



Western Australia

Local Government Act 1995

## **Local Government (Audit) Regulations 1996**



## Local Government (Audit) Regulations 1996

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## Local Government (Audit) Regulations 1996

### 1. Citation

These regulations may be cited as the *Local Government (Audit) Regulations 1996*.

### 2. Commencement

These regulations come into operation on 1 July 1996.

### 3. Terms used

In these regulations, unless the contrary intention appears —  
*audit, risk and improvement committee* has the meaning given in section 7.1 and includes a shared committee;

*compliance audit* has the meaning given in regulation 14(1);

*financial audit* has the meaning given in section 7.1;

*section* means section of the Act;

*shared committee* has the meaning given in section 7.1CB(1).

[Regulation 3 amended: Gazette 23 Apr 1999 p. 1722;  
31 Mar 2005 p. 1042; 26 Jun 2018 p. 2384; SL 2025/211 r. 7.]

### 4. Shared committees: modification of Act (Act s. 7.1CB(6) and (7))

(1) This regulation applies in relation to a local government if the local government enters into an agreement (a *shared committee agreement*) with 1 or more other local governments to establish a shared committee under section 7.1CB(1).

(2) Subject to section 7.1CB and these regulations, Part 5 Division 2 Subdivision 2 of the Act, Part 7 Division 1A of the

Act and all other provisions of the Act that apply in relation to a committee of a council of the local government apply, with all appropriate modifications, in relation to the shared committee.

- (3) Subregulation (2) does not apply to the following provisions —
- (a) section 5.8;
  - (b) section 5.10;
  - (c) section 5.17;
  - (d) section 5.20;
  - (e) section 5.103;
  - (f) section 5.104;
  - (g) section 7.1A;
  - (h) Schedule 9.3 clause 69 of the Act.
- (4) Without limiting subregulation (2), the provisions applied by that subregulation apply as if —
- (a) a reference to a committee of a council, including an audit, risk and improvement committee, were a reference to the shared committee; and
  - (b) a reference to a committee member, however described, were a reference to a member of the shared committee; and
  - (c) a reference to a committee meeting, however described, were a reference to a meeting of the shared committee; and
  - (d) a power conferred, or a duty imposed, on a local government under section 5.11A(1), 5.12, 5.15, 5.16(1) or 7.1B(1) were required to be exercised by the local governments in accordance with their shared committee agreement; and
  - (e) the reference in section 5.11(2)(b) to the local government removing the person were a reference to the local governments removing the person in accordance with their shared committee agreement; and

- (f) a reference in section 5.22(1), 5.65(1), 5.66, 5.69(1), 5.69A(1) or 5.96A(1) or (2) to the CEO in relation to a committee meeting were a reference to the CEO of the local government to which the meeting of the shared committee relates.
- (5) The shared committee agreement must —
  - (a) provide for how a power or duty referred to in subregulation (4)(d) is to be exercised for the purposes of that subregulation; and
  - (b) provide for how a person referred to in subregulation (4)(e) is to be removed for the purposes of that subregulation.
- (6) The following provisions apply in relation to the code of conduct that a member of the shared committee must observe —
  - (a) if the member is a member of the council of a local government that is a party to the shared committee agreement — that local government’s code of conduct adopted under section 5.104 applies to the member as if the shared committee were a committee of the council of that local government;
  - (b) otherwise —
    - (i) the shared committee agreement must specify a code of conduct that has been adopted under section 5.104 by a local government that is a party to the agreement to apply to the member; and
    - (ii) that code applies to the member as if the shared committee were a committee of the council of that local government.
- (7) The following provisions apply to the appointment of a deputy of a member of a shared committee under a provision applied by subregulation (2) —

- (a) each local government that is a party to the shared committee agreement must approve\* each deputy's appointment;
- (b) neither the deputy of the presiding member nor any deputy of any deputy presiding member can be a council member of a local government that is a party to the shared committee agreement or of any other local government.

