Shire of Plantagenet

Mount Barker • Kendenup • Narrikup
Porongurup • Rocky Gully

AUDIT RISK AND IMPROVEMENT COMMITTEE

MINUTES

A meeting of the Audit Risk and Improvement Committee
was held in the Committee Room,
Lowood Road, Mount Barker WA 6324
at 3pm on Tuesday 22 September 2026

Garry Bird

CHIEF EXECUTIVE OFFICER

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	**DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**	**3**
2	**RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**	**3**
3	**CONFIRMATION OF MINUTES**	**3**
4	**DEPUTATIONS/PRESENTATIONS**	**4**
5	**DISCLOSURE OF INTEREST**	**4**
6	**REPORTS OF COMMITTEE MEMBERS AND OFFICERS**	**5**
	6.1 COMPLIANCE AUDIT REPORT	5
	6.2 INTERIM AUDIT RESULTS – YEAR ENDING 30 JUNE 2026	8
	6.3 COMMITTEE STATUS REPORT	10
7	**GENERAL BUSINESS**	**11**
	7.1 ITEMS FOR THE COMMITTEE'S INFORMATION	11
8	**NEXT MEETING**	**11**
9	**CLOSURE OF MEETING**	**11**

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Independent Presiding Member declared the meeting open at 3pm.

2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members Present:

Mr Andrew Hammond (Independent Presiding Member)
Cr L Handasyde – Presiding Member
Cr J Liebeck – Deputy Presiding Member
Cr K Tyrer
Cr W Sheard

Observers:
Cr Ken Clements
Cr Marie O'Dea

Staff
Mr Garry Bird – Chief Executive Officer
Mr Anthony Middleton – Executive Manager Corporate and Community
Ms Lisa Berry - Notetaker

Apologies
Nil

Leave of Absence:
Nil

3 CONFIRMATION OF MINUTES

Minutes, as circulated, of the Ordinary Meeting of the Audit Risk and Improvement Committee Meeting held on 3 June 2026.

OFFICER RECOMMENDATION

Moved: Cr W Sheard Seconded: Cr L Handasyde

That the Minutes of the Meeting of the Audit Risk and Improvement Committee held on 3 June 2026 be confirmed as a true and accurate record.

CARRIED (4-0)

For: Crs Handasyde, Liebeck, Tyrer and Sheard
Against: Nil

4 DEPUTATIONS/PRESENTATIONS

Nil

5 DISCLOSURE OF INTEREST

Part 5 Division 6 *Local Government Act 1995*
There were no disclosures of interest.

6 REPORTS OF COMMITTEE MEMBERS AND OFFICERS

6.1 COMPLIANCE AUDIT REPORT

Attachment:	Compliance Audit Return
Responsible Officer:	**Anthony Middleton** **Executive Manager – Corporate & Community**
Author:	**Lisa Berry** **Executive Assistant to CEO**
Proposed Meeting Date:	**22 September 2026**

PURPOSE

The purpose of this report is to consider the Compliance Audit Return (CAR) for the calendar year 1 January to 31 December 2025 and recommend its adoption to Council.

BACKGROUND

The compliance audit is required to be completed and submitted to the Department Local Government, Industry Regulation and Safety (DLGIRS) by 30 September 2026 as part of the transitional arrangements for legislative amendments introduced in December 2025. Usually, the CAR is required to be submitted by 31 March each calendar year.

Given the pending deadline, the Committees recommendation will be tabled at the October Ordinary Council Meeting, following the Committee meeting.

EXTERNAL CONSULTATION

Nil.

STATUTORY ENVIRONMENT

The compliance audit is required pursuant to Section 7.13 of the Local Government Act 1995. The Local Government (Audit) Regulations 1996 includes the following:

14. Compliance audits

(1) A local government must carry out an audit (a ***compliance audit***) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.

(1A) Sub regulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —

(a) prepare a compliance audit return in a form approved by the Inspector; and

(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —

(a) review the compliance audit return; and

(b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must —

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

(b) either —

(i) adopt the compliance audit return; or

(ii) adopt the compliance audit return subject to amendments proposed by the council.

15. Signed compliance audit return and other information must be given to Inspector

(1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —

(a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;

(b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;

(c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;

(d) any additional information explaining or qualifying the compliance audit.

(2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates.

(3) The Inspector may extend the 31 March deadline.

POLICY IMPLICATIONS

Policy implications do not apply for this report, and it is the opinion of the author that policy development is not required.

FINANCIAL IMPLICATIONS

There are no financial implications for this report.

BUDGET IMPLICATIONS

There are no budget implications for this report.

LEGAL IMPLICATIONS

There are no legal implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications as no assets are being created or acquired.

STRATEGIC IMPLICATIONS

The Shire of Plantagenet Corporate Business Plan 2026 – 2030 provides:

At *Key Pillar 4 Performance & Leadership* the following Strategies:

Strategy 4.3 – Commitment to continuous improvement in service delivery

Accordingly, the recommended outcome for this report aligns with the Corporate Business Plan.

STRATEGIC RISK IMPLICATIONS

Low Risk

This item has been evaluated against the Shire of Plantagenet Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" risk and can be managed by routine procedures and with currently available resources.

