



UNCONFIRMED

MINUTES

AUDIT & RISK COMMITTEE MEETING

Held

17th September 2025

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

This document is available in alternative formats such as:
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Upon request.

VISION STATEMENT

“Provide effective leadership in encouraging balanced growth and development of the Shire while recognizing the diverse needs of our communities.”

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Committee Membership:

- Cr. T Gardiner
- Cr. E Lilly
- Cr. M Hutchinson
- Cr. S. Gillespie
- Cr. J. Manoni

AUDIT & RISK COMMITTEE CHARTER

The Terms of Reference for this Committee are located in the Tardis records system – refer to the following link:
[2023 - ToR - Audit and Risk Committee](#)

COUNCIL ROLE

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government / body /agency.
Executive/Strategic	The substantial direction setting and oversight role of the Council eg. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws, town planning schemes and policies.
Review	When Council reviews decisions made by Officers.
Quasi-Judicial	<p>When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.</p> <p>Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (eg: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.</p>

DISCLAIMER

"Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision, and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

RISK ASSESSMENT

Inherent Risk	The level of risk in place in order to achieve the objectives of the Council and before actions are taken to alter the risk's impact or likelihood.
Residual Risk	The remaining level of risk following the development and implementation of Council's response.
Strategic Context	These risks are associated with achieving Council's long term objectives.
Operational Context	These risks are associated with the day-to-day activities of the Council.
Project Context	<p>Project risk has two main components:</p> <ul style="list-style-type: none"> • Direct refers to the risks that may arise as a result of project, which may prevent the Council from meeting its objectives. • Indirect refers to the risks which threaten the delivery of project outcomes.

SHIRE OF DARDANUP**MINUTES OF THE SHIRE OF DARDANUP AUDIT & RISK COMMITTEE MEETING HELD ON WEDNESDAY, 17th OF SEPTEMBER 2025, AT SHIRE OF DARDANUP – EATON ADMINISTRATION CENTRE, COMMENCING AT 3.00PM.****1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Chairperson, Cr E P Lilly declared the meeting open at 3.00pm, welcomed those in attendance and referred to the Acknowledgement of Country; Emergency Procedures; and the Disclaimer and Affirmation of Civic Duty and Responsibility on behalf of Councillors and Officers:

Acknowledgement of Country

The Shire of Dardanup wishes to acknowledge that this meeting is being held on the traditional lands of the Noongar people. In doing this, we recognise and respect their continuing culture and the contribution they make to the life of this region and pay our respects to their elders, past, present and emerging. The Shire of Dardanup also respects and celebrates all cultures of all our residents and those visitors to our Shire.

Emergency Procedure

In the event of an emergency, please follow the instructions of the Chairperson who will direct you to the safest exit route. Once outside, you will be directed to an appropriate Assembly Area where we will meet (and complete a roll call).

Affirmation of Civic Duty and Responsibility

Councillors and Officers of the Shire of Dardanup collectively declare that we will duly, faithfully, honestly and with integrity fulfil the duties of our respective office and positions for all the people in the district according to the best of our judgement and ability. We will observe the Shire's Code of Conduct and Standing Orders to ensure efficient, effective and orderly decision making within this forum.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED**2.1 Attendance**Voting

Cr. E Lilly	-	Elected Member – Chairperson
Cr. T Gardiner	-	Elected Member
Cr. J. Manoni	-	Elected Member
Cr. S. Gillespie	-	Elected Member – Arrived at the meeting at 3.22pm.

Non-Voting

Mr André Schönfeldt	-	Chief Executive Officer
Mrs Natalie Hopkins	-	Director Corporate & Governance
Mr Theo Naudé	-	Director Infrastructure
Mr Ashwin Nair	-	Director Development Services
Mrs Donna Bailye	-	Manager Governance
Mr Shaun Hill	-	Manager Information Services
Mrs Cindy Barbeti	-	Corporate Excellence & Compliance Officer
Mrs Jolene Roots	-	Executive Support Officer

2.2 Apologies

Cr. M Hutchinson

-

Elected Member

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

None.

4. PUBLIC QUESTION TIME

None.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS

None.

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

6.1 Minutes - Audit and Risk - June 2025

OFFICER RECOMMENDED RESOLUTION & AUDIT & RISK COMMITTEE RESOLUTION

AAR 17-25

MOVED -

Cr E P Lilly

SECONDED –

Cr T G Gardiner

THAT the Minutes of the Audit & Risk Committee Meeting held on 11th June 2025, be confirmed as true and correct subject to no corrections.

CARRIED

3/0

FOR THE MOTION	AGAINST THE MOTION
Cr E P Lilly	
Cr T G Gardiner	
Cr J D Manoni	

7. ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED

7.1 Title: Cash Handling Discrepancy

It is recommended that the Committee go behind closed doors toward the end of the meeting in accordance with Shire of Dardanup Standing Orders & *Local Government Act 1995 Section 5.23 (2) - Matters for Which Meeting May Be Closed*.

Standing Order and the *Local Government Act 1995* provides for the Committee to resolve to close the meeting to the public and proceed behind closed doors for matters:

- S 5.23 (1) Subject to subsection (2), the following are to be open to members of the public-*
- (a) all Council meetings; and*
 - (b) all meetings of any committee to which a local government power or duty has been delegated.*
- (2) If a meeting is being held by a Council or by a committee referred to in subsection (1) (b), the Council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following -*
- (a) a matter affecting an employee or employees;*
 - (b) the personal affairs of any person;*
 - (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;*
 - (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;*
 - (e) a matter that if disclosed, would reveal -*
 - (i) a trade secret;*
 - (ii) information that has a commercial value to a person; or*
 - (iii) information about the business, professional, commercial or financial affairs of a person,**where the trade secret or information is held by, or is about, a person other than the local government;*
 - (f) a matter that if disclosed, could be reasonably expected to -*
 - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;*
 - (ii) endanger the security of the local government's property; or*
 - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;*
 - (g) information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and*
 - (h) such other matters as may be prescribed.*
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.*

Note: The Chairperson to advise that the meeting will go behind closed doors toward the end of the meeting to discuss S.5.23 section (2)(a) a matter affecting an employee or employees.

8. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

None.

9. DECLARATION OF INTEREST

"Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences."

Key Management Personnel (which includes Elected Members, CEO and Directors) are reminded of their requirement to disclose biannually transactions between Council and related parties in accordance with Council Policy CP039.

No declarations of interest made.

10. REPORTS OF OFFICERS AND COMMITTEES

10.1 Title: Update Report – 2023/2024 Regulation 17 Review

Reporting Department	Corporate & Governance Directorate
Responsible Officer	Mrs Natalie Hopkins – Director Corporate & Governance
Reporting Officers	Mrs Cindy Barbetti – Corporate Excellence & Compliance Officer
Legislation	Local Government Act 1995 Local Government (Audit) Regulations 1996
Council Role	Legislative.
Voting Requirement	Simple Majority.
Attachments	<i>Confidential Attachment A - 2023/2024 Regulation 17 Review</i> AAR: 10.1 - Risk Assessment

Overview

The purpose of this report is to provide the Audit and Risk Committee with an update on the findings from the audit undertaken in February 2024 pursuant to Regulation 17 of the *Local Government (Audit) Regulations 1996*.

Change to Officer Recommendation - No Change.

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE RESOLUTION

AAR 18-25 MOVED - Cr E P Lilly SECONDED – Cr J D Manoni

THAT the Audit and Risk Committee recommend that Council:

1. Receive the September 2025 update report on the implementation of actions required from the findings of the 2023/2024 Regulation 17 Review.
2. Acknowledge that this completes all actions resulting from the findings of the 2023/2024 Regulation 17 Review.
3. Acknowledge that no further update reports in relation to the 2023/2024 Regulation 17 Review are required.

CARRIED
3/0

FOR THE MOTION	AGAINST THE MOTION
Cr E P Lilly Cr T G Gardiner Cr J D Manoni	

Discussion:

Cr Lilly asked the ITC Manager, Mr Hill how the disaster recovery plan went. Mr Hill said they setup the Depot as a recovery site and used backups, servers and systems from the Depot. It was successful and lessons or improvements were noted. Licensing and capacity considerations will be made in future. Setup took about a day. Ultimately it went very well.

Cr Lilly asked whether the learnings from this go onto an action plan or how the learnings were being managed? Mr Hill said that they go through the process and procedures with the IS Team and these are tracked through the IS Team and those involved in the testing.

Background

Local Government (Audit) Regulations 1996, Regulation 17 prescribes a number of matters that are to be reviewed by a local governments audit committee. These matters are in relation to:

- a) Risk management,
- b) Internal control; and
- c) Legislative compliance.

In February 2024, AMD Chartered Accountants (AMD) conducted an external Regulation 17 Review (the 'review') with the scope of work based on the [Local Government Operational Guidelines - Number 09](#) (refer pages 17-19 of the guideline). In addition, management included in the review an audit of the preparedness of the local government in terms of mitigating cyber security risks, with particular focus on the recently adopted Cyber Security Framework.

The review was for the 3-year period ended 31st of December 2023.

A copy of the audit report from AMD (Confidential Attachment A – Under Separate Cover) was presented to the Audit and Risk Committee on the 13th of March 2024. The audit report contained four (4) minor findings and one (1) moderate finding for consideration, together with management's response on how these findings will be actioned.

The committee through Council endorsement, requested an update of the actions from the findings to be presented to each future committee meeting until resolved [OCM 94-24].

In addition, the endorsed 2025 Annual Audit Work Plan for the committee, provides the following schedule for the Regulation 17 Triennial Review:

AUDIT AND RISK COMMITTEE – 2025 ANNUAL AUDIT WORK PLAN					
FUNCTIONS, RESPONSIBILITIES & ASSOCIATED ACTIVITIES	12 Mar 25	* Apr/ May 25	11 Jun 25	10 Sep 25	10 Dec 25
7. Regulation 17 Triennial Review (report Due: March 2027)					
To consider the CEO's triennial review on risk management, internal control, and legislative compliance.	Not applicable – next due 2027				
Set the action plan arising from auditor recommendations from the Regulation 17 review.	Not applicable – next due 2027				
Receive an update on the action plan arising from auditor recommendations from the 2023-2024 Regulation 17 review (until all action items are completed).	● Completed		● Completed	● This meeting	●

This report has been compiled in direct response to Council resolution [OCM 94-24], together with the above schedule, to provide members of the committee with an update on the progression of the actions required from the findings of the AMD audit report.

To note, at the 18th of December 2024 Ordinary Council Meeting, Council through the Audit and Risk Committee resolved [OCM 321-24] that finding 2.2.1 would not be completed by the target date of 31st of December 2024 and granted an extension until 30th of June 2025.

Legal Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996 (as Amended):

Reg 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 subregulation (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.*

Reg 16. Functions of audit committee

An audit committee has the following functions —

- (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;*

Council Plan

13.1 - Adopt best practice governance.

13.2 - Manage the Shire's resources responsibly.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents

This is the sixth 'update' report to be received by the Audit and Risk Committee on the progress of the findings resulting from the Regulation 17 Review undertaken in February 2024.

Budget Implications

Staff time is the only resource requirement needed to implement the findings from the Regulation 17 Review. This remains in accordance with existing staff budgetary allocation.

Future Regulation 17 Reviews will be provided for as an expenditure allocation under Audit Fees in the annual budget relating to the financial year of review.

Budget – Whole of Life Cost

As no assets/infrastructure is being created, there are no whole of life costs relevant to this item.

Council Policy Compliance

- Shire of Dardanup Risk Management Governance Framework (which incorporates AP023 Risk Management Policy and PR036 Risk Management Procedure).
- CnG CP304 – Fraud, Corruption and Misconduct.
- Delegation 1.3.9 Audit – CEO Review of Systems and Procedures.

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR: 10.1) for full assessment document.

Tier 2 – ‘Low’ or ‘Moderate’ Inherent Risk.		
Risk Event	Update Report – 2023/2024 Regulation 17 Review	
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)	
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.	
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.	
Risk Category Assessed Against	Legal and Compliance	Failure to fulfil obligations pursuant to the <i>Local Government (Audit) Regulations 1996</i> , Regulation 17.
	Reputational	Council’s reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.

Officer Comment

The findings and status from the 2023/2024 Regulation 17 Review report are summarised in the table below:

Ref	Issue	Risk Rating	Responsible Officer	Proposed Completion Date	Status
2	Risk Management				
2.2.1	Testing of Disaster Recovery Plan	Moderate	Manager Information Services	Original completion date 31 December 2024 OCM 321-24 extension granted to 30 June 2025	Completed
2.2.2	Bushfire Management Plan	Low	Director Sustainable Development	Original completion date 31 December 2024 OCM 321-24 extension granted to 30 June 2025	Completed
3	Internal Controls				

Ref	Issue	Risk Rating	Responsible Officer	Proposed Completion Date	Status
3.2.1	Daily Banking Procedure	Low	Manager Governance	30 April 2024	Completed
3.2.2	Purchase Orders	Low	Manager Financial Services	30 April 2024	Completed
3.2.3	Grant – Contract Liabilities Register	Low	Manager Financial Services	30 April 2024	Completed
4	Legislative Compliance				
No findings to report in respect to the Shire’s legislative compliance.					

- *Item 2.2.1 Testing of the Disaster Recovery Plan*

Technical testing of the Disaster Recovery Plan was undertaken in June 2025.

The testing covered the Shire's technical capability to recover from a disaster event impacting the internally hosted systems. The scope of the technical testing included initialising the Shire's disaster recovery sites and delivering key internally hosted systems.

Two separate tests covered both of the Shire's disaster recover site options (1. Depot, 2. Datto cloud backup service). This test scope encompassed the identified key ICT services and systems that are not delivered by cloud providers, fully restoring those systems and running them from the sites.

The testing was successful, and both disaster recovery options were able to be initialised, data restored and services operational within one business day.

Ongoing regular testing is included as part of the plan and regular ICT operations in the future.

This finding is now marked as completed.

Completion

This now completes all action items resulting from the findings of the 2023/2024 Regulation 17 Review. The officer recommends that the committee, through Council endorsement, acknowledges that the actions from the findings are now resolved and that no further reports in relation to the 2023/2024 Regulation 17 Review are required

END REPORT

10.2 Title: Western Australian Auditor General – Schedule of Reports – September 2025

Reporting Department	<i>Corporate & Governance Directorate</i>
Responsible Officer	<i>Mrs Natalie Hopkins – Director Corporate & Governance</i>
Reporting Officers	<i>Mrs Cindy Barbetti – Corporate Excellence & Compliance Officer</i>
Legislation	<i>Local Government Act 1995</i> <i>Local Government (Audit) Regulations 1996</i>
Council Role	<i>Executive/Strategic.</i>
Voting Requirement	<i>Simple Majority.</i>
Attachments	<i>AAR: 10.2A – Risk Assessment</i> <i>AAR: 10.2B – Report 17 - Local Government Management of Purchasing Cards – Larger Metropolitan Entities</i> <i>AAR: 10.2C – Report 19 – Administration of Personal Leave</i>

Overview

This report provides the Audit and Risk Committee with a schedule of Western Australian Auditor General Reports that have been released since the June 2025 committee meeting.

Change to Officer Recommendation - No Change.

