



Shire of **Ngaanyatjarra**
ON A JOURNEY

AUDIT, RISK and IMPROVEMENT COMMITTEE MEETING

MINUTES

**16 September 2026
1.00pm**

SHIRE OF NGAANYATJARRAKU

AUDIT, RISK and IMPROVEMENT COMMITTEE MEETING

The Chief Executive Officer recommends the endorsement of these minutes at the next Audit, Risk and Improvement Committee meeting



David Mosel
CHIEF EXECUTIVE OFFICER
16 September 2026

These minutes were confirmed by the Audit and Risk Committee as a true and correct record of proceedings of the Audit, Risk and Improvement Committee held on 16 September 2026.

Michele Bennetts
Independent Presiding Member

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1 DECLARATION OF OPENING

The Presiding Member declared the meeting open at 1.10pm.

2 ANNOUNCEMENT OF VISITORS

No visitors were in attendance.

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

D Frazer

Staff:

Chief Executive Officer

D Mosel

Finance Manager

M Parr

Governance Manager

T Baldock

Guests:

Judy Thompson – UHY Haines Norton

3.2 APOLOGIES

Cr J Frazer

3.3 APPROVED LEAVE OF ABSENCE

Nil

4 PUBLIC QUESTION TIME

4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4.2 PUBLIC QUESTION TIME

Nil

5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6 DECLARATIONS BY MEMBERS

6.1 DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA

Councillors were requested to give due consideration to all matters contained in the agenda presented before the meeting.

6.2 DECLARATION OF INTEREST

No declarations were made by members.

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

Committee Resolution and Officer Recommendation

Moved: Cr P Thomas

Seconded: Cr D Frazer

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.

Carried 4/0

Voting for Cr D Mclean, Cr P Thomas, Cr D Frazer, Cr J Porter

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 Ngaanyatjaraku'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

Committee Resolution and Officers Recommendation

Moved: Cr P Thomas

Seconded: Cr J Porter

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.

Carried 4/0

Voting for Cr D Mclean, Cr P Thomas, Cr D Frazer, Cr J Porter

10 NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION

Nil

11 CONFIDENTIAL MATTERS

Nil

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 at 1.35pm.