Shire of Yilgarn
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AGENDA

Audit, Risk and Improvement Committee Meeting

1 September 2026

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1. OPENING OF THE MEETING

The Presiding Member declared the meeting open at 10.00am

2. ATTENDANCE

Members:	W Della Bosca	Independent Member (Chair)
	Cr B Bradford	Member
	Cr D Newbury	Member
	Cr L Granich	Member
Council Officers:	B Forbes	Chief Executive Officer
	T Prue	Acting Executive Manager Corporate Services
	T Beaton	Executive Assistant

Apologies/LoA:

Observers:

3. DECLARATION OF INTEREST

Members and Officers are to declare Financial, Proximity or Impartiality Interests and submit forms to the Chief Executive Officer at the commencement of the meeting and also prior to the item.

Disclosure of Financial & Proximity Interests

a. Members must disclose the nature of their interest in matters to be considered at the meeting. *(Sections 5.60B and 5.65 of the Local Government Act 1995)*.
b. Employees must disclose the nature of their interest in reports or advise when giving the report or advice to the meeting. *(Sections 5.70 and 5.71 of the Loval Government Act 1995)*.

Disclosure of Interest Affecting Impartiality

a. Members and staff must disclose their interest in matters to be considered at the meting in respect of which the member or employee has given or will give advice.

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

5. PUBLIC QUESTION TIME

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Minutes of the Audit Committee Meeting, 16th October 2025 (Minutes Attached)

Officer's Recommendation
That the minutes of the Audit Committee Meeting held on 16 October 2025 be confirmed as a true and correct record of proceedings.

7. OFFICERS REPORT

7.1	**Reporting Officer - Acting Executive Manager Corporate Services**

7.1.1	**2025 Compliance Audit Return**

File Reference	N/A
Disclosure of Interest	None
Voting Requirements	Simple Majority
Author	Travis Prue - Acting Executive Manager Corporate Services
Attachments	2025 Compliance Audit Return (draft)

Purpose of Report

To present to the Audit, Risk and Improvement Committee (ARIC) the 2025 Annual Compliance Audit Return (CAR) for review, and recommendation to Council for adoption.

Background

All local governments are required by legislation to undertake and endorse a CAR each calendar year.

The CAR is a self-auditing exercise, using the template each year that was previously issued by the Department of Local Government, Industry Regulation and Safety (the Department) and which is now issued by the new Local Government Inspector's Office.

The CAR covers the following business areas:

- Commercial Enterprises by Local Government
- Delegation of Power / Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Tendering for Goods and Services

The completed CAR must be submitted to the Department by 31 March of the reporting year (extended to 30 September 2026 this year, following the introduction of the Inspector), having first been endorsed by the ARIC and Council and then signed by the Shire President and Chief Executive Officer.

Comment

The 2025 CAR is attached for Committee member's review.

The CAR will be tabled at the Shire of Yilgarn Ordinary Council meeting on 20 August 2026.

Statutory Implications

Local Government (Audit) Regulations 1996

14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be -

(a) presented to the council at a meeting of the council; and

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

(2) In this regulation — certified in relation to a compliance audit return means signed by — (a) the mayor or president; and (b) the CEO.

Strategic Implications

Nil.

Policy Implications	

Nil.

Financial Implications	

Nil.

Risk Implications	

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Failure to meet statutory obligations	Moderate (8)	Annual Compliance Audit Return + oversight processes of the committee and Council
Reputational	Failure to meet statutory obligations could cause negative press and concern amongst the community	Moderate (5)	Continually developing governance strategies and processes
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		**Insignificant**	**Minor**	**Moderate**	**Major**	**Catastrophic**
Likelihood		**1**	**2**	**3**	**4**	**5**
Almost Certain	**5**	**Moderate (5)**	**High (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)**	**High (10)**
Rare	**1**	**Low (1)**	**Low (2)**	**Low (3)**	**Low (4)**	**Moderate (5)**

Officer Recommendation	

That the Audit, Risk and Improvement Committee recommends that Council endorse the 2025 Compliance Audit Return, as attached.

8. CLOSURE

Details of the next meeting to be advised.

There being no further business the Presiding Member declared the meeting closed at __ pm.