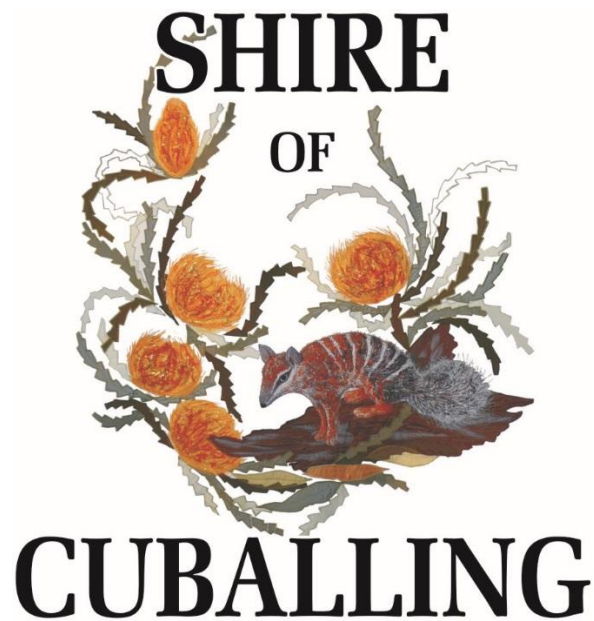




*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

AGENDA

for the

Special Meeting of Council

to be held

4.45pm WEDNESDAY 30th SEPTEMBER 2026

Shire of Cuballing
Council Chambers / CWA Hall
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “Confidential Matters”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. DECLARATION OF OPENING

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

2.1.1 Attendance

Cr Robert Harris Deputy President
Cr Scott Ballantyne
Cr Steven Sexton
Cr Matthew Dent
Cr Sarah Hawksley

Mr Chris Paget Chief Executive Officer

2.1.2 Apologies

Mr Bruce Brennan Manager Works & Services

2.1.3 Leave of Absence

Cr Adrian Kowald

3. STANDING ORDERS

OFFICER'S RECOMMENDATION:

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

4. PUBLIC QUESTION TIME

5. DISCLOSURE OF FINANCIAL INTEREST

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

6. REPORTS OF OFFICERS

6.1 CHIEF EXECUTIVE OFFICER

6.1	Interim Audit for 2025-26
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Applicant:	Internal document
File Ref. No:	ADM358
Disclosure of Interest:	Nil
Date:	21 September 2026
Author:	Chris Paget – Chief Executive Officer
Attachments:	6.1A Interim Audit Management Letter
	6.1B Interim Audit Management Letter Attachment

Summary

The purpose of this item is for Council to consider the Audit, Risk and Improvement Committee recommendation to accept the 2025-26 Interim Audit Report and Management Letter.

Background/Comment

The Shire's auditors AMD undertook the interim site visit to Cuballing on 6 through to 8 May with follow up work completed electronically throughout May and June. Each year as part of the process the auditors will identify issues for consideration by management. Management prepares a response to these issues. The management response is considered by the Office of the Auditor General before being included in the issued letter. When the final audit for the full year is conducted, the auditor will assess whether the issues identified in the interim audit remain as an issue to be listed in the final audit report.

The interim audit management report for this year has three moderate and one minor findings with auditor recommendations as detailed below. Management responses and actions to be undertaken are listed in the attachment.

1) Non-compliance with Local Government (Financial Management) Regulations 1996

- Section 34(4)(a) of the Local Government (Financial Management) Regulations 1996 requires the monthly financial statements to be presented in the ordinary meeting within two months after the end of the month to which the statement relates. The monthly financial statement for July 2025 has not been presented to Council, resulting in non-compliance with this requirement.

Rating: Moderate

We recommend management implement procedures to ensure monthly financial statements are prepared and presented to Council within the required statutory timeframe.

2) Daily banking not performed timely

- During our testing, we identified out of the 21 samples tested, there were nine instances where the cash was not deposited within three working days. As per the Shire's policy, the cash should be banked as soon as possible or twice in a week.
- This was previously raised as a finding in 2025.

Rating: Moderate

We recommend that all cash and cheques collections be banked together within the Shire's policy given timeframe.

3) Purchase order exceptions

- During our expenditure testing, we identified out of the 20 samples tested, there were four purchase orders raised after the invoice dates. As part of the purchasing process, purchase orders are to be issued before invoices are received and processed.

Rating: Moderate

As best practice, we recommend that the Shire ensures purchase orders are raised and approved prior to incurring expenditure.

