



Minutes

Audit, Risk & Improvement Committee
Wednesday, 20 May 2026

UNCONFIRMED

Date	Wednesday 20 May 2026
Time	10:30 am
Location	Shire of Wickepin Council Chambers 77 Wogolin Road, Wickepin WA 6370
Distribution Date	Friday 15 May 2026



Notice of Meeting

Please be informed an Audit and Governance Committee Meeting will be held at 11.50 am on Wednesday 20 May 2026 at the Shire of Wickepin Council Chambers, 77 Wogolin Road, Wickepin WA 6370.

David Burton
Chief Executive Officer

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Terms of Reference

1. Name

Audit, Risk & Improvement Committee

2. Members

Cr Julie Russell

Cr Fran Allan

Cr Wes Astbury

Cr John Mearns

Cr Tyron Miller

Cr Lindsay Corke

Cr Darryl Gaul

Shelly Starr

Tina Astbury

3. Objectives

The following objectives are to be considered by the Committee:

- To exercise responsibility for the annual external audit and liaise with the local government's auditors so that Council can be satisfied with the performance of the local government in managing its financial affairs.
- To assist Council in discharging its legislative responsibilities of controlling the local government's affairs and overseeing the allocation of the local government's finances and resources.
- To provide an independent oversight of the financial systems of the Shire of Wickepin on behalf of the Council. As such, the Committee will operate to assist Council to fulfil its corporate governance, stewardship, leadership and control responsibilities in relation to the Shire of Wickepin's financial reporting and audit responsibilities.
- To support Council in its endeavours to provide effective corporate governance and fulfil its responsibilities.
- To facilitate improvements to internal/external financial reporting, management of risk, development/maintenance of internal controls and compliance with legislation.

4. Function of the Committee

To provide guidance and assistance to the Shire of Wickepin;

- As to the carrying out of its functions in relation to audits;
- As to the development of a process to be used to select and appoint a person to be the auditor;
- As to its functions under Part 6 of the Act that relates to financial management; and
- As to the carrying out of its functions relating to other audits and other matters related to financial management.

5. Role and Scope of the Committee

1. Audit –

- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits.
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor.
- c) Develop and recommend to Council – a list of those matters to be audited; and the scope of the audit to be undertaken.
- d) Recommend to Council the person or persons to be appointed as auditor.
- e) Develop and recommend to Council a written agreement for the appointment of the auditor, which is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - method/s to be used by the local government to communicate with, and supply information to, the auditor.
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
- g) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - ensure that audits are conducted successfully and expeditiously.
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters and –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters.
- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- j) Review the scope of the audit plan and program and its effectiveness.
- k) Review the local government's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates; - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; - significant variances from prior years.

6. Appointment of Committee Members

A chairperson is appointed at the first Committee Meeting at the beginning of each year by the committee members.

7. Meeting Frequency

The Committee shall meet 3 times per annum – February, June and December – actual dates to be determined by the Presiding Member in consultation with Committee Members and applicable Shire Officers.

8. Delegated Powers.

The Committee has no delegated powers and is an advisory committee to Council only. Recommendations of Committee meetings are to be presented to Council by Shire officers for noting or consideration as soon as practicable after unconfirmed minutes of Committee meetings are available.

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Contents

1	Declaration of Opening	7
2	Attendance	7
	2.1 Present	7
3	Public Question Time	7
	3.1 Responses to Previous Public Questions Taken On Notice	7
	3.2 Public Question Time	7
4	Apologies and Leave of Absence	7
	4.1 Apologies	7
	4.2 Previously Approved Leave of Absence	7
	4.3 Requests for Leave of Absence	7
5	Petitions, Memorials and Deputations	8
	5.1 Petitions	8
	5.2 Memorials	8
	5.3 Deputations	8
6	Declarations of Councillors and Officers Interest	8
7	Confirmation of Minutes of Previous Meetings	8
	7.1 Minutes of the Audit, Risk & Improvement Committee Meeting held on 17 December 2025	8
8	Status Report	9
9	Motions of Which Notice Has Been Given	9
10	Receipt of Committee Minutes or Reports and Consideration of Recommendations	9
11	Notices of Motions for the Following Meeting	9
12	Reports and Information	10
	12.1 Delegations Register 2026	10
	12.2 Internal Audit – Risk Assessment	12
	12.3 Internal Audit – Cash Handling	14
	12.4 Financial Management Review/Regulation 17 Review	16
13	Confidential Reports and Information	20
14	Urgent Business	20
15	Closure	20

1 Declaration of Opening

The Independent Chair, Shelly Starr declared the meeting open at 11:50am and welcomed everyone to the meeting.

