



City of Cockburn
Audit and Strategic Finance Committee
Agenda Paper

For Thursday, 18 March 2021

CITY OF COCKBURN

SUMMARY OF AGENDA TO BE PRESENTED TO THE AUDIT & STRATEGIC FINANCE COMMITTEE MEETING THURSDAY, 18 MARCH 2021 AT 6.00PM

	Page
1. DECLARATION OF MEETING	3
2. APPOINTMENT OF PRESIDING MEMBER (IF REQUIRED).....	3
3. DISCLAIMER (TO BE READ ALOUD BY PRESIDING MEMBER)	3
4. ACKNOWLEDGEMENT OF RECEIPT OF WRITTEN DECLARATIONS OF FINANCIAL INTERESTS AND CONFLICT OF INTEREST (BY PRESIDING MEMBER)	3
5. APOLOGIES & LEAVE OF ABSENCE	3
6. PUBLIC QUESTION TIME	3
7. CONFIRMATION OF MINUTES	4
7.1 MINUTES OF THE AUDIT & STRATEGIC FINANCE COMMITTEE MEETING - 19/11/2020	4
7.2 MINUTES OF THE SPECIAL AUDIT & STRATEGIC FINANCE COMMITTEE MEETING - 26/11/2020	4
8. DEPUTATIONS.....	4
9. BUSINESS LEFT OVER FROM PREVIOUS MEETING (IF ADJOURNED).....	4
10. DECLARATION BY MEMBERS WHO HAVE NOT GIVEN DUE CONSIDERATION TO MATTERS CONTAINED IN THE BUSINESS PAPER PRESENTED BEFORE THE MEETING	4
11. COUNCIL MATTERS	5
11.1 LOCAL GOVERNMENT ACT COMPLIANCE AUDIT RETURN 2020.....	5
12. PLANNING & DEVELOPMENT DIVISION ISSUES.....	28
13. FINANCE & CORPORATE SERVICES DIVISION ISSUES.....	28
14. ENGINEERING & WORKS DIVISION ISSUES	28
15. COMMUNITY SERVICES DIVISION ISSUES	28
16. EXECUTIVE DIVISION ISSUES.....	28
17. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	28
18. NOTICES OF MOTION GIVEN AT THE MEETING FOR CONSIDERATION AT NEXT MEETING	28
19. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY MEMBERS OR OFFICERS.....	28
20. MATTERS TO BE NOTED FOR INVESTIGATION, WITHOUT DEBATE	28
21. CONFIDENTIAL BUSINESS	28
22. CLOSURE OF MEETING	28

CITY OF COCKBURN

**AGENDA TO BE PRESENTED TO THE AUDIT AND
STRATEGIC FINANCE COMMITTEE
THURSDAY, 18 MARCH 2021 AT 6.00PM**

- 1. DECLARATION OF MEETING**

- 2. APPOINTMENT OF PRESIDING MEMBER (IF REQUIRED)**

- 3. DISCLAIMER (TO BE READ ALOUD BY PRESIDING MEMBER)**

Members of the public, who attend Council Meetings, should not act immediately on anything they hear at the Meetings, without first seeking clarification of Council's position. Persons are advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

- 4. ACKNOWLEDGEMENT OF RECEIPT OF WRITTEN
DECLARATIONS OF FINANCIAL INTERESTS AND CONFLICT
OF INTEREST (BY PRESIDING MEMBER)**

- 5. APOLOGIES AND LEAVE OF ABSENCE**

- 6. PUBLIC QUESTION TIME**

7. CONFIRMATION OF MINUTES

7.1 MINUTES OF THE AUDIT & STRATEGIC FINANCE COMMITTEE MEETING - 19/11/2020

RECOMMENDATION

That Committee confirms the Minutes of the Audit & Strategic Finance Committee Meeting held on Thursday, 19 November 2020 as a true and accurate record.

7.2 MINUTES OF THE SPECIAL AUDIT & STRATEGIC FINANCE COMMITTEE MEETING - 26/11/2020

RECOMMENDATION

That Committee confirms the Minutes of the Special Audit & Strategic Finance Committee Meeting held on Thursday, 26 November 2020 as a true and accurate record.

