AGENDA

Audit, Risk and Improvement Committee Meeting

23 July 2026

SHIRE OF BROOMEHILL-TAMBELLUP
NOTICE OF MEETING

A meeting of the Audit, Risk and Improvement Committee will be held in the Council Chambers, 46-48 Norrish St, Tambellup on Thursday, 23 July 2026 commencing at 1.45 pm.

Karen Callaghan
Chief Executive Officer

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Audit, Risk and Improvement Committee - Terms of Reference

Preamble
The Audit, Risk, and Improvement Committee (Committee) is established by the Council of the Shire of Broomehill-Tambellup (Shire) in accordance with section 7.1A of the *Local Government Act 1995* Act).

Purpose
The Committee provides independent oversight and advice to Council to support sound financial management, effective risk management, robust internal controls, strong legislative compliance, and a culture of continuous improvement in the Shire's operations and performance.

Scope of Responsibilities and Functions
The Committee is responsible for monitoring, reviewing, and providing guidance on the adequacy and effectiveness of the Shire's systems and processes for risk management and internal controls, financial management, compliance and integrity, and audit

Regulation 16 of the *Local Government (Audit) Regulations 1996* sets out the functions of the Committee, which comprise:

Risk Management and Internal Controls
(a) Reviewing the adequacy of the Shire's risk management framework to ensure systems are in place to identify, manage, and report actual and perceived risks.
(b) Reviewing the effectiveness of the Shire's business continuity planning arrangements to confirm they are current, tested, and operating as intended.
(c) Considering relevant audit reports and publications from the Office of the Auditor General and other relevant sources, to identify lessons and guidance on good practice.
(d) Monitoring and reporting on the effectiveness of the Shire's internal control systems to ensure ongoing compliance with legislative and policy requirements.

Financial Management
(e) Reviewing the annual financial statements to confirm the accuracy, completeness, and integrity of information presented, and recommending to the Council that the statements be received.
(f) Reviewing performance audits undertaken within the Shire and monitoring the implementation of agreed recommendations.
(g) Assessing the adequacy and appropriateness of the Shire's accounting controls, principles, and policies, and the consistency of their application.
(h) Reviewing the Shire's insurance coverage to ensure it remains adequate and appropriate, having regard to the organisation's risk profile and financial position.

Legislative Compliance and Integrity
(i) Reviewing the adequacy and effectiveness of the Shire's fraud control arrangements, processes, and systems.
(j) Remaining informed of legislative and regulatory changes relevant to the Shire's governance, compliance, and audit responsibilities.
(k) Reviewing the Shire's annual Compliance Audit Return and reporting the outcomes of the review to Council.

Audit
(l) Noting the auditor's proposed scope and approach for financial and performance audits.
(m) Reviewing all audit reports and advising Council on significant findings, issues, and the actions proposed or taken in response.
(n) Monitoring management's progress in implementing agreed audit recommendations and reporting on the status of those actions.

Committee Membership

Committee Composition

The Committee is to consist of five members, comprising:

(a) an Independent Presiding Member;
(b) an Independent Deputy Presiding Member; and
(c) three members of the Council appointed as Ordinary Committee Members.

Ordinary Committee Members are to be appointed to the Committee by Council in accordance with section 7.1A of the Act.

Appointment of Independent Presiding and Deputy of the Presiding Members

Selection Criteria and Eligibility

Expressions of interest will be sought from candidates who demonstrate experience and qualifications in one or more of the following areas:

(a) Internal auditing.
(b) Risk management.
(c) Financial management and reporting.
(d) Information, communication and technology management.
(e) Good governance and audit committee practices.
(f) An understanding of the complexities of regional local government operations.

The following classes of persons are ineligible for appointment to the roles of Independent Presiding Member or Deputy of the Presiding Member:

(a) Members of the Council.
(b) Members of any other local government council.
(c) Employees of the Shire.
(d) Any person who, or any director or secretary of a company that, currently provides or is likely to provide paid services to the Shire.

The Council will appoint independent members based on demonstrated merit, relevant expertise, and an absence of actual, potential, or perceived conflicts of interest.

Selection and Appointment Process

The appointment of the Independent Presiding and Deputy of the Presiding Members will be through one or a combination of the following processes:

(a) The Chief Executive Officer (CEO) will invite expressions of interest for the positions through public advertisement.
(b) The CEO may also review and contact applicants listed on the WALGA Pool of Independent Presiding Members for Local Government Audit, Risk and Improvement Committees.

The CEO will assess and evaluate all potential candidates against the approved selection criteria and provide recommendations to the Council.