*\* Absolute majority required.*

*[Regulation 4 inserted: SL 2025/211 r. 8.]*

**5. Shared committees: modification of *Local Government (Administration) Regulations 1996 (Act s. 7.1CB(6) and (7))***

- (1) This regulation applies in relation to a local government if the local government enters into an agreement with 1 or more other local governments to establish a shared committee under section 7.1CB(1).
- (2) Subject to section 7.1CB and these regulations, the provisions of the *Local Government (Administration) Regulations 1996* that apply in relation to a committee of a council of the local government apply, with all appropriate modifications, in relation to the shared committee.
- (3) Without limiting subregulation (2), the provisions applied by that subregulation apply as if —
  - (a) a reference to a committee of a council were a reference to the shared committee; and
  - (b) a reference to a committee member, however described, were a reference to a member of the shared committee; and
  - (c) a reference to a committee meeting, however described, were a reference to a meeting of the shared committee; and

- (d) the *Local Government (Administration) Regulations 1996* regulation 4 were amended so that the words “the CEO or” were deleted; and
- (e) a reference in the *Local Government (Administration) Regulations 1996* regulation 12(2), 13(1) and (1A), 14(2), 14D(4) or 19AD to the CEO in relation to a committee meeting were a reference to the CEO of the local government to which the meeting of the shared committee relates; and
- (f) a reference in the *Local Government (Administration) Regulations 1996* regulation 14C, 14CA or 14D to the mayor, president or council in relation to a committee meeting were a reference to the mayor, president or council of the local government to which the meeting of the shared committee relates.

[Regulation 5 inserted: SL 2025/211 r. 8.]

**6. Shared committees: modification of *Local Government (Local Government Inspector) Regulations 2025* (Act s. 7.1CB(6) and (7))**

- (1) In the definition of *local law as to conduct* in the *Local Government (Local Government Inspector) Regulations 2025* regulation 4(1), the reference to meetings of a committee of a council includes meetings of a shared committee.
- (2) In the *Local Government (Local Government Inspector) Regulations 2025* regulation 16(1), the reference to a meeting of a committee of a council includes a meeting of a shared committee.

[Regulation 6 inserted: SL 2025/208 r. 28.]

[7, 8. Deleted: SL 2025/211 r. 8.]

**9. Performance of financial audit**

- (1) In this regulation —
- Australian Accounting Standards* means the standards made and amended from time to time by the Australian Accounting Standards Board continued under the *Australian Securities and Investments Commission Act 2001* (Cth) section 261.
- (2) The auditor must carry out a financial audit in accordance with the Australian Auditing Standards made or formulated and amended from time to time by the Auditing and Assurance Standards Board established by the *Australian Securities and Investments Commission Act 2001* (Cth) section 227A.
- (3) The auditor must carry out the work necessary to form an opinion whether the annual financial report —
- (a) is based on proper accounts and records; and
  - (b) fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —
    - (i) the Act; and
    - (ii) the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).

[Regulation 9 inserted: Gazette 26 Jun 2018 p. 2385; amended: SL 2025/211 r. 9.]

**9A. CEO to give documents to auditor carrying out financial audit**

- (1) In this regulation —
- audit document* means —
- (a) the strategic community plan as defined in the *Local Government (Administration) Regulations 1996* regulation 19BA; or

- (b) the corporate business plan as defined in the *Local Government (Administration) Regulations 1996* regulation 19BA; or
  - (c) another plan or informing strategy specified by the auditor; or
  - (d) another document specified by the auditor.
- (2) The CEO must give a copy of an audit document held by the local government to the auditor within 14 days after the auditor requests it for the purposes of a financial audit.

*[Regulation 9A inserted: Gazette 26 Jun 2018 p. 2385-6; amended: SL 2025/211 r. 10.]*

**10. Report by auditor on financial audit**

*[(1) deleted]*

- (2) A report on a financial audit must give the auditor's opinion on —
- (a) the financial position of the local government; and
  - (b) the results of the operations of the local government.
- (3) The report must include a report on the conduct of the financial audit.

