Shire of Dundas

Norseman Woodlands to Eucla Coast

Notice of Special Meeting and Agenda
Audit, Risk & Improvement Committee Meeting
10 September 2026

NOTICE OF MEETING

The next Audit, Risk & Improvement Committee Meeting will be held on 10 September 2026 in the Council Chamber at the Shire Administration office– commencing at 4.30pm (AWST) to consider and resolve on the matters set out in the attached agenda.

Peter Fitchat
Chief Executive Officer

7 September 2026

Audit, Risk & Improvement Committee

Delegated Duties and Responsibilities

The following duties and responsibilities are delegated to the Audit, Risk & Improvement Committee by the Council at the Ordinary Meeting of the Council held on the 22nd August 2023.

1. The Audit, Risk & Improvement Committee's role, in accordance with Regulation 16 of the Local Government (Audit) Regulations 1996, is to:

a. guide and assist the local government in carrying out:

i. its functions under Part 6 of the Act;

ii. its functions relating to other audits and other matters related to financial management; and

b. functions in relation to audits conducted under Part 7 of the Act.

c. 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.

c. monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —

i. regulation 17(1); and

ii. the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);

d. support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;

e. oversee the implementation of any action that the local government —

i. is required to take by section 7.12A(3); and

ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and

iv. has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);

f. perform any other function conferred on the audit committee by these regulations or another written law.

2. The Committee may provide guidance and assistance to the local government regarding:

a. other matters to be audited;

b. the scope of audits; and

c. financial, risk and compliance management functions as prescribed in the *Local Government Act 1995*; as well as

d. other matters specified in these Terms of Reference.

3. The Committee may resolve to request the Chief Executive Officer (CEO) to provide any information or make arrangements to provide independent expert advice, as appropriate and required by the Committee in order to fulfil its duties and responsibilities.

4. The Committee is to review and make recommendations to the Council regarding:

a. Financial Management

i. the annual Financial Statements with a view to being satisfied as to their accuracy and timeliness and the inclusion of prescribed disclosures and information;
ii. changes in accounting practices, policies and material changes in accounting treatment, and
iii. the Shire's financial status and performance.

b. Risk Management
i. the Shire's risk management strategies and policies;
ii. the adequacy of the Shire's risk management systems and practices; and
iii. the management of strategic risks, identifying as appropriate, specific risks for more detailed review and response.

c. Internal Controls
i. the standard and effectiveness of the Shire's corporate governance and ethical considerations;
ii. the integrity, adequacy and effectiveness of the Shire's financial and administration policies, systems and controls in providing financial and governance information which:
- **is accurate and reliable;**
- **complies with legislative obligations and requirements; and**
- **minimises the risk of error, fraud, misconduct or corruption; and**

iii. the efficiency and effectiveness on achievement of objectives.

d. Legislative Compliance
i. the integrity, adequacy and effectiveness of the Shire's systems and controls for legislative compliance;
ii. the level of compliance with legislative obligations as well as the Shire's policies;
iii. the CEO's report on the review of the Shire's legislative Compliance systems, at least once triennially; and
iv. the annual statutory Compliance Audit.

e. External Audit Planning and Reporting
ii. the integrity, adequacy and effectiveness of the Shire's External Audit Plan;
iii. reports, findings and recommendations arising from External Audits;
iv. the audit of the Shire's Annual financial statements;
v. the integrity, adequacy and effectiveness of the management response and any actions proposed to be taken to address issues raised by the External Auditor; and
vi. the oversight and monitoring of implementation of agreed actions.

Delegation reviewed and adopted at Ordinary Meeting of Council held 16th December 2025.

AGENDA for the Audit, Risk & Improvement Committee Meeting
to be held in the Council Chamber at the Shire Administration office– commencing at 4.30pm(AWST)

Notes to Agenda

PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING:

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Any advice provided by an employee of the Shire on the operation of 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 representation by the Shire should be sought in writing and should make clear the purpose of the request.

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1. Declaration of Opening and Announcement of Visitors.

The Independent Chair welcomed all in attendance and declared the meeting open at:

This meeting will be video recorded and the recording published on the Shire of Dundas website.

1.1 Acknowledgment of Country

The Shire of Dundas recognises the Ngadju and Mirning as traditional custodians in the Shire of Dundas and pay our respects to their Elders past and present.

1.2 Attendance at meetings by electronic means

Statutory Environment

Local Government Act 1995 (WA)

Local Government (Administration) Amendment Regulations 2022, Regulation 14C

2. Declarations of Financial, Proximity, Impartiality Interests & Gifts Received.

Financial Interests:

Proximity Interests:

Impartiality Interests:

Gifts Received by Councillors:

As per the Shire of Dundas Code of Conduct section 3.4 Gifts, adopted by the Council on 21 October 2014 and reference to Regulation 34B of the Local Government (Administration) 1996.

3. Record of Attendance of Councillors / Officers and Apologies.

Michele Bennetts	Independent Chairperson
Cr Laurene G Bonza	Shire President
Cr Sharon M Warner	Deputy Shire President
Cr Sharon Brown	
Cr Chantelle McLeod	
Cr Priscilla Fleming	
Cr Andie Holman	
Peter Fitchat	Chief Executive Officer
Pania Turner	Deputy Chief Executive Officer
Barry Hemopo	Manager of Works & Services

Hannah Turner Executive Assistant

Apologies

4. Reports

Agenda Reference & Subject	
4.1 – 2025 Compliance Audit Return 2025	
Location / Address	88-92 Prinsep Street, Norseman
File Reference	
Author	Chief Executive Officer – Peter Fitchat
Date of Report	4 September 2026
Disclosure of Interest	Nil

Summary

The Audit, Risk and Improvement Committee (ARIC) is requested to review the Shire of Dundas 2025 Compliance Audit Return (CAR), consider the matters identified through the review and recommend that Council adopt the return. The return records eleven (11) matter requiring corrective action or practical enhancement. The information relating to the 2025 return must be provided to the Local Government Inspector by 30 September 2026, unless an extension is granted.

