

CITY OF ARMADALE

AGENDA

OF CITY AUDIT COMMITTEE TO BE HELD IN THE COMMITTEE ROOM,
ADMINISTRATION CENTRE, 7 ORCHARD AVENUE, ARMADALE ON MONDAY,
21 MARCH 2016 AT 5.30PM.

A meal will be served at 6:15 p.m.

PRESENT:

APOLOGIES:

OBSERVERS:

IN ATTENDANCE:

PUBLIC QUESTION TIME

Note:

Meetings of the City Audit Committee are closed to the public on the basis that matters to be dealt with by Committee will generally be of a sensitive and confidential nature which, if disclosed could reasonably be expected to impair the effectiveness of the audit process – Council resolution CS18/2001 refers.

“For details of Councillor Membership on this Committee, please refer to the City’s website – www.armadale.wa.gov.au/your_council/councillors.”

DECLARATION OF MEMBERS' INTERESTS

DEPUTATION

Nil

CONFIRMATION OF MINUTES

RECOMMEND

Minutes of the City Audit Committee Meeting held on 1 February 2016 be confirmed.

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CITY AUDIT COMMITTEE

21 MARCH 2016

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1.1 - COMPLIANCE AUDIT RETURN - 2015 CALENDAR YEAR

WARD : ALL
FILE No. : M/132/16
DATE : 14 March 2016
REF : JS
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- Council is requested to consider and adopt the 2015 Compliance Audit Return covering the period 1 January 2015 to 31 December 2015 as presented, noting that there were no instances of non-compliance.

Officer Interest Declaration

Nil

Strategic Implications

- 4.1 Good Governance and Leadership
4.1.4 Support an Audit Committee to assist accountability and good governance

Legislation Implications

Local Government (Audit) Regulations 1996, i.e.

- Clause 13 – Prescribed statutory requirements for which compliance audit needed;
- Clause 14 – Compliance audits by local governments; and
- Clause 15 – Compliance audit return, certified copy of etc. to be given to Executive Director.

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

Nil

Consultation

Management Executive Group (MANEX)

BACKGROUND

The *Local Government (Audit) Regulations 1996* requires every local government to carry out a Compliance Audit for the period 1 January to 31 December each year and to complete a Compliance Audit Return (CAR) as produced by the Department of Local Government.

The CAR is to be:-

- Presented to Council at a meeting of the Council;
- Adopted by the Council; and
- Recorded in the minutes of the council meeting at which it is adopted.

After the CAR has been presented to and adopted by Council, a certified copy is signed by the Mayor and CEO, along with the relevant section of the council minutes and any additional information explaining or qualifying the compliance audit, and is then submitted to the Director General of the Department of Local Government by 31 March.

This year's CAR reports no instances of non-compliance.

COMMENT

The CAR is one of the tools available to Council in its governance monitoring role. The CAR also forms part of the Department of Local Government's monitoring program.

The 2015 CAR once again places emphasis on the need for Council to be aware and acknowledge instances of non-compliance or where full compliance was not achieved. In addition, the CAR also requires Council to endorse details of remedial action either taken or proposed, to prevent future like occurrences.

The 2015 CAR has been completed by Management and is presented as an attachment to this report for consideration/review by Committee, prior to it being submitted to Council.

The 2015 CAR identifies no instances of non-compliance which is a pleasing result.

The 2015 CAR, once adopted by Council, will be certified/signed by the Mayor and CEO and then forwarded to the Director General of the Department of Local Government and Committees by 31 March 2016.

RECOMMEND

That Council:

- **Adopts the Compliance Audit Return for the 2015 calendar year as presented in the attachment; and**
- **Acknowledges the joint certification which is to be signed by the Mayor and Chief Executive Officer.**

ATTACHMENTS

1. Compliance Audit Return 2015

2.1 - UPDATE - ACTIONS TAKEN ON LAST INTERIM AUDIT MANAGEMENT REPORT

WARD : ALL
FILE No. : M/137/16
DATE : 16 March 2016
REF : TM
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- This Report presents, for Council noting and information purposes, an update of the actions taken by Management on matters raised by the Auditor in his last Interim Audit Management Report.
- Recommend that Council notes the actions taken by Management on matters raised by the Auditor in his last Interim Audit Management Report.

