



MINUTES

Audit, Risk & Improvement Committee Meeting

Held on:

Tuesday 22 September 2026

Shire of Brookton Council Chamber
14 White Street, Brookton

This meeting will be recorded in line
with Local Government Act.



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1.09.26 DECLARATION OF OPENING

Mr Cole declared the Audit Risk and Improvement Committee Meeting opened at 2.02pm.

On behalf of the Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People, and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people's continuing culture, and the contribution they make to Country, and its life.

2.09.26 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Committee Members (Voting)

Mr M Cole	Independent Presiding Member
Cr RJ Wallis	Shire President
Cr C Andretta	
Cr BJ Copping	
Cr G Crouch	

Staff (Non-Voting)

Stuart Billingham	Manager Corporate and Community
Jennie Mason	Governance Officer

Apologies

Deanne Sweeney	Deputy of the Independent Presiding Member
Cr L McCabe	Deputy Shire President
Cr PL Harben	
Cr KA Toop	

Leave of Absence

Nil.

Visitors/Residents/Electors

Nil.

3.09.26	CONFIRMATION OF PREVIOUS MINUTES
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OFFICER'S RECOMMENDATION

That the minutes of the Audit, Risk and Improvement Committee meeting held in the Shire of Brookton Council Chambers on 18th December 2025 be confirmed as a true and correct record of the proceedings.

ARIC 3.09.26-01

COMMITTEE RESOLUTION

MOVED Cr Copping

SECONDED Cr Crouch

That the Minutes of the Audit and Risk Committee meeting held in the Shire of Brookton Council Chambers on 18th December 2025 be confirmed as a true and correct record of the proceedings.

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Mr Cole, Cr Wallis, Cr Andretta, Cr Copping, Cr Crouch
Against: Nil

4.09.26	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
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Nil.

5.09.26	PUBLIC QUESTION TIME
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Nil.

6.09.26	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION
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Nil.

7.09.26	DECLARATIONS BY MEMBERS AND OFFICERS
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Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and also prior to the item.

Mr Cole declared an Interest Affecting impartiality as he previously worked with Mr Billingham

8.09.26	PRESENTATIONS
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Nil.

9.09.26.01 2025 COMPLIANCE AUDIT REPORT

File No:	GOV-026
Date of Meeting:	22 September 2026
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
Author/s:	Stuart Billingham – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Report:

The Audit, Risk and Improvement Committee (ARIC) is requested to review the Shire of Brookton's 2025 Compliance Audit Return (CAR) and recommend that Council adopt the completed CAR and authorise its submission to the Local Government Inspector.

Description of Proposal:

The ARIC is to review the completed 2025 CAR and consider recommending that Council:

1. adopt the completed CAR;
2. authorise the Shire President and Chief Executive Officer to jointly certify the CAR; and
3. direct the Chief Executive Officer to submit the certified CAR, together with the relevant Council minutes, to the Local Government Inspector by 30 September 2026.

The 2025 CAR comprises 120 questions relating to legislative compliance across the seven legislative instruments prescribed under the Local Government (Audit) Regulations 1996.

The completed 2025 CAR is provided at Attachment 9.09.26.01A in the format approved by the Local Government Inspector.

Background:

The CAR is an annual statutory assessment of a local government's compliance with prescribed requirements under the Local Government Act 1995 and associated regulations.

Following amendments to the Local Government Act 1995 and the commencement of the Local Government Inspector, administration of the Compliance Audit Return process has transitioned to the Inspector, including responsibility for the administration of the CAR and approval of the form and questions.

The audit period for the 2025 CAR is 1 January 2025 to 31 December 2025.

The 2025 CAR contains 120 questions covering the following legislation:

- Local Government Act 1995;
- Local Government (Financial Management) Regulations 1996;
- Local Government (Functions and General) Regulations 1996;
- Local Government (Administration) Regulations 1996;
- Local Government (Elections) Regulations 1997;

- Local Government (Constitution) Regulations 1998; and
- Local Government (Audit) Regulations 1996.

The statutory process requires the completed CAR to be:

1. presented to ARIC for review and consideration;
2. considered by ARIC, with a recommendation made to Council;
3. adopted by Council;
4. jointly certified by the Shire President and Chief Executive Officer; and
5. submitted to the Local Government Inspector, together with a copy of the relevant Council minutes and any required additional information, by **30 September 2026**.