Background

The Shire is required to complete a compliance audit for the period 1 January to 31 December 2025. The Chief Executive Officer must prepare the CAR and provide it to the ARIC for review. The Committee must report the results of its review and any recommendations it considers appropriate to Council before Council considers and adopts the return. Moore Australia prepared a limited desktop review using the supplied working papers, management comments and referenced records. The review was not an audit or assurance engagement and did not independently re-test every underlying document or transaction.

Statutory Environment

The Local Government (Audit) Regulations 1996, as amended from 1 January 2026, apply to the 2025 compliance audit through transitional regulation 20.

- Regulation 13 prescribes the statutory requirements covered by the compliance audit.
- Regulation 14 requires the Chief Executive Officer to prepare the return, the Committee to review it and report its results and recommendations to Council, and Council to consider and adopt the return or adopt it subject to amendments.
- Regulation 15 requires the adopted return to be signed by the Shire President and Chief Executive Officer and provided to the Local Government Inspector with the Committee's recommendations, the relevant Council minutes and any explanatory or qualifying information.
- Regulation 20 sets a special deadline of 30 September 2026 for the 2025 return, unless the Inspector grants an extension.

Section 7.13(i) of the Local Government Act 1995 authorises regulations prescribing statutory requirements for compliance audits.

Policy Implications

Implementation of the recommended actions may require the adoption or review of the model standards for CEO recruitment, performance and termination, amendments to the employee code of conduct and purchasing procedures, and updates to administrative checklists, registers and compliance calendars.

Financial Implications

No specific financial implications have been quantified. Any costs associated with corrective actions are expected to be considered through the Shire's normal budgeting, governance and procurement processes.

Strategic Implications

Strategic references within the Strategic Community Plan demonstrate connections between services and the desired outcomes and community vision for the Shire, particularly in relation to strategy:

- 5.1.2 Compliance with the Local Government Act 1995 and all relevant legislation and regulations.

- 5.1.4 Risk is managed through planning and timely reporting of Senior Officers to Council.

Consultation

Moore Australia
Chief Executive Officer and senior officers

Comment

The review identified matters relating to governance instruments, delegations, disclosures of interest, the employee code of conduct, website publication, elected member training, election reporting, electoral gifts, monthly payment and purchasing card lists, purchasing policy compliance and the tender register. These matters should be incorporated into the Shire's legislative compliance, risk management and improvement monitoring processes. The recommended practical actions are summarised below.

Question	Matter identified	Recommended action
17	The adopted model standards instrument and adoption minutes were not available.	Include the model standards in the current policy review, obtain an absolute-majority Council decision and publish the adopted instrument.
22	The annual review of delegations was not completed in the 2024/25 financial year.	Set a recurring reminder for review within each financial year and retain the dated Council resolution with the register.
25	A member disclosed a financial interest at the July 2025 meeting but remained in the chamber	Provide a refresher and consistently record the interest, departure and return times, or any approval to participate.

Question	Matter identified	Recommended action
	without a recorded approval to participate.	
44	The employee code did not clearly include the regulation 19AB wording on prohibited gifts from associated persons.	Add the requirement expressly during the current code review and keep the published version current.
55	Council member fee and allowance information was published after the 14 July due date.	Use an annual website checklist, retain dated publication evidence and set reminders for 14 July and 14 September.
56	At least one council member had not completed all mandatory training modules.	Agree completion plans, update the register as certificates are received and report progress to Council.
60	Form 20 was lodged after the 14-day period following the October 2025 election.	Add the deadline to a post-election checklist, set a reminder and retain a file note explaining the delay.
62	The current electoral gift register was not available on the website; management advised there were no electoral gifts in 2025.	Establish and publish a separate electoral gift register showing the nil position.
70, 71	Several monthly payment lists were not presented at the next ordinary Council meeting, and the purchasing card lists require separate confirmation.	Make both lists standing agenda items and maintain a tracker of the month prepared and meeting tabled.
77	The 2024/25 audit management letter noted one purchasing policy non-compliance.	Use a quotation-threshold checklist, raise purchase orders before invoices where practicable, retain quotation records and complete quarterly spot-checks.
83	The tender register was not fully published by the end of 2025.	Complete and publish the register, then update it at each tender stage.

Voting Requirements

Simple Majority

Moved: Cr.
Seconded: Cr.

Officer Recommendation

That, with regard to the Compliance Audit Return 2025, the Audit, Risk and Improvement Committee recommends that Council:

1. **Resolves to adopt the completed 2025 Compliance Audit Return, as presented in Appendix 1, for certification by the Shire President and the Chief Executive Officer in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996.**

2. **Requests the Chief Executive Officer to submit the certified 2025 Compliance Audit Return to the Local Government Inspector by 30 September 2026, unless an extension is granted, in accordance with the Local Government (Audit) Regulations 1996.**

3. **Requests the Chief Executive Officer to monitor the identified corrective actions and practical enhancements through the Shire's legislative compliance, risk management and improvement processes, and authorises minor typographical and formatting changes to the return prior to submission.**

Carried by:

For:

Against:

5. Next Meeting

The next meeting of the Audit, Risk & Improvement Committee will be called as required.

There being no further business the Independent Chair declares the meeting closed at: