorities, with the outstanding Governance tasks to be considered and sequenced accordingly.
Aug	<b>Elections - Statewide Public Notice Enrolment Eligibility Claims</b> - CEO to give notice of the closing date and time for elector enrolments. (to be given 77th to 63rd days)	Local Government Act 1995	s.4.39(2) Admin.r.3B	<b>DLGSC</b> Elections Timetable <b>DLGSC</b> Returning Officer Manual	Biennial <b>Next due 2025</b>	Director Corporate and Community Services	Aug-25		Completed

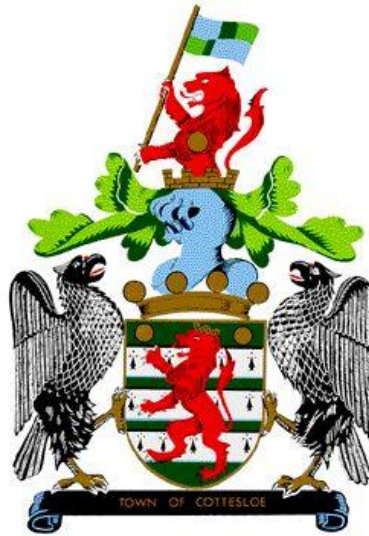
## Town of Cottesloe

## Compliance Calendar

Updated September 2025

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources <i>List your LG's relevant Operational Procedures</i>	Compliance Frequency	Position Title <i>Officer Responsible for Action Compliance</i>	Date Completed	Records Ref <i>Link evidence of completion</i>	Compliance Action Status <i>If action not completed, detail plan to complete / rectify non-compliance</i>
Aug	<b>Elections</b> - CEO to advise Electoral Commissioner of the need to prepare an updated residents roll by 63rd day before Election Day	Local Government Act 1995	s.4.40(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2025</b>	Director Corporate and Community Services	Aug-25		Completed
Aug	<b>Elections - Statewide Public Notice Call for Nominations</b> - from 63rd day and no later than 52nd day before Election Day.	Local Government Act 1995	s.4.47(1) Admin.r.3B	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2025</b>	Director Corporate and Community Services	Aug-25		Completed
Aug	<b>Elections - Close of Rolls</b> at 5pm on 57th day before Election Day. Enrolment eligibility claims received by 5pm can continue to be processed with a decision on eligibility (within 14 days of close of nominations) required for inclusion in the Owners and Occupiers Roll. The 43rd day before Election Day is the last day for the CEO to certify the Owners and Occupiers roll.	Local Government Act 1995	s.4.39(1) s.4.32(5A)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2025</b>	Director Corporate and Community Services	Aug-25		Completed
Aug	<b>Compliance Calendar - Internal Audit</b> Review level of compliance achieved in response to Compliance Calendar Actions. Option: Report Audit outcomes to Council via Audit Committee	Local Government Act 1995	Audit Reg.17(1)		Annual	Director Corporate and Community Services			Underway
Aug	<b>Bank Account Signatory reviews</b> Regular reviews to be conducted to ensure only current employees are listed as active signatories.	n/a	n/a	Audit action 24OAG.F1	Monthly	Manager Finance			Completed
Aug	<b>CEO Performance Review</b> - Schedule Council Meeting/s to agree process to be undertaken (with CEO), undertake the CEO's performance review in accordance with agreed process, CEO's contract and Model Standards.	Local Government Act 1995	s.5.38, 5.39A, 5.39B Admin Regs Sch 2 Model Standards for CEO recruitment, performance and termination		Annual	Chief Executive Officer	Aug-25		Completed

# **TOWN OF COTTESLOE**



## **AUDIT COMMITTEE**

# **ATTACHMENT**

### **ITEM 8.2.3A: AUDIT COMMITTEE RESOLUTION DATABASE - SEPTEMBER 20256**

Town of Cottesloe

Audit Committee Resolution Database

Updated September 2025

Council Meeting Date	Item Number	Resolution No.	Item Title	Resolution	Complete (Y/N)	Comments
26/08/2025	10.1.3	TBA	List of Payments 1 to 30 June 2025	THAT Council RECEIVES the List of Payments 1 to 30 June 2025	Y	Done
26/08/2025	10.1.2	TBA	List of Payments 1 to 31 May 2025	THAT Council: 1. RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 30 June 2025. 2. APPROVES by ABSOLUTE MAJORITY the amendment of the 2025/2026 Annual Budget as follows: a. Increase of \$200,000 to contributions from Trust (Cash in Lieu of Public Open Space)	N	Budget amendment to be added to budget in Datascape
24/06/2025	10.1.2	OCM087/2025	List of Payments 1 to 31 May 2025	THAT Council RECEIVES the List of Payments 1 to 31 May 2025, as detailed in Attachment 1	Y	D25/22296
24/06/2025	10.1.1	OCM086/2025	Monthly Financial Statements for the Period Ending 31 May 2025	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 31 May 2025	Y	D25/22294
24/06/2025	10.1.4	OCM088/2025	Policy Review - Appointment of Acting Chief Executive Officer Policy & Credit Card Policy	THAT Council AMENDS: 1. The Appointment of Acting Chief Executive Officer Policy as outlined in Attachment (a); and 2. The Credit Card Policy as outlined in Attachment (b).	Y	Updated on website
24/06/2025	10.1.3	OCM092/2025	Delegation Register Update	THAT Council by absolute majority APPROVES the Delegations made to the Chief Executive Officer (CEO) and NOTES the attached Delegations Register for 2025/26, which also identifies current sub-delegations from the CEO to Town Officers.	Y	Updated on website, delegation letters issued
24/06/2025	10.1.4	OCM088/2025	Policy Review - Appointment of Acting Chief Executive Officer Policy & Credit Card Policy	THAT Council AMENDS: 1. The Appointment of Acting Chief Executive Officer Policy as outlined in Attachment (a); and 2. The Credit Card Policy as outlined in Attachment (b).	Y	Updated on website
27/05/2025	10.1.2	OCM076/2025	Monthly Financial Statements for the Period Ending 30 April 2025	THAT Council: 1. RECEIVES the Monthly Financial Statements for the period 1 July 2024 to 30 April 2025. 2. APPROVES by ABSOLUTE MAJORITY the amendments of the 2024/2025 annual budget as follows: a. Increase of \$33,945 to operating expense: Seaview Golf Club Strategy, other operational projects; and b. Decrease of \$33,945 to capital expense: Seaview Golf Course, Buildings Construction Renewal.	Y	Amendments uploaded to budget in Authority
27/05/2025	10.1.1	OCM074/2025	List of Payments 1 to 30 April 2025	THAT Council RECEIVES the List of Payments 1 to 30 April 2025, as detailed in Attachment 1	Y	D25/20550