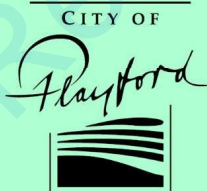




# City of Playford Request for Tender (Services)

**External Audit Services  
Contract Number: 001609**



# Acknowledgement of Country

We acknowledge and pay our respects to the Kurna people, the traditional custodians whose ancestral lands we gather on. We acknowledge the deep feelings of attachment and relationship of the Kurna people to country and we respect and value their past, present and ongoing connections to the land and cultural beliefs.





## Request for Tender (Services)

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## Request for Tender (Services)

### Structure of this RFT

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This RFT is comprised of six (6) sections, being:

1. Section A – Background and General Information
2. Section B – Conditions of Tendering
3. Section C – Agreement for Services
4. Section D – S
5. Section E – Work Health Safety Requirements
6. Section F – Tender Response Schedules

Released 28 April 2026



## Request for Tender (Services)

### Section A – Background and General Information

#### 1. Invitation to Tender

City of Playford (the **Council**) invites tenders from Tenderers for the provision of external audit services (the **Services**).

The Tenderer shall provide the Services in accordance with the Specification contained within Section D.

#### 2. Background

- 2.1 The City of Playford is the fastest-growing Council area in South Australia. We are ready to partner to address the needs of our rapidly growing community. We are a city of contrasts - a busy, urbanised centre, bordered by a large defence base, prime horticulture land, rural townships, wine industry and natural open spaces. An average of ten people call our city home each day and will continue to do so for the next 20 years. It's clear our community is expanding rapidly, presenting more opportunities for first homebuyers, families, and businesses of all sizes to thrive.



This growth brings a larger customer base and potential workforce for businesses, it also fuels demand for a wide range of services, products and infrastructure. Strategically located, more than 95% of Greater Adelaide's future employment land is in Playford, making it an attractive destination for new business investment.

We are an important regional centre, home to the area's Playford Health and Wellbeing Precinct, large Sporting Precincts, LionsGate Business Park, the Aquadome, and the developing Playford CBD.

As a proactive Council, we are dedicated to fostering a dynamic and supportive environment to manage this growth and innovation.

The City of Playford employs 460 full and part-time staff and benefits from a significant number of volunteers in supporting service delivery to its residents.

We're excited by the prospect of working with you to make our city better place to live, work and play. Work with us today!

- 2.2 Council is required under Section 128 of the South Australia Local Government Act 1999 (Act) to appoint a suitably qualified person as its auditor. The auditor reports to Council on the General Purpose Financial Reports prepared annually in accordance with the Act as well as the internal controls of Council.



## Request for Tender (Services)

- 2.3 The auditor is also required to report to Council on particular matters arising from the audit (Section 129 of the Act). The auditor must specifically identify in the report any irregularity in the Council's accounting practices or the management of the Council's financial affairs identified by the auditor during the course of an audit. Council's aims and objectives regarding the Services;
- 2.4 The Council will enter into an Agreement for these Services with the successful Tenderer.

Released 28 April 2026



## Request for Tender (Services)

### Section B – Conditions of Tendering

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#### 1. Definitions

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In this RFT, the following terms shall, unless inconsistent with the context, have the meanings indicated:

- 1.1 A reference to a **clause** is a reference to a clause of this RFT.
- 1.2 **Agreement for Services** means the Draft Agreement for the provision of the Services as attached to Section C of this RFT, as may be subsequently amended by agreement between the Council and the successful Tenderer pursuant to clause 10.
- 1.3 **Closing Date** means the time and date specified in clause 2.2.1, or such later time and date as may be notified in writing to Tenderers by the Council.
- 1.4 **Conditions of Tendering** means these Conditions of Tendering as attached to Section B of this RFT.
- 1.5 **Conforming Tender** means a Tender which meets all of the requirements set out in this RFT and the Tender Documents. Any area of the Tender which is not compliant must be listed in Section F – Statement of Conformity.
- 1.6 **GST** means the Goods and Services Tax payable to the *A New Tax System (Goods and Services Tax) Act 1999*.
- 1.7 **Nominated Contact Person** means the person named in clause 3.1.1.
- 1.8 **Non-Conforming Tender** means a Tender does not meet the requirements set out in this RFT and/or the Tender Documents.
- 1.9 **Preferred Tenderer** means the Tenderer referred to in clause 10.1.
- 1.10 **RFT** means this Request for Tender.
- 1.11 **Services** means the services sought to be purchased by the Council pursuant to this RFT.
- 1.12 **Specifications** means the specifications specified in Section D of this RFT.
- 1.13 **Tender** means a tender submitted by a Tenderer pursuant to this RFT.
- 1.14 **Tender Documents** means the documents specified in clause 2.1.
- 1.15 **Tender Process** means the process for calling, receiving, evaluating, and awarding of Tender(s) as proposed in clauses 2.6 and 2.7 of these Conditions of Tendering.
- 1.16 **Tender Response Schedules** means the forms attached to Section F of this RFT.
- 1.17 **Tenderer** means the person who submits a Tender.
- 1.18 **Tenderer's Representative** means the person nominated by a Tenderer under clause 3.2.