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE RESOLUTION

AAR 19-25 MOVED - Cr J D Manoni SECONDED – Cr T G Gardiner

THAT the Audit and Risk Committee recommend that Council receive the September 2025 report on the Western Australian Auditor General – Schedule of Reports.

CARRIED

3/0

<i>FOR THE MOTION</i>	<i>AGAINST THE MOTION</i>
Cr E P Lilly Cr T G Gardiner Cr J D Manoni	

Background

The *Local Government Amendment (Auditing) Act 2017* was proclaimed on the 28th of October 2017. The purpose of the Act was to make legislative changes to the *Local Government Act 1995* to provide for the auditing of local governments by the Auditor General.

The Act also provides for a category of audits known as ‘performance audit reports’ which examine the economy, efficiency, and effectiveness of any aspect of a local government’s operations. The findings of these audits are likely representative of issues in other local government entities that were not part of the sample. In addition, the Auditor General releases ‘guides’ to help support good governance within a local government’s operations.

The Auditor General encourages all entities, not just those audited, to periodically assess themselves against the risks and controls noted in each of the performance audit reports and guides when published. Testing our performance against the Auditor General findings and reporting the

outcomes to the Audit and Risk Committee can be viewed as a vital component of managing compliance reporting under Regulation 17.

Legal Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996, r17

Reg 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 subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.*
- (3) The CEO is to report to the audit committee the results of that review.*

Council Plan

13.1 - Adopt best practice governance.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents

The Audit and Risk Committee previously received a report at the June 2025 meeting that responded to the reports released by the OAG from March 2025 to May 2025.

Budget Implications

As part of the Corporate Excellence & Compliance Officer role, regular monitoring and assessment of reports released by the OAG is deemed a matter of good governance and a vital component of managing compliance under Regulation 17. Therefore, the cost to Council is through staff time and the usage of IT/Software systems where applicable.

Budget – Whole of Life Cost

As no assets/infrastructure is being created, there are no whole of life costs relevant to this item.

Council Policy Compliance None.

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR:10.2A) for full assessment document.

Tier 2 – 'Low' or 'Moderate' Inherent Risk.	
Risk Event	Western Australian Auditor General – Schedule of Reports
Inherent Risk Rating (prior to treatment or control)	Moderate (5 - 11)

Tier 2 – ‘Low’ or ‘Moderate’ Inherent Risk.	
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.
Risk Category Assessed Against	Legal and Compliance Not considering the risks, controls and recommendations arising from the Auditor General’s report could have an impact on Council not meeting its compliance requirements.
	Reputational Council’s reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.

Officer Comment

Council staff take an active approach by reviewing each ‘Issue’, ‘Finding’ and ‘Recommendation’ as contained in any report released by the OAG to benchmark against Council’s own internal controls and processes working towards an industry ‘best practice standard’. Identifying relevant messages and opportunities from these reports leads to continuous improvement and informed decision making.

Since the last committee meeting, there have been two (2) reports released by the OAG that are of interest to the local government sector. The reports are reflected in the table below together with officer comment:

DATE	REPORT NO	REPORT	APPENDIX
28 May 2025	17	Performance Audit <i>Local Government Management of Purchasing Cards – Larger Metropolitan Entities</i>	AAR 10.2B
6 June 2025	19	Performance Audit <i>Administration of Personal Leave</i>	AAR 10.2C

- *Report 17: Local Government Management of Purchasing Cards – Larger Metropolitan Entities*

This the OAG’s second report in two years on local government entities’ management of purchasing cards. Purchasing cards are a cost effective and convenient way to pay for goods and services of low value, but there is a risk of misuse and loss of public money if they are not effectively managed.

This audit reviewed six larger metropolitan entities and had similar findings to the OAG’s first audit of three regional entities. Entities had varying controls in place to manage purchasing cards but did not clearly state what they considered allowable and reasonable business expenditure. In a climate where cost of living is a significant concern, the OAG questioned if some purchases are in line with community expectations of responsible use of public money.

The OAG found no evidence of cards being misused, in part because without clear policies and guidance, they had no benchmark to assess purchases against. However, the OAG shares in their report some of the items of expenditure that appeared excessive when compared with practices in the State sector. Staff should have clear guidance on what is allowable and reasonable, particularly for travel, alcohol, meals, entertainment and gifts.

Entities can also improve their controls over the issue and cancellation of cards, review and approval of purchases and transparent reporting, to give councils and the public confidence that cards are appropriately managed and that purchases meet a business need.

- *Report 19: Administration of Personal Leave*

The OAG acknowledges that personal leave is an important entitlement provided to all non-casual staff, allowing for the continuation of pay in times of illness, injury or on compassionate grounds. The State Government provides generous personal leave entitlements to its public service staff and expects this to be well administered by entities.

This cross-entity audit has been conducted as something of a hygiene audit, to determine the extent and scale of issues in administering personal leave across State government entities. While personal leave is typically not seen as a financial liability and is not routinely part of the OAG's financial audits, it can have financial consequences for entities, particularly if staff take paid leave they are not entitled to.

The OAG was reassured to confirm that entities generally had appropriate systems to administer instances of personal leave in a timely and accurate manner.

A major milestone for the Shire of Dardanup was achieved in July 2025 with the implementation of a new Enterprise Resource Planning (ERP) system. Key features included an integrated payroll module and Employee Self Service (ESS) dashboard. The payroll module automates leave entitlement calculations, while the ESS dashboard provides employees with direct access to this information.

To ensure accuracy, the Shire's payroll officer performs regular manual reconciliations of leave entitlements following each fortnightly pay cycle, verifying the system's calculations.

Conclusion

The OAG report review process will continue to be applied to future reports and guides released by the Auditor General. The analysis of these reports provides Council with a greater level of confidence in internal control practices and processes throughout Council operations.

END REPORT

10.3 Title: JLT Public Sector Risk Report 2024-2025

Reporting Department	<i>Corporate & Governance Directorate</i>
Responsible Officer	<i>Mrs Natalie Hopkins – Director Corporate & Governance</i>
Reporting Officers	<i>Mrs Cindy Barbetti – Corporate Excellence and Compliance Officer</i>
Legislation	<i>Local Government Act 1995</i>
Council Role	<i>Legislative.</i>
Voting Requirement	<i>Simple Majority.</i>
Attachments	<i>AAR 10.3A – JLT Public Sector Risk Report 2024-2025</i> <i>AAR 10.3B – Risk Assessment Tool</i>

Overview

The purpose of this report is to present to the Audit and Risk Committee the 2024-2025 JLT Public Sector Risk Report (Appendix AAR 10.3A).

Change to Officer Recommendation - No Change.

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE RESOLUTION

AAR 20-25 MOVED - Cr E P Lilly SECONDED – Cr T G Gardiner

THAT the Audit and Risk Committee recommend that Council receive the 2024-2025 JLT Public Sector Risk Report (Appendix 10.3A) and note the key risks identified.

CARRIED

3/0

FOR THE MOTION	AGAINST THE MOTION
Cr E P Lilly Cr T G Gardiner Cr J D Manoni	

Background

This is the seventh edition of the JLT Public Sector Risk Report (Appendix AAR 10.3A) which delivers a summary of the risk information that have been provided by various local governments across Australia.

The report details the key local government risks and prioritises them based upon specialised local government experience and knowledge. This report has captured strategic input from executive's right across the sector during 2024-2025 as well as providing insight into what has changed compared to the historic information provided in earlier editions. The aim of the report is to build awareness of risks that support local governments' long-term planning and consideration of future events.

As directed by Regulation 17 of the *Local Government (Audit) Regulations 1996*, Council is required to have an appropriate and effective system and procedures in place to manage risk. This report will assist with providing committee members and stakeholders with an overview of real scenarios facing the industry and contribute to the overall management of risk at the Shire of Dardanup.