2 Attendance

2.1 Present

Councillors

J Russell

T Miller

D Gaull

L Corke

Shire President

Deputy Shire President

Councillor

Councillor

Members

S Starr

T Astbury

Independent Chair

Employees

D Burton

E Clement

G Cross

E Gee

Chief Executive Officer

Deputy Chief Executive Officer

Manager Works & Services

Executive Support Officer

Apologies

J Mearns

F Allan

W Astbury

Councillor

Councillor

Councillor

3 Public Question Time

3.1 Responses to Previous Public Questions Taken On Notice

3.2 Public Question Time

4 Apologies and Leave of Absence

4.1 Apologies

J Mearns

F Allan

W Astbury

Councillor

Councillor

Councillor

4.2 Previously Approved Leave of Absence

4.3 Requests for Leave of Absence

5 Petitions, Memorials and Deputations

5.1 Petitions

5.2 Memorials

5.3 Deputations

6 Declarations of Councillors and Officers Interest

A member or officer who has an impartiality, proximity or financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to an interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during, any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

The following declarations of interest have been disclosed – Nil

7 Confirmation of Minutes of Previous Meetings

7.1 Minutes of the Audit, Risk & Improvement Committee Meeting held on 17 December 2025

Officer Recommendation

That Council –

Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 17 December 2025, as attached, as a true and accurate record.

Council Decision

Resolution	ARIC-200526-01
Moved	Cr Russell
Second	Cr Corke

That Council Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 17 December 2025, as attached, as a true and accurate record.

Carried	6/0
For	Cr J Russell, Cr L Corke, Cr T Miller, Cr D Gaull, Shelly Starr, Tina Astbury.
Against	Nil

8 Status Report

Item	Subject	Progress	Status	Action

Where a resolution is formal, procedural or lost it has not been recorded (e.g. confirmation of minutes, meeting behind closed doors, lapsed, etc).

Key

○ = in progress ✓ = completed ✕ =superseded

9 Motions of Which Notice Has Been Given

Nil

10 Receipt of Committee Minutes or Reports and Consideration of Recommendations

Nil

11 Notices of Motions for the Following Meeting

Nil

Grant Cross left the meeting at 11:52 am.

12 Reports and Information

12.1 Delegations Register 2026

Submission to	Audit, Risk and Improvement Committee
Location / Address	-
Name of Applicant	David Burton Chief Executive Officer
File Reference	GO.AUT.1320
Author	David Burton Chief Executive Officer
Interest Disclosures	Nil
Report Written Date	30 April 2026
Attachments	Attachment 12.1.1 – Delegations Register

Summary

The Council to consider a review of the Delegations Register.

Background

In accordance with section 5.46 of the Local Government Act 1995, Council must review its delegations at least once each financial year.

The last significant review was conducted on 17 August 2023

Delegations are most commonly used in organisations where:

1. A particular person has authority to exercise a discretion to enforce a right or discharge a duty on behalf of the organisation.
2. That person or officer has either:
 - A multitude of authorities to exercise a discretion to enforce rights or discharge powers; or
 - Many circumstances in which they have authority to exercise a discretion to enforce rights or discharge duties.
3. The business of the organisation could not be efficiently carried on if that person were to personally exercise their discretion to enforce all the rights or discharge all the duties.
4. Through practical administration, that person needs to appoint other persons to exercise their discretion to exercise powers or discharge duties on behalf of the organisation.

5.46. Register of, and records relevant to, delegations to CEO and employees

- (1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.

Comments

The Delegation Register has not been reviewed in the current financial year. Some changes have been made to delegations for clarity. Changes to the Delegations Register are noted for Council to approve or change.

In order to ensure the Shire is compliant with Section 5.45 (2) of the Local Government Act 1995, a complete review has been done for the Delegation Register.

