



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

## **AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING**

### **AGENDA**

**17 December 2025  
12.30pm**

**SHIRE OF NGAANYATJARRAKU**

**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING**

Notice is hereby given that an Audit, Risk and Improvement Committee Meeting of the Shire of Ngaanyatjaraku will be held on Wednesday 17 December 2025 commencing at 12.30pm.

The business to be transacted is shown in the agenda.



David Mosel  
**CHIEF EXECUTIVE OFFICER**  
12 December 2025

**DISCLAIMER**

*The recommendations contained in the agenda are subject to resolution by Council. The Shire of Ngaanyatjaraku warns that anyone who has any matter lodged with the Council must obtain and should only rely on written confirmation of the outcomes of the matter following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the matter. No responsibility whatsoever is implied or accepted by the Shire of Ngaanyatjaraku for any act, omission, statement, or intimation occurring during a Council meeting.*

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## **1. DECLARATION OF OPENING**

The Presiding Member declared the meeting open at \_\_\_\_\_ pm.

## **2. ANNOUNCEMENT OF VISITORS**

The Presiding Member welcomed members of the public to the gallery.

## **3. RECORD OF ATTENDANCE**

### **3.1 PRESENT**

#### **Attendees**

##### **Council:**

Shire President

D McLean

Deputy Shire President

D Frazer

Councillors

J Porter

J Frazer

P Thomas

##### **Staff:**

Chief Executive Officer

D Mosel

Finance Officer

M Pacsen

Governance Manager

T Baldock

##### **Guests:**

Judy Thompson – UHY Haines Norton

### **3.2 APOLOGIES**

### **3.3 APPROVED LEAVE OF ABSENCE**

## **4. PUBLIC QUESTION TIME**

### **4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

### **4.2 PUBLIC QUESTION TIME**

## **5. APPLICATIONS FOR LEAVE OF ABSENCE**

## **6. DECLARATIONS BY MEMBERS**

### **6.1 DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA**

Councillors are requested to give due consideration to all matters contained in the agenda presently before the meeting.

## 6.2 DECLARATIONS OF INTEREST

Councillors to note:

A member who has an Impartiality, Proximity or Financial Interest in any matter to be discussed at a Council or Committee meeting, that will be attended by the member, must disclose the nature of the interest:

- (a) In a written notice given to the Chief Executive Officer before the meeting, or
- (b) At the meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest must not:

- (a) Preside at the part of the meeting relating to the matter, or
- (b) Participate in or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under *Section 5.68* or *Section 5.69* of the *Local Government Act 1995*.

### **NOTES ON DECLARING INTEREST (FOR YOUR GUIDANCE)**

The following notes are a basic guide for Councillors when they are considering whether they have an interest in the matter.

These notes are included in each agenda so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor, or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the *Local Government Act 1995*, but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with no less than 10 members (i.e. sporting, social, religious, etc), and the Councillor is not a holder of office of profit or a guarantor and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of that Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt, declare.
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the agenda, and immediately before the matter is discussed.

6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The **only** exceptions are:
- 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under *Section 5.68 (1)(b)(ii)* of the *Local Government Act 1995*; or
- 6.2 Where the Minister allows the Councillor to participate in under *Section 5.69 (3)* of the *Local Government Act 1995*, with or without conditions.

Declarations of Interest provided:

Item Number / Name	Type of Interest	Nature / Extent of Interest

## 7. TERMS OF REFERENCE

Under the Local Government Act 1995, Local Governments are required to appoint an Audit Committee (Section 7.1A of the Local Government Act 1995).

An Audit and Risk Committee is to provide guidance and assistant to the Local Government – as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act and as to the development of a process to be used to select and appoint an person to be an auditor and may provide guidance and assistance to the Local Government as to – matters to be audited, the scope of audits, its functions under Part 6 of the Act and the carrying out of its functions relating to other audits and other matters related to financial management (clause 16 Local Government (Audit) Regulations 1996).