Tabled Items

Nil

Officer Interest Declaration

Nil

Strategic Implications

- 4.1 Good Governance and Leadership
 - 4.1.2 Ensure governance policies, procedures and activities align with legislative requirements and best practice.
 - 4.1.4 Support an Audit Committee to assist accountability and good governance.

Legislation Implications

Local Government Act 1995

- Section 7.1A – Audit Committee
- Section 7.1C – Decisions of audit committees
- Section 7.9 – Audit to be conducted
- Section 7.12A – Duties of local government with respect to audits

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

Nil

Consultation

Nil

BACKGROUND

The Report and Minutes of the City Audit Committee meeting held on 4 November 2015 refer.

DETAILS OF PROPOSAL

Nil

COMMENT

Hereunder are the matters raised by the Auditor in the last Interim Audit Management Report for Council's awareness and/or requiring action by Management.

For each matter raised by the Auditor, hereunder are details of that matter, the Auditor's recommendation, Management's response at the time (November 2015) and importantly the action now taken by Management for Council to note.

Matter 1 – Investment of Surplus Funds

- (i) Auditor's Comments - There appears to be no documented internal control procedures with regards to placement of Council surplus funds i.e. recording of interest quotes from banks, confirmation and authorisation of deals, etc. Current practice appears to be at the discretion of management responsible for this function.

Auditor's Recommendation - We recommend that a formal internal control procedural document be created to support management's activities. This will assist to:

- a) ensure that adequate control exists over the investment of surplus funds by providing guidance to be followed by employees
- b) retain corporate knowledge and to facilitate staff training;
- c) reflect the desired processes and procedures undertaken in the finance department; and
- d) ensure that roles and responsibilities are clearly defined.

Management's response at the time - The recommended written internal control document will be prepared.

Action Taken – an internal control document with regards to investment procedures has been prepared and is operational.

- (ii) Auditor's Comments - Our review of the monthly reconciliations of investment of surplus funds from July 2014 to February 2015 revealed that whilst they were being performed regularly, they were not signed by the preparer and there was no documentary evidence of review by an officer independent of the preparer.

Auditor's Recommendation - We recommend that the investment reconciliations be signed off by the preparer and reviewed by an independent senior officer to ensure that all reconciling items are highlighted and adequately resolved on a timely basis. The reconciliation should be initialled by the senior officer as evidence that the review has been performed.

Management Response at the time - The Auditor's recommendation (ie. the investment reconciliations be signed off by the preparer and reviewed by an independent senior officer to ensure that all reconciling items are highlighted and adequately resolved on a timely basis) will be implemented.

Action Taken – investment reconciliations are now signed by the preparer and countersigned by an independent senior officer.

Matter 2 - Purchasing and Payments

Auditor's Comments - We noted instances whereby the process of requisitioning, approving and raising of purchase order, receiving the goods as well as approval of invoice for payment was performed by the same individual. Such lack of segregation of duties may increase the risk of misappropriation of Council assets and fraud risk.

Auditor's Recommendation - We recommend that the duties relating to the process of requisitioning, approving and raising of purchase orders, receipt of goods as well as approval of invoices be appropriately segregated to maintain effective internal control.

Management Response at the time - In the coming months an exercise will however be undertaken to examine the practicalities both operationally and risk wise of separating the order approval and invoice payment approval processes.

Action Taken – the Responsibility Structure (which is the framework within the City's computer system which controls the process of ordering and invoice payment approvals) has been amended such that in future the approval process of purchase orders and invoices for payment will be segregated, i.e. an officer with authority to approve a purchase order cannot approve the invoices relating to that purchase order. The segregation of duties/responsibilities is scheduled for implementation in early April 2016.

Matter 3 – Creditors

Auditor's Comment - Our review of the monthly creditor reconciliations from July 2014 to February 2015 revealed that whilst they were being performed regularly, they were not signed by the preparer and there was no documentary evidence of review by a senior officer independent of the preparer.

Further, the reconciliation process does not involve the review of the general ledger balance against the creditors aged trial balance.

Auditor's Recommendation - We recommend that the monthly creditor reconciliations be signed off by the preparer and reviewed by an independent senior officer to ensure any unusual reconciling items are investigated. The reconciliation should be initialed by the senior officer as evidence that the review has been performed.

The creditor reconciliation process should incorporate the review of the general ledger balance against the creditors aged trial balance. This will assist to identify and ascertain reasons for any long outstanding creditors.

Management Response at the time - The Auditor's recommendation will be implemented.

Action Taken – the monthly creditor reconciliations and the general ledger cross check with the creditors aged trail balance is now being signed by the preparer and countersigned by an independent senior officer.

Matter 4 - Rates

Auditor's Comment - Our review of the monthly rates and Emergency Services Levy (ESL) reconciliations revealed that whilst they were being performed, they were not signed by the

preparer and there was no documentary evidence of review by a senior officer independent of the preparer.

Auditor's Recommendation - We recommend that the monthly rates and Emergency Services Levy (ESL) reconciliations be signed off by the preparer and reviewed by an independent senior officer to ensure any unusual reconciling items are investigated. The reconciliation should be initialed by the senior officer as evidence that the review has been performed.

Management Response at the time - The Auditor's recommendation will be implemented.

Action Taken – the monthly rates and ESL reconciliations are now being signed by the preparer and countersigned by an independent senior officer.

Matter 5 - Sundry Debtors

Auditor's Comment - We noted that the reconciliations between the subsidiary ledger and the general ledger control account for sundry debtors are performed on a daily basis by the Manager Financial Services. However, hard copies of the monthly debtors reconciliations are not printed and kept on file and therefore, we were unable to ascertain whether the monthly sundry debtors reconciliations had been reviewed by an independent senior officer.

Auditor's Recommendation - We recommend that the monthly sundry debtor reconciliations be printed, signed by the preparer and initialled by the reviewer as evidence that the review has been performed.

Management Response at the time - The Auditor's recommendation will be implemented.

Action Taken – the monthly debtors reconciliation is now printed, signed by the preparer and countersigned by a reviewer.

Matter 6 - Journal Entries

Auditor's Comment - We noted that there is no documented policy regarding the use, authorisation and control over journal entries.

Auditor's Recommendation - We recommend that a documented policy be created which addresses the use of standard entries, non-routine entries (corrections and adjustments) and unusual or management-requested entries. This includes details on sequential numbering, the requirement for journals to be adequately explained or supported by appropriate documentation and the approved officers who can raise or authorise journal entries. Further, the policy may incorporate the procedures used to initiate, authorise, record, and process journal entries in the general ledger.

Management Response at the time - The Auditor's recommendation will be implemented.

Action Taken - an internal control document with regards to the use, authorisation and control over journal entries has been prepared and is operational.

Each of the abovementioned actions taken by Management will be the subject of review and report by the Auditor as part of their next interim audit Management Report.

RECOMMEND

That Council notes the actions taken by Management on matters raised by the Auditor in his last Interim Audit Management Report i.e.:

- **Matter 1 - Investments of Surplus Funds - an internal control document with regards to investment procedures has been prepared and is operational and investment reconciliations are now signed by the preparer and countersigned by an independent senior officer.**
- **Matter 2 - Purchasing and Payments – the *Responsibility Structure* (which is the framework within the City’s computer system which controls the process of ordering and invoice payment approvals) has been amended such that in future the approval process of purchase orders and invoices for payment will be segregated, i.e. an officer with authority to approve a purchase order cannot approve the invoices relating to that purchase order. The segregation of duties/responsibilities is scheduled for implementation in early April 2016.**
- **the Responsibility Structure for the raising and approving of purchase orders and invoices for payment has been amended such that in future the approval process of purchase orders and invoices for payment will be segregated. The segregation of duties/responsibilities is scheduled for implementation in early April 2016.**
- **Matter 3 – Creditors - the monthly creditor reconciliations and the general ledger cross check with the creditors aged trail balance is now being signed by the preparer and countersigned by an independent senior officer.**
- **Matter 4 - Rates - the monthly rates and ESL reconciliations are now being signed by the preparer and countersigned by an independent senior officer.**
- **Matter 5 - Sundry Debtors - the monthly debtors reconciliation is now printed, signed by the preparer and countersigned by a reviewer.**
- **Matter 6 - Journal Entries - an internal control document with regards to the use, authorisation and control over journal entries has been prepared and is operational.**