Legal Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996, Regulation 17:

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 subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.
- (3) The CEO is to report to the audit committee the results of that review.

[Regulation 17 inserted in Gazette 8 Feb 2013 p. 868.]

Council Plan

13.1 - Adopt best practice governance.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents

The 2023-2024 JLT Public Sector Risk Report was presented to the Audit and Risk Committee in September 2024.

Budget Implications

To remain up to date with emerging risk in the industry, it is good practice for staff to spend time reviewing relevant risk reports. Therefore, the cost to Council is through staff time and the usage of IT Software systems where applicable.

Budget – Whole of Life Cost - None.

Council Policy Compliance

Risk Management Governance Framework:

- Administration Policy AP023 – Risk Management
- Procedure PR036 – Risk Management
- Australian Standard AS/NZS ISO 31000:2018 Risk Management – Principles and Guidelines

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR 10.3B) for full assessment document.

TIER 2 – 'Low' or 'Moderate' Inherent Risk.	
Risk Event	2024-2025 JLT Public Sector Risk Report
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.		
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.	
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.	
Risk Category Assessed Against	Legal and Compliance	Not considering the local government industry risks noted in the JLT report could have implications towards managing risk in accordance with Regulation 17 of the <i>Local Government (Audit) Regulations 1996</i>
	Reputational	Council’s reputation could be seen in a negative light for not considering industry reported risk and the potential impact this could have to long-term planning.

Officer Comment

The 2024-2025 JLT Public Sector Risk Report highlights the key risks that concern local governments. Council’s from across Australia responded to the survey, from rural/remote, regional, metropolitan and city Council’s.

Financial Sustainability remains the foremost concern for councils, with the report acknowledging that the implication of financial sustainability directly impacts councils’ ability to make better informed investment decisions in essential services, infrastructure and community programs. Further, the impact of other key risks has a cascading effect on the financial viability of councils. As financial pressures mount, councils may find it increasingly difficult to allocate resources effectively, exacerbating other risks such as ageing infrastructure and responding to natural disasters.

The top 12 risk rankings from the 2024 Survey:

1. Financial Sustainability
2. Cyber Security
3. Assets & Infrastructure
4. Disaster & Catastrophe
5. People & Culture
6. Climate Change
7. Business Continuity Planning
8. Statutory / Regulation
9. Waste Management
10. Ineffective Governance
11. Reputation
12. Liability Claim

For comparison, for Western Australia, the top 5 were ranked as follows:

1. Assets & Infrastructure
2. Financial Sustainability
3. Cyber Security
4. Climate Change
5. Disaster/Catastrophic Events

The local government risk environment is continually evolving, and this provides challenges to local governments in developing operational and financial plans that can deliver on the Council’s Strategic Plan.

The Corporate Excellence and Compliance Officer will continue to support the reporting requirements for risk matters across the organisation and review relevant industry publications to ensure that new or emerging risks are identified and captured as part of the Shire of Dardanup's Risk Management Governance Framework.

END REPORT

10.4 Title: 2025-2026 Internal Audit Program

Reporting Department	<i>Corporate & Governance Directorate</i>
Responsible Officer	<i>Mr Natalie Hopkins – Director Corporate & Governance</i>
Reporting Officers	<i>Mr Rehan Shahid – Manager Finance</i>
Legislation	<i>Local Government Act 1995</i>
Council Role	<i>Executive/Strategic.</i>
Voting Requirement	<i>Simple Majority.</i>
Attachments	<i>AAR 10.4A – Internal Audit Strategic Plan AAR 10.4B – Risk Assessment</i>

Overview

This report presents to the Audit and Risk Committee the Internal Audit Strategic Plan and the proposed 2025-2026 Internal Audit Annual Work Plan.

Change to Officer Recommendation - No Change.

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE RESOLUTION

AAR 21-25 MOVED - Cr E P Lilly SECONDED – Cr J D Manoni

THAT the Audit and Risk Committee recommend that Council:

- 1. Receive the September 2025 report relating to the Internal Audit Program of the Shire of Dardanup.**
- 2. Endorses the Shire of Dardanup Internal Audit Strategic Plan, inclusive of the 2025-2026 Internal Audit Annual Work Plan (Appendix AAR 10.4A).**

CARRIED
3/0

<i>FOR THE MOTION</i>	<i>AGAINST THE MOTION</i>
Cr E P Lilly Cr T G Gardiner Cr J D Manoni	

Background

Internal control is a vital component of a sound governance framework. An effective and transparent internal control environment is built on many key areas that are guided, strengthened, and monitored through an Internal Audit Strategic Plan. This ensures that the Council is meeting compliance with applicable regulations and internal procedures, which provides a greater level of confidence in internal control practices and processes throughout Council operations.

The primary purpose of the Internal Audit Strategic Plan is to align its focus and activities on the Council's key internal risks. The Internal Audit functional planning framework consists of two key elements:

1. An Internal Audit Strategic Plan, with a three-year outlook that relates the role of the internal audit to the requirements of Council by outlining the broad direction of an internal audit over the medium term, in the context of all the Council's assurance activities; and
2. An Internal Audit Annual Work Plan which includes an internal audit annual work schedule.

Together, these plans serve the purpose of setting out, in strategic and operational terms, the broad roles and responsibilities of Internal Audit of the Shire of Dardanup, with the aim to achieving regulatory compliance.

A copy of the Internal Audit Strategic Plan is provided for in (Appendix AAR:10.4A).

Legal Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996, Regulation 17:

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 subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.*
- (3) The CEO is to report to the audit committee the results of that review.*

[Regulation 17 inserted in Gazette 8 Feb 2013 p. 868.]

Local Government (Financial Management) Regulations 1996, Regulation 5:

5. CEO's duties as to financial management

- (1) Efficient systems and procedures are to be established by the CEO of a local government —*
 - (a) for the proper collection of all money owing to the local government; and*
 - (b) for the safe custody and security of all money collected or held by the local government; and*
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and*
 - (d) to ensure proper accounting for municipal or trust —*
 - (i) revenue received or receivable; and*
 - (ii) expenses paid or payable; and*
 - (iii) assets and liabilities;*

and

 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and*
 - (f) for the maintenance of payroll, stock control and costing records; and*
 - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) The CEO is to —*
 - (a) ensure that the resources of the local government are effectively and efficiently managed; and*
 - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*
 - (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.*

Council Plan

13.1 - Adopt best practice governance.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents

An Internal Audit Strategic Plan and Internal Audit Annual Work Plan for 2024-2025 were presented at the September 2024 Audit and Risk Committee meeting.

Budget Implications

As part of the Corporate Excellence and Compliance Officer role, internal control is integral to meeting the obligations under Regulation 17. Therefore, the cost to Council is through staff time and the usage of IT/Software systems where applicable.

Budget – Whole of Life Cost - None.

Council Policy Compliance

Internal Audit Strategic Plan

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR: 10.4B) for full assessment document.

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.		
Risk Event	2025-2026 Internal Audit Program	
Inherent Risk Rating (prior to treatment or control)	Moderate (5 - 11)	
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.	
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.	
Risk Category Assessed Against	Legal and Compliance	Not considering internal control within the organisation would result in non-compliance with Regulation 17
	Reputational	Council’s reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.

Officer Comment

A local government’s internal audit function performs a different role to external audit. The external audit provides independent assurance that the financial statements are reliable and comply with prescribed requirements. It is primarily a financial audit, which assesses the internal control framework and focuses on the material components of the financial statements and how significant financial reporting risks have been dealt with by management.