## 8. CONFIRMATION OF MINUTES OF THE PREVIOUS MEETING

### 8.1 MINUTES OF COMMITTEE MEETING HELD

#### Voting Required

Simple Majority

#### Officer Recommendation

That the Unconfirmed Minutes of the Audit and Risk Committee Meeting held on 26 March 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community (as circulated and available on the Shires official website) be confirmed as a true and accurate record.

## 9. AGENDA ITEMS

### 9.1 Annual Financial Report and Audit Report 2024/2025

<b>File Reference:</b>	FM.04
<b>Reporting Officer:</b>	David Mosel, Chief Executive Officer
<b>Date Report Written:</b>	10 <sup>th</sup> December 2025
<b>Disclosure of Interest:</b>	The author has no financial, proximity, or impartiality interests in the proposal.
<b>Voting Requirement:</b>	Absolute Majority

#### Summary

The Audit, Risk and Improvement Committee (ARIC) is requested to review and recommend to Council the adoption of the 2025 Annual Financial Report, Audit Management Letter, and applicable budget amendments.

#### Background

In accordance with section 7.9 of the *Local Government Act 1995* (the Act), an auditor is required to examine the accounts and annual financial report of a local government. Upon completion of the audit, the auditor must prepare a report and submit it by 31 December following the end of the financial year to:

- (a) The Mayor or President,
- (b) The Chief Executive Officer (CEO), and
- (c) The Minister.

Under *Regulation 10(4) of the Local Government (Audit) Regulations 1996*, the auditor may also prepare a Management Letter, which provides additional commentary on the audit process, internal control issues, or any other matters deemed relevant. While generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day-to-day operations of the Shire. This Management Letter accompanies the auditor's report and is similarly forwarded to the individuals specified under section 7.9 of the Act.

The Office of the Auditor General (OAG), with Pitcher Partners as its contracted auditor for the second consecutive year, conducted the Shire's 2024/25 financial year audit.

The final audit occurred between 3rd October 2025 and 25 November 2025, with follow-up discussions continuing up to and including the 3<sup>rd</sup> December 2025.

The Final Audit Exit Meeting was held on 25 November 2025, attended by the Presiding Member of the Audit and Risk Committee, CEO and Shire officers. This satisfies the requirement of section 7.12A(2) of the Act requiring a local government to meet with its auditor at least once every year. During the meeting, the auditors presented an overview of the audit, including:

1. Areas of focus
2. Prior year restatements
3. Management letter points

The Audit and Risk and Improvement Committee (ARIC), under its terms of reference, is required to:

1. Review the auditor's reports after considering a report from the CEO on the matters raised.
2. Assess whether any matters raised require action by the local government.
3. Ensure appropriate responses and remedial actions are implemented.

In the instance that the auditor raised findings considered significant in the audit report, the ARIC must consider a report prepared by the CEO addressing those significant findings, and state what action the local government has taken or intends to take with respect to each of those findings. As per section 7.12A(4) of the Act:

- within three months of receiving the auditor's report it must be provided to the Minister, and
- a copy of the report published on the local government's official website within 14 days after a local government gives a report to the Minister.

This agenda item ensures compliance with the legislative requirements of the *Local Government Act 1995*, the *Local Government (Audit) Regulations 1996*, and the *Local Government (Financial Management) Regulations 1996*, while facilitating the necessary review and recommendation process for the adoption of the Annual Financial Report.

### **Comments**

This report is the Annual Financial Report and Audit Report 2024/2025, prepared by the CEO for the Audit, Risk and Improvement Committee (ARIC) to review and recommend adoption of the audited financial statements, audit management letter, and related budget amendments. It explains compliance requirements under the *Local Government Act 1995* and associated regulations, outlines the audit process conducted by the Office of the Auditor General and Pitcher Partners, and confirms that no significant issues were identified, with only minor findings addressed in the management letter.

