



MINUTES

25th of MARCH 2026

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

Held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10:30am

DISCLAIMER

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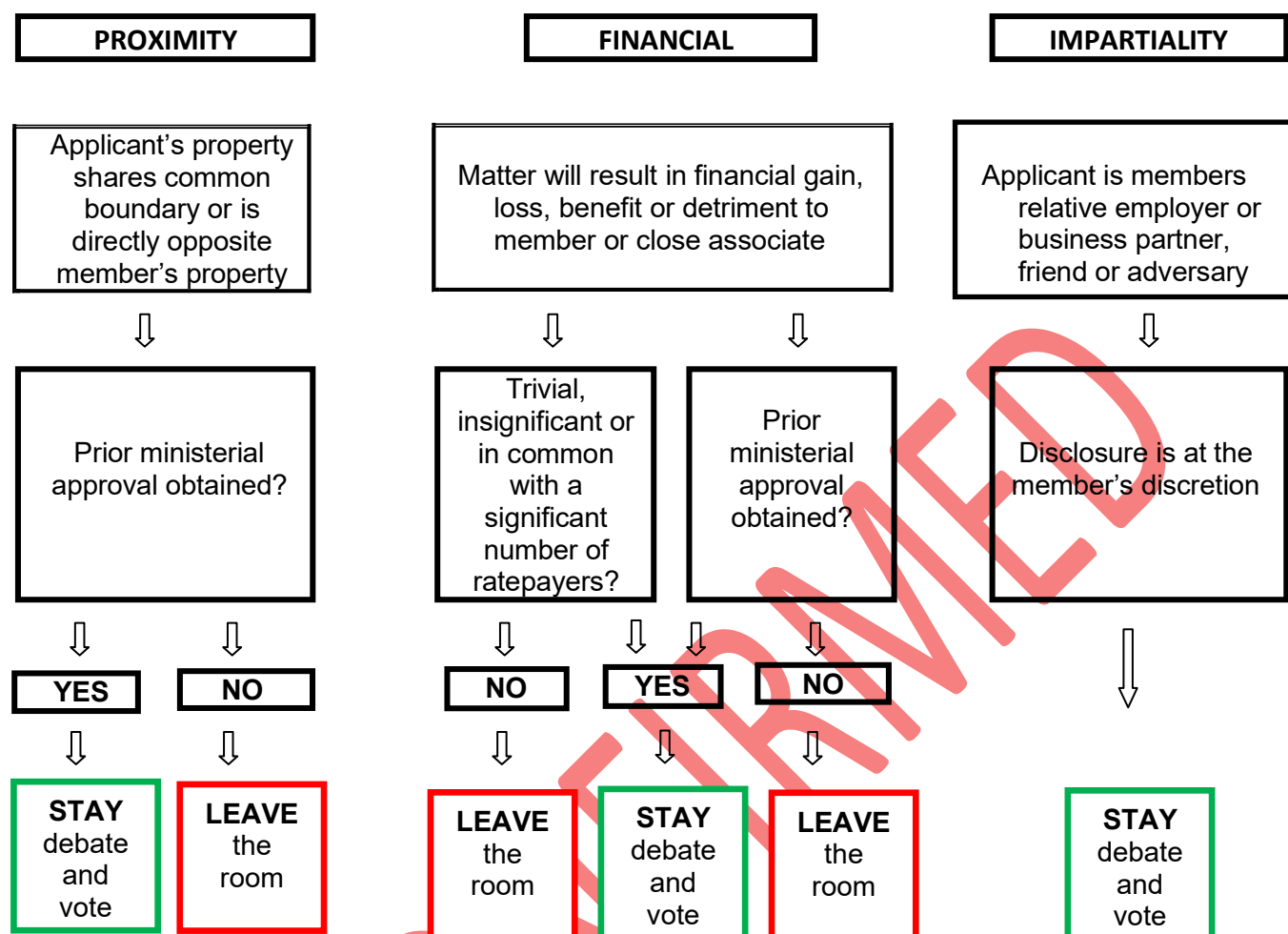
Please note this agenda contains recommendations which have not yet been adopted by Council.