4) Month end reconciliations

- Monthly creditors reconciliations were performed however the reconciliations from July 2025 to February 2026 were not dated therefore we were unable to confirm when they were prepared; and
- Monthly fixed asset reconciliations prepared by an external consultant were not signed and dated by the reviewer.

Rating: Minor

We recommend that the Shire strengthen its reconciliation controls by ensuring that all monthly reconciliations are appropriately signed and dated by the preparer and reviewer. This will provide appropriate evidence of preparation, review, and timely completion.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Governance

- Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.
- Enhancing community information and engagement.

Statutory Environment

Local Government Act 1995

7.13. Regulations as to audits

(1) Regulations may make provision —

- (aa) as to the functions of the CEO and the audit committee in relation to audits carried out under this Part and reports made on those audits;
- (ab) as to the functions of audit committees, including the selection and recommendation of an auditor;

Local Government (Audit) Regulations 1996

16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
 - (i) its functions under Part 6 of the Act; and

- (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

Policy Implications

Update of some policies and procedures as noted in the management responses.

Financial Implications

Not applicable

Consultation

AMD Auditors

Office of the Auditor General (OAG)

Voting Requirements

Simple majority

COMMITTEE AND OFFICER'S RECOMMENDATION:

That Council accepts the 2025-26 Interim Audit Report and Management Letter.



Our Ref: 8290-002

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Chris Paget
Chief Executive Officer
Shire of Cuballing

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Email: ceo@cuballing.wa.gov.au

Dear Mr Paget

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2026**

We have completed the interim audit for the year ended 30 June 2026. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate the overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management control issues

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7701 if you would like to discuss these matters further.

Yours sincerely

Iris Yap
Assistant Director
Financial Audit
15 July 2026

Attach

SHIRE OF CUBALLING**PERIOD OF AUDIT: 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

Index of findings	Potential impact on audit opinion	Rating	Year first raised
1. Non-compliance with Local Government (Financial Management) Regulations 1996	No	Moderate	2026
2. Daily banking not performed timely	No	Moderate	2025
3. Purchase order exceptions	No	Moderate	2026
4. Month end reconciliations	No	Minor	2026

Ratings

The ratings in this management letter reflect our assessment of risks based on the likelihood and potential impact if no action is taken. These outcomes consider both quantitative impact (such as financial loss) and qualitative impact (such as inefficiency, non-compliance, poor service to the public or loss of public confidence).

● **Significant** – Findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

● **Moderate** – Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

● **Minor** – Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF CUBALLING**PERIOD OF AUDIT: 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****1. Non-Compliance with Local Government (Financial Management) Regulations 1996****Finding**

Section 34(4)(a) of the Local Government (Financial Management) Regulations 1996 requires the monthly financial statements to be presented in the ordinary meeting within two months after the end of the month to which the statement relates. The monthly financial statement for July 2025 has not been presented to Council, resulting in non-compliance with this requirement.

Rating: Moderate**Implication**

Non-compliance with section 34(4)(a) of the Local Government (Financial Management) Regulations 1996.

Recommendation

We recommend management implement procedures to ensure monthly financial statements are prepared and presented to Council within the required statutory timeframe.

Management comment

Management acknowledges this audit finding. Owing to significant shortage of staffing at the time of agenda preparation and end-of-month reporting processes, the July 2025 monthly financial report was inadvertently not presented to Council within the timeframe prescribed under the Local Government (Financial Management) Regulations. The omission was identified during the audit process, and the outstanding July 2025 financial report was subsequently presented to Council at its 17 June 2026 Ordinary Council Meeting, rectifying the oversight.

To prevent a recurrence, management has reviewed its internal reporting processes and implemented additional monitoring measures, including a statutory compliance checklist and improved reporting controls, to ensure all monthly financial statements are prepared and presented to Council within the legislative timeframes. Management considers this to be an extremely isolated administrative oversight and is committed to maintaining full compliance with the Regulations going forward.

Responsible person: CEO & DCEO
Completion date: Completed 17 June 2026

SHIRE OF CUBALLING**PERIOD OF AUDIT: 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****2. Daily banking not performed timely****Finding**

During our testing, we identified out of the 21 samples tested, there were nine instances where the cash was not deposited within three working days. As per the Shire's policy, the cash should be banked as soon as possible or twice in a week.

This was previously raised as a finding in 2025.

Rating: **Moderate** (2025: **Moderate**)

Implication

Delayed and separate banking of cash and cheques can lead to inaccurate bank balance and increases the risk of misappropriation.