It is noted that the Shire of Ngaanyatjaraku has received a clear (unmodified) audit opinion from the OAG.

### **Audit Findings**

The 2024/25 final audit did not identify any issues or matters requiring attention. The accompanying Management Letter provides additional detail on minor findings, including audit recommendations and management responses. None of the findings were classified as significant.

The report is considered confidential to mitigate the risk of exposing the Shire to potential fraudulent or illegal activities if released publicly.

Audit findings are generally rated as significant, moderate, or minor. For this audit, no significant issues were reported, and overall, the audit outcome was satisfactory.



## **2024/25 Operating Result**

The Shire's audited financial report for the year ended 30 June 2025 was signed off on 4 December 2025, reporting an operating deficit of \$1.5 million. This result is primarily due to depreciation expenses, which are non-cash accounting adjustments and do not represent a cash shortfall. The deficit was partially offset by the early receipt of the Financial Assistance Grant for 2025/26.

Auditors identified two misstatements in the financial report:

- GST treatment on the Financial Assistance Grant
- Asset revaluations

Despite these findings, the Shire demonstrated strong financial management. These savings were achieved mainly through salary reductions due to vacancies, although offset by increased expenditure in Materials and Contracts.

## **Statutory Environment**

### **Local Government Act 1995**

#### **6.4. Financial report**

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
  - (a) *be prepared and presented in the manner and form prescribed; and*
  - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - (b) *the annual financial report of the local government for the preceding financial year.*

#### **s7.9 Audit to be conducted**

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
  - (a) *the mayor or president; and*
  - (b) *the CEO of the local government; and*
  - (c) *the Minister.*

- (2) *Without limiting the generality of subsection (1), where the auditor considers that —*
  - (a) *there is any error or deficiency in an account or financial report submitted for audit; or*
  - (b) *any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*
  - (c) *there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*
- (3) *The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*
  - (a) *prepare a report thereon; and*
  - (b) *forward a copy of that report to the Minister, and that direction has effect according to its terms.*
- (4) *If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government*

#### **7.12A. Duties of local government with respect to audits**

- (1) *A local government is to do everything in its power to —*
  - (a) *assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and*
  - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
  - (aa) *examine an audit report received by the local government; and*
  - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
  - (b) *ensure that appropriate action is taken in respect of those matters*
- (4) *A local government must —*
  - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
  - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

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

## **Local Government (Financial Management) Regulations 1996**

Local governments are required to present to Council an audited annual financial report for the preceding financial year, within specified timeframes as prescribed.

### *Section 7.13 Regulations as to audits*

1. *Regulations make provisions as follows –*
  - i. *Requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are –*
  - ii. *Of a financial nature or not; or*
  - iii. *Under this Act or another written law*

## **Financial Implications**

Adopting the Annual Financial Report ensures compliance with statutory financial reporting obligations and promotes transparency for both Council and the community.

## **Strategic Implications**

Plan for the Future 2021-2031

### *Our Leadership*

### *Outcome 8 – A well-functioning organisation*

#### *8.1 Maintain corporate governance, responsibility and accountability*

## **Risk Management**

The audited Annual Financial Report is a critical control tool, ensuring transparency and accountability in the Shire's financial management. It communicates to Council and stakeholders that the financial position, operational outcomes, cash flows, equity changes, and financial activities are free from material misstatements due to fraud or error.

The audit findings highlight areas where improvements are necessary, prompting management to either implement corrective measures or recommend reviews of existing processes. These actions support the Shire's ongoing efforts to maintain robust internal controls and sound financial governance.

The report also evaluates Council's financial capacity to meet its strategic and operational objectives. Identified variances or findings may highlight the need to reassess budget assumptions, workforce allocation, or overall resource capacity to achieve strategic goals effectively.