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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(a) in a written notice given to the CEO before the meeting; or (b) at the meeting immediately before the matter is discussed.

(Penalties apply).

(2) It is a defense to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 – Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

**SHIRE OF UPPER GASCOYNE
MINUTES FOR THE AUDIT & Risk & RISK COMMITTEE MEETING OF COUNCIL HELD AT
GASCOYNE JUNCTION SHIRE OFFICES ON WEDNESDAY THE 25th OF MARCH 2026 AT
10:30AM**

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SHIRE OF UPPER GASCOYNE
MINUTES FOR THE AUDIT & RISK COMMITTEE MEETING OF COUNCIL HELD AT GASCOYNE
JUNCTION SHIRE OFFICES ON WEDNESDAY THE 25th OF MARCH AT 10:30AM

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Audit and Risk Committee Independent Chair welcomed those present and declared the meeting open at 10.30am

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Dr Lex Fullarton
Cr J. Caunt
Cr A. McKeough
Cr W. Baston

Presiding Member
President
Councillor
Councillor

Staff

John McCleary JP
Andrea Pears
Cherie Walker

Chief Executive Officer
Manager of Finance and Corporate Services
Senior Corporate Services Officer

Visitors

Travis Bate
Joanne Clark
Kuan Yin Lau

RSM Australia
Office of the Auditor General
William Buck

2.2 Absentees

Charlie Gamble, William Buck

2.3 Leave of Absence previously approved

3. APPLICATION FOR LEAVE OF ABSENCE

Nil

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

Nil

5. DISCLOSURE OF INTEREST

Nil

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

7. ANNOUNCEMENTS BY THE PERSON PRESCIDING WITHOUT DISCUSSION

Nil

8. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

Nil

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

Committee Resolution No: A&R 01032026			
Moved:	CR: A. MCKEOUGH	Seconded:	CR: J. CAUNT
That the minutes from the previous Audit Risk and Improvement Committee Meeting held on the 17 th of December 2025 are a true and correct record.			
FOR: DR LEX FULLARTON		AGAINST: CR	
CR J. CAUNT			
CR A. MCKEOUGH			
CR W. BASTON			
F/A: 4/0			

10. REPORTS OF OFFICERS

10.1 AUDIT ENTRANCE MEETING FOR 2025/2026	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears – Manager, Finance and Corporate Services
Date:	17 March 2026
Matters for Consideration:	The Audit Committee is to meet with Joanne Clark, the Assistant Director of Financial Audits from the Office of the Auditor General (OAG) and with Shire's auditors from William Buck, to discuss this year's 2025/26 audit scope and procedures under the Audit Strategy Memorandum for 2025/26. The OAG and the auditors from William Buck have provided an agenda for today's discussions and will present this to the members of the Audit Committee along with their Audit Strategy Memorandum. Please refer to Appendix 1 for a copy of the agenda and the Audit Strategy. Joanne Clark from the OAG, Kuan Yin Lau and Charlie Gamble from William Buck and Travis Bate from RSM (Shire's Accountant) will be attending the meeting via Teams link up.

Background:	An Entrance Meeting is a requirement of the audit process and is held between the Auditors, the Shire's Audit Committee and key Shire staff.
Comments:	The Entrance Meeting allows the auditors to present their Audit Strategy to the committee, and highlight the key objectives, deliverables and scope of works outlined within the agreement. This also provides an opportunity for the committee to ask the auditors any questions regarding the audit strategy.
Statutory Environment:	Local Government (Audit) Regulations 1996, Regulation 7.
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	Nil
Risk:	

<i>Risk Category</i>	<i>Description</i>	<i>Rating</i>	<i>Mitigating Actions</i>
<i>Financial Impact</i>		N/A	
<i>Health</i>	N/A	N/A	
<i>Service Interruption</i>	N/A	N/A	
<i>Compliance</i>	<i>Failure to carry out the Audit in compliance with the Local Government (Audit) Regulations.</i>	5 / 4 (20)	<i>The Shire engage the OAG to perform the Audit in manner consistent with the requirements of the Act and Regulations.</i>
<i>Reputational</i>	N/A	3 / 3 (9)	As above.
<i>Property</i>	N/A	N/A	
<i>Environment</i>	N/A	N/A	
<i>Fraud</i>	N/A	N/A	