Recommendation

We recommend that all cash and cheques collections be banked together within the Shire's policy given timeframe.

Management comment

Management acknowledges this finding, which has been reported previously. The majority of the identified instances occurred during periods when the Shire was operating with significantly reduced administrative staffing due to annual leave, holiday periods and other unplanned staff absences. During these times, available resources were prioritised to maintain critical operational and customer service functions, resulting in delays in banking (which often required travel into the NAB branch in Narrogin as further changes in ownership of the local Cuballing LPO meant banking was not available for some periods of time).

Management notes that all monies received remained secure in accordance with the Shire's cash handling procedures, and no instances of loss or misappropriation were identified.

With staffing levels now stabilised, management has reinforced the requirement for cash and cheque collections to be banked in accordance with the Shire's Cash Handling Policy. Administrative procedures have also been reviewed to improve coverage during periods of staff leave and to ensure banking timeframes continue to be monitored and achieved wherever practicable.

Responsible person: DCEO
Completion date: Completed

SHIRE OF CUBALLING**PERIOD OF AUDIT: 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****3. Purchase order exceptions****Finding**

During our expenditure testing, we identified out of the 20 samples tested, there were four purchase orders raised after the invoice dates. As part of the purchasing process, purchase orders are to be issued before invoices are received and processed.

Rating: Moderate**Implication**

This increases the risk that the Shire will not obtain value for money and there is an increased risk of unauthorised purchases being incurred.

Recommendation

As best practice, we recommend that the Shire ensures purchase orders are raised and approved prior to incurring expenditure.

Management comment

Agreed. The identified purchases in question were for legitimate operational requirements and were subsequently reviewed and authorised in accordance with the Shire's delegated authority framework; two of these purchase orders were for ongoing annual website IT support and software subscriptions that are normally raised at the start of the financial year. No unauthorised expenditure or financial loss resulted from any of these instances.

Management has reminded all relevant staff of the requirement to raise and obtain approval for purchase orders before goods or services are ordered, except where specifically exempted under the Shire's purchasing procedures. Compliance with this requirement will continue to be monitored, and refresher guidance will be provided to officers responsible for procurement to reinforce adherence to the established purchasing process.

Responsible person: DCEO
Completion date: 31 August 2026

SHIRE OF CUBALLING**PERIOD OF AUDIT: 30 JUNE 2026****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****4. Month end reconciliations****Finding**

As part of month end reconciliations review, we identified the following:

- Monthly creditors reconciliations were performed however the reconciliations from July 2025 to February 2026 were not dated therefore we were unable to confirm when they were prepared; and
- Monthly fixed asset reconciliations prepared by an external consultant were not signed and dated by the reviewer.

Rating: **Minor**

Implication

The absence of dates and signatures on monthly reconciliations limits the ability to verify whether reconciliations were prepared and reviewed in a timely manner.

Recommendation

We recommend that the Shire strengthen its reconciliation controls by ensuring that all monthly reconciliations are appropriately signed and dated by the preparer and reviewer. This will provide appropriate evidence of preparation, review, and timely completion.

Management comment

Management agrees with this audit finding. The identified instances occurred during a period when the senior officer responsible for the review and oversight of month-end financial reconciliations was absent on extended sick leave for much of the year. During this time, the Chief Executive Officer assumed responsibility for oversight of these review functions in addition to their normal executive duties, resulting in some reconciliations not being signed and dated despite being completed.

We note that the reconciliations were undertaken as required as part of the regular month-end process, and no material discrepancies or control deficiencies were identified. The issue relates to the documentation of the review process rather than the completion of the reconciliations themselves.

With the position now appropriately resourced, management has reinforced the requirement that all reconciliations are signed and dated by both the preparer and reviewer to provide clear evidence of preparation, review and timely completion. Compliance with these documentation requirements will continue to be monitored as part of the Shire's ongoing financial management processes.

Responsible person: CEO & DCEO
Completion date: 31 August 2026

6.2 2025 Compliance Audit Return

Applicant:	Internal document
File Ref. No:	ADM35
Disclosure of Interest:	Nil
Date:	29 September 2026
Author:	Chris Paget – Chief Executive Officer
Attachments:	5.2A 2025 Compliance Audit Return

Summary

The purpose of this report is for Council to consider the Audit, Risk and Improvement Committee (ARIC) recommendation to adopt the completed statutory Local Government Compliance Audit Return (CAR) for the year ending 31 December 2025.

