Shire of Dardanup

AGENDA

AUDIT , RISK AND IMPROVEMENT COMMITTEE MEETING

To Be Held

Wednesday, 18th November 2026
Commencing at 2.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

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Shire of Dardanup

NOTICE OF AN AUDIT & RISK COMMITTEE MEETING

Dear Committee Member

The Audit, Risk and Improvement Committee Meeting of the Shire of Dardanup will be held on Wednesday 18th November 2026 at the Eaton Administration Centre - commencing at 2.00pm.



MR ANDRÉ SCHÖNFELDT
Chief Executive Officer

Date: 13th November 2026

Note: If interested persons would like to make comment on any items in this agenda, please email records@dardanup.wa.gov.au or hand deliver written comment to the Shire of Dardanup – Administration Centre Eaton, 1 Council Drive, Eaton. To be included in the meeting comments are to be delivered no later than 48 hours prior to the meeting.

The Chief Executive Officer will use his discretion as to whether the written comments are relevant and applicable to the meeting before approving their inclusion in the meeting.

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:

- Mr Wayne Ticehurst (Independent Presiding Member)
- Mr David Price (Independent Deputy of the Presiding Member)
- Cr. S. Gillespie
- Cr. K. Laurentsch
- Cr. B Farrant
- Cr. T Gardiner

- Cr. R. Trevathan (Deputy/Proxy)
- Cr. A. Webster (Deputy/Proxy)

AUDIT RISK AND IMPROVEMENTCOMMITTEE CHARTER

The Terms of Reference for this Committee are located in the TARDIS records system – refer to the following link:
2026 - ToR Audit, Risk and Improvement 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	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. 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.

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	Project risk has two main components: • 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.

RISK CATEGORY CONSEQUENCE TABLE - GUIDELINE

Rating (Level)	Health	Financial Impact	Service Interruption	Legal and Compliance	Reputational	Environmental	Property
Insignificant (1)	Near miss Minor first aid injuries	Less than $10,000	No material service interruption - backlog cleared < 6 hours	**Compliance** - No noticeable regulatory or statutory impact. **Legal** - Threat of litigation requiring small compensation. **Contract** - No effect on contract performance.	Unsubstantiated, low impact, low profile or 'no news' item. **Example:** Gossip, Facebook item seen by limited persons.	Contained, reversible impact managed by on site response.	Inconsequential or no damage.
Minor (2)	Medical type injuries	$10,001 - $50,000	Short term temporary interruption – backlog cleared < 1 day	**Compliance** - Some temporary non compliances. **Legal** - Single minor litigation. **Contract** - Results in meeting between two parties in which one party expresses concern.	Substantiated, low impact, low news item. **Example:** Local paper / Industry news article, Facebook item seen by multiple groups.	Contained, reversible impact managed by internal response.	Localised damage rectified by routine internal procedures.
Moderate (3)	Lost time injury <30 days	$50,001 - $300,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	**Compliance** - Short term non-compliance but with significant regulatory requirements imposed. **Legal** - Single moderate litigation or numerous minor litigations. **Contract** - Receive verbal advice that, if breaches continue, a default notice may be issued.	Substantiated, public embarrassment, moderate impact, moderate news profile. **Example:** State-wide paper, TV News story.	Contained, reversible impact managed by external agencies.	Localised damage requiring external resources to rectify.
Major (4)	Long-term disability/ multiple injuries Lost time injury >30 days	$300,001 - $1.5 million	Prolonged interruption of services – additional resources; performance affected < 1 month	**Compliance** - Non-compliance results in termination of services or imposed penalties. **Legal** - Single major litigation or numerous moderate litigations. **Contract** - Receive/issue written notice threatening termination if not rectified.	Substantiated, public embarrassment, high impact, high news profile, third party actions. **Example:** Australia wide news stories. Regulatory / Political commentary involvement.	Uncontained, reversible impact managed by a coordinated response from external agencies.	Significant damage requiring internal & external resources to rectify.
Catastrophic (5)	Fatality, permanent disability	More than $1.5 million	Indeterminate prolonged interruption of services – non-performance > 1 month	**Compliance** - Non-compliance results in litigation, criminal charges or significant damages or penalties. **Legal** - Numerous major litigations. **Contract** - Termination of contract for default.	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions. **Example:** Worldwide news, Focused articles (e.g. 60 minutes). Regulatory / Political oversight and involvement.	Uncontained, irreversible impact.	Extensive damage requiring prolonged period of restitution. Complete loss of plant, equipment & building.

RISK - LIKELIHOOD TABLE

LEVEL	RATING	DESCRIPTION	FREQUENCY
5	**Almost Certain**	The event is expected to occur in most circumstances	The event is expected to occur more than once per year
4	**Likely**	The event will probably occur in most circumstances	The event will probably occur at least once per year
3	**Possible**	The event should occur at some time	The event should occur at least once in 3 years
2	**Unlikely**	The event could occur at some time	The event could occur at least once in 10 years
1	**Rare**	The event may only occur in exceptional circumstances	The event is not expected to occur more than once in 15 years

LEVEL OF RISK GUIDE

CONSEQUENCE / LIKELIHOOD		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	**5**	**Moderate (5)**	**Moderate (10)**	**High (15)**	**Extreme (20)**	**Extreme (25)**
Likely	**4**	**Low (4)**	**Moderate (8)**	**High (12)**	**High (16)**	**Extreme (20)**
Possible	**3**	**Low (3)**	**Moderate (6)**	**Moderate (9)**	**High (12)**	**High (15)**
Unlikely	**2**	**Low (2)**	**Low (4)**	**Moderate (6)**	**Moderate (8)**	**Moderate (10)**
Rare	**1**	**Low (1)**	**Low (2)**	**Low (3)**	**Low (4)**	**Moderate (5)**

SHIRE OF DARDANUP

AGENDA FOR THE SHIRE OF DARDANUP AUDIT, RISK AND IMPROVEMENT COMMITTEE TO BE HELD ON WEDNESDAY, 18th NOVEMBER 2026, AT SHIRE OF DARDANUP – EATON ADMINISTRATION CENTRE, COMMENCING AT 2.00PM.

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson to declare the meeting open, welcome those in attendance and refer 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

2.2 Apologies

Cr. S. Gillespie
Cr. T Gardiner

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 Committee – 9th September 2026

OFFICER RECOMMENDATION

THAT the Minutes of the Audit, Risk and Improvement Committee Meeting held on 9th of September 2026, be confirmed as true and correct subject to no / the following corrections:

7. ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED

None.

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.

10. REPORTS OF OFFICERS AND COMMITTEES

10.1 Annual Meeting and 2025-26 Audit Exit Report

Reporting Department	*Corporate & Governance Directorate*
Responsible Officer	*Mrs Natalie Hopkins – Director Corporate & Governance*
Reporting Officer	*Mrs Hasreen Syed Maule – Manager Financial Services*
Legislation	*Local Government Act 1995*
Council Role	*Executive/Strategic.*
Voting Requirement	*Simple Majority.*
Attachments	*Confidential Attachment "A"– 2025/26 Audit Exit Report* *Confidential Attachment "B" – General Computer Control Audit Response* *ARIC Appendix 10.1 – Risk Assessment*

Overview

This report to the Audit, Risk and Improvement Committee (ARIC) enables an Audit Exit Meeting to be conducted for the 2025/26 audit. It also provides an opportunity for the auditor to present to the Audit, Risk and Improvement Committee the Audit Exit Report for the year ended 30 June 2026 (Confidential Attachment "A") and the General Computer Control Audit response (Confidential Attachment "B") - to be provided under separate cover, together with an occasion to raise any concerns associated with the audit process.

PROCESS

To enable the Audit, Risk and Improvement Committee and the Council Auditors to conduct a closed-door session without Shire management present, it is recommended that the Committee Suspend Standing Orders and go Behind Closed Doors.

OFFICER RECOMMENDATION 'A'

That the Audit, Risk and Improvement Committee Suspend Standing Orders and Go Behind Closed Doors […..pm] to discuss:

- **The Audit Exit Report (Confidential Attachment A) for the Annual Financial Statements for the 2025/26 financial year.**
- **The General Computer Control Audit Response (Confidential Attachment B)**

OFFICER RECOMMENDATION 'B'

That the Audit & Risk Committee Resume Standing Order and Return from Behind Closed Doors […..pm].

OFFICER RECOMMENDATION 'C'

THAT the Audit, Risk and Improvement Committee recommends that Council:

1. **Accepts the Audit Exit Report (Confidential Attachment A), as issued by the Office of the Auditor General (OAG), for the Annual Financial Statements for the 2025/26 financial year.**

2. Notes the Shire's response to the Office of the Auditor General findings in the 2025/26 General Computer control audit (Confidential Attachment B).

3. Notes that updates will be provided through the Audit, Risk and Improvement Committee on the actions identified in the General Computer control audit (Confidential Attachment B) with all actions due to be completed by 30 June 2027.

4. Acknowledges that the 2025/26 Audit Exit Meeting and Behind Closed Door session with Council's auditors was held at the Audit, Risk and Improvement Committee meeting on the 18th November 2026 as per the adopted 2026 Annual Audit Work Plan.