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Consultation:	Discussions between the Manager, Finance & Corporate Services and Charlie Gamble, Senior in Charge William Buck to confirm dates for the Entrance Meeting, the Interim and End of Financial Year Audits.
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Voting requirement:		Not Applicable – Receiving Information Only	
Officer's Recommendation:		That the Audit Committee receive the Audit Strategy report presented by the OAG and William Buck.	
Committee Resolution No: A&R 02032026			
MOVED:	CR: J. CAUNT	SECONDED:	CR: W. BASTON
That the Audit & Risk Committee: 1. receives the Audit Strategy report presented by the OAG and William Buck, subject to; 2. the finalization of report and management letters is brought forward to the 18th of November 2026 ready for the exit meeting being held on the 25th of November 2026. FOR: DR LEX FULLARTON CR J. CAUNT CR A. MCKEOUGH CR W. BASTON AGAINST: CR F/A: 4/0			

11. MEETING CLOSURE

The Chairperson closed the meeting at 11AM.

APPENDIX 1

(Audit Entrance Meeting For 2025/2026)



Entrance Meeting

ANNUAL FINANCIAL AUDIT OF SHIRE OF UPPER GASCOYNE FOR THE YEAR ENDED 30 JUNE 2026

Shire of Upper Gascoyne

Dr Lex Fullarton	Presiding Member
Cr Jim Caunt	President
Cr Alys McKeough	Councillor
Cr Will Baston	Councillor
Cr Blanche Walker	Councillor

John McCleary	Chief Executive Officer
Andrea Pears	Manager of Finance & Corporate Services
Cherie Walker	Senior Corporate Service Officer
Travis Bate	Financial Reporting Consultant, RSM Australia

Office of the Auditor General

Joanne Clark	Audit Assistant Director, Financial Audit
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William Buck

Kuan Yin Lau	Partner
Charlie Gamble	Senior in charge

Meeting Date & Time:

