Shire of Ngaanyatjarraku
ON A JOURNEY

AUDIT, RISK and IMPROVEMENT COMMITTEE MEETING

AGENDA

16 September 2026
1.00pm

Shire of **Ngaanyatjarraku**
ON A JOURNEY

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 16 September 2026 commencing at 1.00pm.

The business to be transacted is shown in the agenda.

David Mosel
CHIEF EXECUTIVE OFFICER
9 September 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.

Contents

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

Independent Chair	M Bennetts
Council:	
Shire President	D McLean
Deputy Shire President	P Thomas
Councillors	J Porter
	J Frazer
	D Frazer
Staff:	
Chief Executive Officer	D Mosel
Finance Manager	M Parr
Governance Manager	T Baldock

Guests:
Judy Thompson – UHY Haines Norton

3.2 APPROVED LEAVE OF ABSENCE

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 section 7.1A of the *Local Government Act 1995*, each local government is required to establish a committee of council called the Audit, Risk and Improvement Committee.

The functions of the Audit, Risk and Improvement Committee are prescribed under regulation 16 of the *Local Government (Audit) Regulations 1996*. These include receiving and reviewing reports, and recommending to Council actions or improvements in relation to audits under Part 7 of the Act, compliance audits, reviews under regulation 17, financial management, legislative compliance, risk management and the implementation of actions arising from audit or review findings.

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 29 April 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 2025 COMPLIANCE AUDIT RETURN

File Reference:	FM.02
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	4 September 2026
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary
To provide the Audit, Risk and Improvement Committee and Council with the Compliance Audit Return (CAR) for the period 1 January to 31 December 2025. Following Council endorsement, the CAR is to be certified and submitted to the Department of Local Government, Sport, and Cultural Industries (DLGSC) by 30 September 2026.

Background
The Compliance Audit Return (CAR) is an annual self-assessment required under regulation 14 of the *Local Government (Audit) Regulations 1996*. Following the establishment of the Local Government Inspectorate, the CAR is now issued by the Local Government Inspector and is completed in accordance with the statutory requirements prescribed under regulation 13.

For the 2025 reporting period, the Local Government Inspectorate provided the CAR questions in advance to assist local governments to gather supporting information before submitting the approved responses through the online portal. Shire officers reviewed the questions and prepared the responses by analysing internal information requests and inspecting relevant documents and records, including:

- Minute books
- Tender register
- Extracts from the Financial Interest and Return Register
- Delegations Register
- Council's Website

The 2025 CAR reflects changes arising from the commencement of the Local Government Inspectorate and related amendments to the compliance audit framework. These changes include the Inspector's ability to determine, under regulation 15A of the *Local Government (Audit) Regulations 1996*, the statutory requirements to be included in the CAR.

The CAR remains an important governance tool for Council to monitor the Shire's compliance with the *Local Government Act 1995* and associated regulations. It also supports the Local Government Inspector's oversight role, including early intervention where systemic non-compliance is identified.

The completed CAR is to be reviewed by the Audit, Risk and Improvement Committee before being presented to Council for adoption. Following adoption, the certified CAR is to be submitted to the Local Government Inspector by the deferred deadline of 30 September 2026 for the 2025 reporting period.

Comment
The 2025 CAR questions have been prepared having regard to the revised compliance audit framework that commenced on 1 January 2026. The questions focus on key statutory obligations and areas where compliance monitoring supports accountability, transparency and good governance.

Ordinarily, the CAR must be adopted by Council and submitted by 31 March following the reporting period. For the 2025 CAR, the submission deadline has been deferred to 30 September 2026 to accommodate the transition to the Local Government Inspectorate and the revised CAR process.

Where matters for improvement are identified through completion of the CAR, they will be recorded and progressed as part of the Shire's broader governance, compliance and risk management activities. This supports continuous improvement and assists the Shire to respond proactively to any issues that may be relevant to the Local Government Inspector's oversight role.

The 2025 CAR did not identify any matters of significant non-compliance requiring immediate escalation.

The CAR also demonstrates a number of positive governance practices, including the maintenance of key statutory registers, regular Council and Committee reporting, publication of prescribed information on the Shire's website, review of strategic and corporate planning documents, and the use of external review processes for financial management, audit and risk matters.

These practices support transparency, accountability and continuous improvement, and provide the ARIC with assurance that the Shire has systems in place to identify, monitor and respond to statutory compliance obligations.

Statutory Environment
Local Government (Audit) Regulations 1996

Regulation 14 Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December each year.
(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be –

(a) Presented to the council at a meeting of the council; and
(b) Adopted by the council; and
(c) Recorded in the minutes of the meeting at which it is adopted.

Regulation 15 Certified copy of compliance audit return and other documents to be given to Departmental CEO

(1) After the compliance audit return have been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –
(a) A copy of the relevant section of the minutes referred to in regulation 14(3); and
(b) Any additional information explaining or qualifying the compliance audit,
is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.
(2) In this regulation –
***certified** in relation to a compliance audit return means signed by –*
(a) The mayor or president; and
(b) The CEO.

Local Government Act 1995

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 –
(i) Of a financial nature or not; or
(ii) Under this Act or another written law

Financial Implications
There are no known financial implications for this matter.

Strategic Implications
Plan for the Future 2021-2031
Goal 3 – Our Leadership: Showing the way for our communities.
Outcome 8 – A well-functioning organisation
Strategy 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 "medium" 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
9.1 – Compliance Audit Return 2025

Voting Requirement
Simple Majority

Officers Recommendation

That the Audit Risk and Improvement Committee:

1 Accept the Compliance Audit Return 2025 (Attachment 9.1) as contained in Attachment 9.1 for the period 1 January to 31 December 2025;

2 Recommend Council adopt the Compliance Audit Return 2025 and

3 Recommend Council authorise the Shire President and Chief Executive Officer to sign the 2025 Compliance Audit Return for submission to the Department of Local Government, Sport, and Cultural Industries by 30 September 2026 in accordance with legislative requirements.

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 1.00pm

13 CLOSURE OF MEETING

There being no further business, the Independent Chair declared the meeting closed.