Change to Officer Recommendation

No Change. **OR:**
As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommendation:

Background

- *Audit Exit Meeting*

In accordance with section 7.12A (2) of the *Local Government Act 1995* and the *Local Government (Audit) Regulation 1996*, Council is required to meet with the external auditor at least once per year. Council has delegated to the Audit, Risk and Improvement Committee (ARIC) the power to meet with the external auditor in accordance with the provisions of the Act.

The Audit Entrance Meeting was held on 24 June 2026 and provided an overview of the audit process and the proposed approach to conducting the audit. Attendance, either in person or via Microsoft Teams, included the Office of the Auditor General's (OAG) Assistant Director Financial Audit, Mr Aamir Sheikh, and Principal Auditor Financial Audit, Ms Meng Yee Yuen, together with the then Audit and Risk Committee (prior to the establishment of the ARIC) Presiding Member and Deputy Presiding Member, members of the Executive Management Team, and other senior Shire officers.

Following completion of the audit, the Audit Exit Meeting provides an opportunity for the full Audit, Risk and Improvement Committee (ARIC) to openly discuss any matters arising from the audit of the 2025/26 Annual Financial Report. The Audit Exit Report (Confidential Attachment A) communicates the results of the audit, including any significant audit and accounting risks, findings and issues identified, to those charged with governance, being the Audit, Risk and Improvement Committee.

At the Ordinary Council Meeting held on 17 December 2025 [CR 341-25], Council received and endorsed the *2026 Annual Audit Work Plan*, which incorporated recommendations from the Office of the Auditor General's (OAG) *Western Australian Public Sector Audit Committees – Better Practice Guide*.

The *2026 Annual Audit Work Plan* outlines the functions, responsibilities and activities of the Audit, Risk and Improvement Committee (ARIC). Consistent with the OAG Better Practice Guide, the Committee is required to meet with the external auditor at least once annually in the absence of management. This closed session provides an opportunity for the Committee to discuss matters relating to the conduct of the audit, including any difficulties encountered, limitations on the scope of audit activities, access to information, significant disagreements with management, and the adequacy of management's responses to audit findings.
The Audit Exit Meeting facilitates compliance with this requirement and provides Committee members with an opportunity to raise any concerns directly with the auditor.

At the Ordinary Council Meeting dated 17th December 2025 [CR 341-25], Council received and endorsed the *2026 Annual Audit Work Plan* document which included recommendations from the Office of the Auditor General (OAG) *Western Australian Public Sector Audit Committees – Better Practice Guide.* The *2026 Annual Audit Work Plan* was subsequently endorsed at the first ARIC meeting held on 9th September 2026, and further endorsed at the following Ordinary Council Meeting on 23rd September 2026.

Outlining the functions, responsibilities and associated activities, the *2026 Annual Audit Work Plan* stipulates the Audit, Risk and Improvement Committee will -

> *To meet with the auditor, at least once per year without management present (closed door session). The Committee will discuss matters relating to the conduct of the audit, including any difficulties encountered, restrictions on scope of activities or access to information, significant disagreements with management and adequacy of management responses.*

This meeting also normally provides the Audit, Risk and Improvement Committee the opportunity to meet with Council's auditors (OAG) behind closed doors.

Legal Implications

Local Government Act 1995

1.4. Terms used

auditor means the Auditor General

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.

7.12AD. Reporting on a financial audit

(1) The auditor must prepare and sign a report on a financial audit.

(2) The auditor must give the report to —

(a) the mayor, president or chairperson of the local government; and

(b) the CEO of the local government; and

(c) the Minister.

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.

(3) A local government must —

aa) examine an audit report received by the local government; and

(a) determine if any matters raised by the audit report, require action to be taken by the local government; and

(b) ensure that appropriate action is taken in respect of those matters.

Local Government (Audit) Regulations 1996, Regulation 9:

9. Performance of audit

(3) An auditor must carry out the work necessary to form an opinion whether the annual financial report —

(a) is based on proper accounts and records; and

(b) fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —

(i) the Act; and

(ii) the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).

Local Government (Audit) Regulations 1996, Regulation 17:

17. CEO to review certain systems and procedures

(1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —

(a) financial management;

(b) legislative compliance;

(c) risk management.

(2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must

review each of those matters not less than once in every 4 financial years.

(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1).

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).

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 have in previous years met with the Auditor to consider the audit of the Annual Financial Statements and financial position of Council.

Budget Implications

The 2025/26 budget provides an allocation $70,044 for the conduct of the annual audit.

The Annual Financial Report presents the financial performance for the past financial year and is scrutinised by an independent auditor to ensure compliance with legislation and accounting

standards. The financial impact upon the current financial year is that the audited net current assets position becomes the actual brought forward surplus/(deficit) for the Rate Setting Statement.