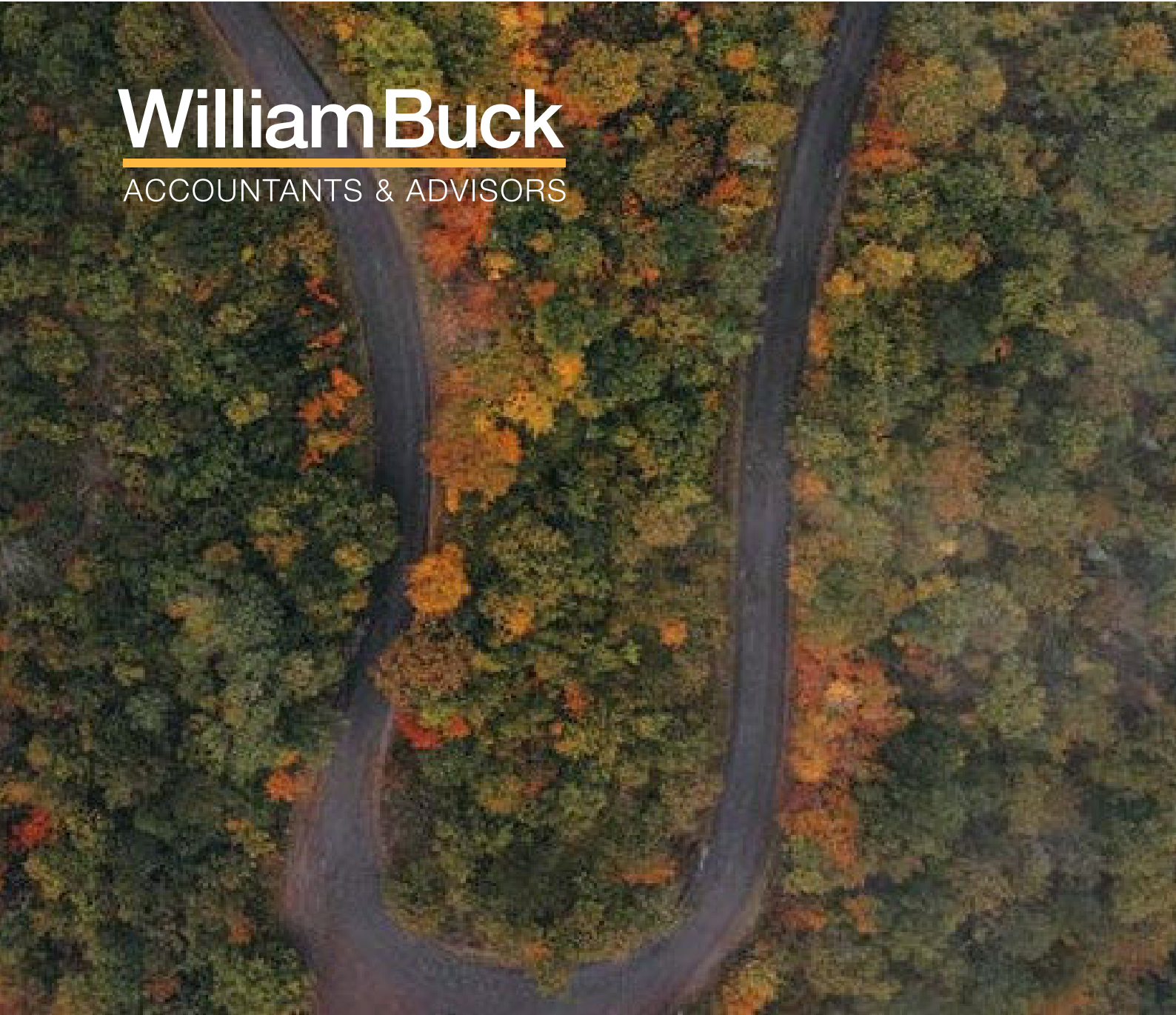
25 March 2026, 10:30am

Location:

via teleconference

Agenda

1. Introduction
2. Audit Plan
3. Closing Comments



William Buck

ACCOUNTANTS & ADVISORS



Shire of Upper Gascoyne

Audit Strategy Memorandum
Year Ending 30 June 2026

williambuck.com

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Introduction

This Audit Strategy Memorandum (“ASM”) sets out our approach to the audit of the Shire of Upper Gascoyne (‘the Shire’). The engagement covers the financial year ending 30 June 2026.

William Buck conducts an independent audit in order to enable the Auditor General to express an opinion regarding the financial report. Our audit is conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal controls and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements will be detected.

We perform procedures under the Auditor General Act 2006 to assess whether in all material aspects all procedures are performed in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulation 1996* and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Shire’s financial position, and of its performance as represented by the results of its operations and cash flows.

Our audit approach is designed to specifically focus audit attention on the key areas of risks faced by the Shire in reporting on finances and performance. We form our recommended audit opinion on the basis of these procedures, which include:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- Assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates.

We will carry out such work as is necessary to form an opinion as to whether the accounts of the Shire are properly kept and the annual financial report is prepared in accordance with these financial records.

Our approach focuses on the key risk areas where the potential for misstatement of account balances is considered greatest.

This ASM is an integral part of the audit planning process. It is a preliminary audit plan, which will be updated with any issues identified during the course of the audit.

The Shire prepares general purpose financial statements in accordance with the Australian Accounting Standards and the financial reporting provisions of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulation 1996*.