A recommendation from the Committee for Council to adopt the Annual Financial Report, Audit and Management Reports, and the CEO's Report is crucial to ensure compliance with statutory requirements. Failure to adopt these documents could delay the approval of the 2024/25 Annual Report, which would, in turn, impact the timely scheduling of the Annual Electors' Meeting (AEM).

This represents a significant risk, as it could disrupt compliance with statutory obligations related to the AEM.

### Policy Implications

There are no known policy implications for this matter.

### Attachments

9.1a - Management Representation Letter 2024/25

9.1b - Audited Annual Financial Report 2024/25

9.1c – Auditor Opinion 2024/25

9.1d - Audit Management Letter 2024/25

9.1.d -Audit Closing report – (Confidential attachment to Elected members and Staff only)

***This attachment is confidential in accordance with section 5.23(2) of the Local Government Act 1995 section 5.23(2)((f)(ii)) as it contains “a matter that if disclosed, could be reasonably expected to endanger the security of the local governments property”.***

### Voting

Absolute Majority

#### Officers Recommendation

That the Audit and Risk Committee recommends that Council by Absolute Majority:

1. Receive the Chief Executive officer’s report relating to the audit.
2. Receive the:
  - (a) Management Representation Letter 2024-25 as per attachment 9.1a
  - (b) Audited Annual Financial Report including the Independent Auditors Report as per attachment 9.1b
  - (c) Auditor Opinion 2024-25 as per attachment 9.1c
  - (d) Audit Management Letter 2024-25 as per attachment 9.1d; and
  - (e) Audit closing report as per Confidential attachment.
3. That Council adopt the Audited Annual Financial Report (attachment 9.1b) and the Audit Management Letter for the year ended 30 June 2025 as per attachment 9.1d and 9.1e respectively.

## 9.2 Regulation 17 & 5 (2) Audit Review.

<b>File Reference:</b>	FM.04
<b>Reporting Officer:</b>	David Mosel, Chief Executive Officer
<b>Date Report Written:</b>	17 December 2025
<b>Disclosure of Interest:</b>	The author has no financial, proximity, or impartiality interests in the proposal.
<b>Voting Requirement:</b>	Absolute Majority

### Summary

Regulation 17 of the *Local Government (Audit) Regulations* requires the Chief Executive Officer (CEO) to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The Shire of Ngaanyatjarraku engaged Dry Kirkness to undertake this review on behalf of the CEO.

This report presents the findings of that review to the Audit, Risk and Improvement Committee and subsequently to Council.

### Background

This review was conducted to satisfy the requirements of:

- **Regulation 5(2) of the Local Government (Financial Management) Regulations 1996** (Financial Management Review)
- **Regulation 17 of the Local Government (Audit) Regulations 1996** (Risk Management, Internal Control, and Legislative Compliance Review)

In line with Regulation 17 requirements, the Shire's last review was undertaken by Moore in 2021 and was presented to the Audit and Risk Committee on the 15 November 2021, then subsequently endorsed by Council.

The review covered the period from 1 July 2024 to 30 April 2025 and included assessment of policies, procedures, and plans across key operational areas.

### Comment

The review was conducted remotely by Dry Kirkness via email, shared electronic folders and telephone correspondence with the findings and outcomes of the review detailed in the attached report (Attachment 1).

### Regulation 17: Risk Management, Internal Control, and Legislative Compliance

Under Regulation 17, the review assesses the Shire's systems in three main areas: risk management, internal control, and legislative compliance. It evaluates the adoption and effectiveness of the Risk Management Framework, risk identification and monitoring processes, and the adequacy of the Risk Register and escalation procedures. The review also examines business continuity, insurable risk management, and the identification of fraud and misconduct risks. Internal controls are evaluated by reviewing segregation of duties, authorisation processes, IT system access, financial account maintenance, and comparing financial results with budgets and asset counts. Legislative compliance is assessed through

adherence to laws, use of a compliance calendar, and procedures for handling complaints and disclosures. Management plans for addressing adverse trends and governance effectiveness are also reviewed.