Consultation:

Following receipt of the 2025 CAR questions and the opening of the CAR portal by the Local Government Inspector, the Chief Executive Officer, Executive Staff and relevant Council Officers reviewed the questions and determined the appropriate responses based on the Shire's records, processes and activities during the audit period.

Statutory Environment

Local Government (Audit) Regulations 1996

Regulation 14 requires a local government to carry out an annual compliance audit for the period 1 January to 31 December in a form approved by the Local Government Inspector.

Regulation 14 also requires the completed CAR to be reviewed by the Audit, Risk and Improvement Committee, with the results of the review reported to Council. The CAR is then to be adopted by Council, with the adoption recorded in the minutes of the Council meeting.

Regulation 15 requires that, following adoption by Council, a certified copy of the CAR, signed by the Shire President and Chief Executive Officer, together with a copy of the minutes of the Council meeting at which the CAR was adopted and any additional required information, be submitted to the Local Government Inspector by 30 September 2026.

Relevant Plans and Policy: Nil

Financial Implications: Nil

Risk Assessment:

Failure to complete/adopt/certify/lodge the 2025 Compliance Audit Return would result in noncompliance with the requirements of the *Local Government (Audit) Regulations 1996*. Approval of this item will mitigate the consequence.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This report relates to the delivery of core governance and statutory responsibilities and supports the governance objectives contained within the Shire of Brookton Strategic Community Plan – June 2032, duly incorporated into the Brookton Corporate Business Plan July 2022 to June 2032.

Comment:

The 2025 CAR has been completed based on the information and records available to the Shire for the compliance audit period of 1 January 2025 to 31 December 2025.

The completed CAR is presented to ARIC for review and consideration before being presented to Council for adoption.

The CAR provides a structured assessment of the Shire's compliance with a range of statutory requirements applying to local government operations. The responses have been determined through consideration of relevant Shire records, policies, procedures and operational practices.

Subject to ARIC's recommendation and Council's subsequent adoption of the CAR, the Shire President and Chief Executive Officer will jointly certify the return before it is submitted to the Local Government Inspector.

The statutory deadline for submission is 30 September 2026. Adoption and certification of the CAR within the required timeframe is therefore necessary to enable the Shire to meet its statutory obligations.

OFFICER'S RECOMMENDATION

That the Audit, Risk and Improvement Committee recommend that Council:

1. Adopt the Shire of Brookton's 2025 Compliance Audit Return, as detailed in Attachment 9.09.26.01A;
2. Authorise the Shire President and Chief Executive Officer to jointly certify the 2025 Compliance Audit Return; and
3. Direct the Chief Executive Officer to submit the certified 2025 Compliance Audit Return, together with a copy of the minutes of the Council meeting at which the return is adopted and any required additional information, to the Local Government Inspector by 30 September 2026, in accordance with the Local Government (Audit) Regulations 1996.

(simple vote required)

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

- 1. Adopt the Shire of Brookton's 2025 Compliance Audit Return, as detailed in Attachment 9.09.26.01A;***
- 2. Authorise the Shire President and Chief Executive Officer to jointly certify the 2025 Compliance Audit Return;***
- 3. Direct the Chief Executive Officer to submit the certified 2025 Compliance Audit Return, together with a copy of the minutes of the Council meeting at which the return is adopted and any required additional information, to the Local Government Inspector by 30 September 2026, in accordance with the Local Government (Audit) Regulations 1996; and***
- 4. the administration further clarifies the CAR question 5.36(4) & 5.37(3) for further information to be provided to Council on 24 September 2026***

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Mr Cole, Cr Wallis, Cr Andretta, Cr Copping, Cr Crouch

Against: Nil

Attachments

Attachment 9.09.26.01A – 2025 Compliance Audit Report



Local Government
Inspector

2025 Compliance Audit Return

Local Government Authority: The Shire of Brookton

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

Comments: Council resolution 15.04.26.02

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: Yes

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: Yes

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: Yes

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: Yes

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: Yes

Does it comply with section 5.104(3) and (4) of the Local Government Act 1995?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 17/11/2022

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: No

Comments: New Strategic Resource Plan Adopted to replace

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

Comments: Endorsed by Council 17/11/2022

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 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?