The Council will determine the appointments by absolute majority, taking into consideration each applicant's qualifications, experience, and demonstrated suitability for the role.

Term Duration

Committee Membership will remain in effect from the time of appointment until the next ordinary Council election, unless the Council determines otherwise. In practice, the Committee's term will align with the two-year local government election cycle.

The Council may resolve to reappoint external independent members, including the Independent Presiding and Deputy of the Presiding Members, for consecutive terms. Committee Members may resign by providing written notice to the CEO or the Independent Presiding Member, in accordance with regulation 4 of the *Local Government (Administration) Regulations 1996.*

The Council may, by resolution, terminate the appointment of any Committee Member prior to the expiry of their term if it determines that the member:

(a) has breached the Act, or the Code of Conduct for Council Members, Committee Members and Candidates
(b) is not actively engaged or contributing to the effective functioning of the Committee; and/ or
(c) have conducted themselves in a manner that brings the Shire into disrepute.

Where a vacancy occurs, the Council may appoint a replacement member in accordance with section 5.11 of the Act. If the vacancy relates to the Independent Presiding or Deputy of the Presiding Members, the Council may appoint an interim member to the position until a new independent member is appointed. Any person appointed to fill a vacancy will hold office for the remainder of the predecessor’s term.

Committee Member Entitlements

All Committee Members will have access to appropriate training and professional development opportunities, which will be considered as part of the Shire’s annual budget process.

Independent Presiding and Deputy of the Presiding Members are entitled to receive a meeting fee and to claim reasonable expenses associated with performing their duties. Fees and reimbursements will be determined in accordance with the guidance of the Western Australian Salaries and Allowances Tribunal.

Committee Meetings

The Committee will be led by the Independent Presiding Member as the Chair.

Number of Meetings and Frequency

The Committee is to meet on a quarterly basis; additional meetings may be held if required.

Committee Meeting Attendance

Members are expected to attend meetings in person. Where a member is unable to attend in person, electronic attendance may be arranged with the approval of the Chair. Members must notify the Independent Presiding Member at least 24 hours prior to the meeting if they are unable to attend in person and wish to participate electronically.

Staff and Elected Member Attendance

Relevant staff, including the CEO, may attend Committee meetings to provide advice and support, but do not have voting rights.

Elected Members who are not Committee Members may attend meetings as observers but are not entitled to participate in discussions or decision-making. Observer attendance is at the discretion of the Independent Presiding Member, particularly where confidential or sensitive matters are to be considered.

Voting

Each Committee Member is entitled to one vote. In the event of an equality of votes, the Presiding Member will have a casting vote.

Quorum

A quorum for a committee meeting is at least 50 per cent of the total number of Committee Members and must include either the Independent Presiding or the Deputy of the Presiding Members.

Meeting Agenda and Minutes

The administration will prepare and distribute the meeting agenda and supporting papers at least five working days before each meeting. The administration is also responsible for recording minutes and documenting actions arising from each meeting.

Minutes of Committee meetings will be confirmed by the Committee at its next meeting and then presented to the next Ordinary Council Meeting for noting or adoption, as appropriate.

Declaration of Interests

All Committee Members must declare any conflicts of interest in accordance with regulation 22 of the Local Government (Model Code of Conduct) Regulations 2021 (WA). A declaration is to be made in writing to the CEO before the meeting, or verbally at the meeting immediately prior to consideration of the relevant matter.

Code of Conduct

All Committee Members are required to comply with the Code of Conduct for Council Members, Committee Members and Candidates adopted by the Council. Members are expected to demonstrate integrity, honesty, and respect in all Committee dealings and to maintain confidentiality over information and matters discussed at meetings.

Agenda for the Audit, Risk and Improvement Committee Meeting to be held in the Council Chambers, 46-48 Norrish St, Tambellup on Thursday, 23 July 2026, commencing at 1.45pm.

TABLE OF CONTENTS

1. DECLARATION OF OPENING

The Independent Presiding Member, Ms JM Burges, will open the meeting at ______.

2. ATTENDANCE

Councillors and Independent Members

Ms JM Burges	Independent Presiding Member
Cr DT Barritt	
Cr SJ Robinson	
Cr CM Dewar	via electronic means
Cr CA Witham	
Cr SH Penny	

Staff

KP Callaghan	Chief Executive Officer
DG Sweeney	Deputy Chief Executive Officer
A Fernandez	Governance and Compliance Officer

Apologies

3. DISCLOSURE OF INTEREST

4. PUBLIC QUESTION TIME

5. CONFIRMATION OF MINUTES

5.1 AUDIT AND RISK COMMITTEE MEETING HELD 19 MARCH 2026

OFFICER RECOMMENDATION

That the minutes of the Audit and Risk Committee meeting held on 19 March 2026 be confirmed as a true and accurate record.

6. STATUS REPORT

Attachment 6.1 Status Report

Matters identified from the 2023-2024, 2024-2025 interim and final audits and 2025-2026 interim audit have been populated into the Status Report, and an update on the status of each has been provided.

7. RISK MANAGEMENT

Attachments 7.1 Risk Dashboard
7.2 Audit Reg 17 Risk Assessment Register

In November 2022, the Senior Management Team (SMT), with the guidance of an external risk consultant MS Consulting, reviewed the existing Risk Management Framework and Council Policy. Following the review, the Council adopted a new Risk Management Policy in December 2022.

The SMT undertook an organisation-wide assessment of risk and developed a Risk Register. Key areas identified have been assigned to the responsible staff member, with target dates for each allocated. The Risk Register is reviewed by the SMT quarterly.

The attached Risk Dashboard is a summary of the Risk Register and is attached for the Committee to review and discuss.

In December 2024, the Audit and Risk Committee received the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls Report, which was prepared by Moore Australia WA.

Improvement actions identified in this review have been captured in the Audit Reg 17 Risk Assessment register, which is attached for the Committee's information. The actions identified have been assigned to Officers, and those in the high-risk category will be addressed as a priority.

8. KEY PILLAR 1: BROOMEHILL-TAMBELLUP POINT OF DIFFERENCE

Nil.

9. KEY PILLAR 2: BROOMEHILL-TAMBELLUP ECONOMY

Nil.

10. KEY PILLAR 3: BROOMEHILL-TAMBELLUP LIFESTYLE

Nil.

11. KEY PILLAR 4: BROOMEHILL-TAMBELLUP SHIRE SUPPORT

11.1 INTERIM AUDIT MANAGEMENT LETTER AND SIGNIFICANT MATTER FOR THE YEAR ENDED 30 JUNE 2026

ATTACHMENT(S)	11.1.1 Interim Audit Management Letter – 30 June 2026 11.1.2 Report to the Minister for Local Government – Significant Matter
FILE NO	ADM0302
AUTHOR	Deanne Sweeney, Deputy Chief Executive Officer
DATE	13 July 2026
DISCLOSURE OF INTEREST	

STRATEGIC IMPLICATIONS	
Strategic Community Plan 2023-2033	Corporate Business Plan 2024 -2028
Community Outcomes	Corporate Actions
Key Pillar: BT Shire Support	
No specific community outcome.	No specific corporate action.

SUMMARY

This report presents the Shire of Broomehill-Tambellup Interim Audit Management Letter for the year ending 30 June 2026, including the matter identified as significant by the auditor pursuant to Section 7.12A of the *Local Government Act 1995*, to the Audit, Risk and Improvement Committee for consideration and recommendation to Council.

BACKGROUND

Armada Audit Services, contracted on behalf of the Office of the Auditor General, visited the Shire of Broomehill-Tambellup from 12 to 15 May 2026, to conduct the Interim Audit for the year ending 30 June 2026.

As a result of their review, three matters were raised in the 2026 Interim Audit Management Letter, included at Attachment 11.1.1.

Section 7.2 of the *Local Government Act 1995* requires that the accounts and annual financial reports of a local government for each financial year be audited by an auditor appointed by the local government.

Of the three matters raised, the matter relating to Procurement and Purchases has been identified as significant by the auditor. The Independent Interim Auditor's Report for the year ending 30 June 2026 was received on 22 June 2026.

Section 7.12A(4) of the *Local Government Act 1995* requires that a local government must:
"(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government."

Section 7.12A(5) further requires that:
"Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website."

As the audit report was received on 22 June 2026, the report to the Minister addressing the significant matter is required to be provided by 22 September 2026, with a copy published on the Shire's official website within 14 days of that report being given to the Minister.

COMMENT

The following matters were noted during the interim audit –

1. **Procurement and purchases**

   The Shire's Purchasing Policy requires them to obtain at least three (3) written quotations from a suitable supplier for purchases between $20,001 and $50,000 and obtain at least three (3) written quotations containing price and specification of goods and service for purchases between $50,001 and $250,000.

   We noted 5 instances (out of 20 samples) where the number of quotes obtained were not in line with the Purchasing Policy. We also noted 2 instances where the purchase order was raised after the invoice was received.

   This finding was initially raised in 2024, and since then, management has consistently reminded all staff of the requirement to adhere to the established policy. Management has also committed to continuing these reminders and reinforcing the importance of compliance through ongoing discussions.

   <u>Recommendation</u>

   There is an increased risk that the Shire may not be receiving the best value for money for intended goods purchased or services.

   Purchases made without appropriate and timely purchase orders increase the risk of unauthorised expenditure occurring and going undetected.

   <u>Management comment</u>

   Non-compliance is noted and accepted. Following recent staff changes, several improvements have been implemented.

   An electronic purchase order (PO) system has been introduced, incorporating key policy
   requirements, including quotation thresholds. Staff are required to complete the PO and attach all required quotes and supporting documentation in a single record. Where a PO is raised after an invoice, staff must complete a Creditor File Note form outlining the reason, ensuring these instances are documented and reviewed.

   All POs will be reviewed by the DCEO prior to payment to ensure compliance.

   Monthly reporting is also being implemented to monitor expenditure and procurement activity, improving oversight and identifying any issues early. Targeted staff training is being rolled out to reinforce understanding of the Purchasing Policy and individual responsibilities.

Management will continue to monitor and reinforce compliance through ongoing oversight.

2. Masterfile Changes

We noted one instance (out of 10 samples) where there was no evidence of an independent review of the logs for changes in the supplier masterfile in the system, via the Audit Trail Report. We also noted another instance where this independent review was not performed in adding a new supplier to the supplier masterfile.

We however acknowledge that there are adequate controls in place to verify suppliers' information before payments are processed.

Recommendation

We recommend staff be reminded of the importance of performing an independent review of additions and changes to the supplier masterfile on a regular basis.

Management comment

Non-compliance is noted and accepted.

To address this, an end-of-month process is being implemented which includes the generation and review of a detailed Audit Trail Report capturing all changes to the supplier masterfile. This report will be independently reviewed and formally signed off by two staff members to ensure appropriate oversight and segregation of duties.

In addition, an annual review of the creditor masterfile will be conducted to confirm the accuracy and currency of supplier information, identify any unauthorised changes to vendor details, and remove inactive creditors.

All changes to the supplier masterfile will be required to be supported by written documentation and authorised by appropriate personnel, ensuring a clear audit trail and accountability.

3. Excessive Super Users

We noted that there are five users that have super-user access, which is considered excessive.

Recommendation

We recommend that management implement regular review of super-user access and access be limited to only minimal staff that require this access consistent with their roles and responsibilities. Where this access is no longer required, this access should be immediately removed or updated.

Management comment

Non-compliance is noted and accepted. Management acknowledges the risks associated with excessive super-user access and the importance of maintaining appropriate segregation of duties.

During the period, remote contractors were engaged to undertake specific work activities, which required temporary super-user access to the system.

To strengthen controls, an end-of-month review process has been implemented to assess all user access, including super-user privileges. Any access that is no longer required will be removed to ensure permissions remain appropriate.

In addition, an annual review of user access will be conducted to confirm that all staff have the minimum level of access necessary to perform their roles.

CONSULTATION

Chief Executive Officer
Armada Audit Services
Office of the Auditor General
All staff regarding the purchasing procedures

STATUTORY ENVIRONMENT

Local Government Act 1995 – Part 6 Financial Management*; and*

Local Government (Financial Management) Regulations 1996

• Defines the processes and procedures that apply to the recording and reporting of financial matters.

Local Government Act 1995 – Part 7 Audit; and

Local Government (Audit) Regulations 1996

• Defines the audit of the financial accounts of local governments, including the appointment of auditors and the conduct of audits.

Local Government Act 1995 – Section 7.12A(4) and (5)

• Requires a report on any significant matter to be provided to the Minister within 3 months of the audit report being received, and a copy published on the Shire's official website within 14 days of the report being given to the Minister.

FINANCIAL IMPLICATIONS

The interim audit assesses risk, checks control systems and procedures, and provides reasonable assurance that the financial systems of the Council are functioning reliably.

POLICY IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

External audits and risk reviews are an integral part of ensuring that financial and compliance risks are minimised and legislative compliance is maintained.

ASSET MANAGEMENT IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple majority

OFFICER RECOMMENDATION

That the Committee recommends that the Council:

1. Receives the Interim Audit Management Letter for the year ended 30 June 2026, as presented at Attachment 11.1.1;
2. Notes the actions taken and required by the Chief Executive Officer to address the matters raised;
3. Receives the report on the significant matter (Procurement and Purchases) at Attachment 11.1.2 raised in the 2025/2026 Interim Audit, pursuant to Section 7.12A of the *Local Government Act 1995*;
4. Authorises the Chief Executive Officer to submit the report required under Section 7.12A(4) of the *Local Government Act 1995* to the Minister for Local Government, as presented at Attachment 11.1.2; and
5. Notes that a copy of the report will be published on the Shire's official website within 14 days of it being given to the Minister, in accordance with Section 7.12A(5) of the *Local Government Act 1995*.