8. DEPUTATIONS

9. BUSINESS LEFT OVER FROM PREVIOUS MEETING (IF ADJOURNED)

Nil

10. DECLARATION BY MEMBERS WHO HAVE NOT GIVEN DUE CONSIDERATION TO MATTERS CONTAINED IN THE BUSINESS PAPER PRESENTED BEFORE THE MEETING

11. COUNCIL MATTERS

11.1 LOCAL GOVERNMENT ACT COMPLIANCE AUDIT RETURN 2020

Author(s)	J Fiori
Attachments	1. Completed Compliance Audit Return 2020 ↓ 2. Macri Partners Independent Auditor's Report - Validation of CAR 2020 Responses ↓

RECOMMENDATION

That the Committee:

- (1) ADOPT the Local Government Compliance Audit Return (CAR 2020) for the period 1 January 2020 to 31 December 2020, as attached to the Agenda, for adoption by Council; and
- (2) RECEIVE the Macri Partners Independent Auditor's Report as the external validation review of the CAR 2020 comprising Disclosure of Interest, Finance and Tenders for Providing Goods and Services.

Background

Pursuant to Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, completion of the Local Government Compliance Audit Return (CAR) has been mandatory for all local governments in Western Australia since 2000.

At the Audit and Strategic Finance (A&SF) Committee meeting on 16 July 2020, in response to Public Question #13, the City of Cockburn (the City) committed to submit the CAR 2020 to an external validation review before reporting to the A&SF Committee on 18 March 2021.

Submission

N/A

Report

Pursuant to Regulation 14(3A) of the *Local Government (Audit) Regulations 1996* the CAR 2020 is to be presented to, and reviewed by, a meeting of the A&SF Committee, and the result of that review reported to a meeting of Council for adoption.

Attachment 1 represents the CAR 2020 completed by City Officers to be reviewed by the A&SF Committee.

Attachment 2 represents the Macri Partners Independent Auditor's Report validating the CAR 2020 City Officers' answers to questionnaires.

Due to time constraints for submission of the CAR 2020 to the A&SF Committee and Ordinary Council Meeting for adoption, before submitting to the Director General, Department of Local Government, Sports and Cultural Industries (DLGSC) by 31 March 2021, the following sample of CAR 2020 questionnaires were selected for an external validation review by Macri Partners:

- Disclosure of Interest
- Finance
- Tenders of Providing Goods and Services

Macri Partner's audit methodology entailed the following audit procedures:

- (i) review of the responses provided by City Officers to the questions in the above areas of the CAR 2020.
- (ii) interviews with the officers responsible for the completion of the relevant areas of the CAR 2020;
- (iii) audit verification of the documentation referred to in the City officers' responses to the questions in the CAR 2020; and
- (iv) provision of Independent Auditor's Report on the part validation of the CAR 2020.

Based on the audit methodology employed, Macri Partners confirmed that the City's responses to the questions in the audited sections of the CAR 2020 are correct.

The selected questionnaires audited were a representative sample of the total CAR 2020 responses by City Officers, and it can be confidently inferred that the remaining answers to the other CAR 2020 questionnaires are also correct.

Following its adoption by Council, and pursuant to Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the City's Governance and Risk Services will submit to the DLGSC's Smart Hub file upload facility by 31 March 2021 the following documents:

- Certified copy of the CAR 2020, signed by the Mayor and Chief Executive Officer. The CAR 2020 indicates a conformity rating of 99% for the year; and
- Copy of the relevant section of the Council Minutes, confirming Council's adoption of the CAR 2020.

Strategic Plans/Policy Implications

Listening and Leading

A community focused, sustainable and progressive organisation.

Budget/Financial Implications

N/A

Legal Implications

Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* refer.

Community Consultation

N/A

Risk Management Implications

Failure to adopt the recommendation will result in non-compliance with meeting the 31 March 2021 deadline for the CAR statutory reporting requirements to the regulator, the DLGSC.