#### 2. Request for Tenders

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The Council seeks Tenders from Tenderers for the provision of the Services, which are further described in the Tender Documents.



## Request for Tender (Services)

### 2.1 Tender Documents

The Tender Documents are comprised of:

- 2.1.1 the Background and General Information
- 2.1.2 the Conditions of Tendering;
- 2.1.3 the Agreement for Services;
- 2.1.4 the Specifications;
- 2.1.5 the Work Health Safety Requirements; and
- 2.1.6 the Tender Response Schedules.

### 2.2 Lodgement of Tenders

- 2.2.1 Tenders must be lodged electronically via the SA Tenders and Contracts (SATC) website before the Closing Date **2pm (Adelaide Time), Thursday 22 May 2025** and in accordance with the tender lodgement procedure set out in this clause.
- 2.2.2 Where there is any inconsistency between the lodgement procedure set out on the SATC website and those set out in this RFT, this RFT will prevail.
- 2.2.3 Tenders lodged by any other means will not be considered.
- 2.2.4 Tenders must be lodged by:
  - File format – Documents are to be submitted in **PDF**;
  - Naming conventions – All documents are to be titled **001609** – e.g. Schedules;
  - File sizes – Maximum limit receivable is **20Mb**.
- 2.2.5 By providing a response to this RFT, Tenderers warrant that they have taken all reasonable steps to ensure that their Tenders are free of viruses or any other matter which would cause harm to the City of Playford or SATC website or systems.
- 2.2.6 Tenderers acknowledge that it is their sole responsibility to ensure that sufficient time has been allowed for Tender lodgement, including time that may be required for any problem analysis and resolution prior to the Closing Date.
- 2.2.7 If Tenderers have any problem submitting/uploading their Tender, they must contact the Nominated Contact Person prior to the Closing Date. Any failure to do so will result in the Tender being a Non-Conforming Tender.
- 2.2.8 A Tender is deemed to have been lodged by the Tenderer when the Tender has been received by the SATC website.

### 2.3 Late Tenders

Tenders received after the Closing Date **WILL NOT** be considered or accepted.



## Request for Tender (Services)

### 2.4 Extension of Time for the Submission of Tenders

- 2.4.1 The Council may, in their absolute discretion, no less than two (2) business days before the Closing Date, extend the Closing Date by notice in writing to the Tenderers.
- 2.4.2 A Tenderer may request the Council to extend the Closing Date for the submission of a Tender by written application to the Nominated Contact Person.
- 2.4.3 Any such requests must be received by the Nominated Contact Person at least five (5) business days prior to the Closing Date, and must provide sufficient reasons to support the request.
- 2.4.4 It is entirely at the Council's discretion as to whether an extension is granted.
- 2.4.5 Council will advise all registered parties in writing of such extension of time.

### 2.5 Tender Validity Period

- 2.5.1 All Tenders will remain open for acceptance by the Council for a period of not less than three (3) months after the Closing Date.
- 2.5.2 Once submitted, a Tenderer cannot withdraw its Tender without the prior written consent of the Council, unless the Tender is withdrawn in writing before the Closing Date.

### 2.6 Tender Process

- 2.6.1 After the Closing Date, an evaluation panel formed by the Council will consider all conforming Tender Responses (and may also consider other Tenders in accordance with Clause 5.2 Non-Conforming Tenders).
- 2.6.2 Tenders considered will be evaluated in a fair, equitable and consistent manner using the information in the Tender and any other information available to the evaluation panel. The evaluation panel will use a weighted point score evaluation system that allows price and non-price criteria to be taken into account in the selection of a Preferred Tenderer.