*[(4A) deleted]*

- (4) Where it is considered by the auditor to be appropriate to do so, the auditor must prepare a management report to accompany the auditor's report and forward a copy of the management report to the persons specified in section 7.12AD(2) with the auditor's report.

*[Regulation 10 amended: Gazette 21 Jun 2013 p. 2449-50; SL 2022/88 r. 4; SL 2025/211 r. 11.]*

**11. CEO to give audit reports to audit, risk and improvement committee**

The CEO must give to the audit, risk and improvement committee a copy of any audit report (as defined in section 7.1) given to the CEO.

*[Regulation 11 inserted: SL 2025/211 r. 12.]*

*[12. Deleted: SL 2025/211 r. 12.]*

**13. Prescribed statutory requirements for which compliance audit needed (Act s. 7.13(1)(i))**

For the purposes of section 7.13(1)(i) the statutory requirements set forth in the Table to this regulation are prescribed.

**Table**

<i>Local Government Act 1995</i>		
s. 2.29	s. 3.16	s. 3.57
s. 3.58(3) and (4)	s. 3.59(2), (4) and (5)	s. 5.16
s. 5.17	s. 5.18	s. 5.23
s. 5.23AA(6)	s. 5.36(4)	s. 5.37(2) and (3)
s. 5.39B	s. 5.42	s. 5.43
s. 5.44(2)	s. 5.45(1)(b)	s. 5.46
s. 5.50	s. 5.51A	s. 5.67
s. 5.68(2)	s. 5.69(5)	s. 5.70
s. 5.71B(5) and (7)	s. 5.73	s. 5.75
s. 5.76	s. 5.77	s. 5.87AA

s. 5.87A	s. 5.87B	s. 5.87C
s. 5.88	s. 5.89A	s. 5.90A
s. 5.94	s. 5.96	s. 5.96A
s. 5.96C	s. 5.104	s. 5.128
s. 5.130	s. 5.132	s. 7.1A
s. 7.1B	s. 7.1C	s. 7.1CB
s. 7.12A		
<b><i>Local Government (Administration) Regulations 1996</i></b>		
r. 3A	r. 3B(1)	r. 14H
r. 14I	r. 18A	r. 18E
r. 18F	r. 18FB	r. 18FC
r. 18G	r. 19	r. 19A
r. 19AB	r. 19AC	r. 19AD
r. 19ADA	r. 19AE	r. 19B
r. 19BB	r. 19BC	r. 19BD
r. 19BE	r. 19C	r. 19DA
r. 22	r. 23	r. 28
r. 28A	r. 29	r. 29C
r. 29D	r. 29E	r. 34AF
r. 35	r. 36	r. 36A
r. 37	r. 37A	

<b><i>Local Government (Audit) Regulations 1996</i></b>		
r. 10	r. 17	
<b><i>Local Government (Constitution) Regulations 1998</i></b>		
r. 11FA	r. 13	
<b><i>Local Government (Elections) Regulations 1997</i></b>		
r. 30G		
<b><i>Local Government (Financial Management) Regulations 1996</i></b>		
r. 5	r. 6	r. 7
r. 8	r. 9	r. 11
r. 12	r. 13	r. 13A
r. 19	r. 19AA	r. 19C
r. 19D		
<b><i>Local Government (Functions and General) Regulations 1996</i></b>		
r. 7	r. 9	r. 10
r. 11A	r. 11	r. 12
r. 14(1), (3) and (5)	r. 15	r. 16
r. 17	r. 18(1) and (4)	r. 19
r. 21	r. 22	r. 23
r. 24	r. 24AD(2), (4) and (6)	r. 24AE

r. 24AF	r. 24AG	r. 24AH(1) and (3)
r. 24AI	r. 24E	r. 24F

*[Regulation 13 inserted: Gazette 23 Apr 1999 p. 1722-4; amended: Gazette 1 Jun 2004 p. 1917; 31 Mar 2005 p. 1042-3; 30 Sep 2005 p. 4418-20; 21 Dec 2010 p. 6758-61; 30 Dec 2011 p. 5579-80; 18 Sep 2015 p. 3813; 26 Jun 2018 p. 2386; Gazette 18 Oct 2019 p. 3683; SL 2021/15 r. 6; SL 2021/16 r. 8; SL 2025/208 r. 29; SL 2025/211 r. 13.]*