The report highlighted the following in relation to the Reg 17:

- The Shire has implemented a Risk Management Framework aligned with AS/NZS ISO 31000:2018.
- The risk management process is effective, with most findings categorised as “Moderate” or “Minor.”
- Recommendations include improving documentation of risk reviews, formalising escalation procedures, and identifying fraud and misconduct risks in the Risk Register.

### Regulation 5: Financial Management Review

Regulation 5 requires a review of the Shire’s financial management systems for both appropriateness and effectiveness. This includes examining bank reconciliations, petty cash, trust funds, receipts, rates, fees, purchases, payments, payroll, credit card procedures, asset management, overhead allocations, budgeting, financial reporting, register maintenance, delegations, audit committee processes, insurance, document storage, record keeping, integrated planning, and compliance with financial legislation and best practices.

The report highlighted the following in relation to the Reg 5 review:

- The financial management framework is generally in good order, with all major controls in place for receipting, expenditure, revenue, and record keeping.
- Recommendations for improvement relate to regular audits of records management, staff training, timely review and documentation of bank reconciliations, updating the Fixed Assets Register monthly, and timely calculation and recording of depreciation.

### Recommended Improvements and Ratings

The review found that the Shire’s systems and procedures are appropriate and effective, with a small number of moderate and minor findings. The recommended improvements, once implemented, will further strengthen compliance, risk management, and financial controls.

Risk Area	Finding	Dry Kirknes Risk Rating
1 & 2. Records Management	<ul style="list-style-type: none"> <li>o Undertake regular internal audits of records management practices to identify and rectify weaknesses, especially ahead of transitioning to a new Electronic Data Records Management System (EDRMS).</li> <li>o Provide ongoing and regular staff training on records management policies and systems, with updates integrated into all-staff meetings.</li> </ul>	Minor
3. Bank Reconciliations	<ul style="list-style-type: none"> <li>o Ensure all bank reconciliations are reviewed and documented, with evidence of review (physical or digital signature) by a senior employee.</li> </ul>	Moderate

<b>4. Asset Management</b>	<ul style="list-style-type: none"> <li>o Update the Fixed Assets Register monthly, including timely recognition of asset additions, disposals, and Work in Progress assets.</li> <li>o Calculate and record depreciation monthly to ensure accurate financial reporting.</li> </ul>	<b>Moderate</b>
<b>5. Risk Management</b>	<ul style="list-style-type: none"> <li>o Improve documentation of risk reviews, including clear timelines, actions, and status updates in the Risk Register.</li> <li>o Ensure regular (quarterly) review and presentation of the Risk Register to Council and the Audit &amp; Risk Committee.</li> </ul>	<b>Minor</b>
<b>6. Plan for the Future – strategic Community Plan and Corporate Business Plan</b>	<ul style="list-style-type: none"> <li>o Develop a formal Business Continuity Plan that identifies key services, defines disruption responses, assigns recovery roles, and includes procedures for testing and review.</li> </ul>	<b>Moderate</b>
<b>7. Risk Management Strategy - Insurance</b>	<ul style="list-style-type: none"> <li>o Establish formal processes for regular review of insurance policies, ensuring alignment with current risk exposures and integration with the Risk Register and asset management plans.</li> </ul>	<b>Minor</b>
<b>8. Risk Register</b>	<ul style="list-style-type: none"> <li>o Explicitly identify and document fraud and misconduct risks in the Risk Register, including risk ratings, existing controls, and treatment plans.</li> </ul>	<b>Moderate</b>

The Shire has committed to implementing these recommendations, including integrating audit activities into the compliance calendar, enhancing staff training, and updating procedures for asset and risk management. A consultant has been engaged to review and update Integrated Planning Documents, including the development of a Business Continuity Plan, expected to be finalised in 2025–26.