### 2.7 Timing of Tender Process

The timing for the Tender Process is as follows:

<b>Request for Tenders</b>	1 May 2025
<b>Last Day for Enquiries</b>	2pm, Monday 19 May 2025
<b>Closing Date</b>	<b>2pm (Adelaide Time), Thursday 22 May 2025</b>
<b>Notification to Successful Tenderer</b>	Mid-June 2025 <i>(Indicative)</i>



## Request for Tender (Services)

<b>Execution of Agreement for Provision of Services</b>	1 July 2025 <i>(Indicative)</i>
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### 2.8 Copying Tenders

Tenderers must not use this RFT or the RFT Documents (including any attached technical and other written information supplied by the Council) for any purpose other than to prepare a Tender. This includes not copying this RFT or the RFT Documents (including any attached technical and other written information supplied by the Council) and providing a copy to any third party not involved in the preparation of a Tender.

### 3. Communication between the Parties

#### 3.1 Enquiries or Requests for Information or Clarification

Any enquiries or requests for information or clarification regarding this RFT, or the Tender Documents, must be made in writing and addressed to the Nominated Contact Person.

The Nominated Contact Person is:

Emma McWhirter  
Business Partner Procurement  
[emcwhirter@playford.sa.gov.au](mailto:emcwhirter@playford.sa.gov.au)

**Please note: Telephone communication is not accepted, and all enquiries are required to be provided, in writing, to the Nominated Contact Person email's address provided above.**

The Nominated Contact Person will not respond to questions three (3) business days prior to the tender closing date.

- 3.1.1 The Nominated Contact Person may (but is not obligated to) respond to a Tenderer's enquiries or requests for information or clarification.
- 3.1.2 If the Council provides any information to a Tenderer by way of clarification, then the Council reserves the right to provide that information to other Tenderers.
- 3.1.3 No statement made by the Nominated Contact Person, or any other representative of the Council, should be construed as modifying this RFT or any of the Tender Documents, unless confirmed in writing by the Nominated Contact Person.

#### 3.2 Tenderer's Representative

- 3.2.1 Tenderers are required to nominate a person to be the authorised contact person and supply an address (Section F, Schedule 2) for the service of any notices for the purpose of this RFT (**Tenderer's Representative**).



## Request for Tender (Services)

3.2.2 All communication with the Tenderer will be via the Tenderer's Representative.

### 3.3 Site/Industry Briefing

3.3.1 The Council may conduct a site/industry briefing. The briefing (if conducted) is intended to provide Tenderers with background information, and Tenderers are not to treat any statements made at the briefing as variations to this RFT.

3.3.2 The Council reserves the right to require all Tenderers to attend the site/industry briefing.

3.3.3 Details of the briefing will be provided to Tenderers at least seven (7) business days prior to the briefing. Tenderers may be notified of the site/industry briefing by email, and the Council may post the details of the briefing on the internet.

3.3.4 Each attending Tenderer must advise the Nominated Contact Person of the details of that Tenderer's attendees (including name and position) at least two (2) business days before the briefing.

### 3.4 Tenderer not to solicit the Council and their employees

The Tenderer and its representatives must not interfere or attempt to interview or to discuss its Tender with Elected Members or employees of the Council, other than the Nominated Contact Person. The Council reserves the right to reject any Tender submitted by a Tenderer which contravenes this clause.

### 3.5 Discrepancies and Omissions

Should a Tenderer find discrepancies, errors and/or omissions in the Tender Documents, or should there be any doubt as to their meaning, the Tenderer should notify the Nominated Contact Person immediately.

## 4. Tender Preparation

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### 4.1 Tenderers to be informed

Each Tenderer must, prior to submitting its Tender, become acquainted with the nature and extent of the Services to be undertaken, and make all necessary examinations, investigations, inspections, and deductions.

### 4.2 Evidence of Registration or Licensing

Each Tenderer must (if applicable) be licensed or registered to perform the Services.

### 4.3 Conflict of Interest

Tenderers must inform the Council of any circumstances or relationships which will constitute a conflict, or potential, conflict of interest if the Tenderer is successful. If any conflict or potential conflict exists, the Tenderer must advise how it proposes to address this.