It needs to be noted that some delegations are in a different format. The Shire will be further reviewing the Delegations to ensure that all delegations are listed in the same format, however this is likely to commence in the new financial year.

Statutory Environment

Local Government Act 1995 – Section 5.46,

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Shire of Wickepin – Strategic Community Plan 2022-2032

4.2 We are a compliant and resourced Local Government

Voting Requirement

Absolute Majority

Officer Recommendation

That Council adopts Shire of Wickepin Delegations Register as reviewed at its Audit, Risk and Improvement Committee meeting on 20 May 2026.

Council Decision

Resolution

ARIC-200526-02

Moved

Cr Miller

Second

Cr Corke

That Council adopts Shire of Wickepin Delegations Register as reviewed at its Audit, Risk and Improvement Committee meeting on 20 May 2026.

Carried

6/0

For

**Cr J Russell, Cr L Corke, Cr T Miller, Cr D Gaull, Shelly Starr,
Tina Astbury.**

Against

Nil

12.2 Internal Audit – Risk Assessment

Submission to	Ordinary Council Meeting
Location / Address	
Name of Applicant	Shire of Wickepin
File Reference	FM.AUD.1225
Author	David Burton, Chief Executive Officer
Interest Disclosures	-
Report Written Date	8 April 2026
Attachments	12.2.1 - Risk Assessment Dashboard Report

Summary

For the Audit Risk and Improvement Committee to consider an internal audit report on Risk Assessment items for the Shire of Wickepin.

Background

As part of the Key Performance Indicators (KPI's) for the CEO, it is required that 2 internal audits be performed each year on Shire operations.

One of the audits will be looking at a Risk Assessment (internal) as a comparison to the Financial Management Review and Regulation 17 audits completed externally.

Comments

The template adopted by the Administration is fairly comprehensive and looks at the Shire's operations in various areas and assesses the risk of items/actions going wrong and also the likelihood of these events taking place. Areas covered by the Risk assessment include:

- Asset Sustainability Practices
- Business and Community Disruption
- Compliance
- Document Management
- Employment Practices
- Engagement Practices
- Environmental Management
- Errors, Omissions, and delays
- External Theft and Fraud
- Management of Facilities/Venues/Events
- It and Communications Infrastructure
- Misconduct
- Project / Change Management
- Safety and Security Practices
- Supplier and Contract Management

The information is based on the staff's confidence in our current operating systems and practices, with a consideration of what could go wrong and what the impact would be to the Shire, whether for reputational damage, financial loss, or downtime for the Shire.

While controls are listed as adequate, several of the categories came up with a "High" risk assessment. A recurring comment was that concerns may be due to changes at an executive level for the Shire over the last few years. While numerous changes have been implemented over the last 12 months, some of the changes are yet to be fully embedded into the culture of the organisation, which increases the possibility of wrongdoing or failure of systems. Several items have been raised as actions to embed these processes and reduce the risk to the Shire.

These action items are listed in the Dashboard report presented to Council. Stability in the executive staff of the Shire will greatly assist this improvement.

While staff will be referring to this document on a regular basis to complete the actions listed, it is also recommended that this assessment be repeated in 2-3 years to ensure that improvements are being made for the Shire.

Statutory Environment

Nil

Policy Implications

The report does not have any policy implications, but the actions of the attached risk report may cause changes to some policies to reduce the risk exposure for the Shire.

Financial Implications

The report does not have any financial implications, but actions taken as a result of the report may need to be included in forward budgets.

Strategic Implications

Shire of Wickepin – Strategic Community Plan 2022-2032

4.2 We are a compliant and resourced Local Government

Voting Requirement

Simple Majority

Officer Recommendation

That the Council accepts the Internal Audit for risk assessment for the Shire of Wickepin, with the Chief Executive Officer to implement actions from the report.

Council Decision

Resolution	ARIC-200526-03
Moved	Cr Gull
Second	Cr Miller

That the Council accepts the Internal Audit for risk assessment for the Shire of Wickepin, with the Chief Executive Officer to implement actions from the report.

