AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

4:30pm, Wednesday, 12 August 2026
Council Chambers
6177 Great Northern Highway, Bindoon

MEMBERSHIP

The committee shall consist of all elected members. All members shall have full voting rights.

The Chief Executive Officer and employees are not members of the committee.

The Chief Executive Officer and Executive Manager Corporate Services (or their nominee) is to attend all meetings to provide advice and guidance to the committee.

The local government shall provide secretarial and administrative support to the committee.

FUNCTIONS OF AN AUDIT COMMITTEE

As per the *Local Government (Audit) Regulations 1996 Section 16*, an audit committee has the following functions —

(a) to guide and assist the local government in carrying out —
  (i) its functions under Part 6 of the Act; and
  (ii) its functions relating to other audits and other matters related to financial management;
(b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
(c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
  (i) report to the council the results of that review; and
  (ii) give a copy of the CEO's report to the council;
(d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
  (i) regulation 17(1); and
  (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
(e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
(f) to oversee the implementation of any action that the local government —
  (i) is required to take by section 7.12A(3); and
  (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
  (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
  (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
(g) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

DELEGATED AUTHORITY

Nil

PUBLIC QUESTION TIME

1. Time Permitted

A minimum of 15 minutes is permitted for Public Question Time at Committee Meetings. If there are not sufficient questions to fill the allocated time, the Presiding Member will move to the next item. If there are more questions to be considered within 15 minutes, the Presiding Member will determine whether to extend Public Question Time. Each person seeking to ask questions during Public Question Time may address the Committee for a maximum of two minutes each.

2. Protocol

No member of the public may interrupt the Committee Meeting proceedings or enter into conversation.

Members of the public wishing to participate in Public Question Time at the Committee Meeting who wish to submit written questions, are requested to lodge them with the Chief Executive Officer the Tuesday by **5pm on the day before the meeting**

The Presiding Member will control Public Question time and ensure that each person wishing to ask a question is given a fair and equal opportunity to do so. Members of the public wishing to ask a question must state his or her name and address before asking a question. If the question relates to an item of the Agenda, the item number and title should be stated.

3. General Rules

The following general rules apply to Public Question Time:

- Public Questions should only relate to the business of the local government and should not be a personal statement or opinion.
- Only questions relating to matters affecting the local government will be considered at a Committee Meeting.
- Questions may be take on notice and responded to after the meeting.
- Questions may not be directed to specific Committee Members or a Shire employee.
- Questions are not to be framed in such a way as to reflect adversely on a particular Committee Member or Shire employee.
- First priority will be given to persons who have submitted their questions in writing.
- Second priority will be given to persons who are asking questions relating to items on the current Committee Meeting Agenda.

During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Committee.

Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Committee is not permitted without the permission of the Presiding Member.

PREFACE

When the Chief Executive Officer approves these minutes for distribution, they are in essence "Unconfirmed" until the following Audit, Risk and Improvement Committee Meeting, where the minutes will be confirmed subject to any amendments.

The "Confirmed" minutes are then signed off by the Presiding Member.

Attachments that formed part of the Agenda, in addition to those tabled at the Audit, Risk and Improvement Committee Meeting are put together as an addendum to these Minutes.

UNCONFIRMED MINUTES

These minutes were approved for distribution on 14 August 2026.

Melinda Prinsloo
Chief Executive Officer

CONFIRMED MINUTES

These minutes were confirmed at a meeting held on

Signed: ____

NOTE: The Presiding Member at the meeting at which these minutes are confirmed is the person who signs above.

OBJECTIVE

The primary objective of the Audit, Risk and Improvement Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the Chief Executive Officer to ensure the effective and efficient management of local government's financial accounting systems and compliance with legislation.

The committee is to facilitate:

(a) the enhancement of the credibility of external financial reporting
(b) compliance with laws and regulations as well as use of best practise guidelines relative to auditing
(c) the provision of an effective means of communication between the external auditor, the Chief Executive Officer and the Council.