Audit Approach

Our Audit approach focuses on the following:

- key risk areas where the potential for misstatement of account balances is considered greatest;
- key strategic business risks and related financial statement risks that are highly dependent on IT systems and environment;
- the use of IT within the Shire which will affect the way that control activities are implemented;
- whether the Shire’s controls over the IT systems are effective and that they maintain the integrity of information and the security of the data;
- nature, extent and scope of the internal audit work that has been performed, the related findings and its relevance to the external audit overall audit strategy and plan;

- management’s assessment of the risk that the financial report may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- management’s processes for identifying and responding to the risks of fraud and the internal control that management has established to mitigate these risks;
- effectiveness of relevant internal controls on all business cycles including expenses, the different revenue streams, and payroll which we will test annually via controls and substantive procedures. The different revenue streams which we will be testing include rates, fees, grants, subsidies and contributions;
- effective two-way communication between the auditor and those charged with governance with timely observations arising from the interim and final audit that are significant and relevant presented in the Management Letter;
- our views about significant qualitative aspects of the Shire’s accounting practices, including accounting policies, accounting estimates and financial report disclosures listing presented in the Management Letter; and
- the determination of materiality affected by our perception of the financial information needs of the users of the financial report. As we develop our audit strategy and audit plan, we consider materiality at least at two levels: at the overall level, as it relates to the financial report taken as a whole – Planning Materiality (“PM”); and at the performance level (“PLM”).

In accordance with our approach, the phases of our audit will be as follows:

- Preliminary planning:
 - Update knowledge of the Shire’s business;
 - Update understanding of the Shire’s accounting process;
 - Perform preliminary analytical review procedures; and
 - Assess the effectiveness of the control environment.
- Risk assessment process;
- Documentation and communication of audit plan;
- Evaluation and testing of internal controls (as appropriate);
- Execution of substantive auditing procedures;
- Evaluation of audit results, potential errors and resolution of audit issues;
- Form an opinion;
- Financial statements review; and
- Subsequent events review.

Audit Team

Audit Partner	- Kuan Yin Lau
Auditor-in-charge	- Charlie Gamble
OAG Assistant Director	- Joanne Clark

Preliminary identification of significant audit and accounting focus areas

The audit and accounting areas of focus are as follows:

1. Revenue Recognition

The Shire's main source of revenue are rates and fees and charges. The Shire also receives significant grants, subsidies and contributions.

The completeness, existence, accuracy, cut-off and occurrence of revenue are identified as a risk.

We will perform the following procedures relating to the Shire's revenue process:

- perform a walkthrough of the revenue process for rates, fees and charges and grants, subsidies and contributions to assess the design and implementation
- test internal controls relating to the revenue process;
- perform substantive procedures over revenue, including test of details for rates and fees and target testing for grants, subsidies and contributions;
- perform cut-off testing by evaluating revenue transactions either side of the balance sheet date as well as credit notes issued after year end to ensure revenue is recognised in the appropriate accounting period; and
- review management's revenue recognition policy and determine whether the policy is in accordance with AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income for Not for Profit Entities*. We will test whether revenue is recognised in accordance with the requirements of the Australian accounting standards.

2. Employee expenses and provisions

Employee costs is one of the major expenses of the Shire. Employee costs comprises of wages and salaries and employee on-costs.

We will also:

- document the payroll process and related controls and perform walkthroughs to confirm our understanding;
- test internal controls relating to payroll and employee related liabilities; and
- perform substantive procedure on employee costs and related liabilities.

For annual leave and long service leave provisions which are derived from accounting estimates, we will review the method and underlying data that management uses when determining critical accounting estimates. This will include considering the reasonableness of assumptions and corroborating representations.

3. Materials and contracts

Another major expense of the Shire are materials and contracts.

We will document and assess controls relating to the materials and contracts process.

We will also:

- document the process and related controls over materials and contracts expenditure and perform walk throughs to confirm our understanding;
- test internal controls relating to materials and contracts expenditure with regard to areas such as tendering, supplier's selection process (including checking to completed verbal quotation forms where necessary), approval and contracting;
- perform substantive procedures in relation to materials and contracts expenditure; and
- obtain the current policies and procedures implemented on the procurement process and assess if they are reviewed on a regular basis and that they are aligned with the Local Government Act and Regulations.

4. Cash and cash equivalents

The Shire has significant cash and cash equivalent balance represented mainly by bank balances, restricted and unrestricted cash and term deposits. There is a potential risk of misappropriation, unauthorised use and incorrect classification in the financial report in accordance with the relevant accounting standards.