Carried	6/0
For	Cr J Russell, Cr L Corke, Cr T Miller, Cr D Gull, Shelly Starr, Tina Astbury.
Against	Nil

12.3 Internal Audit – Cash Handling

Submission to	Ordinary Council Meeting
Location / Address	
Name of Applicant	Shire of Wickepin
File Reference	FM.AUD.1225
Author	David Burton, Chief Executive Officer
Interest Disclosures	-
Report Written Date	12 April 2026
Attachments	12.3.1 - Assessment Checklist

Summary

For the Audit Risk and Improvement Committee to consider an internal audit report on Cash Handling items for the Shire of Wickepin.

Background

As part of the Key Performance Indicators (KPI's) for the CEO, it is required that 2 internal audits be performed each year on Shire operations.

The second internal audit for the Shire was for Cash Handling.

Comments

The CEO and DCEO completed a desktop assessment of the Shire of Wickepin's cash handling processes against a checklist created to ensure adequate controls and separation of duties was maintained.

The assessment covered:

- General Cash Management
- Cash Receipts
- Cash Disbursement / Petty Cash
- Bank Reconciliation
- Physical Cash Controls
- Reporting and Compliance

Due to the small size of the Administration Staff, separation of duties is always a concern. This is required to ensure that no single person can control a process without oversight from a third party to ensure processes are followed. Given the staffing level that the Shire has, we believe that the controls are adequate given staffing limitations.

It was also noted through the Audit, that actual cash being used for the Shire is limited, as most payments are through EFTPOS or bank transfer. This again limits the risk for the Shire for cash handling.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Shire of Wickepin – Strategic Community Plan 2022-2032

4.2 We are a compliant and resourced Local Government

Voting Requirement

Simple Majority

Officer Recommendation

That the Council accepts the Internal Audit for Cash Handling for the Shire of Wickepin, with the Chief Executive Officer to implement actions from the report.

Council Decision

Resolution	ARIC-200526-04
Moved	Cr Russell
Second	Cr Gaul

That the Council accepts the Internal Audit for Cash Handling for the Shire of Wickepin, with the Chief Executive Officer to implement actions from the report.

Carried	6/0
For	Cr J Russell, Cr L Corke, Cr T Miller, Cr D Gaul, Shelly Starr, Tina Astbury
Against	Nil

Grant Cross returned to the meeting at 11:55 am

12.4 Financial Management Review/Regulation 17 Review

Submission to	Ordinary Council Meeting
Location / Address	
Name of Applicant	Shire of Wickepin
File Reference	CM.PLA.401
Author	David Burton, Chief Executive Officer
Interest Disclosures	-
Report Written Date	14 April 2026
Attachments	12.4.1- FMSR Report 12.4.2- Regulation 17 Report

Summary

For the Audit Risk and Improvement Committee to consider external Financial Management Review and Regulation 17 Review for the Shire of Wickepin.

Background

Under Regulations, a Financial Management review and Regulation 17 Review is required to be undertaken by the Shire at least every 3 years.

Due to changes in the Executive area, these Reviews were undertaken by an external auditor to provide the information for the Council to consider.

Local Government (Financial Management) Regulations 1996

5. CEO's duties as to financial management

(2) The CEO is to —

- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

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 procedures 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 sub regulation (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.

Comments

The Financial Management review and Regulation 17 Review was undertaken by AMD Auditors as the previous auditor for the Shire of Wickepin, as they were aware of the Shire's operations.

Tim Partridge – Director AMD – advised that there were very few recommendations on either report overall in comparison other Reviews that they have conducted.

Financial Management Systems Review

The Table of concerns raised through this report is as follows:

2. Collection of money		
	We have no findings to report relating to the collection of money.	
3. Custody and security of money		
	We have no findings to report relating to the custody and security of money.	
4. Maintenance and security of financial records and assets		
4.2.1	Plans, Policies and Registers	High
	The Shire has not developed a Risk Management Plan, has an untested Business Continuity Plan, does not include ICT policy in staff induction, and does not maintain an IT Risk Register. The Shire does not have a key management policy or documented procedure in place in respect to the security and issuing of property, plant and equipment keys.	
5. Accounting for municipal or trust transactions		
	We have no findings to report relating to the accounting for municipal or trust transactions.	
6. Authorisation for incurring liabilities and making payments		
6.2.1	Fuel card reconciliations not supported by invoices for all transactions incurred, as required by stated Policy.	Low
7. Maintenance of payroll, stock control and costing records		
	Employee Off-Boarding	Medium
7.2.1	Building access codes are not changed or deactivated when employees leave the Shire, and termination checklists or exit interviews are not being completed.	
	Operational Policy Enhancements	Medium
7.2.2	The Shire does not have a Disciplinary/Resolution Policy in place, and furthermore operational procedures do not specify a required review date.	
8. Preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations		
	We have no findings to report relating to the preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations.	