TABLE OF CONTENTS

Good morning, ladies and gentlemen, we wish to acknowledge the traditional custodians of the land within the Shire of Chittering, the Yued and Whadjuk peoples. We would like to pay respect to the Elders of the Nyoongar nation, past and present, who have walked and cared for the land, we acknowledge and respect their continuing culture, and the contributions made to this region.

ITEM 1. DECLARATION OF OPENING OF MEETING / ANNOUNCEMENTS OF VISITORS

The Chair declared the meeting open at 4.34pm.

ITEM 2. RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

Attendance

The following members were in attendance:

Sean Fletcher	Chairperson (Independent Member)
Cr David Dewar	President
Cr Mary Angus	Deputy President
Cr John Curtis	
Cr Nicholas Grayer	
Cr Rene van Eeden	

The following staff were in attendance:

Melinda Prinsloo	Chief Executive Officer
Jake Whistler	Executive Manager Development Services
Leo Pudhota	Executive Manager Technical Services

Members of the General Public: 0

Media: 0

Apologies

Scott Clayton	Deputy Chief Executive Officer
Cr Beck Foulkes-Taylor	
Alina Behan	Deputy Chairperson

Approved leave of absence

Cr Kylie Hughes

ITEM 3. DISCLOSURE OF INTEREST

Nil

ITEM 4. CONFIRMATION OF MINUTES

Ordinary Meeting of Council: 9 December 2025

OFFICER RECOMMENDATION
Moved Cr Angus, seconded Cr Dewar
That the minutes of the Audit, Risk and Improvement Committee Meeting held on Tuesday, 9 December 2025, as published on the Shire website, be confirmed.

CARRIED: 6 / 0

ITEM 5. REPORTS

ARIC01 - 08/26 Compliance Audit Return 2025

Applicant	Shire of Chittering
File reference	SOCR-1845402348-100794
Author	Governance Officer
Authorising Officer	Chief Executive Officer
Disclosure of interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interests that requires disclosure
Voting Requirements	Simple Majority
Attachments	1. Compliance Audit Return 2025

	Authority / Discretion	***Definition***
☐	Advocacy	*When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
☒	**Executive**	***The substantial direction setting and oversight role of Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.***
☐	Legislative	*When Council initiates or adopts a policy position, or a local law*
☐	Quasi-Judicial	*When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include development applications, building licences, applications for other permits/licences (e.g. under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal*
☐	Information	*Includes items for information purposes only and do not require a decision of Council (to 'note' only)*

Executive Summary

This report presents the Shire of Chittering Compliance Audit Return for the period 1 January 2025 to 31 December 2025 to the Audit, Risk and Improvement Committee for review.

Background

Regulation 14 of the *Local Government (Audit) Regulations 1996* requires each local government to complete an annual Compliance Audit Return for the period 1 January to 31 December. The Compliance Audit Return (CAR) is a self-assessment of the local government's compliance with selected requirements of the *Local Government Act 1995* and associated regulations.

The 2025 CAR is subject to transitional arrangements associated with the establishment of the Local Government Inspectorate and amendments to the *Local Government (Audit) Regulations 1996*. The statutory requirements included in the 2025 return have been determined by the Local Government Inspector, with the relevant questions released in advance to enable local governments to gather the information and supporting evidence required to complete the return.

The deadline for submitting the CAR for the period 1 January to 31 December 2025 has been deferred to 30 September 2026. The Local Government Inspectorate has advised that the completed return must be reviewed by the Audit, Risk and Improvement Committee before being presented to Council for formal consideration and adoption.

Administration has prepared the Shire of Chittering's 2025 CAR using the questions issued by the Local Government Inspector. Relevant records and supporting information have been reviewed in consultation with responsible officers to determine the appropriate response to each compliance requirement.

The completed CAR is now presented to the Audit, Risk and Improvement Committee for review. Following the Committee's consideration, the return and any recommendations made by the Committee will be presented to Council for consideration and adoption prior to submission to the Local Government Inspector.