Response: Yes

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: N/A

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: AMD Reg 17 review dated December 2023 adopted by Council 15/02/2024

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: Yes

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: Yes

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: Yes

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: Yes

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: Yes

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: Yes

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO

Date

Mayor or President

Date

10.09.26 STATUS TABLE – REGULATION 17

The following table provides an understanding of governance matters identified through annual audits or required by legislation and an update on the progress of addressing relative compliance. The status is presented to satisfy the requirements of Regulation 17 of the Local Government (Audit) Regulations 1996.

Black – No changes from previous reports

Blue – Additions from last Audit & Risk Committee meeting

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
11	9-Jul-20	Review of Workforce Plan	Forms part of the Integrated Planning and Reporting Framework that informs the annual budget - subject to review every two years.	Moderate	The Workforce Plan was adopted by Council at December 2025 Ordinary Council Meeting	CEO	Dec-25	100%
15	9-Jul-20	Review of Local Laws	A review of the Shire of Brookton's Local Laws to be conducted.	Moderate	The Review of most of the existing local laws has been completed. The new Bush Fire Brigade Local Laws and Parking Local Laws are to be gazetted in the near future.	CEO	Oct-26	80%
4.2.2	Apr-23	Disaster Recovery Plan and Disposal of IT Equipment Policy	Review and test the Disaster Recovery Plan on a regular basis to identify any deficiencies and update the plan accordingly; and Implement a disposal of IT equipment policy, communicating the policy to staff and ensuring ongoing monitoring of compliance with the policy.	Medium	The Disaster Recovery Plan will be reviewed at the earliest convenience. A quote has been requested from our IT provider to assist with the annual review and expected to be undertaken in the 2023/24 financial year. Implementation of a Disposal of IT Equipment Policy is currently underway and will be presented to Council by December 2023. 04/01/24 Disposal of IT Equipment Policy adopted by council October 23. 09/12/24 No further progress. 27/06/25 Provision included in the 25/26 Draft Budget. 10/12/25 No Progress. This requirement needs to be reviewed by Shire executive.	MCC	Jun-26	50%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
7.2.1	Apr-23	Human Resources Policies and Procedures	Staff recruitment, staff performance reviews & training and development policies and procedures be prepared, approved, implemented through appropriate communication to employees and regularly monitored; and the code of conduct be reviewed in accordance with stated review date and updated if required	Medium	The Shire does not have a policy or procedure for staff recruitment, staff performance reviews, and training and development. In addition, the code of conduct was not reviewed in accordance with the stated review date of June 2022. Staff will review existing HR policies and document required procedures by 30 September 2023. The CEO will review the Employees Code of Conduct by 30 June 2023. 5/7/2023 HR Policies will be reviewed and included in a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections. 5/7/2023 The CEO will review the Shire of Brookton Employees Code of Conduct by 30 July 2023. 18/1/2024 The CEO will review the Shire of Brookton Employee's Code of Conduct by 30 June 2024. 26/08/24 Recruitment Policy drafted and under review. Staff performance review policy drafted & under review. Training Policy in existence 2.39. Code of conduct under review as part of policy manual. February 2025 Employees Code of Conduct reviewed and adopted. June 2025 Shire policy review completed. This requirement needs to be reviewed by Shire executive.	CEO	Jun-26	70%
8.2.1	Apr-23	Fraud Management Policy	We recommend the Shire develop and implement a Fraud Management Policy and Framework. This Framework would provide a system of detection and prevention of fraud, reporting of any fraud or suspected fraud and appropriate	Medium	The Shire does not have a policy or framework for Fraud management. This will be implemented at the earliest time subject to resources being available. Once adopted it will be communicated to the appropriate staff. 26/08/24	MCC	Jun-26	100%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
			dealing of issues relating to fraud. Once documented, this Framework should be implemented and appropriately communicated to staff.		Policy drafted & under review. 09/12/2024 No further progress. 27/06/25 No further progress. December 2025 Fraud & Corruption Control Policy and Fraud & Corruption Control Plan to be reviewed by Council at December 2025 OCM. Policy 2.25 Fraud and Corruption control Policy in place adopted by Council 2026 Policy Manual full review			
2.2.1	Dec-23	Risk Management Policies and Procedures	Public Interest Disclosure (PID) Procedure - procedure does not currently allow for internal or external parties to report concerns anonymously. In addition, the procedure states the person holding the position of Deputy Chief Executive Officer (DCEO) is the designated PID officer, however the Shire of Brookton DCEO position is currently vacant.	Moderate	PID Policy/procedure will be reviewed as part of a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections. June 2025 - Review did not include PID Policy or procedure. Policy 2.25 Fraud and Corruption control Policy in place adopted by Council 2026 Policy Manual full review	CEO	Jun-26	100%
2.2.1	Dec-23	Risk Management Policies and Procedures	Shire of Brookton Bushfire Risk Management Plan 2021 - 2026 - refers to outdated AS/NZ ISO 31000:2009 Risk Management-Principles and Guidelines.	Moderate	The Shire of Brookton Bushfire Risk Management Plan 2021 - 2026 will be reviewed in October 2026.	CEO	Dec-26	90%
2.2.1	Dec-23	Risk Management Policies and Procedures	An audit of the Safety Plan has not been conducted - Safety Management System	Moderate	The Safety Management System is scheduled to be reviewed at the new Administration Toolbox Meeting to be held on 13th February 2024	CEO	Dec-24	0%
2.2.1	Dec-23	Risk Management Policies and Procedures	Employee Code of Conduct dated June 2021 does not have a next scheduled review date noted.	Moderate	The CEO will review the Shire of Brookton Employees Code of Conduct by 30 June 2024. 26/08/24 Code of conduct under review as part of policy manual. February 2025 Employee Code of Conduct review complete.	CEO	Feb-25	100%
2.2.1	Dec-23	Risk Management Policies and Procedures	No policies or procedures are in place in respect to Fraud Management, Events Management, Specimen signature for	Moderate	26/08/24 Fraud Management Policy created & under review. 09/12/2024 No further progress. 27/06/25 DKM Workplace Solutions engaged to further	CEO/MCC	Dec-25	80%