Staff are currently working through the issues listed and updating documentation for compliance. The Business Continuity Plan was recently tested as part of the fuel concerns for the Shire.

Fuel Receipts missing is an item for when the machine is unable to produce a report. WE have requested that staff take a photo of the transaction and send to the admin for reference.

Changing the building access codes can be difficult as noted with the recent change. This matter will be considered and implemented if required.

Policies are currently being reviewed, and the Disciplinary/Resolution Policy will be included.

Regulation 17 Review

The Table of concerns raised through this report is as follows:

Issue	Risk Rating
Risk management	
	Risk Management Policies, Procedures and Plan
2.2.1	The Shire does not have various policies, procedures and plans in place to address key risk areas. Risk Reports are not prepared and tabled periodically with the Audit, Risk and Improvement Committee. In addition, a number of policies, procedures and plans require updating.
	High
	Testing of Business Continuity Plan and Local Emergency Management Arrangement
2.2.2	The Business Continuity Plan and Local Emergency Management Arrangement has not been tested.
	Medium
	Lease Register
	The Shire's lease register does not include key information in respect to lessee obligations.
	Low
Internal controls	
3.2.1	Whistle-Blower Policy
	Medium

Issue	Risk Rating
The Shire does not have a formal Whistle-Blower Policy in place. Grant Register	Medium
3.2.2 While the Shire does maintain a grant register, it does not summarise all grants received/receivable by the Shire annually and tracking related obligations.	
Legislative compliance	
Audit Committee Charter and Meetings	
4.2.1 No Audit Committee charter in place. Enhancements identified regarding Audit Committee meetings, and changes to Audit, Risk and Improvement Committee requirements effective 1 January 2026.	Medium

Staff are currently working through the issues listed and updating documentation for compliance. The Business Continuity Plan was recently tested as part of the fuel concerns for the Shire. The LEMA documentation should be finalised in the next few months.

The Shire Lease Register is being updated.

The Shire covers Whistleblower protection in other policies, but a separate policy will be drafted for this provision.

The Shire has a current Grant Register, but the recommendation was to include grants such as FAG, RTR and RRG, which are regular grants managed by the Shire. This is considered to be managed through other items rather than the Grants Register.

The Audit Committee charter has changed due to the recent changes in legislation. This will be updated to ensure compliance.

Actions

Items listed as high priorities in both reports are currently being addressed by staff, and several items have been implemented or are currently being reviewed to address these items.

Shire staff are currently reviewing all Policies, which will also correct several issues identified in the reports.

Statutory Environment

Nil

Policy Implications

Some changes will be required to Policies as a result of actions taken for this report.

Financial Implications

Most items can be done in-house, so financial impact should be limited.

Strategic Implications

Shire of Wickepin – Strategic Community Plan 2022-2032

4.2 We are a compliant and resourced Local Government

Voting Requirement

Simple Majority

Officer Recommendation

That the Council accepts the Financial Management Review and Regulations 17 Review for the Shire of Wickepin, with the Chief Executive Officer to implement actions from the report.

Council Decision

Resolution	ARIC-200526-05
Moved	Cr Russell
Second	Cr Corke

That the Council accepts the Financial Management Review and Regulations 17 Review for the Shire of Wickepin, with the Chief Executive Officer to implement actions from the report.

Carried	6/0
For	Cr J Russell, Cr L Corke, Cr T Miller, Cr D Gaull, Shelly Starr, Tina Astbury
Against	Nil

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13 Confidential Reports and Information

14 Urgent Business

15 Closure

There being no further business, the Chair declared the meeting closed at 11.58am

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