## Request for Tender (Services)

### 4.4 Use of Sub-contractors

Where a Tenderer proposes to use resources from organisations other than the Tenderer itself, substantial information relating to the contractual arrangements for such resources must be detailed in the Tender, together with information on the relevant experience of such other organisation.

### 4.5 Ombudsman Act

Tenderers should be aware that the Ombudsman Act 1972 (SA) “administrative act” under that Act includes an act done in the performance of functions under an Agreement for Services with a Council. That Act also includes powers enabling the Ombudsman to investigate matters in the public interest. The Tenderer must ensure compliance with all obligations arising under that Act and any other applicable legislation as regards this Agreement.

### 4.6 Freedom of Information

Tenderers should be aware that the Freedom of Information Act 1991 (SA) (**FOI Act**) gives members of the public rights to access documents, and the Council will disclose the Agreement in accordance with that Act. The FOI Act promotes openness in governance and accountability of government agencies and confers the public with a legally enforceable right to be given access to documents, including agreements entered into by the Council, except for those agreements or provisions which should be kept confidential for public interest purposes, the preservation of personal privacy or are commercial in confidence.

### 4.7 Collusion

The Tenderer must not collude with any other Tenderers or potential Tenderers. Tenderers are reminded that cartel conduct provisions of the Competition and Consumer Act 2010 (Cth) (**CCA Act**) reference such collusion as creating a civil and criminal liability for 'bid rigging'.

### 4.8 Tenderer's confidential information

4.8.1 Subject to clause 4.8.2, the Council will treat as confidential all Tenders submitted by Tenderers in connection with this RFT.

4.8.2 The Council will not be taken to have breached any obligation to keep information provided by Tenderers confidential to the extent that the information:

4.8.2.1 is disclosed by the Council to its advisers, officers, employees or subcontractors solely in order to conduct the RFT process or to prepare and manage any resultant agreement;

4.8.2.2 is disclosed to the Council's internal management personnel, solely to enable effective management or auditing of the RFT process;

4.8.2.3 is disclosed by the Council to the responsible Minister;

4.8.2.4 is authorised or required by law to be disclosed; or



## Request for Tender (Services)

- 4.8.2.5 is in the public domain otherwise than due to a breach of the relevant obligations of confidentiality.

### 5. Tender Documents

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#### 5.1 Conforming Tenders

A Conforming Tender is a Tender which meets all of the requirements set out in this RFT and the Tender Documents. Any area of the Tender which is not compliant must be listed in Section F – Statement of Conformity.

#### 5.2 Non-Conforming Tenders

The Council is not required to, but may at their sole discretion, consider an incomplete, informal or a non-conforming Tender. Failure to respond to, or meet any of the requirements set out in this RFT, and the Tender Documents, will result in the Tender being deemed a Non-Conforming Tender.

#### 5.3 Content of Tenders

- 5.3.1 Tenderers are required to complete the Tender Response Schedules and submit them to the Council.
- 5.3.2 Tenderers can also supply any other additional information or documents. The Council may have reference to such additional information or documents in evaluating the Tenders.
- 5.3.3 All prices quoted by Tenderers in their Tender are:
- a) to be in Australian dollars;
  - b) to be exclusive GST; and
  - c) (if subject to rise and fall) to provide full details of how the rise and fall applies and the method of determining the price.
- 5.3.4 If a Tenderer proposes to provide the Services on a basis different to that envisaged by the Tender Documents (whether for reasons of innovation, efficiency or otherwise), that proposal should be fully documented and justified by the Tenderer. The Council does not warrant that any discussion with the Council's Nominated Contact Person prior to the Closing Date in relation to such a proposal will be taken into account in evaluating the Tenders.

### 6. Acknowledgement by Tenderers

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Tenderers acknowledge that the Council:

- 6.1 make no representations and offers no undertakings in issuing this RFT or the Tender Documents;
- 6.2 is not bound to accept the lowest Tender, or required to accept any Tender;
- 6.3 may accept all or part of any Tender;



## Request for Tender (Services)

- 6.4 may require one or more Tenderers (but is not obliged to require all) to supply further information and/or attend a conference or interview;
- 6.5 may require one or more Tenderers (but is not obliged to require all) to make presentation(s);
- 6.6 may undertake “due diligence” checks on any Tenderer, including verifying references and/or referees, and undertaking company searches and credit checks;
- 6.7 will not be responsible for any costs or expenses incurred by the Tenderer arising in any way from the preparation and submission of its Tender;
- 6.8 accept no responsibility for a Tenderer misunderstanding or failing to respond correctly to this RFT;
- 6.9 will not be liable for, or pay any expenses or losses incurred by any party, whether in the preparation of a Tender or prior to the signing of any Agreement for Services or otherwise; and
- 6.10 will not be bound by any verbal advice given or information furnished by any member, officer or agent of the Council in respect of the Tender Documents or this RFT, but will only be bound only by written advice provided by the Nominated Contact Person.