REGIONAL IMPLICATIONS

There are no regional implications for this report.

OFFICER COMMENT

The completed Compliance Audit Return is attached to this report. The following comments are made in respect to the one item of non-compliance:

> *Question s. 5.46 Were all Delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year:*
> Answer: No
> Delegations were reviewed on 28 May 2024 and 22 July 2025 but not in the 24/25 financial year.

The total number of questions in the Return and the compliance with those questions is detailed in the following table. The Compliance Audit revealed

Year of Return	2023 Questions	2023 Compliance	2024 Questions	2024 Compliance	2025 Questions	2025 Compliance
Total	94	90 (95.7%)	94	93 (98.9%)	97	96 (98.9%)

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

Moved: Cr L Handasyde Seconded: Cr J Liebeck

That it be recommended to the Council that the Council adopts the Compliance Audit Return for the calendar year 1 January to 31 December 2025, as attached.

CARRIED (4-0)

For: Crs Handasyde, Liebeck, Tyrer and Sheard
Against: Nil

6.2 INTERIM AUDIT RESULTS – YEAR ENDING 30 JUNE 2026

Attachment:	Auditors Management Letter
Responsible Officer:	**Anthony Middleton** **Executive Manager – Corporate & Community**
Author:	**Anthony Middleton** **Executive Manager – Corporate & Community**
Proposed Meeting Date:	**22 September 2026**

PURPOSE

The purpose of this report is to consider the issues raised in the 2025/2026 Interim Audit.

BACKGROUND

The interim Audit was held onsite during the week commencing 4 May 2026 and the audit findings were received on 7 August.

EXTERNAL CONSULTATION

Nil.

STATUTORY ENVIRONMENT

The interim audit is prepared under the Local Government Act 1995 and relevant Regulations.

POLICY IMPLICATIONS

Policy implications do not apply for this report and it is the opinion of the author that policy development is not required.

FINANCIAL IMPLICATIONS

This item reports on financial processes and systems used by the organisation. The recommendation does not in itself have a financial implication.

BUDGET IMPLICATIONS

There are no budget implications for this report.

LEGAL IMPLICATIONS

There are no legal implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications as no assets are being created or acquired.

STRATEGIC IMPLICATIONS

The Shire of Plantagenet Corporate Business Plan 2026 – 2030 provides:

At *Key Pillar 4 - Performance & Leadership* the following:

Strategy 4.3 – Commitment to continuous improvement in service delivery

Corporate Action 4.3.1 - Implement review processes in service delivery on a regular basis and as needed

Accordingly, the recommended outcome for this report aligns with the Corporate Business Plan.

STRATEGIC RISK IMPLICATIONS

Low Risk
This item has been evaluated against the Shire of Plantagenet Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" risk and can be managed by routine procedures and with currently available resources.

REGIONAL IMPLICATIONS

There are no regional implications for this report.

OFFICER COMMENT

The Auditors Management Letter is attached to this item. The two (2) issues raised in the management letter will be added to the 'Status Report' (refer item 6.1) for inclusion in future Committee agendas. This will ensure that Committee members can monitor staff progress in addressing each item.

The two issues raised were as follows:

Index of findings	Potential impact on audit opinion	Rating			Year first raised
		Significant	Moderate	Minor	
1. Purchase orders dated after invoice date	No		✓		2026
2. Review of supplier master file amendments	No		✓		2025

Management comments for each of the two items raised are contained within the attachment.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

Moved: Cr L Handasyde Seconded: Cr J Liebeck

That the Committee notes the two (2) matters raised in the Auditor's Management Letter and includes in the future Committee Status Reports.

CARRIED (4-0)

For: Crs Handasyde, Liebeck, Tyrer and Sheard
Against: Nil

6.3 COMMITTEE STATUS REPORT

Please refer to attachment 6.3. A summary of the open items on the Status Report each meeting is as follows:

Summary:

Month	August 2025	December 2025	March 2026	June 2026	September 2026
Number of Active Items	40	37	33	33	29

For Discussion;

Mr Hammond asked Mr Middleton to discuss his capacity to respond to the action items contained in the Status Report?

Mr Middleton responded that resourcing has been reduced in the absence of a Manager of Finance. He will be looking to solve the issues in the long term, not just get them off the report.

Mr Hammond requested that each of the action items in the Status Report include a risk and priority rating. Mr Bird advised that he would develop a format that includes this requested information. This will be completed for inclusion in the agenda for the next meeting.

Mr Hammond advised from his perspective the ICT Disaster Recovery Plan and Disaster Recovery Plan would be priority actions. Mr Middleton advised these are well advanced and hoped to be completed to present to the next Committee Meeting.

7 GENERAL BUSINESS

7.1 ITEMS FOR THE COMMITTEE'S INFORMATION

The following documents are provided for the information of the Committee:

1. Local Government Management of Gifts and Benefits Performance Audit:
   Local Government Management of Gifts & Benefits Report

2. Local Government Information Systems Audit Results 2025:
   Local Government Information Systems Audit Results

8 NEXT MEETING

1 December 2026

9 CLOSURE OF MEETING

The Presiding Member declared the meeting closed at 3:25pm.

CONFIRMED: PRESIDING MEMBER_____ DATE: ____/_____/_____