In contrast, the type of internal audits performed each year will vary depending upon Council’s current risk profile and assurance needs. The internal audit program is the responsibility of the

Corporate Excellence and Compliance Officer and is complementary to the Risk Management Governance Framework and Compliance Manual in meeting the obligations pursuant to Regulation 17 of the *Local Government (Audit) Regulations 1996*.

The Internal Audit Strategic Plan (Plan) has been developed to assist the organisation in achieving its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of internal control. Within the Plan, is the 2025-2026 Internal Audit Annual Work Plan that has been considered based on Council's current risk profile and assurance needs.

The Internal Audit program is also supported by the performance audit reports and guides released by the Auditor General. This provides a further opportunity to assess our processes against findings that are relevant to the local government sector.

END REPORT

10.5 Title: Biannual Compliance Task Report

Reporting Department	Corporate & Governance Directorate
Responsible Officer	Mrs Natalie Hopkins – Director Corporate & Governance
Reporting Officers	Mrs Donna Bailye – Manager Governance Mrs Cindy Barbetti – Corporate Excellence & Compliance Officer
Legislation	Local Government Act 1995 and Local Government (Audit) Regulations 1996, Regulation 17
Council Role	Legislative.
Voting Requirement	Simple Majority.
Attachments	AAR 10.5 – Risk Assessment <i>Confidential Attachment B – Biannual Compliance Calendar Report</i>

Overview

The purpose of this report is to provide the Audit and Risk Committee with the biannual compliance tasks undertaken since the last report was presented to the committee.

Change to Officer Recommendation - No Change.

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE RESOLUTION

AAR 22-25 MOVED - Cr E P Lilly SECONDED – Cr J D Manoni

THAT the Audit and Risk Committee recommend that Council receive the report on the Biannual Compliance Task Report, as provided for as ‘Confidential Attachment B – Under Separate Cover’ and note the compliance tasks identified for the period 1 January 2025 to 30 June 2025.

CARRIED
3/0

<i>FOR THE MOTION</i>	<i>AGAINST THE MOTION</i>
Cr E P Lilly Cr T G Gardiner Cr J D Manoni	

Background

Under Regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO is required to review the appropriateness and effectiveness of the local government’s systems and procedures, including those in relation to legislative compliance.

To ensure legislative compliance obligations are met, the Compliance Manual, incorporating the Annual Compliance Calendar has been developed. The calendar is a tool that identifies the yearly compliance tasks throughout the calendar year. In accordance with 5.10(ii) of the Audit and Risk Committee Charter, the committee is required to receive the biannual compliance report. This report informs the committee on the progression of the compliance tasks noted within the annual calendar.

Legal Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996, Regulation 17:

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 subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

[Regulation 17 inserted in Gazette 8 Feb 2013 p. 868.]

Council Plan

13.1 - Adopt best practice governance.

13.2 - Manage the Shire's resources responsibly.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents

The Audit and Risk Committee received the previous biannual compliance report (incorporating the period from 1 July 2024 to 31 December 2024) at the March 2025 meeting.

Budget Implications

Effective legislative compliance management ensures compliance responsibilities are carried out and legislative requirements are met, which ultimately reduces risk. Compliance management forms part of the Corporate Excellence & Compliance Officer role. Therefore, the cost to Council is through staff time and the usage of IT/Software systems where applicable.

Budget – Whole of Life Cost

As no assets/infrastructure is being created, there are no whole of life costs relevant to this item.

Council Policy Compliance

There is no current Council Policy relevant to this item.

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR 10.5) for full assessment document.

Tier 2 – 'Low' or 'Moderate' Inherent Risk.	
Risk Event	Biannual Compliance Task Report
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)

Tier 2 – ‘Low’ or ‘Moderate’ Inherent Risk.		
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.	
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.	
Risk Category Assessed Against	Legal and Compliance	Failure to fulfil compliance obligations pursuant to the Local Government (Audit) Regulations 1996, Regulation 17.
	Reputational	Council’s reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.

Officer Comment

This biannual report captures the first six (6) months of the 2025 calendar year (1 January 2025 to 30 June 2025). Please refer ‘Confidential Attachment B’ provided Under Separate Cover for the compliance tasks identified. Responsible officers have provided an audit score of the progression of each task together with any necessary commentary to support the achievement of legislative compliance.

The next biannual compliance task report will be presented to the March 2026 committee meeting.

END OF REPORT.

10.6 Title: Audit Contract 2025-2026

Reporting Department	Corporate & Governance Directorate
Responsible Officer	Mrs Natalie Hopkins - Director Corporate and Governance
Reporting Officer	Rehan Shahid - Manager Financial Services
Legislation	Local Government Act 1995
Council Role	Executive/Strategic.
Voting Requirement	Simple Majority.
Attachments	AAR 10.6A – Entity Notification In-House Audit – Shire of Dardanup AAR 10.6B – Risk Assessment Tool – Audit Contract

Note: Cr S L Gillespie entered the room at 3.22pm.

Overview

As per Section 7.2 of the *Local Government Act 1995* Council is required to have the accounts and annual financial report of a Local Government audited by an auditor, at the direction of the Office of the Auditor General (OAG).

This report is provided to the Audit and Risk Committee, and subsequently to Council, to acknowledge that from FY2025-26 the Office of the Auditor General will be conducting the audit of Shire of Dardanup in-house (Appendix AAR 10.6A). The arrangement will continue going forwards until otherwise advised by the OAG Office. Furthermore, Moore Australia (WA), on behalf of the OAG, will undertake the annual financial audit for the Shire of Dardanup for the FY2024-25 being the final year of their 2-year engagement contract.

Change to Officer Recommendation - No Change.

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE RESOLUTION

AAR 23-25 MOVED - Cr E P Lilly SECONDED – Cr T G Gardiner

THAT the Audit & Risk Committee recommend that Council:

- 1. Receives the letter from the Office of the Auditor General (Appendix AAR 10.6A).**
- 2. Acknowledges that the Office of the Auditor General (OAG) will perform the audit of Council's financial statements in-house from the financial year ending 30 June 2026.**

CARRIED
4/0

FOR THE MOTION	AGAINST THE MOTION
Cr E P Lilly	
Cr T G Gardiner	
Cr J D Manoni	
Cr S L Gillespie	

Background

In October 2017 the *Local Government Amendment (Auditing) Act 2017* was proclaimed, giving the Auditor General the mandate to audit all local governments within Western Australia (WA). The Act allowed the Auditor General to conduct performance audits straight away while financial audits transitioned to the Auditor General over four years, as local government's existing audit contracts expired. The 2020-21 financial year audit was the first year all WA local government entities were audited by the OAG, noting that around 92% of the 23/24 financial year audits were outsourced by the OAG.

In April 2021, Moore Australia (WA) were appointed to conduct the Shire's annual financial audit, on behalf of the OAG, for a 3-year period, commencing from the audit year ended 30 June 2021 through to 30 June 2023. This arrangement was further extended for 2 years by the OAG in November 2023, which is due to conclude at the end of 30 June 2025 financial year.

On 19 June 2025, the Shire received notification that OAG will be conducting the annual audit in-house starting from the audit year ended 30 June 2026. The arrangement is to continue in the future until otherwise advised by the OAG Office

Legal Implications

Local Government Act 1995

1.4. Terms used auditor means —

- (a) in relation to an audit, other than a performance audit —
 - (i) in relation to a local government that has an audit contract that is in force — a person for the time being appointed under Part 7 Division 2 to be the auditor of the local government; and
 - (ii) in relation to a local government that does not have an audit contract that is in force — the Auditor General;
- and
- (b) in relation to a performance audit — the Auditor General;

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

7.12AB. Conducting a financial audit The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

7.2. Audit The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by the local government.

7.3. Appointment of auditors

- (1) Subject to subsection (1A), a local government is to, from time to time whenever such an appointment is necessary or expedient, appoint* a person, on the recommendation of the audit committee, to be its auditor.

