



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

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

## **AGENDA**

**29 April 2026**  
**1.30pm**

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**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 Ngaanyatjarraku will be held on Wednesday 29 April 2026 commencing at 1.30pm.

The business to be transacted is shown in the agenda.



David Mosel  
**CHIEF EXECUTIVE OFFICER**  
24 April 2026

**DISCLAIMER**

*The recommendations contained in the agenda are subject to resolution by Council. The Shire of Ngaanyatjarraku 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 Ngaanyatjarraku 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 17 December 2026 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 Policy review

<b>File Reference:</b>	FM.04
<b>Reporting Officer:</b>	David Mosel, Chief Executive Officer
<b>Date Report Written:</b>	21 April 2026
<b>Disclosure of Interest:</b>	The author has no financial, proximity, or impartiality interests in the proposal.
<b>Voting Requirement:</b>	Absolute Majority

#### Summary

For the Audit, Risk and Improvement Committee (ARIC) to review and endorse the following policies for Councils endorsement:

- 1.3 - Risk Management Policy
- 1.11 - Audit, Risk and Improvement Charter Policy

#### Background

Since presenting the Financial Management, Risk Management, Internal Control And Legislative Compliance Review Report to ARIC in December 2025, a review and update of the Policy's have been undertaken in line with the recommendations of the report.

#### Comments

As part of the recommendations the following policies have been reviewed and updated.

#### **Risk Management Policy**

It was recommended that the Shire improve documentation to clearly record timelines or actions in addressing risks, risk reviews or status updates in the Risk Register and communication or consultation with Council or Audit, Improvement and Risk Committee.

This review strengthens the Shire's Risk Management Policy by expanding the risk tolerance and appetite section to describe the end-to-end risk management process and confirm its application across strategic and operational activities, and by identifying key low-risk appetite areas (health and safety, financial and asset administration, and legislative compliance). It also updates the monitoring and review arrangements (two program focus areas: Strategic and Operational), clarifies strategic and operational risk definitions and escalation/oversight expectations, confirms periodic reporting through the ARIC, and adds a new section outlining Council and ARIC roles and responsibilities.

#### **Audit Risk and Improvement Committee Charter 1.11**

The reviewed policy updates the charter by expanding the committee's focus and governance settings: it renames the body from the Audit and Risk Committee to the Audit, Risk and Improvement Committee and broadens the objective to explicitly include financial and performance reporting (and internal audit "where applicable").

Updates by the inclusion the presiding member and deputy must be external members under s7.1A of the *Local Government Act 1995*, a minimum of two meetings annually aligned to key audit/Council milestones, and refines external-audit arrangements by adding clearer processes for selecting/appointing the auditor, including formalising the appointment via a written agreement; it also updates some role wording (e.g., “Financial Manager/Consultants” instead of “CFO”).

### **Statutory Environment**

*Regulation 17.1 of the Local Government (Audit) Regulations 1996*

*Requires the CEO to monitor the appropriateness and effectiveness of systems and procedures in regard to risk management, internal control and legislative compliance*

### **Financial Implications**

Nil

### **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**

This item has been evaluated against the Shire of Ngaanyatjarraku’s Risk Management Framework, Risk Assessment Matrix,. The perceived level of risk is “low” 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**

- 1.3 - Risk Management Policy
- 1.11 - Audit, Risk and Improvement Charter Policy

### **Voting**

Absolute Majority

### **Officers Recommendation:**

That the Audit, Risk and Improvement Committee:

1. Notes the updates to the Risk Management Policy and the Audit, Risk and Improvement Charter Policy, as within this report; and
2. Recommends to Council to adopt the updated the updated Risk Management Policy and Audit, Risk and Improvement Charter Policy.

## 9.2 Risk Management Strategy review

<b>File Reference:</b>	FM.04
<b>Reporting Officer:</b>	David Mosel, Chief Executive Officer
<b>Date Report Written:</b>	21 April 2026
<b>Disclosure of Interest:</b>	The author has no financial, proximity, or impartiality interests in the proposal.
<b>Voting Requirement:</b>	Absolute Majority

### Summary

This report presents the Audit, Risk and Improvement Committee (ARIC) with an update on the revisions made to the Risk Management Strategy.