Background

Western Australian local governments are required to complete an annual Compliance Audit Return (CAR) in accordance with the provisions of the Local Government (Audit) Regulations 1996 (Regulations). The period examined by this audit is 1 January 2025 to 31 December 2025. Following recent legislative amendments via the Local Government Regulations Amendment Regulations (No. 4) 2025, the regulatory oversight of the CAR process has transitioned from the Department of Local Government, Sport and Cultural Industries to the newly established independent office of the Local Government Inspector. The CAR is provided by the Office through their secure website.

These legislative changes introduce a one-off transitional timeframe for the current reporting cycle. While the CAR is typically due by 31 March each year, the submission deadline for the 2025 calendar year return was deferred to 30 September 2026.

The completed return is required to be:

- Reviewed by the Audit, Risk and Improvement Committee.
- Considered and adopted by Council.
- Certified by the President and CEO following Council adoption.
- Submitted together with a copy of the ARIC recommendations and the adopting Council Minutes to the Local Government Inspector by 30 September 2026.

The Compliance Audit Return is intended to assist Council in monitoring its organisational functions and provides an additional element of accountability through a check on internal management systems, procedures and record keeping. This in turn demonstrates the Shire's emphasis on improving its good governance, compliance, and best practice methods. Council is required to note any areas of non-compliance and endorse remedial action.

Comment

The ARIC met prior to this meeting to review the completed Compliance Audit Return and make its recommendation to Council.

The document has been completed through a detailed review of the Shire's governance, financial management, statutory records, procurement processes, delegations, elections, risk management and legislative compliance activities undertaken during the 2025 calendar year. The assessment demonstrates a very high level of compliance across all legislative areas, with the majority of responses are recorded as "Yes", confirming legislative compliance. Several responses are recorded as "N/A" because the legislative

provisions and/or activities were not applicable to the Shire of Cuballing during the reporting period. These include:

- No major trading undertakings or major land transactions.
- No delegations to Council Committees.
- No Council rejection of a CEO recommendation regarding senior employee appointments (Council does not have any designated senior employees).
- No requirement for payments to finishing employees above statutory entitlements.

There were two items of non-compliance noted out of the total 96 questions included in the Shire of Cuballing 2025 CAR, and this equates to a compliance achievement rate of 97.92%. The non-compliant matters identified for the two topic areas are as follows:

Page 12 **r.19DA** – *Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?* Answer: No

An updated CBP is being developed as part of the major review of the Strategic Community Plan, with both to be combined into a Council Plan once completed.

Page 13 **r.35** – *Has every local government council member completed and passed the Council Member Essentials course, consisting of five required modules and delivered by an appropriate provider, within 12 months of being elected?* Answer: No

One Councillor has not completed the full Council Member Essentials course within the prescribed 12-month period after being elected.

Overall, the Compliance Audit Return demonstrates that the Shire maintains effective governance systems, sound financial management practices and strong legislative compliance.

Statutory / Legal Implications

Local Government Act 1995 section 7.13(i)

Local Government Regulations Amendment Regulations (No.4) 2025

Local Government (Administration) Regulations 1996 - Regs 13, 14 & 15

Local Government (Audit) Regulations 1996

Local Government (Elections) Regulations 1997

Local Government (Functions and General) Regulations 1996

Local Government (Rules of Conduct) Regulations 2007

Policy Implications

Not applicable

Consultation

Internal: Shire Executive Team & Administration/Finance staff

Financial Implications

Nil

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Governance

- Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.
- Enhancing community information and engagement.

Voting Requirements

Simple majority

COMMITTEE & OFFICER'S RECOMMENDATION:

That Council:

1. Adopts the completed Compliance Audit Return for the period 1 January 2025 to 31 December 2025 for the Shire of Cuballing; and
2. Instructs the CEO to submit the certified 2025 Compliance Audit Return to the Local Government Inspector by the deadline of 30 September 2026.

2025 Compliance Audit Return

Local Government Authority: The Shire of Cuballing

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: N/A

Comments: The Shire of Cuballing local laws were last reviewed and accepted by Council on 16 March 2022.

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: N/A

Comments: The Shire of Cuballing did not invite tenders for the supply of such goods or services during the reporting period; the Shire utilised the WALGA Preferred Supplier Program in accordance with regulation 11(2)[b].

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

Comments: No major trading undertakings were proposed or commenced during the compliance reporting period.

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

Comments: No major land transactions were proposed or commenced during the compliance reporting period.

s. 3.59(2)(c)

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 2025?

Response: N/A

Comments: No major land transactions were proposed or commenced during the compliance reporting period.

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

Comments: No major trading undertakings or major land transactions were proposed or commenced during the compliance reporting period.

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

Comments: Refer to answers above.

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: No delegations to committees have been made in the reporting period.

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

Comments: There was no vacancy in the CEO role during the reporting period; the Shire does not have any other designated senior employees.

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Comments: The Shire does not have any other designated senior employees.

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?

Response: N/A

Comments: Refer to answers above.

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

Comments: All delegations were reviewed by Council at the annual review on 17 December 2025 and were adopted by absolute majority.

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

Comments: There were no payment amounts in addition to entitlements to any finishing employee during the reporting period.

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

Comments: Refer to answer above.

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: N/A

Comments: No disclosures of interest were made by Council members during the compliance reporting period.

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: No disclosures of interest were made by Council members during the compliance reporting period.

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: Refer to answers above.

s. 5.70

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?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Comments: No gift disclosures were received during the reporting period.

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

Comments: No gift disclosures were received during the reporting period.

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Comments: Adopted on 17 September 2025; based on the model code of conduct.

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

Comments: Refer to answer above - no additional requirements were adopted.

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

Comments: Policy 3.14 Continuing Elected Member Professional Development adopted by Council on 17 December 2025.

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Comments: There were no such matters were raised in the auditor's report.

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?

Response: N/A

Comments: No matters of significance were identified in the auditor's report.

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Comments: No matters of significance were identified in the auditor's report.

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Comments: The major review of the Shire's Strategic Community Plan is commencing in late September 2026.

Adoption date or the date of the most recent review: 21/02/2024

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: No

Comments: An updated CBP is being developed as part of the major review of the SCP, with both to be combined into a Council Plan.

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: N/A

Comments: An updated CBP that complies with Regulations 19DA(2) and (3) is being developed as part of the major review of the SCP, with both to be combined into a Council Plan.

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: No

Comments: One Councillor has not completed the full Council Member Essentials course within the prescribed 12-month period after being elected.

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

Comments: The auditor's report was received on 4 December 2025.

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: N/A

Comments: The previous Regulation 17 review was undertaken by the previous CEO and adopted by Council in March 2024, therefore the next scheduled review is due by March 2027.

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: N/A

Comments: No Commissioners have been appointed for the Shire of Cuballing.

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: No electoral gift declarations were made or received during the compliance reporting period.

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Comments: No electoral gift declarations have been made or received.

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Comments: No electoral gift declarations have been made or received.

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

Comments: No trading undertakings or major land transactions have occurred in the compliance reporting period.

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

Comments: No such instances of multiple contracts have occurred in the reporting period.

r. 14(1), (3) and (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?

Response: N/A

Comments: No tenders were called during the reporting period - purchases of goods or services worth more than the \$250,000 prescribed amount have been made via RFQs through the WALGA Preferred Supplier Program.

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: N/A

Comments: No tenders were called during the reporting period - purchases of goods or services worth more than the \$250,000 prescribed amount have been made via RFQs through the WALGA Preferred Supplier Program.

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: N/A

Comments: Whilst the tender register is publicly available on the Shire's website, no tenders were called in the reporting period.

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Comments: No tenders were called in the reporting period.

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?

Response: N/A

Comments: No tenders were called in the reporting period.

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: N/A

Comments: No tenders were called in the reporting period.

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

Comments: No EOI processes were called in the reporting period.

r. 22

No response required. This is covered by r. 21.

r. 23

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?

Response: N/A

Comments: No EOI processes were called in the reporting period.

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

Comments: No EOI processes were called in the reporting period.

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

Comments: No EOI processes were called in the reporting period.

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

Comments: No pre-qualified supplier panels were established nor invitations issued in the compliance reporting period.

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?

Response: N/A

Comments: No pre-qualified supplier panels were established nor invitations issued in the compliance reporting period.

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

Comments: No pre-qualified supplier panels were established nor invitations issued in the compliance reporting period.

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Comments: No pre-qualified supplier panels were established nor invitations issued in the compliance reporting period.

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?

Response: N/A

Comments: No pre-qualified supplier panels were established nor invitations issued in the compliance reporting period.

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

Comments: No pre-qualified supplier panels were established nor invitations issued in the compliance reporting period.

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

Comments: The Shire did not exercise any of its regional price preferencing options under its Local Purchasing Policy during the reporting period.

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO

Date

Mayor or President

Date

7. CLOSURE OF MEETING