



MINUTES

Audit, Risk & Improvement Committee Meeting

held on

Thursday 10 September 2026

in the

Shire of Irwin Council Chambers

11-13 Waldeck Street, Dongara

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AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING

held on

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MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Mr Bailey (Chair) declared the Meeting open at 10.00am and confirmed that there were no visitors in attendance.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Mr B Bailey (Chair)	Shire of Dandaragan
Cr I Scott	Shire of Irwin
Cr A Gillam	Shire of Irwin

Staff

Mr S D Ivers	Chief Executive Officer
Ms S Mearns	Executive Assistant

Apologies

Ms P Machaka	Manager Finance
Cr P Summers	Shire of Irwin

Guests

Nil

3. CONFIRMATION OF MINUTES

3.1. Minutes of the Audit Committee Meeting held 5 May 2026

A copy of the minutes of the Audit Committee Meeting held 5 May 2026 have been provided to all Committee Members under separate cover.

COMMITTEE DECISION		010926
MOVED: Cr Scott		SECONDED: Cr Gillam
That the Minutes of the Audit Committee Meeting, held 5 May 2026, be confirmed as a true and accurate recording of that meeting.		
VOTING DETAILS:		CARRIED: 3/0
For:	Cr Gillam, Cr Scott, Mr Bailey	
Against:	Nil	

4. COMPLIANCE AUDIT RETURN (CAR) 2025

Members of the Audit, Risk and Improvement Committee (ARIC) have been provided with the Shire of Irwin's completed Compliance Audit Return (CAR) for the period 1 January to 31 December 2025 as an attachment. The ARIC is required to review the return and report the results of its review to Council before the return is presented to Council for adoption and subsequent submission to the Local Government Inspector.

The Compliance Audit Return (CAR) is an annual self-assessment required under regulation 14 of the Local Government (Audit) Regulations 1996. Every local government in Western Australia must complete a CAR for the period of 1 January to 31 December each year.

The deadline for submitting the Shire's Compliance Audit Return (CAR) for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.

With the introduction of the Local Government Inspectorate, there have been a number of changes to the statutory requirements for which a compliance audit is needed. These changes were outlined in regulation 13 of the *Local Government (Audit) Regulations 1996*, published on 1 January 2026.

The CAR 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 must be completed by the local government administration, reviewed by the Audit, Risk and Improvement Committee (ARIC), and then adopted by the council before submission to the Local Government Inspector.

The 2025 Compliance Audit Return records nine No responses relating to seven underlying compliance matters. One matter, concerning publication of the tender register, has since been rectified. Corrective action is underway or scheduled for the remaining matters. Remedial action completed after the reporting period does not alter the historical CAR response but demonstrates the action taken to restore compliance. The Shire is committed to resolving these matters and strengthening its processes and controls to support ongoing compliance with its legislative requirements, as detailed below:

Legislation	Non-compliance identified	Corrective action/current status
Local Government Act 1995, s3.16	Local laws that had not been reviewed within the preceding eight years were not reviewed during the reporting period.	A comprehensive review will commence during 2026 and is scheduled for completion in early 2028.
Local Government Act 1995, s5.51A	The published Employee Code of Conduct was not fully up to date during 2025.	The code will be reviewed, implemented by the CEO and published by 30 June 2027
Administration Reg 19AB	The Employee Code's prohibited-gift provisions were not aligned with the current regulatory framework.	To be corrected as part of the Employee Code update by 30 June 2027.
Administration Reg 19AC		To be corrected as part of the Employee Code update by 30 June 2027.
Administration Reg 19C	The required review of the Strategic Community Plan was not completed during the reporting period.	Review underway and scheduled for Council consideration before 31 December 2026
Administration Reg 19DA	The Corporate Business Plan was not reviewed during 2025.	A replacement plan is being prepared and is scheduled for Council consideration by 30 June 2027.

Administration Reg 35	One council member did not complete Council Member Essentials within 12 months of election.	The Shire will monitor completion and retain evidence of completion.
Audit Reg 17	The required review of risk management, internal control and legislative compliance systems was not completed within the prescribed three-year period.	Review scheduled for completion before 31 December 2026, followed by ARIC and Council consideration.
Functions and General Reg 17	The 2025 tender register was available for inspection but was not published on the Shire website.	Rectified. The 2025 tender register is now published on the Shire website.

Failure to prepare an accurate and complete CAR, obtain ARIC review and Council adoption, and submit the required documents by 30 September 2026 would expose the Shire to statutory and reputational risk. This risk is mitigated through evidence-based review of each response, documentation and monitoring of corrective actions, Council adoption and timely submission to the Local Government Inspector.

COMMITTEE DECISION		020926
MOVED: Cr Gillam		SECONDED: Cr scott
That the Audit, Risk and Improvement Committee: 1. having reviewed the Shire of Irwin Compliance Audit Return for the period 1 January to 31 December 2025, recommends that Council adopt the return; 2. notes the identified instances of non-compliance and the corrective actions and target completion dates recorded for each matter; and 3. recommends that Council authorise the Chief Executive Officer to submit the adopted return, Council resolution and supporting information to the Local Government Inspector by 30 September 2026.		
VOTING DETAILS:		CARRIED: 3/0
For: Cr Gillam, Cr Scott, Mr Bailey		
Against: Nil		

5. RISK MANAGEMENT SYSTEMS & PROCEDURES

The 2025 Compliance Audit Return identifies that the review required under regulation 17 of the Local Government (Audit) Regulations 1996 was not completed within the prescribed three-financial-year period. The review is scheduled for completion before 31 December 2026 and will be presented to the ARIC and Council following completion.

6. ORGANISATIONAL IMPROVEMENT MATTERS

Corrective actions arising from the 2025 Compliance Audit Return are detailed under item 4. Progress against these actions will be monitored administratively and reported to future ARIC meetings until completed.

7. GENERAL BUSINESS

Nil

8. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION

Nil

9. SETTING OF FUTURE MEETING DATES

TBC – as required

10. CLOSURE

There being no further business, the Chair closed the meeting at 10.04am.