## Statutory Environment

### Local Government (Audit) Regulations 1996

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

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedure in relation to-*
  - (a) *Risk management; and*
  - (b) *Internal control; and*
  - (c) *Legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*

(3) *The CEO is to report to the audit committee the results of that review.*

### **Financial Implications**

The cost of conducting the Regulation 17 Audit was included in the 2025/2026 Budget.

### **Strategic Implications**

Plan for the Future 2021-2031

*Our Leadership*

*Outcome 8 – A well-functioning organisation*

*8.1 Maintain corporate governance, responsibility and accountability*

### **Risk Management**

There is reputational risk from non-compliance with the legislative requirement to complete an audit regulation 17 review triennially. The external Regulation 17 Audit being conducted mitigates this risk.

### **Policy Implications**

Shire of Ngaanyatjarraku Policies:

- 1.3 Risk Management
- 1.2 Internal Control

### **Attachments**

Attachment 9.2 - Dry Kirkness Pty Ltd - Financial management, risk management, internal control and legislative compliance review report - 30 September 2025

### **Officers Recommendation**

**That the Audit, Risk and Improvement Committee recommend that by absolute majority**

1. Receive the attached review by the CEO detailing the results of the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls and
2. Report to the Council the results of the CEO report by providing a copy of the finalised Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.



### 9.3 Compliance Calendar

<b>File Reference:</b>	FM.04
<b>Reporting Officer:</b>	David Mosel, Chief Executive Officer
<b>Date Report Written:</b>	17 December 2025
<b>Disclosure of Interest:</b>	The author has no financial, proximity, or impartiality interests in the proposal.
<b>Voting Requirement:</b>	Simple Majority

#### Summary

To provide the Audit and Risk Committee with a progress report on action taken related to the Compliance Calendar.

#### Background

Local Governments are required to fulfil duties and functions prescribed in legislation and the community and State Government rightly expect that Local Governments will fulfil them. This expectation is prescribed in the *Local Government Act 1995* through the CEO duties which require the management of legislative compliance.

The attached Compliance Calendar provides a systemic approach to managing the legislative compliance, by initiating Compliance Actions via reminders and creates auditable records for how compliance has been achieved. The aim of the Compliance Calendar process is to improve compliance outcomes and reduced risk.

#### Comment

The attached Compliance Calendar has been prepared, to suit the specific compliance requirements and operational timeframes of the Shire. The Compliance Actions, listed in the attached spreadsheet show when these Actions need to be completed. The spreadsheet also considers the workloads for the assigned Responsible Officer, to ensure officers workloads are spread evenly over the calendar year, thus reducing work pressures and potential for compliance failures. The Compliance Calendar will be updated and reported to the A&R Committee on a Quarterly basis.

#### Statutory Environment

Local Government (Audit) Regulations 1996

*Sec (17) - CEO is to review the appropriateness and effectiveness of a local governments systems and procedures in relation to:*

- a. *Risk management*
- b. *Internal control*
- c. *Legislative compliance*

#### Financial Implications

There are no known financial implications for this matter.

#### Strategic Implications

Plan for the Future 2021 – 2031

Goal 3, Our Leadership

Outcome 8, A well-functioning organisation

Strategy, 8.2, Maintain corporate governance, responsibility and accountability

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources, other than contained in the Recommendation.

### **Policy Implications**

There are no known policy implications for this matter.

### **Attachments**

Attachment 9.3– Compliance Calendar, 2025

### **Voting Requirement**

Simple Majority

### **Officers Recommendation**

That the Audit, Risk and Improvement Committee notes the progress report on action taken related to the Compliance Calendar 2025.

**10 NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION**

**11 CONFIDENTIAL MATTERS**

**12 NEXT MEETING**

TBA at the Tjulyuru Cultural and Civic Centre, Warburton Community, commencing at 12.30pm

**13 CLOSURE OF MEETING**

There being no further business, the Presiding Member declared the meeting closed.