### Background

Since presenting the Financial Management, Risk Management, Internal Control And Legislative Compliance Review Report to the ARIC in December 2025, a review and update of the Risk Management Strategy have been updated in line with the recommendations of the report.

### Comment

The Risk Management Strategy provides guidance and direction around risk management activities, including the assessment, prioritisation and communication of risk.

The 2026 Risk Management Strategy refresh updates governance language and responsibilities by replacing references to the “Audit & Risk Committee” with the “Audit, Risk and Improvement Committee (ARIC),” along with:

- expanding the committee’s remit beyond biannual risk reporting to explicitly include compliance reporting and follow-through on agreed risk treatments and audit/compliance actions,
- updating reporting lines and escalation pathways to reflect ARIC’s role alongside Council (e.g., “ARIC/Council” for high-level risks),
- strengthening document control by recording approval/review dates and formalising an annual review cycle (or sooner if major legislative/operational change occurs).

### 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*

### 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**

This item has been evaluated against the Shire of Ngaanyatjarraku's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk is low with the progression of risk management activities aligned with the Risk Management Strategy.

**Policy Implications**

Shire of Ngaanyatjarraku Policies:

- 1.3 Risk Management

**Attachments**

9.2 - Risk Management Strategy 2026

**Officers Recommendations**

That the Audit, Risk and Improvement Committee:

1. Receives the updates to the Risk Management Strategy 20206, as noted within this report; and
2. Recommends to Council to adopt the amended Risk Management Strategy 2026 (attachment 9.2).

### 9.3 Risk Management Activities

<b>File Reference:</b>	FM.04
<b>Reporting Officer:</b>	David Mosel, Chief Executive Officer
<b>Date Report Written:</b>	21 April 2026
<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, Risk and Improvement Committee (ARIC) with an update of the Risk Management Activities to date.

#### Background

The Financial Management, Risk Management, Internal Control, and Legislative Compliance Review Report presented to ARIC in December 2025 included recommendations for improvement identified during the course of the review. As a result, the risk register has been updated with the recommendations to assist the shire in the monitoring and the tracking of the actions undertaken to address these risks.

#### Comment

The risk register has been updated with recommendations resulting from the following recently completed reviews;

- Reg 5(2) – The Financial Management Review, of the Shire’s financial management systems and procedures
- Reg 17 - A review of the appropriateness and effectiveness of the Shire’s system and procedures in relation to risk management, internal control, and legislative compliance.

The Shire’s Risk Management Strategy, as previously reviewed by the ARIC, and the Shire’s risk management policy (previously adopted by Council) align to AS/NZS ISO 31000:2018 Risk Management Guidelines. The Risk Management Strategy is prepared utilising the Principles, Framework and Process as defined within the standards, considers the context of the Shire and conforms to the requirements of the standard by providing the necessary guidance and direction to be followed by the Shire in its risk management activities, aligned to the risk management policy.

The guidance and direction within the Risk Management Strategy includes the assessment, prioritisation and communication of risk. This includes the reporting of risks through the ARIC.

### **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:*

- b. Risk management*
- c. Internal control*
- d. 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 Ngaanyatjarraku 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**

Policy 1.3 Risk Management

### **Attachments**

The Shire maintains a comprehensive Risk Register to document and monitor strategic, operational and compliance risks. A summary of material risks relevant to this item has been included in this report. The detailed register is not attached due to its confidential nature.

### **Voting Requirement**

Simple Majority

#### **Officers Recommendation:**

That the Audit, Risk and Improvement Committee note and receive the report - 9.3 Risk Management Activities.

## 9.4 Compliance Calendar

<b>File Reference:</b>	FM.04
<b>Reporting Officer:</b>	David Mosel, Chief Executive Officer
<b>Date Report Written:</b>	21 April 2026
<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 Risk and Improvement Committee (ARIC) with a progress report on action taken related to the Compliance Calendar since the last ARIC meeting in December 2025.

### 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 ARIC Committee at each meeting.

### 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:*

- c. Risk management*
- d. Internal control*
- e. Legislative compliance*

### Financial Implications

There are no known financial implications for this matter.

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### **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 Ngaanyatjarraku 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 9.4– Compliance Calendar April 2026

### **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- April 2026

**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 1.30pm

**13 CLOSURE OF MEETING**

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