#### 14. Compliance audits

- (1) A local government must carry out an audit (a **compliance audit**) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.
  - (1A) Subregulation (1) is subject to regulation 15A.
  - (2) After a local government has carried out a compliance audit, the CEO must —
    - (a) prepare a compliance audit return in a form approved by the Inspector; and
    - (b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.
  - (3) The audit, risk and improvement committee must —
    - (a) review the compliance audit return; and
    - (b) report to the council the results of that review.
  - (4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

- (5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.
- (6) The council must —
  - (a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and
  - (b) either —
    - (i) adopt the compliance audit return; or
    - (ii) adopt the compliance audit return subject to amendments proposed by the council.

*[Regulation 14 inserted: SL 2025/211 r. 14; amended: SL 2025/208 r. 30.]*

**15. Signed compliance audit return and other information must be given to Inspector**

- (1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —
  - (a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;
  - (b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;
  - (c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;
  - (d) any additional information explaining or qualifying the compliance audit.
- (2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates.

- (3) The Inspector may extend the 31 March deadline.

*[Regulation 15 inserted: SL 2025/211 r. 14.]*

**15A. Inspector may limit prescribed statutory requirements to be covered by compliance audit**

- (1) In this regulation —

*period* means a period for which a compliance audit is required under regulation 14(1) that begins on or after 1 January 2026;

*prescribed statutory requirement* means a statutory requirement prescribed by regulation 13.

- (2) The Inspector may, in respect of a period, determine that a compliance audit —
- (a) is not to cover all of the prescribed statutory requirements; and
  - (b) is instead to cover only the prescribed statutory requirements specified in the determination.
- (3) The determination must be reflected in the form approved under regulation 14(2)(a) for the period.
- (4) Subregulation (5) applies if —
- (a) the Inspector makes determinations under subregulation (2) in respect of 3 consecutive periods; and
  - (b) there is a prescribed statutory requirement that is specified under subregulation (2)(b) in none of those determinations.
- (5) If the Inspector makes a determination under subregulation (2) in respect of the period immediately after the 3 consecutive periods, the prescribed statutory requirement referred to in subregulation (4)(b) must be specified under subregulation (2)(b) in that determination (without limiting the other prescribed statutory requirements that may be specified).

*[Regulation 15A inserted: SL 2025/208 r. 31.]*

**16. Functions of audit, risk and improvement committee**

An audit, risk and improvement committee has the following functions —

- (a) to receive and review reports on, and recommend to the council actions to be taken in relation to —
  - (i) audits under Part 7 of the Act; and
  - (ii) compliance audits; and
  - (iii) reviews under regulation 17;
- (b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to —
  - (i) financial management; and
  - (ii) legislative compliance; and
  - (iii) risk management;
- (c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —
  - (i) is required to take under 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 otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and
  - (iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);

- (d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law.

[Regulation 16 inserted: SL 2025/211 r. 14.]

**17. CEO to review certain systems and procedures**

- (1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —
  - (a) financial management;
  - (b) legislative compliance;
  - (c) risk management.
- (2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.
- (3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1).

[Regulation 17 inserted: SL 2025/211 r. 14.]

**18. Transitional provision for *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022***

- (1) In this regulation —  
*former provisions* means regulation 10(3) and (4A) as in force immediately before the commencement of the *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022* regulation 4.
- (2) The former provisions continue to apply in relation to an auditor's report relating to the accounts and annual financial

report of a local government for the financial year ending on 30 June 2021.

