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**From:** bill cebula [REDACTED]  
**Sent:** Thursday, 1 November 2018 11:52 AM  
**To:** DLGSC Act Review  
**Subject:** Fwd: Council CEO

**Categories:** Acknowledgement email sent

My further submission

Yours Sincerely  
Bill Cebula

Sent from my iPhone

Begin forwarded message:

**From:** Bill Cebula [REDACTED]  
**Date:** 1 November 2018 at 11:50:20 am AWST  
**To:** [REDACTED]  
**Subject:** Re: Council CEO

Thank you for passing on the information

Please pass on the following

Dear Commissioners

WALGA undertook to run courses for LG personnel in financial matters at the taxpayer /ratepayer expense

The lack of the separation financial and procurement responsibilities within LG has been highlighted by both the CCC and AG over some years

What was WALGA teaching, who authorised the contents of the course et al

It begs the question what is the role of WALGA and what is their statutory authority if any

As Commissioners you have the ear of the government

I suggest that you recommend to the government to examine the real purpose of WALGA

Furthermore there are three types of audit

The mandatory external audit which by the way does not always picks up irregularities or fraud etc , for example Shire of Dowerin stealing if monies

Audits carried out by the CEO and or senior LG staff

The third audit , possibly the most critical is the one initiated by the Councillors ( Commissioners) which appears to be a mystery to many councillors albeit that there was an obscure Guidelines issued by the department to that effect

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