11.2 COMPLIANCE AUDIT RETURN 2025

ATTACHMENT(S)	11.2.1 – Compliance Audit Return 2025
FILE NO	ADM0302
AUTHOR	Deanne Sweeney, Deputy Chief Executive Officer
DATE	13 July 2026
DISCLOSURE OF INTEREST	

STRATEGIC IMPLICATIONS	
Strategic Community Plan 2023-2033	Corporate Business Plan 2024-2028
Community Outcomes	Corporate Actions
Key Pillar: Broomehill-Tambellup Shire Support	
No specific community outcome.	No specific corporate initiative.

SUMMARY
The purpose of this report is for the Audit, Risk and Improvement Committee to consider the 2025 Compliance Audit Return (CAR) and recommend it to the Council for adoption.

BACKGROUND
Local governments are required to complete the CAR annually in relation to the period 1 January to 31 December.

The CAR is a prepared checklist of some of the statutory requirements for local governments to comply with in the twelve months to 31 December 2025.

Regulation 14 of the *Local Government (Audit) Regulations 1996* requires that a local government's Audit Risk and Improvement Committee review the CAR and report the results of that review to the Council before adoption by the Council and submission to the Local Government Inspectorate by 30 September 2026.

COMMENT
The CAR is an annual self-assessment that ensures local governments review their compliance with key legislative requirements under the *Local Government Act 1995* and associated regulations. This process promotes accountability, transparency, and good governance across the sector.

The CAR focuses on assessing local governments' compliance with the following legislation:

1. *Local Government Act 1995*
2. *Local Government (Administration) Regulations 1996*
3. *Local Government (Audit) Regulations 1996*
4. *Local Government (Constitution) Regulations 1998*
5. *Local Government (Elections) Regulations 1997*
6. *Local Government (Financial Management) Regulations 1996*
7. *Local Government (Functions and General) Regulations 1996*

The Audit, Risk and Improvement Committee is to consider the CAR and make a recommendation to the July Ordinary Council Meeting. The draft CAR is included at Attachment 11.2.1.

The CAR includes the following matters of non-compliance:

Legislative Reference	Question	Answer	Response	Comment
Local Government Act 1995				
s. 5.44(2)	Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?	No	Formal written instruments of delegation had not been issued to all staff	A Governance and Compliance Officer has commenced, with a compliance calendar now being implemented to strengthen oversight and monitoring
s. 5.75	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	No	One officer failed to lodge within the required timeframe	A Governance and Compliance Officer has commenced, with a compliance calendar now being implemented to strengthen oversight and monitoring
s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?	No	One officer failed to lodge by 31 August 2025	A Governance and Compliance Officer has commenced, with a compliance calendar now being implemented to strengthen oversight and monitoring
Local Government (Administration) Regulations 1996				
Reg 35	Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?	No	One councillor has not completed and passed the required Council Member Essentials training	Completion of the outstanding training will be arranged with an approved provider

CONSULTATION

Consultation has been undertaken with relevant officers regarding whether compliance requirements are being met or not.

STATUTORY ENVIRONMENT

Local Government Act 1995 s7.13(1)(i)

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 subregulation (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.

FINANCIAL IMPLICATIONS
This issue has no financial implications.

POLICY IMPLICATIONS
There is no policy applicable to this item.

RISK MANAGEMENT IMPLICATIONS
The Compliance Audit Return, external audits and risk reviews are an integral part of ensuring that financial and compliance risks are minimised and legislative compliance is maintained.

ASSET MANAGEMENT IMPLICATIONS
Nil

VOTING REQUIREMENTS
Simple majority

OFFICER RECOMMENDATION
That the Committee recommends that the Council:

1. **Adopts the completed Local Government Compliance Audit Return for the period 1 January 2025 to 31 December 2025 and the Shire President and Chief Executive Officer be authorised to sign the joint certification and return to the Local Government Inspectorate, Department of Local Government, Industry Regulation and Safety as required; and**
2. **Notes the non-compliance matter and requests that the Chief Executive Officer ensure the areas of non-compliance are addressed.**

12. OTHER ITEMS FOR DISCUSSION

13. DATE OF NEXT MEETING

15 October 2026, commencement time to be confirmed.

14. CLOSURE