### **7. Council's Rights**

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The Council reserves the right to:

- 7.1 amend, vary, supplement or terminate this RFT at any time;
- 7.2 accept or reject any Tender, including the lowest price tender;
- 7.3 negotiate with any service provider on all or any part of the Services to be supplied pursuant to this RFT;
- 7.4 vary the timing and process referred to in clauses 2.6 and 2.7;
- 7.5 postpone or abandon this RFT;
- 7.6 add or remove any Tenderer;
- 7.7 accept or reject any Tenders, whether or not they are Conforming Tenders;
- 7.8 accept all or part of any Tender;
- 7.9 negotiate or not negotiate with one or more Tenderers;
- 7.10 discontinue negotiations with any Tenderer and/or
- 7.11 Include the Tenderers' names in Council reports and make them public. This may include the order of Tenderers based on tendered price but without the specific amount tendered.

### **8. Local Economic Benefit & Social inclusion**

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- 8.1 The Council aims to stimulate the use of local suppliers in its procurement activities and provide opportunities for traineeships, apprenticeships, and support programs for disadvantaged groups.



## Request for Tender (Services)

- 8.2 The Council supports the development of the local economy and the enhancement of local supplier and employee capability. The Council intends to foster strong relationships with local suppliers, however at the same time not guaranteeing that a local supplier will be chosen over an alternate supplier.

### 9. Tender Evaluation

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- 9.1 In assessing Tenders, the Council will have regard to, but not necessarily be limited to, the following criteria (not listed in any order of priority):
- 9.1.1 the tendered prices, including the proposed pricing structure;
  - 9.1.2 the level of risk associated with negotiation of an acceptable Agreement for the Services;
  - 9.1.3 local economic benefit and social inclusion;
  - 9.1.4 details of current and previous relevant experience in the provision of the Services;
  - 9.1.5 staff resources;
  - 9.1.6 the provision of any aspect of the Services by sub-contractors;
  - 9.1.7 timeframe for completion of the Services;
  - 9.1.8 demonstrated experience in completing similar Services;
  - 9.1.9 degree of compliance with the requirements set out in this RFT and the Tender Documents; and
  - 9.1.10 such other matters that the Council considers relevant;
    - a) Insurance;
    - b) Compliance with work, health and safety requirements; and
    - c) Financial resources;

### 9.2 Use of Tender Documents

The Council may use, retain, and copy any information contained in the Tenders for the evaluation of Tenders and for the finalisation of the provisions of the Agreement for Services.

The Council may either retain or dispose of the tender documentation under the terms and conditions as authorised by the State Records Act 1997.

### 9.3 Debriefing of Tenderers

If requested, Tenderers may be debriefed against the Council's evaluation criteria. Tenderers will not be provided with information concerning other Tenderers, apart from publicly available information. No comparison with other Tenders will be made.

### 10. Acceptance of Tender

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- 10.1 This Request for Tender, together with the tender response, Council's written acceptance of the Tender, agreement terms and conditions, and the issue of an official Council



## Request for Tender (Services)

purchase order, constitute the agreement between the Council and the successful Tenderer.

- 10.2 The Council reserves the right to negotiate different terms and conditions for the Agreement for Services with any one or more Tenderers (each referred to as a **Preferred Tenderer**).
- 10.3 The Council and the Preferred Tenderer may (if required) enter into negotiations for the award and execution of an Agreement for Services.
- 10.4 If, despite their best endeavours and acting in good faith, the Council and the Preferred Tenderer are unable to negotiate and agree on the terms of the Agreement for Services, the Council reserves the right to negotiate with any other parties, including other Tenderers, for the provision of the Services.
- 10.5 The successful Tenderer will be notified in writing by the Council of the Council's acceptance of its Tender. The successful Tenderer must not make any oral or written public statements in relation to the awarding of an Agreement for Services until written notice is received by the Tenderer.
- 10.6 The successful Tenderer acknowledges and agrees that all intellectual property created by the successful Tenderer arising out of the provision of the Services belongs to the Council, and the successful Tenderer will do all reasonable things necessary to assist the Council in the protection and transfer of ownership of the intellectual property resulting from the provision of the Services.