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 ARIC 10.1) for full assessment document.

Tier 1 – No discernible Inherent Risk has been identified (no Risk Theme or Consequence).	
Risk Event	Annual Meeting and 2025/26 Audit Exit Report
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 & Compliance - Not meeting its compliance obligations pursuant to the Local Government Act 1995, Local Government (Audit) Regulations 1996, Local Government (Financial Management) Regulations 1996, Australian Accounting Standards, and other relevant legislation • Reputational – Loss of reputation through non-compliance or mismanagement of funds.

Officer Comment

The OAG auditors visited the Council Administration Centre in October 2026 to conduct the final audit. Council staff had prepared the draft annual financial statements within the legislative deadline by 30th September 2026, together with all the working files and audit material provided to the auditors during their visit. Council staff subsequently worked with the auditors to finalise the annual financial statements.

The Audit Exit Report (Confidential Attachment A) provides an overview of the audit process, discloses Council's compliance to Australian Accounting Standards and communicates these results to the Audit and Risk Committee.

- *Audit Closed Door Session*

At the release of OAG reports presented to Parliament, Council staff review each report to determine if any of the OAG recommendations can be made to improve Council's current processes.

The OAG report *Western Australian Public Sector Audit Committees – Better Practice Guide* provided guidance to local governments to recommend that during the financial audit exit meeting with the OAG, the audit committee has a closed-door session with the auditors without management present.

This recommendation was subsequently adopted in the Audit, Risk & Improvement Committee Charter 'Terms of Reference' and forms the basis of this report. It is proposed that to allow the Audit & Risk Committee to meet with the Council Auditors without Shire management present, that the Committee Suspend Standing Orders and go Behind Closed Doors.

The preparation of the financial statements for audit is a complex annual project requiring significant time and resources throughout the year. Throughout the audit process, staff have provided all required information requested of Council.

The financial audit file contained a clear trail of audit evidence that supported each item within the annual financial report and provided within agreed timeframes. Additionally, in providing audit evidence to the auditors, Council staff have received positive feedback in the timeliness and efficiency.

- *Annual Meeting and 2025/26 Audit Exit Report*

During the 2025/26 financial year, Council staff liaised directly with the throughout the audit process. The interim audit was conducted onsite at the Eaton Administration Centre from 6th to 10th July 2026 which involved staff from both the financial services, information services and governance function.

The results from the Interim Audit were reported to ARIC on the 9th September 2026 through the *Annual Financial Report - Interim Audit Results for Year Ending 30 June 2026* report, noting that the audit was declared satisfactory with 'no findings issued'.

The final audit conducted by the OAG, was held from the 19th October to the 6th November, with an onsite audit presence from 26th to 30th October inclusive. The audited 2025/26 Annual Financial Report will be presented to the Audit, Risk & Improvement Committee on 9th December 2026.

There were no findings in the key audit focus areas for the annual financial statements, however, there were 14 findings identified as part of the General Computer Controls (IT) audit (Confidential Attachment B).

- *General Computer Controls (IT) Audit*

The Office of the Auditor General completed its first General Computer Controls audit of the Shire in 2026. The audit identified 14 findings, ten rated Moderate and four rated Minor. No finding was rated Significant and none affects the audit opinion. This is a positive result for a first audit and a solid foundation to build on.

The report confirms that fundamental controls are in place across the Shire's systems. In most cases the findings and recommendations relate to documenting and formalising activities the Shire already performs rather than introducing new ones. These findings are typical of a first GCC audit and are part of the normal progression toward a more mature control environment. The recommendations are practical and proportionate to the size of the Shire, so actions can be prioritised on risk and available resources. A small number would need new tools, training and changes to everyday practice across the organisation. For these the Shire will assess the options and cost and report back to the Committee so any investment is weighed against risk and benefit.

The Shire has accepted every finding and provided a management response for each. Most will be delivered through the Information Services improvement program already underway, which is introducing an industry-standard IT management framework. All actions are due by 30 June 2027 and progress will be reported to this Committee. Implementing the recommendations will further strengthen the security and reliability of the Shire's information systems. Overall the audit is a positive outcome for the Shire. It sets a clear baseline for improvement, shows a proactive approach to technology governance and positions the Shire well for future audits.

END REPORT

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

None.

12. NEW BUSINESS OF AN URGENT NATURE

[Please Note: This is Not General Business – This is for Urgent Business Approved By the Person Presiding or by Decision. In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice and decided by the meeting.]

13. MATTERS BEHIND CLOSED DOORS

None.

14. CLOSURE OF MEETING

The date of the next Audit, Risk and Improvement Committee Meeting will be Wednesday, 9th of December 2026.

There being no further business the Chairperson to declare the meeting closed.