Advice to Proponents/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

Cockburn - Compliance Audit Return 2020

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A	No Major trading undertaken 2020.	Joseph Fiori
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A	No Major trading undertaken 2020.	Joseph Fiori
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A	No Major trading undertaken 2020.	Joseph Fiori
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A	No Major trading undertaken 2020.	Joseph Fiori
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No Major trading undertaken 2020.	Joseph Fiori

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	Special Council Meeting 24 October 2019.	Joseph Fiori
2	s5.16	Were all delegations to committees in writing?	Yes		Joseph Fiori
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	Yes		Joseph Fiori
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Joseph Fiori
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	Yes	Council Meeting 10 June 2020.	Joseph Fiori
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Joseph Fiori
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Joseph Fiori
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Joseph Fiori
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Joseph Fiori
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Joseph Fiori
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Joseph Fiori
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes	Endorse at Council Meeting 10 June 2020.	Joseph Fiori
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes	Contained as an official record in the City's Enterprise Content Management (ECM) storage system.	Joseph Fiori
Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Joseph Fiori

2 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	No applications received from members to participate in any relevant Meeting.	Joseph Fiori
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Joseph Fiori
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Joseph Fiori
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	No	1 Elected Member lodged their Annual Return on 10 September 2020.	Joseph Fiori
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Joseph Fiori
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Joseph Fiori
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes	City's website.	Joseph Fiori
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Joseph Fiori
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Joseph Fiori
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Joseph Fiori
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Joseph Fiori
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	N/A		Joseph Fiori

3 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Joseph Fiori
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Joseph Fiori
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	Yes		Joseph Fiori
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Joseph Fiori
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No applications sought.	Joseph Fiori
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	No applications sought.	Joseph Fiori
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes	Code of Conduct for elected members not reviewed during 2020, pending amendments to the Act.	Joseph Fiori
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Joseph Fiori

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes	Land sales and Leases advertised in accordance with section 3.58.	Joseph Fiori
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	Details of adverts completed as prescribed.	Joseph Fiori

4 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	N/A	No elections conducted.	Joseph Fiori
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A	No elections conducted.	Joseph Fiori
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	N/A	No elections conducted.	Joseph Fiori

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	Special Council Meeting dated 24/10/19.	Joseph Fiori
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	Yes	Special Council Meeting dated 24/10/19.	Joseph Fiori
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	Auditor General of WA appointed by Local Government Act 1995.	Joseph Fiori
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A	Auditor General of WA appointed by Local Government Act 1995.	Joseph Fiori
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	Yes	Ordinary Council Meeting 10/12/20.	Joseph Fiori
6	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, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Matter reported to Audit Committee 26/11/20, then Council 10/12/20 Letter to Minister with action sent February 21 within time.	Joseph Fiori

5 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	Yes	Matter reported to Audit Committee 26/11/20, then Council 10/12/20 Letter to Minister with action sent February 21 within time.	Joseph Fiori
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	Matter reported to Audit Committee 26/11/20, then Council 10/12/20 Letter to Minister with action sent February 21 within time on 3/2/21.	Joseph Fiori
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes	Report was placed on LG Website 3/2/21.	Joseph Fiori
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes	Comprehensive audit plan agreed with the OAG and contract auditor, KPMG.	Joseph Fiori
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes	Auditor's report received 2/12/20 and received by local government on 10/12/20.	Joseph Fiori

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted at the Ordinary Council Meeting 9 July 2020. Council adopted by an Absolute Majority the Strategic Community Plan 2020-2030 at the OCM held on the 9 July 2020.	Joseph Fiori
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted at the Special Council Meeting 23 July 2020. Council adopted by Absolute Majority the Corporate Business Plan 2020/21-2024/25.	Joseph Fiori
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes	The Corporate Business Plan is compliant. It is a 4 year plan aligned to the Strategic Community Plan it is resourced & integrated with Asset Management, Workforce planning and the Long Term Financial Plan.	Joseph Fiori

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes	Council approved process.	Joseph Fiori
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes	CEO role was only Senior advertised in 2020.	Joseph Fiori
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	Recruitment consultant vetted applications.	Joseph Fiori
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	Yes	Remuneration as per SAT.	Joseph Fiori
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	No senior officers were dismissed by the CEO in 2020.	Joseph Fiori
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Joseph Fiori

7 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes	Director, Governance appointed at 11 March 2020 Council Meeting.	Joseph Fiori
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes	Located on the City of Cockburn website.	Joseph Fiori
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2)?	Yes	Located on the City website.	Joseph Fiori
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Located on the City website.	Joseph Fiori

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes	10 December 2020 Council Meeting.	Joseph Fiori
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes	10 December 2020 Council Meeting.	Joseph Fiori
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	Yes		Joseph Fiori
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	Yes		Joseph Fiori
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes	12 March 2020 Council Meeting.	Joseph Fiori