### 11. No Legal Requirement

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The issue of this RFT or any response to it does not commit, obligate, or otherwise create a legal obligation on the Council to purchase the Services from the Tenderers.

### 12. Governing Law

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- 12.1 This RFT is governed by the law in South Australia.
- 12.2 The parties irrevocably submit to the exclusive jurisdiction of the courts in South Australia.

### 13. ICAC

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Tenderers acknowledge that if they enter into an agreement with the Council, they will be considered to be Public Officers for the purposes of the Independent Commissioner Against Corruption Act, 2012 (SA) (**ICAC Act**) and will be obliged to comply with the ICAC Act and the Directions and Guidelines issued pursuant to the ICAC Act as regards this Agreement.



## Request for Tender (Services)

### Section C – Agreement for Services

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Refer 001609 – DRAFT Conditions of Contract for Services

Released 28 April 2026



## Request for Tender (Services)

### Section D – Scope

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#### 1 Introduction

Council is required under Section 128 of the South Australia Local Government Act 1999 (Act) to appoint a suitably qualified person as its auditor. The auditor reports to Council on the General Purpose Financial Reports prepared annually in accordance with the Act as well as the internal controls of Council.

The auditor is also required to report to Council on particular matters arising from the audit (Section 129 of the Act). The auditor must specifically identify in the report any irregularity in the Council's accounting practices or the management of the Council's financial affairs identified by the auditor during the course of an audit.

#### 2 The Objectives of the Audit

There is a requirement for two external audits to be undertaken each financial year during the term of the audit appointment, with the objective being to provide an independent opinion within respect to the annual General Purpose Financial Statements and the internal controls of the City of Playford. The audits must meet both statutory requirements and Australian Auditing Standards.

#### 3 Term of Audit Appointment

Council is seeking to make an appointment for an initial period of 36 months with a provision for two (2) 12-month extension periods, available at the discretion of Council, commencing from October 2025.

During this appointment period, the auditor will undertake two audits per year. In February/March of each year, the auditor will undertake the interim audit with a focus on the internal controls of Council. After the end of each financial year (August / September), the auditor will undertake a final audit of the General Purpose Financial Statements of Council. To be completed by mid-September.

#### 4 Scope of the Audit

When undertaking the interim audit, the auditor is to:

- 4.1 carry out such work as necessary to form an opinion as to whether:
  - (a) the internal controls of the Council are designed sufficiently to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law
  - (b) whether the controls operated effectively as designed during the financial year being audited
- 4.2 include in the audit report any matters identified during the normal audit procedures such as:
  - (a) any weaknesses in the internal controls in operation, in particular those listed in section 5;
  - (b) make recommendations to improve internal controls

When undertaking the final audit of the General Purpose Financial Statements the auditor is to:

- 4.3 carry out such work as is necessary to form an opinion as to whether:
  - (a) the accounts are properly kept; and



## Request for Tender (Services)

- (b) the annual financial statements:
  - (i) are prepared in accordance with the financial records; and
  - (ii) represent fairly the operating result, cash flow and the financial position of the Council at 30 June in accordance with the Australian Accounting Standards, the Local Government Act 1999 and other mandatory professional reporting requirements.

4.4 include in the audit report any matters identified during the normal audit procedures such as:

- (a) any significant adverse trends in the financial position or the financial management practices of the Council;
- (b) any material irregularities in the Council's accounting practices or in the management of the Council's financial affairs identified during the course of the audit;
- (c) review and make comment on outstanding management actions identified during the interim audit.