We will:

- obtain and review bank reconciliations of the municipal, trust accounts and term deposit statements as at reporting date and check whether there is recorded evidence of the preparer and reviewer functions;
- obtain a bank confirmation and investigate any significant exceptions;
- check that restricted cash and cash equivalents have been used for their intended purposes;
- review the split between unrestricted and restricted cash and check that it is in accordance with the applicable regulations and legislation;
- review the process for approving new term deposits and renewals; and
- review terms and conditions to check if term deposits have been correctly classified in the financial report in accordance with the Shire's applicable accounting policies and the relevant accounting standards.

5. Recoverability of debtors

Collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off against the allowance account, when objective evidence that the Shire will not be able to collect its debts has been established.

We will:

- review the Shire's ongoing assess of collectability of receivables;
- test after-date receipts to assess whether receivables are recoverable in accordance with the Shire's accounting policy; and
- assess any potential provision for expected credit loss.

6. Property, Plant and equipment and Infrastructure

The Shire owns significant amounts of property plant and equipment and infrastructure. Impairment, valuation, accuracy of the depreciation charge and appropriateness of asset capitalisation are identified as risks.

We will review the asset capitalisation policy and its implementation to check that it is in accordance with *AASB116 Property, Plant and Equipment*, and Regulation 17A(5) of the *Local Government (Financial Management) Regulations 1996*.

We will also:

- recalculate depreciation and review the reasonableness of the assets useful life;
- check significant additions and disposals;
- evaluate management's assessment of impairment; and
- consider the appropriateness of the accounting treatment of costs incurred as either maintenance or capitalised as asset enhancements.

7. Disclosure of Related Party Transactions

The Shire has transactions with related parties which should be on normal commercial terms and conditions.

There is a risk that related party transactions and balances are not appropriately disclosed in the financial report in accordance with the Shire's applicable accounting policies and the relevant accounting standards.

We will address the risk of material misstatements of related party transactions and balances in the financial report as follows:

- review and determine whether the Shire's accounting policy is in line with AASB 124 *Related Party Disclosures*;
- make enquiries to understand the process for identification of related parties, review the register of related party transactions, and assess whether the disclosures made in the notes to the annual financial report are appropriate; and
- review the signed declarations from Key Management Personnel and check that appropriate disclosures (if any) have been included in the notes to the annual financial report.

Amendments / revisions to Australian Accounting Standards (AASB) and Local Government legislation

Australian Accounting Standards

There were no material new and revised Australian accounting requirements that apply mandatorily for the first time to annual reporting periods ending 30 June 2026, except the following:

- AASB 1 *First-time Adoption of Australian Accounting Standards – uncompiled amendments*, effective for financials beginning on or after 1 January 2025;
- AASB 10 *Consolidated Financial Statements*, effective for financials beginning on or after 1 January 2025;
- AASB 121 *The Effects of Changes in Foreign Exchange Rates*, effective for financials beginning on or after 1 January 2025;
- AASB 128 *Investments in Associates and Joint Ventures*, effective for financials beginning on or after 1 January 2025; and
- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*, effective for financials beginning on or after 1 January 2025.

Management has assessed the new Australian accounting requirements and have been considered to have little to no impact on the Shire's financial statements.

Internal Audit

No internal audits were completed or scheduled during the year ended 30 June 2026.

Management Representation Letter

Auditing Standards require management to sign a management representation letter. This letter should be reviewed and tailored to meet your Shire's particular circumstances and be signed and dated as close as practicable to the date of the proposed audit opinion. Ordinarily, this would be no longer than five days prior to the issue of the opinion.

We will also request the Chief Executive Officer ("CEO") to sign the financial statements to confirm:

- They have fulfilled their responsibility for the preparation of the annual financial report in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulation 1996* and Australian Accounting Standards;
- They provided us with access to all relevant information necessary or requested for the purpose of the audit; and
- All transactions have been recorded and are reflected in the financial report.

Related Entities

The Shire is required to advise us in writing details of all related entities that are in existence at reporting date.