* Absolute majority required.

- (1A) *A local government cannot appoint a person to be its auditor after commencement day.*
- (2) *The local government may appoint one or more persons as its auditor.*
- (3) *The local government's auditor is to be a person who is —*
 - (a) *a registered company auditor; or*
 - (b) *an approved auditor.*

Local Government (Financial Management) Regulations 1996

- 6. *Audits and performance review of accounting staff etc., who may conduct*

A local government is to ensure that an employee to whom is delegated responsibility for the day to day accounting or financial management operations of a local government is not also delegated the responsibility for —

- (a) *conducting an internal audit; or*
- (b) *reviewing the discharge of duties by that employee, or for managing, directing or supervising a person who carries out a function referred to in paragraph (a) or (b).*

Local Government (Audit) Regulations 1996

- 10. *Report by auditor*

- (1) *An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*
- (2) *The report is to give the auditor's opinion on —*
 - (a) *the financial position of the local government; and*
 - (b) *the results of the operations of the local government.*
- (3) *The report must include a report on the conduct of the audit.*
- [(4A) *deleted*]
- (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.*

Council Plan

13.1 - Adopt best practice governance.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents - None.

Budget Implications

The budget provision for the 2025/26 audit contract expenditure is \$64,691. Actual audit fee for the period ending 30 June 2025, expected to be received in 2025/26, is not yet known but is expected to be slightly higher than audit fee of \$60,600 for financial year ending 30 June 2024.

Budget – Whole of Life Cost

Audit Contract expenditure is budgeted in Council's Long Term Financial Plan and the adopted Annual Budget each year.

Council Policy Compliance

Compliance to Administration Policy AP008 Significant Accounting Policy (previously Council Policy CnG CP128 Significant Accounting Policy).

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR 10.6B) for full assessment document.

TIER 2 – ‘Low’ or Moderate’ Inherent Risk.	
Risk Event	Audit Contract 2025-2026 and onwards
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.
Risk Category Assessed Against	Legal and Compliance Risk of Council breaching the Local Government Act 1995 – it is a requirement under the LGA 1995 s. 1.4 and s. 7.12 AB Conducting a financial audit; the Auditor is the Auditor General.

Officer Comment

Changes to the *Local Government Act 1995* and associated Regulations mandate that the Office of the Auditor General is responsible for all annual financial audits of Local Governments in Western Australia including the Shire of Dardanup.

Office of the Auditor General has notified the Shire that it will be conducting the Shire’s audit in-house from the financial year ending 30 June 2026 onwards. This arrangement is in place for the foreseeable future until otherwise advised by the Office of Auditor General.

END REPORT

10.7 Title: Financial Management Systems Review Action Plan Update

Reporting Department	<i>Corporate & Governance Directorate</i>
Responsible Officer	<i>Mrs Natalie Hopkins – Director Corporate & Governance</i>
Reporting Officer	<i>Mrs Cindy Barbetti – Corporate Excellence & Compliance Officer</i>
Legislation	<i>Local Government Act 1995 Local Government (Financial Management) Regulations 1996</i>
Council Role	<i>Executive/Strategic.</i>
Voting Requirement	<i>Simple Majority.</i>
Attachments	<i>AAR 10.7 Risk Assessment Confidential Attachment C - AMD FMSR Report</i>

Note: Mr S Hill left the room at 3.28pm

Overview

This report provides the Audit and Risk Committee with an update on the findings from the Financial Management System Review (FMSR) audit undertaken in February 2025, and managements progression towards closing out the findings.

Change to Officer Recommendation

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

- Cr Lilly requested an alternate motion to minimise the risk of theft of fuel from jerry cans. Cr Lilly suggested a logbook or spot check for a week per year. This could be added to the Shire's audit and risk plan. This will indicate where fuel is being used and will be compared with other weeks to check for variations. Seasonal work will also be taken into consideration.

OFFICER RECOMMENDED RESOLUTION

THAT the Audit and Risk Committee recommend that Council:

1. Receives the September 2025 update report on the implementation of actions required from the findings of the Financial Management Systems Review (FMSR).
2. Removes the requirement to maintain a fuel card register for jerry can use in relation to action item 6.2.1 Fuel Card Usage Depot, as it is not the best industry practice.
3. Endorses the alternative fuel card system for jerry can use, which restricts the usage to a daily transaction limit of \$500 to mitigate the risk of misuse.
4. Acknowledges that action item 6.2.1 Fuel Card Usage Depot is now complete.

ALTERNATE AUDIT & RISK COMMITTEE RESOLUTION

AAR 24-25 MOVED - Cr E P Lilly SECONDED – Cr S L Gillespie

THAT the Audit and Risk Committee recommend that Council:

1. **Receives the September 2025 update report on the implementation of actions required from the findings of the Financial Management Systems Review (FMSR);**
2. **Removes the requirement to maintain a fuel card register for jerry can use in relation to action item 6.2.1 Fuel Card Usage Depot, as it is not the best industry practice;**
3. **Endorses the alternative fuel card system for jerry can use, which restricts the usage to a daily transaction limit of \$500 to mitigate the risk of misuse;**
4. **Acknowledges that action item 6.2.1 Fuel Card Usage Depot is now complete; and**
5. **Requests the Chief Executive Officer undertake an annual audit of jerry can fuel distribution to track fuel usage.**

CARRIED
4/0

<i>FOR THE MOTION</i>	<i>AGAINST THE MOTION</i>
Cr E P Lilly Cr T G Gardiner Cr J D Manoni Cr S L Gillespie	

Background

The purpose of the Financial Management Systems Review is to assist the CEO in fulfilling his responsibilities under Section 6.10 of the *Local Government Act 1995* and Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*, which details the CEO's duties as to financial management.

The FMSR is in accordance with *Local Government (Financial Management) Regulation 5(2)(c)*, whereby the Shire of Dardanup is required to regularly review the appropriateness and effectiveness of its financial management systems and procedures (not less than once in every 3 financial years) and report to Council the results of those reviews.

This review was undertaken by AMD Chartered Accountants in February 2025 with a copy of the report presented to the Audit and Risk Committee at the March 2025 meeting (Confidential Attachment C). The audit report contained 6 findings, and Council resolved to receive an update report through the Audit and Risk Committee on the actions required from the findings of the FMSR Audit to each committee meeting until resolved [Res: OCM 61-25].

This report has been compiled in direct response to Council's resolution.

Legal Implications

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

5 (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.*

Council Plan

13.1 - Adopt best practice governance.

13.2 - Manage the Shire's resources responsibly.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents

Year	Review Method	Conducted By	Report Received	Resolution Number
2016	External	Butler Settineri	Ordinary Council Meeting 27 January 2016	OCM 08-16
2019	External	AMD Chartered Accountants	Audit Committee	AUD 04-19
			Ordinary Council Meeting	OCM 56-19
2022	External	AMD Chartered Accountants	Audit and Risk Committee	AAR 03-22
			Ordinary Council Meeting	OCM 75-22

Budget Implications

Staff time is the only resource requirement needed to implement the findings from the FMSR. This remains in accordance with existing staff budgetary allocation.

Future FMSR will be provided for as an expenditure allocation under Audit Fees in the annual budget relating to the financial year of review.

Budget – Whole of Life Cost

As no assets/infrastructure is being created, there are no whole of life costs relevant to this item.

Council Policy Compliance

Nil Council Policy.

Delegation 1.3.8 Financial Management Systems and Procedures.

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR 10.7) for full assessment document.

Tier 2 – 'Low' or 'Moderate' Inherent Risk.	
Risk Event	Financial Management Systems Review
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.
Risk Category Assessed Against	Legal and Compliance Failure to fulfil obligations pursuant to the Local Government (Financial Management) Regulations 1996,

Tier 2 – ‘Low’ or ‘Moderate’ Inherent Risk.