*[Regulation 18 inserted: SL 2022/88 r. 5.]*

**19. Transitional provisions relating to establishment of audit, risk and improvement committees**

- (1) This regulation is made for the purposes of Schedule 9.3 clause 81(2) of the Act.
- (2) If a term used in this regulation is given a meaning in Schedule 9.3 clause 69(1) of the Act, it has the same meaning in this regulation.
- (3) This regulation applies to a local government if, immediately before amendment day —
  - (a) the membership of the local government's existing audit committee accords with section 7.1A(2)(a) and (b) (as inserted by the *Local Government Amendment Act 2024* section 87); and
  - (b) none of the members of the existing audit committee is a member who was appointed under section 5.10(1)(b); and
  - (c) the presiding member of the existing audit committee, and any deputy presiding member of the existing audit committee, is not a council member of the local government or of any other local government; and
  - (d) a deputy of the presiding member is in place under section 5.11A and the deputy is not a council member of the local government or of any other local government; and
  - (e) if there is a deputy presiding member and a deputy of the deputy presiding member is in place under section 5.11A, the deputy is not a council member of the local government or of any other local government.

- (4) The local government is taken to have established, at the beginning of amendment day, the existing audit committee as the local government's audit, risk and improvement committee (and to have complied with Schedule 9.3 clause 69(2) of the Act accordingly).
- (5) If, immediately before amendment day, there is in effect a delegation to the existing audit committee of any of the local government's powers or duties, the delegation continues in effect on and after amendment day as a delegation to the audit, risk and improvement committee taken to be established under subregulation (4).
- (6) Subregulations (4) and (5) do not prevent the local government from establishing, during the period of 6 months referred to in Schedule 9.3 clause 69(2) of the Act, a new audit, risk and improvement committee that replaces the audit, risk and improvement committee taken to be established under subregulation (4).

*[Regulation 19 inserted: SL 2025/211 r. 15.]*

## **20. Transitional provisions relating to compliance audits**

- (1) Regulations 13 to 15, as amended or inserted by the *Local Government Regulations Amendment Regulations (No. 4) 2025* regulations 13 and 14, apply in relation to the period beginning on 1 January 2025 and ending on 31 December 2025 and to subsequent periods beginning on 1 January and ending on 31 December.
- (2) Despite regulation 15(2), as inserted by the *Local Government Regulations Amendment Regulations (No. 4) 2025* regulation 14, the information relating to the compliance audit for the period beginning on 1 January 2025 and ending on 31 December 2025 must be given to the Inspector no later than 30 September 2026.
- (3) The Inspector may extend the 30 September 2026 deadline.

- (4) The amendments made to regulation 13 by the *Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025* regulation 29 apply in relation to the period beginning on 1 January 2026 and ending on 31 December 2026 and to subsequent periods beginning on 1 January and ending on 31 December.
- (5) Regulations 14(1A) and 15A, as inserted by the *Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025* regulations 30 and 31, apply in relation to the period beginning on 1 January 2026 and ending on 31 December 2026 and to subsequent periods beginning on 1 January and ending on 31 December.

*[Regulation 20 inserted: SL 2025/211 r. 15; amended: SL 2025/208 r. 32.]*

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## Notes

This is a compilation of the *Local Government (Audit) Regulations 1996* and includes amendments made by other written laws. For provisions that have come into operation, and for information about any reprints, see the compilation table.