8 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Joseph Fiori
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Joseph Fiori
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	12 March 2020 Council Meeting.	Joseph Fiori
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Joseph Fiori
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes	A report was submitted to KPMG on 24 September 2020.	Joseph Fiori

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	The policy was last reviewed June 2020.	Joseph Fiori
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	All purchases were made in accordance with the requirements of the purchasing policy.	Joseph Fiori
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes	Procurement systems.	Joseph Fiori
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes	Tender Registers.	Joseph Fiori
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	Procurement Plan.	Joseph Fiori

9 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
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No	Reference	Question	Response	Comments	Respondent
6	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	Tendering systems.	Joseph Fiori
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes	Tender Registers.	Joseph Fiori
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	Tender Registers are available for viewing over the Counter Work is currently in progress to publish the tender Register on the official website.	Joseph Fiori
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	No Tender were rejected due to place and time.	Joseph Fiori
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	Tender Recommendations.	Joseph Fiori
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	Procurement systems.	Joseph Fiori
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes	Tender Registers.	Joseph Fiori
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	No expression of interest was conducted.	Joseph Fiori
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A	No expression of interest was conducted.	Joseph Fiori
15	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 as an acceptable tenderer?	N/A	No expression of interest was conducted.	Joseph Fiori
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A	No expression of interest was conducted.	Joseph Fiori
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A	No panel of pre-qualified suppliers was conducted.	Joseph Fiori

10 of 11

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
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	No panel of pre-qualified suppliers was conducted.	Joseph Fiori
19	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 pre-qualified supplier panel application?	N/A	No panel of pre-qualified suppliers was conducted.	Joseph Fiori
20	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	No panel of pre-qualified suppliers was conducted.	Joseph Fiori
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	No panel of pre-qualified suppliers was conducted.	Joseph Fiori
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	No panel of pre-qualified suppliers was conducted.	Joseph Fiori
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No panel of pre-qualified suppliers was conducted.	Joseph Fiori
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A	No regional price preference available or accepted within the City.	Joseph Fiori

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Cockburn

Signed CEO, Cockburn



PARTNERS
Anthony Macri CA FCPA
Domenic Macri CA CPA
Connie De Felice CA CPA

INDEPENDENT AUDITOR'S REPORT

TO: CITY OF COCKBURN

Report on the validation audit of the City's responses to Compliance Audit Return (CAR) 2020

At the request of the City of Cockburn, we carried out a validation audit of the City's responses to the questions in the following sections of the CAR 2020.

- (a) Finance
- (b) Disclosure of Interest
- (c) Tenders for Providing Goods and Services

Our validation process included the following audit procedures:

- (a) Review of the City's responses to the questions for any obvious inaccuracies
- (b) Interviews with the City's senior management responsible for completion of the above sections of the CAR
- (c) Verification of the documentation considered necessary to support the responses to the questions in the above 3 sections of the CAR.

The following officers of the City were interviewed:

Finance

- Stuart Downing – Director Finance and Corporate Services

Disclosure of Interest

- Don Green - Director Governance and Community Services
- Bernadette Pinto - Governance Officer - Executive Services

Tenders for Providing Goods and Services

- Tony Natale - Strategic Procurement Manager - Procurement Services
- Tammey Chappel - Contacts Lead projects - Procurement Services

Based on the audit procedures performed, we confirm that the City's responses to the questions in the above sections of the CAR are correct. The audit stamped questionnaires relevant to the 3 sections of the CAR are attached herewith.





**MACRI PARTNERS
CHARTERED ACCOUNTANTS
SUITE 2, 137 BURSWOOD ROAD
BURSWOOD WA 6100**



**A MACRI
PARTNER**

**PERTH
DATED THIS 22nd DAY OF FEBRUARY 2021.**



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

Cockburn - Compliance Audit Return 2020

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	Special Council Meeting dated 24/10/19	Stuart Downing
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	Yes	Special Council Meeting dated 24/10/19	Stuart Downing
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	Auditor General of WA appointed by Local Government Act 1995	Stuart Downing
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A	Auditor General of WA appointed by Local Government Act 1995	Stuart Downing
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	Yes	Ordinary Council Meeting 10/12/20	Stuart Downing
6	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, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Matter reported to Audit Committee 26/11/20, then Council 10/12/20 Letter to Minister with action sent February 21 within time.	Stuart Downing
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	Yes	Matter reported to Audit Committee 26/11/20, then Council 10/12/20 Letter to Minister with action sent February 21 within time.	Stuart Downing
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	Matter reported to Audit Committee 26/11/20, then Council 10/12/20 Letter to Minister with action sent February 21 within time on 3/2/21.	Stuart Downing
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes	Report was placed on LG Website 3/2/21.	Stuart Downing
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes	Comprehensive audit plan agreed with the OAG and contract auditor, KPMG.	Stuart Downing