		Regulation 5.
	Reputational	Council’s reputation could be seen in a negative light for not adhering to its requirement to fulfil duties and functions that are prescribed in legislation.

Officer Comment

On completion of the review in February 2025, AMD Chartered Accountants issued a written report to the CEO to meet the requirements of Regulation 5(1) under the *Local Government (Financial Management) Regulations 1996*, being the Financial Management System Review, and did not extend to any financial report of the Shire.

The following table provides a summary of the findings raised in the report, together with management comment:

Ref	Issue	Risk Rating	Responsible Officer	Proposed Completion Date	Status
3	Custody and security of money				
3.2.1	<p>End of Day Receipting Procedures Sample testing identified three exceptions in respect to end of day receipting procedures.</p> <p>Our sample testing of 20 end of day procedures at each cash collection location identified 3 instances whereby the daily banking reconciliation was not signed as evidence of independent review. The 3 exceptions identified occurred at the Eaton Administration Office.</p> <p>Implications / Risks Increased risk of fraud or error occurring in respect of daily banking.</p> <p>Recommendation We recommend that all daily banking reconciliations are reviewed by an officer separate from the individual completing the daily banking function, and the reconciliation is signed by the reviewer to evidence the independent review has occurred.</p> <p>Management Comment The Shire has strong segregation of duties, that span across the Finance and Governance departments in relation to cash and bank handling. The Governance Department ‘receipt’ the cash, while the Finance Department ‘bank’ the cash. A final independent review is undertaken by the Finance Coordinator as part of the monthly bank reconciliation process.</p> <p>While management accepts that 3 instances of the daily banking sheets weren’t independently verified by another officer as part of the ‘daily’ cash handling process, management have confidence in the segregation of duties, and subsequent final independent review undertaken by the Finance Coordinator as part of the ‘monthly’ bank reconciliation process.</p> <p>Action: Customer Service Officers will be reminded of their duty in the cash handling process to ensure daily banking sheets are independently verified.</p>	Low	Manager Governance	1 March 2025	Completed
3.2.2	<p>Physical Security Safe code at the Eaton Recreation Centre is not changed on a periodic basis.</p> <p>Observations and enquiries made during our site visits identified that safe codes at the Eaton Recreation Centre are not changed on a periodic basis nor when an employee who</p>	Low	Manager Recreation Services	31 May 2025	Completed

Ref	Issue	Risk Rating	Responsible Officer	Proposed Completion Date	Status
	<p>has safe code access terminates employment.</p> <p>Implications / Risks Lack of appropriate internal controls over security of Council assets.</p> <p>Recommendation We recommend safe codes be changed on a periodic basis, and subsequent to employees who previously had access to the safe codes resigning or terminating.</p> <p>Management Comment Management accepts this finding for the Eaton Recreation Centre (ERC) and will implement a process on changing the safe code on a quarterly basis. Management will ensure this procedure is communicated to all staff, and that the process is adhered to. In addition, ERC facility access will be verified, and plans for future expansion will consider the safe custody of monies.</p> <p>To note, cash is removed from the premises twice weekly, banked and reconciled to the bank statement as part of the monthly bank reconciliation process, which is independently verified by the Finance Coordinator.</p> <p>Action: Safe code to be changed on a quarterly basis, with the process documented in a formalised Shire procedure.</p>				
4	Maintenance and security of financial records				
4.2.1	<p>Tender Management We note there is no documented requirement to complete a formal post tender performance evaluation following the completion of significant or critical project/service tenders.</p> <p>Implications / Risks Lack of formalised documentation evidencing tender performance assessment.</p> <p>Recommendation We recommend formal performance evaluation assessments be undertaken following the completion of tendered projects and services exceeding a predetermined expenditure threshold, or considered to be critical in nature.</p> <p>We recommend a tender performance evaluation procedure be documented, implemented through the communication to all staff and monitored on an ongoing basis to ensure compliance with stated procedures. We suggest it may be useful for the procedure to include standard compliance checklist, in particular for the monitoring of ongoing service contracts.</p> <p>Management Comment The Shire has a Procurement Framework in place that incorporates 'contract management', and in particular:</p> <ul style="list-style-type: none"> - Contract Establishment - Contract Management: administration, performance management and KPI's - Contract Extension or Close <p>Project Officers are provided with a series of templates available through the Framework to assist with performance management throughout the project.</p> <p>Action: Review the 'contract management' section within the Shire of Dardanup Procurement Framework and identify areas for improvement to ensure the requirement for performance evaluation procedures are documented in line with this finding.</p>	Moderate	Director Corporate & Governance	31 December 2025	Completed

Ref	Issue	Risk Rating	Responsible Officer	Proposed Completion Date	Status
	Following on from the Procurement Framework review, it may be necessary to implement a standalone 'Contract Management Framework', which would complement the upcoming <i>Local Government Regulations Amendment Regulation 2024</i> , and the requirements for Council's Contract Register to be publicly accessible.				
6 Authorisation for incurring liabilities and making payments					
6.2.1	<p>Fuel Usage – Depot No record maintained for jerry can fuel usage.</p> <p>During the course of our review, discussion and observations indicated there is currently a fuel card assigned to 'jerry cans' however there is no formal record kept in relation to the usage of the fuel from jerry cans.</p> <p>Implications / Risks Increased risk of misappropriation or misuse of fuel going undetected.</p> <p>Recommendation We recommend a fuel register be developed and maintained in respect to fuel usage from jerry cans.</p> <p>Management Comment Management accepts this finding which is for a 'Sundry Plant' fuel card, with the sole intention of this card to be used to refill Jerry Cans for fuel for small plant items. A Fuel register will be developed and maintained in respect to fuel usage from jerry cans.</p> <p>Original Action: implement a Fuel Register for the 'Sundry Plant' fuel card.</p> <p>Amended Action: reduce the daily limit on the 'Sundry Plant' fuel card to \$500 and continue to monitor the usage on a monthly basis. Remove the requirement to implement a Fuel Register for this particular fuel card, as this is deemed too cumbersome and is not industry best practice.</p>	Low	Manager Operations	31 May 2025	Completed
7 Maintenance of payroll, stock control and costing records					
7.2.1	<p>Plans and Policies We note the Light Vehicle Policy is prescriptive in nature, detailing specific vehicle makes and models available to the Shire for purchase. The policy includes some specific vehicle models that are either no longer available for purchase, or difficult to source locally.</p> <p>We note the recent purchase of 5 motor vehicles by the Shire in November 2024 at a quoted cost of \$258,685; whereby only 1 tender response was received. The tender response was scored 3.1 out of 10 by the tender evaluation panel, and the quoted cost accepted exceeded budget by 10.2% or \$26,485.</p> <p>Implication / Risk There is an increased risk of inefficient procurement procedures.</p> <p>Recommendation We recommend the Light Vehicle Plan be reviewed and enhancements made to allow for a more effective procurement procedure in respect of the purchase of light fleet vehicles.</p> <p>Management Comment AP009 Light Vehicle Fleet Policy is an Administration Policy, that is underpinned by Council Policy CP203 Light Vehicle Fleet Policy which is the guiding policy document.</p> <p>CP203 was reviewed in October 2024, and AP009 is currently under review with EMT (was due 30-09-2024). Management will be seeking support from Council/EMT to amalgamate CP203 and AP009 into one guiding Council Policy moving forward.</p>	Low	Director Corporate & Governance	31 December 2025	In Progress