Also during the term of the appointment the auditor is required to:

- 4.5 attend pre-planning meetings with Council staff prior to the undertaking of each audit
- 4.6 review and sign off grant acquittals as requested by Council.
- 4.7 Audit Manager to be physically present on-site for the agreed-upon hours and to attend both the opening and closing meetings of the audit
- 4.8 attend and present at least twice per year to the City of Playford's Corporate Governance (Audit) Committee

### 5 Audit Methodology and Approach

- 5.1 The auditor is required to comply with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999.
- 5.2 An audit is to be carried out in accordance with "Auditing Standards" and "AUASB Guidance Statements".
- 5.3 The auditor is to provide the Council with a general outline of their methodology. Where this may change, the auditor is to provide a revised outline. This may include the proposed analysis and review of internal controls and the extent to which these controls lead to reliance on the Council's administration and financial systems to produce accurate reports.
- 5.4 The auditor is to provide the Council with a plan for the audit including:
  - (a) timing of interim audit visits, including the pre-planning meetings;
  - (b) final audit visit as per council timelines to ensure the audit is completed within required times as per the Local Government Act 1999; and,
  - (c) the method to be used to communicate with, and provide advice and information to, the Council.
- 5.5 The auditor is required to produce an audit report as required by Section 129 of the Local Government Act 1999 and a report on particular matters arising from the audit.



## Request for Tender (Services)

### **6 Critical Matters to be Audited**

The auditor should identify and include in their proposal critical matters that are important to the proper maintenance and reporting of Council's financial accounts. The auditor should set out in their proposal how to address them and the extent to which the matters identified will be examined in the course of forming their independent audit opinion of the accounts and annual financial report of the City of Playford.

#### **6.5 Additional value-added**

The auditor is proactively offering advice on how to implement and comply with new accounting standards. Providing a detailed assessment of how upcoming accounting standards will affect Council's financial reporting. Process improvement, identify inefficiencies in Council process and suggest improvements.

### **7 Auditor Independence**

The auditor is required, annually, to provide a declaration that he/she is independent of Council and nothing has transpired that would compromise his or her independence during the conduct of the audit.

### **8 Hours, Fees and Expenditure**

The auditor is to provide the following detail:

- 8.1 an estimate of the effort to undertake the audit;
  - (a) hours by nominated personnel (including level of person) by element of the audit
  - (b) hours by elements of the audit
  - (c) hourly rate applied to nominated level of personnel
- 8.2 fees for completing the audit in accordance with this specification;
- 8.3 the nominated auditor and registered company audit number; and,
- 8.4 the experience of the nominated auditor in completing Local Government audits.



## Request for Tender (Services)

### Section E – Work Health Safety Requirements

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#### Formal Work Health Safety Requirements

Under the Work Health Safety Act 2012 (SA), the Council have a duty as a “person conducting a business or undertaking” (PCBU) to provide and maintain, so far as is reasonably practicable, a safe working environment for its employees, tenderers, contractors, sub-contractors, consultants, visitors, and members of the public. To align with The Council’s WHS duties, the successful Tenderer must comply and ensure that others comply with the following:

1. The Tenderer engaged in providing the Services must identify and engage their own duties as a PCBU;
2. The Tenderer must ensure through a documented and systematic approach, that it complies with any Acts, regulations, local laws and by-laws and guidelines applicable to the performance of the Services; and
3. The Tenderer must comply with any reasonable directions of the Council’s Representative relating to safety and environmental matters if they arise.

#### General Advice

It is the responsibility of the Contractor to comply with relevant state WHS legislation, relevant codes of practice, Australian standards and for reporting unsafe or unsatisfactory working conditions, hazards and incidents.

The Contractor is to complete and provide all relevant Safe Work documentation to the Council on Agreement appointment, prior to work commencing.

#### Reporting Hazards / Issues / Near Misses

In the instance of any incident, hazard or near-miss, the Councils Superintendent shall be contacted as soon as practicable or within twenty-four (24) hours and informed of the situation so that the Council can ensure the appropriate steps have been taken, and the incident or hazard is formally reported and investigated where required.

Contractors must report immediately to the Councils Superintendent any issue arising from a Safe Work SA Inspector or Union Representative visit. They must provide the Council with a copy of any document, report, notices, direction, etc. issued by the inspector/visitor.

The Councils Superintendent or a Councils WHS Representative who observes an unsafe practice has the right to direct a Contractor to cease work until the safety concern is addressed to the satisfaction of the Councils Superintendent or the Councils WHS Representative. Council will take into consideration compliance to WHS requirements when selecting Contractors for future work.



## Request for Tender (Services)

### Section F – Tender Response Schedules

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Refer 001609 – Tender Response Schedules.

Released 28 April 2026