### Compilation table

Citation	Published	Commencement
<i>Local Government (Audit) Regulations 1996</i>	24 Jun 1996 p. 2827-32	1 Jul 1996 (see r. 2)
<i>Local Government (Audit) Amendment Regulations 1999</i>	23 Apr 1999 p. 1722-5	23 Apr 1999
<i>Corporations (Consequential Amendments) Regulations 2001 Pt. 8</i>	28 Sep 2001 p. 5353-8	15 Jul 2001 (see r. 2 and Cwlth Gazette 13 Jul 2001 No. S285)
<i>Equality of Status Subsidiary Legislation Amendment Regulations 2003 Pt. 24</i>	30 Jun 2003 p. 2581-638	1 Jul 2003 (see r. 2 and Gazette 30 Jun 2003 p. 2579)
<b>Reprint 1: The Local Government (Audit) Regulations 1996 as at 10 Oct 2003</b> (includes amendments listed above)		
<i>Local Government (Audit) Amendment Regulations 2004</i>	1 Jun 2004 p. 1917	1 Jun 2004
<i>Local Government (Audit) Amendment Regulations 2005</i>	31 Mar 2005 p. 1042-3	7 May 2005 (see r. 2)
<i>Local Government (Audit) Amendment Regulations (No. 2) 2005</i>	30 Sep 2005 p. 4418-20	30 Sep 2005
<i>Local Government (Audit) Amendment Regulations 2010</i>	21 Dec 2010 p. 6758-61	r. 1 and 2: 21 Dec 2010 (see r. 2(a)); Regulations other than r. 1 and 2: 22 Dec 2010 (see r. 2(b))
<b>Reprint 2: The Local Government (Audit) Regulations 1996 as at 14 Oct 2011</b> (includes amendments listed above)		
<i>Local Government (Audit) Amendment Regulations 2011</i>	30 Dec 2011 p. 5579-81	r. 1 and 2: 30 Dec 2011 (see r. 2(a)); Regulations other than r. 1 and 2: 31 Dec 2011 (see r. 2(b))
<i>Local Government (Audit) Amendment Regulations 2013</i>	8 Feb 2013 p. 867-8	r. 1 and 2: 8 Feb 2013 (see r. 2(a)); Regulations other than r. 1 and 2: 9 Feb 2013 (see r. 2(b))

**Local Government (Audit) Regulations 1996**  
**Notes**                      Compilation table

<b>Citation</b>	<b>Published</b>	<b>Commencement</b>
<i>Local Government (Audit) Amendment Regulations (No. 2) 2013</i>	21 Jun 2013 p. 2449-50	r. 1 and 2: 21 Jun 2013 (see r. 2(a)); Regulations other than r. 1 and 2: 22 Jun 2013 (see r. 2(b))
<i>Local Government (Functions and General) Amendment Regulations 2015 Pt. 3</i>	18 Sep 2015 p. 3804-13	1 Oct 2015 (see r. 2(b))
<i>Local Government Regulations Amendment (Associations Incorporation) Regulations 2016 Pt. 2</i>	30 Dec 2016 p. 5969-70	31 Dec 2016 (see r. 2(b))
<i>Local Government Regulations Amendment (Auditing) Regulations 2018 Pt. 2</i>	26 Jun 2018 p. 2384-9	27 Jun 2018 (see r. 2(c))
<i>Local Government Regulations Amendment (Gifts) Regulations 2019 Pt. 3</i>	18 Oct 2019 p. 3679-84	19 Oct 2019 (see r. 2(b) and <i>Gazette</i> 18 Oct 2019 p. 3673)
<i>Local Government (Model Code of Conduct) Regulations 2021 r. 6</i>	SL 2021/15 2 Feb 2021	3 Feb 2021 (see r. 2(b) and SL 2021/13 cl. 2)
<i>Local Government Amendment (Employee Code of Conduct) Regulations 2021 Pt. 3</i>	SL 2021/16 2 Feb 2021	3 Feb 2021 (see r. 2(b) and SL 2021/13 cl. 2)
<i>Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022 Pt. 2</i>	SL 2022/88 17 Jun 2022	1 Jul 2022 (see r. 2(b))
<i>Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025 Pt. 3</i>	SL 2025/208 17 Dec 2025	1 Jan 2026 (see r. 2(b))
<i>Local Government Regulations Amendment Regulations (No. 4) 2025 Pt. 3</i>	SL 2025/211 17 Dec 2025	1 Jan 2026 (see r. 2(b))

## Defined terms

*[This is a list of terms defined and the provisions where they are defined.*

*The list is not part of the law.]*

<b>Defined term</b>	<b>Provision(s)</b>
audit document.....	9A(1)
audit, risk and improvement committee.....	3
Australian Accounting Standards.....	9(1)
compliance audit.....	3, 14(1)
financial audit.....	3
former provisions.....	18(1)
period.....	15A(1)
prescribed statutory requirement.....	15A(1)
section.....	3
shared committee.....	3
shared committee agreement.....	4(1)

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