Ref	Issue	Risk Rating	Responsible Officer	Proposed Completion Date	Status
7.2.2	<p>Action: Finalise the current review of AP009 Light Vehicle Policy and moving forward seek support to amalgamate CP203 and AP009 into one guiding Council Policy.</p> <p>Excessive Leave Balances We noted three employees with excessive leave balances.</p> <p>From our review of the annual leave listing provided to us at the time of our review, we noted three employees who have accrued in excess of eight weeks annual leave.</p> <p>Implication / Risk The cost to Council is greater if annual leave is not paid out on a regular basis due to the cumulative effect of salary increases over a period of time. Recreational leave enhances employee performance. It is a fundamental principle of good internal control that all employees take regular holidays.</p> <p>Recommendation We recommend leave balances be managed to reduce the number of employees with excess leave due.</p> <p>Management Comment This FMSR review is up until the 31st of December 2024, however the Annual Leave Accrual Report provided was for actuals as at 30th of June 2024.</p> <p>Since the June 2024 accrual report was provided, Employee No. 716 has left the organisation, and as such has had the accrued annual leave paid out on termination.</p> <p>Employee No. 884 reduced annual leave by taking:</p> <ul style="list-style-type: none"> - 91.20 hours in July 2024; and - 83.60 hours in January 2025. <p>Employee No. 584 reduced annual leave by taking:</p> <ul style="list-style-type: none"> - 68.40 hours in December 2024/January 2025. <p>Remaining leave accruals are planned to be reduced in the coming year for both employees.</p> <p>The Executive, Management and Human Resources, receive monthly leave accrual reports from Payroll, who highlight those staff with excessive leave accruals. Any excessive leave accruals are discussed with the staff member, and a plan (such as a future leave form) is put in place to reduce the accrual.</p> <p>In addition, the 6-monthly Risk Review, which is reported to the Executive Management Team, incorporates indicators that highlight the percentage of staff with greater than 20 days of accrued leave.</p> <p>Action: the Executive, Management and Human Resources will continue to review leave accrual reports from Payroll on a monthly basis and manage their respective staff with excessive accruals accordingly.</p>	Low	Manager HR	31 March 2025	Completed

- *Item 3.2.2 Physical Security*

A new operating procedure has been introduced, outlining the process for quarterly safe code changes, thereby enhancing internal control measures and maintaining the security of cash on hand at the Eaton Recreation Centre.

This now completes this action item.

- *Item 4.2.1 Tender Management*

The Shire of Dardanup Procurement Framework has been reviewed, and staff and management identified an opportunity for project officers to utilise the standardised contract management templates within the Framework suite.

Management have collaborated with project officers to promote the adoption of the standardised contract management templates. This approach will also be retrospectively applied to the 2024-2025 contract list, so that project officers complete and document a performance evaluation report for recently completed projects.

- *Item 6.2.1 Fuel Usage Depot*

Following a thorough review, management has determined that maintaining a fuel register for jerry can usage is unnecessary and not aligned with industry best practices. A fuel card system has been implemented as an alternative, with a daily transaction limit of \$500 to enhance internal controls and mitigate the risk of misuse.

Management seeks Council endorsement, through the Audit and Risk Committee, of this amended action plan in relation to item 6.2.1, and if accepted, this will now complete this action item.

- *Item 7.2.1 Plans and Policies*

To assist with the amalgamation of Administration Policy AP009 Light Vehicle Fleet Policy and Council Policy CP203 Light Vehicle Fleet Policy, an independent vehicle fleet review will be undertaken. Once complete, the review and policy will be presented to a future Council meeting, with the view to close out this action item by the due date of 31 December 2025.

Conclusion:

Management will continue to work towards completing their respective action items by the due dates, with update reports to be provided to each Audit and Risk Committee meeting until resolved.

11. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

None.

12. NEW BUSINESS OF AN URGENT NATURE

None.

13. MATTERS BEHIND CLOSED DOORS

It is recommended that the following item be heard behind closed doors.

Shire of Dardanup Standing Orders & Local Government Act 1995 Section 5.23 - Matters for Which Meeting May Be Closed:

Standing Order and the Local Government Act 1995 provides for Council to resolve to close the meeting to the public and proceed behind closed doors for matters:

- S 5.23 (1) Subject to subsection (2), the following are to be open to members of the public-*
- (a) all Council meetings; and*
 - (b) all meetings of any committee to which a local government power or duty has been delegated.*
- (2) If a meeting is being held by a Council or by a committee referred to in subsection (1) (b), the Council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following -*
- (a) a matter affecting an employee or employees;*
 - (b) the personal affairs of any person;*
 - (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;*
 - (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;*
 - (e) a matter that if disclosed, would reveal -*
 - (i) a trade secret;*
 - (ii) information that has a commercial value to a person; or*
 - (iii) information about the business, professional, commercial or financial affairs of a person,**where the trade secret or information is held by, or is about, a person other than the local government;*
 - (f) a matter that if disclosed, could be reasonably expected to -*
 - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;*
 - (ii) endanger the security of the local government's property; or*
 - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;*
 - (g) information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and*
 - (h) such other matters as may be prescribed.*
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.*

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE MEETING RESOLUTION

AAR 25-25 MOVED - Cr T G Gardiner SECONDED – Cr J D Manoni

THAT in accordance with the Local Government Act 1995, S 5.23, the Audit & Risk Committee go Behind Closed Door AT 3.45pm to discuss:

- **2(a) A matter affecting an employee or employees.**

CARRIED
4/0

FOR THE MOTION	AGAINST THE MOTION
Cr E P Lilly	
Cr T G Gardiner	
Cr J D Manoni	
Cr S L Gillespie	

13.1 Title: Cash Handling Discrepancy

Reporting Department	Corporate & Governance Directorate
Responsible Officer	Mrs Natalie Hopkins - Director Corporate & Governance
Reporting Officer	Mrs Cindy Barbetti – Corporate Excellence & Compliance Officer
Legislation	Local Government Act 1995
Council Role	Executive/Strategic.
Voting Requirement	Simple Majority.

REPORT UNDER SEPARATE COVER

Note: In accordance with the Local Government Act 1995 5.23 (2) this report is not available to the public. The Chairperson tables the confidential report on this matter and provides copies to each elected member. The report will be located in the Records Management System of the Council.

OFFICER RECOMMENDED RESOLUTION AND AUDIT & RISK COMMITTEE RESOLUTION

Change to Officer Recommendation - No Change.

AAR 26-25 MOVED - Cr J D Manoni SECONDED – Cr T G Gardiner

OFFICER RECOMMENDED RESOLUTION TO THE AUDIT & RISK COMMITTEE MEETING

THAT the Audit and Risk Committee recommend that Council receive the 2025 Internal Audit Review – Cash Handling report, provided confidentially under separate cover (BCD Confidential Attachment A – Under Separate Cover).

CARRIED

4/0

<i>FOR THE MOTION</i>	<i>AGAINST THE MOTION</i>
Cr E P Lilly Cr T G Gardiner Cr J D Manoni Cr S L Gillespie	

OFFICER RECOMMENDED RESOLUTION

AAR 27-25 MOVED - Cr S L Gillespie SECONDED – Cr T G Gardiner

THAT the Audit & Risk Committee return from Behind Closed Doors at 3.52pm.

CARRIED

4/0

<i>FOR THE MOTION</i>	<i>AGAINST THE MOTION</i>
Cr E P Lilly Cr T G Gardiner Cr J D Manoni Cr S L Gillespie	

Note: In accordance with Standing Order 5.2(6) the Presiding Officer, may cause the motion passed by the Audit & Risk Committee whilst behind closed doors to be read out.

14. CLOSURE OF MEETING

The date of the next Audit & Risk Committee Meeting will be Wednesday, 10th of December 2025.

There being no further business the Chairperson, Cr E P Lilly declared the meeting closed at 3.52pm.