1 of 2

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes	Auditor's report received 2/12/20 and received by local government on 10/12/20	Stuart Downing
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Cockburn - Compliance Audit Return 2020

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Don Green
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Not applicable	No applications received from members to participate in any relevant Meeting	Don Green
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Don Green
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Bernadette Pinto
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes with the exception of 1 Elected Member	1 Elected Member lodged their Annual Return on 10 September 2020	Bernadette Pinto
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Bernadette Pinto
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Bernadette Pinto
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes	City's website	Bernadette Pinto
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Bernadette Pinto
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Bernadette Pinto
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Bernadette Pinto





Department of
Local Government, Sport
and Cultural Industries

12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Bernadette Pinto
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	N/A		Bernadette Pinto
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Bernadette Pinto
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Don Green
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?	Yes		Don Green
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Don Green
18	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No applications sought	Don Green
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	No applications made to Minister	Don Green
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes	Code of Conduct for elected members not reviewed during 2020, pending amendments to the Act	Don Green
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Bernadette Pinto





Department of
Local Government, Sport
and Cultural Industries

Cockburn - Compliance Audit Return 2020

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	The policy was last reviewed June 2020	Antonio Natale
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	All purchases were made in accordance with the requirements of the purchasing policy	Antonio Natale
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes	Procurement systems	Antonio Natale
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes	Tender Registers	Antonio Natale
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	Procurement Plan	Antonio Natale
6	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	Tendering systems	Antonio Natale
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes	Tender Registers	Antonio Natale
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	Tender Registers are available for viewing over the Counter Work is currently in progress to publish the Tender Register on the official website	Antonio Natale
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	No Tenders were rejected due to place and time.	Antonio Natale
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	Tender Recommendations	Antonio Natale





11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	Procurement systems	Antonio Natale
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes	Tender Registers	Antonio Natale
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	Not applicable	No expression of interest was conducted	Antonio Natale
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	Not applicable	No expression of interest was conducted	Antonio Natale
15	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 as an acceptable tenderer?	Not applicable	No expression of interest was conducted	Antonio Natale
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	Not applicable	No expression of interest was conducted	Antonio Natale
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	Not applicable	No panel of pre-qualified suppliers was conducted	Antonio Natale
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?	Not applicable	No panel of pre-qualified suppliers was conducted	Antonio Natale
19	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 pre-qualified supplier panel application?	Not applicable	No panel of pre-qualified suppliers was conducted	Antonio Natale
20	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?	Not applicable	No panel of pre-qualified suppliers was conducted	Antonio Natale
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	Not applicable	No panel of pre-qualified suppliers was conducted	Antonio Natale
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Not applicable	No panel of pre-qualified suppliers was conducted	Antonio Natale





23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Not applicable	No panel of pre-qualified suppliers was conducted	Antonio Natale
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Not applicable	No regional price preference available or accepted within the City Policy.	Antonio Natale



12. PLANNING & DEVELOPMENT DIVISION ISSUES

Nil

13. FINANCE & CORPORATE SERVICES DIVISION ISSUES

Nil

14. ENGINEERING & WORKS DIVISION ISSUES

Nil

15. COMMUNITY SERVICES DIVISION ISSUES

Nil

16. EXECUTIVE DIVISION ISSUES

Nil

17. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

**18. NOTICES OF MOTION GIVEN AT THE MEETING FOR
CONSIDERATION AT NEXT MEETING**

**19. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY
MEMBERS OR OFFICERS**

**20. MATTERS TO BE NOTED FOR INVESTIGATION, WITHOUT
DEBATE**

Nil

21. CONFIDENTIAL BUSINESS

Nil

22. CLOSURE OF MEETING