Item #	Date Initiated	Item Title	Findings or other Statutory Requirements	Risk Factor	Officer Status Update	Assigned to	Estimated Due Date	% Completed
			officers with delegated authority and Community surveys.		assist. December 2025 Draft Fraud & Corruption Policy and Draft Fraud & Corruption Plan are to be considered by Council. Policy 2.25 Fraud and Corruption control Policy in place adopted by Council 2026 Policy Manual full review			
2.2.2	Dec-23	Business Continuity Plan	The Shire of Brookton's Business Continuity Plan (Plan) identified the Plan is dated October 2019 and has not been reviewed since this date. Furthermore the Plan contains outdated contacts and the Plan has not been tested.	Moderate	PID Policy/procedure will be reviewed as part of a total review of the Shire of Brookton Policy Manual to be reviewed by Council after the October 2023 Elections. 09/12/2024 No progress. 27/06/25 No progress. 10/12/2025 No Progress. Business Continuity Plan being reviewed with Executive and LGIS Regional Risk Coordinator for future Council adoption and testing 16/9/2026	MCC	Dec-26	10%
2.2.3	Dec-23	Tender, Contract and Lease Management	The tender register has not been published on the website	Moderate	09/12/2024 No progress. 27/06/25 No progress. 10/12/2025 No Progress. Tender Register now published on Shire Website complete.	CEO/MCC	Dec-25	100%
2.2.3	Dec-23	Tender, Contract and Lease Management	The Shire does not have a contract management framework outlining the consistent approach to be undertaken for all Shire contracts.	Moderate	09/12/2024 No progress. December 2026 No progress.	CEO/GO	Jun-26	0%
2.2.3	Dec-23	Tender, Contract and Lease Management	The lease register did not record insurance details of lessees.	Moderate	09/12/2024 No progress. 27/06/25 No progress. 10/12/2025 No Progress.	MCC	Dec-24	0%

ARIC 10.26-01

COMMITTEE RESOLUTION

MOVED Cr Crouch

SECONDED Cr Wallis

That the Audit, Risk and Improvement Committee recommends that Council directs the Administration to update the estimated due dates in the Status Table Regulation 17 before the next Audit Risk & Improvement Committee Meeting.

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Mr Cole, Cr Wallis, Cr Andretta, Cr Copping, Cr Crouch

Against: Nil

11.09.26	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
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Nil.

12.09.26	CONFIDENTIAL ITEMS FOR DISCUSSION
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Nil.

13.09.26	CLOSURE OF MEETING
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With no further business, the Independent Presiding Member declared the meeting closed at 2:50pm.