Section 7.12AL of the *Local Government Act 1995* applies section 17 of the *Auditor General Act 2006* to a local government. Section 17 requires a local government to advise the Auditor General in writing of details of all related parties and entities that are in existence.

Reporting Protocols

Significant issues identified during the course of the audit will be discussed with relevant staff and management as soon as possible after being identified. Draft management letters will be provided to your CEO for coordination of comments from appropriate members of your management. We request that these be returned, preferably within 5 working days.

At the conclusion of the audit, the abovementioned management letter will accompany the auditor's report and the audited annual financial report forwarded to the President, the CEO and the Minister for Local Government. The management letter is intended to communicate issues arising from the audit that may impact on internal control, compliance, and financial reporting. Where considered appropriate, and to ensure timely reporting of audit findings and action by management, interim management letters may be issued to the CEO.

At the conclusion of the audit, we would seek to discuss the audit outcomes with the audit committee, CEO and Councillors.

Thereafter, as required by section 7.12AD(2) of the *Local Government Act*, we will give our auditor's report to the CEO, the President and Minister. Any management letter issues, including interim management letters will also be provided.

Specific matters resulting from issues identified during the audit may be reported in an Auditor General's Report to Parliament. Should this occur, you will be consulted in advance to assure the context and facts of the issue are adequately represented.

Timing of Events

Events

Timing

Entrance Meeting	25 March 2026
Information per high level information request list to be provided by the Shire	
- Interim	7 April 2026
- Final audit & Road to Recovery acquittal	31 August 2026
Interim / Planning	16 March 2026
First Draft of the Financial Statement*	30 September 2026
Final Audit Visit commencement – provided that all information, including supporting documents has been duly prepared and reconciled.	5 October 2026
Road to Recovery Acquittal commencement – provided that information has been provided (to be issued directly by William Buck)	21 September 2026
Issuance of Road to Recovery Opinion, Management Letter and Other Reporting Documents	Before 30 October 2026
Reporting to OAG:	
- File Review and any final management letter issues	31 October 2026
- Exit Meeting	25 November 2026 (TBC)
- Council meeting for the tabling of the financial report	25 November 2026 (TBC)
- Issue of Opinion, Management Letter and Other Reporting Documents	25 November 2026 (TBC)

** The OAG will require a complete set of financial statements signed by the Accountable Authority at the commencement of the final audit. These financial statements should be accompanied by the final trial balance and supporting reconciliations reviewed by the respective personnel. An updated signed copy of these financial statements should be provided at the end of the audit if any necessary audit adjustments have been identified.*

Where the Accountable Authority cannot sign the actual financials for some logistic reasons, we will need a signed memo from the Accountable Authority confirming they have reviewed the financial statements, and they confirm the financial statements are final and in a state they can be signed and reasons thereof why they are not signed.

Shire of Upper Gascoyne's responsibilities

The Shire will be responsible for the following items:

- preparation of the schedules required for the audit as advised and requested by the auditors; and
- preparation of good quality financial statements and notes to the financial statements. The schedules for the notes to the financial statements must be in the form and content as prescribed in the statutory financial statements.

Other Audit Activities

The OAG has recently completed or undertaking the following audits relevant to local and state government. Through these audits, OAG aims to identify good practice and opportunities for improvement. You may therefore wish to review these reports as they may have relevance to your local government. They are available at www.audit.wa.gov.au.

- State Government 2025 – Information System Audit Results (December 2025)
- State Government 2025 – Financial Audit Results (December 2025)
- Maintaining Regional Local Roads (November 2025)
- 2025 Transparency Report – Major IT Projects (June 2025)
- Administration of Personal Leave (June 2025)
- Local Government Management of Purchasing Cards – Larger Metropolitan Entities (May 2025)
- State Government 2023-24 – Information Systems Audit Results (April 2025)
- State Government 2023-24 – Financial Audit Results (April 2025)
- Local Government 2023 – 24 – Financial Audit Results (April 2025)
- Local Government 2023 – 24 – Information Systems Audit Results (April 2025)