Consultation Summary

Local

The 2025 CAR was prepared through internal consultation with relevant Administration staff responsible for the legislative requirements addressed in the return. Officers were consulted regarding the proposed responses and supporting records to confirm the accuracy and completeness of the information provided.

State

Nil

Legislative Implications

Local

Nil

State

- *Local Government Act 1995*
  - s7.13 – provides for regulations to require local governments to carry out audits of compliance with prescribed statutory requirements.
- *Local Government (Audit) Regulations 1996*
  - Reg13 – identifies the statutory requirements against which a local government is required to undertake its annual compliance audit.
  - Reg14 – requires a local government to carry out a compliance audit for the period 1 January to 31 December each year. Following completion of the audit:
    - the Chief Executive Officer must prepare the CAR in the form approved by the Local Government Inspector;
    - the CAR must be provided to the Audit, Risk and Improvement Committee;
    - the Committee must review the return and report the results of its review, including any recommendations, to Council; and
    - council must consider the return and the Committee's review, determine whether any matters require action and adopt the return, either as presented or subject to amendments.
  - Reg 15 – following Council adoption, the local government must provide the Local Government Inspector with the adopted CAR and the required supporting documentation.
  - Reg 20 – provides that the CAR for the period 1 January to 31 December 2025 must be submitted to the Local Government Inspector by 30 September 2026, unless that deadline is extended by the Inspector.

Policy Implications

Local

Nil

State

Nil

Financial Implications

Nil

Strategic Assessment / Implications

Local

- *Council Plan 2026 - 2036*

  Outcome: *Communities Connected*

  Strategic Objective 1: *Work with the community on matters that are important to them.*

Site Inspection

Site inspection undertaken: Not applicable

Environmental Consideration
Environment consideration given: Not applicable

Risk Assessment / Implications

Risk	Likelihood	Consequences	Risk Analysis	Mitigation
Compliance: Failure to appropriately review the 2025 CAR and report the results of the review to Council may result in non-compliance with the requirements of the *Local Government (Audit) Regulations 1996* and delay the adoption and submission of the return.	Unlikely	Moderate	Moderate	The CAR has been prepared through consultation with responsible Administration staff and review of relevant supporting records. The return is being presented to the ARIC for review prior to being presented to Council for consideration and adoption. The statutory submission deadline of 30 September 2026 will be monitored by Administration.
Opportunity: Review of the CAR provides the Committee with an opportunity to identify any gaps in legislative compliance, internal controls, recordkeeping or governance processes and to recommend improvements where required.				

Officer Comment/Details
Administration has completed the Shire of Chittering CAR for the period 1 January 2025 to 31 December 2025. The return was prepared in consultation with relevant Administration staff and supported by a review of the records and information applicable to each compliance requirement.

The completed return records 100% compliance with all applicable requirements included in the 2025 CAR, with no instances of non-compliance identified. Responses recorded as “Not Applicable” relate to legislative requirements that were not triggered during the reporting period and therefore do not represent a failure to comply.

The CAR is presented to the Audit, Risk and Improvement Committee to enable the Committee to undertake its statutory review and consider whether any matters require further comment, clarification or recommendation to Council.

Subject to the Committee’s review, the CAR, together with any recommendations made by the Committee, will be presented to Council for consideration and adoption. Following adoption, the return will be signed by the Shire President and Chief Executive Officer and submitted to the Local Government Inspector, together with the required supporting documentation, by 30 September 2026.

OFFICER RECOMMENDATION
Moved Cr Dewar, seconded Cr Angus

That Audit, Risk & Improvement Committee:

1. **Review the Shire of Chittering Compliance Audit Return for the period 1 January 2025 to 31 December 2025, as contained in Attachment 1; and**
2. **Recommend to Council that the Shire of Chittering Compliance Audit Return for the period 1 January 2025 to 31 December 2025 be adopted.**

CARRIED: 6 / 0

ITEM 6. CLOSURE

The Audit, Risk and Improvement Committee Chair closed the meeting at 4.37pm.