ATTACHMENTS

There are no attachments for this report.

COUNCILLORS' ITEMS

Nil

MEETING DECLARED CLOSED AT _____

SUMMARY OF "A" ATTACHMENTS

21 MARCH 2016

ATT NO.	SUBJECT	PAGE
1.1 COMPLIANCE AUDIT RETURN - 2015 CALENDAR YEAR		
1.1.1	Compliance Audit Return 2015	11

Department of Local Government and Communities - Compliance Audit Return



Government of Western Australia
Department of Local Government and Communities

Armadale - Compliance Audit Return 2015

Commercial Enterprises by Local Governments

No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2015.	N/A	No major trading undertaken	
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2015.	YES		
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2015.	YES		
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2015.	YES		
5	s3.59(5)	Did the Council, during 2015, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	YES		

Delegation of Power / Duty

No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	No delegations to committees of Council	
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A	No delegations to committees of Council	
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A	No delegations to committees of Council	
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A	No delegations to committees of Council	
5	s5.18	Has Council reviewed delegations to its committees in the 2014/2015 financial year.	N/A	No delegations to committees of Council	
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	YES		
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	YES		
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	YES		
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	YES		
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	YES		
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	YES		
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2014/2015 financial year.	YES		
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	YES		

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Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	YES		
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	YES		
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	YES		
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2015.	Yes		
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2015.	Yes		
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	YES		
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	YES		
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	YES		
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	YES		
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	N/A		
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	N/A		
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	YES		

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Armadale - Compliance Audit Return 2015

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	YES		
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	YES		

Elections

No	Reference	Question	Response	Comments	Respondent
1		Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	YES		

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Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	YES		
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A	Audit Committee has no delegated powers	
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	YES		
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	YES	Res: CA 2/03/11 Council: 28/3/11	
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2015 received by the local government within 30 days of completion of the audit.	YES		
6	s7.9(1)	Was the Auditor's report for 2014/2015 received by the local government by 31 December 2015.	YES		
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9(1) of the Act required action to be taken by the local government, was that action undertaken.	N/A	Auditors Report was a "clean" report	
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9(1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A	Auditors Report was a "clean" report	
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9(1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A	Auditors Report was a "clean" report	
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	YES		
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	YES		
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	YES		
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	YES		
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	YES		

Department of Local Government and Communities - Compliance Audit Return



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Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A	No CEO recruitment	
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	YES	EDDS	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	YES	Council 12/10/15	

Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A	The CEO is the complaints officer	
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	YES		
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	YES		
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	YES		
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	YES		
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	YES		

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Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	YES		
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	YES		
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	YES		
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	YES		
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	YES		
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	YES		
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	YES		
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	YES		
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	YES		
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	YES		
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	YES		
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	YES		
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	YES		

Department of Local Government and Communities - Compliance Audit Return



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Department of Local Government and Communities

Armadale - Compliance Audit Return 2015

14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	YES	
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A	The City has no panel of pre-qualified suppliers
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A	The City has no panel of pre-qualified suppliers
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A	The City has no panel of pre-qualified suppliers
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A	The City has no panel of pre-qualified suppliers
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A	The City has no panel of pre-qualified suppliers
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A	The City has no panel of pre-qualified suppliers
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A	The City has no panel of pre-qualified suppliers
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A	The City has no panel of pre-qualified suppliers
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A	
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	N/A	
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	YES	