



AGENDA

26th of November 2025

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

**To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10:00am**

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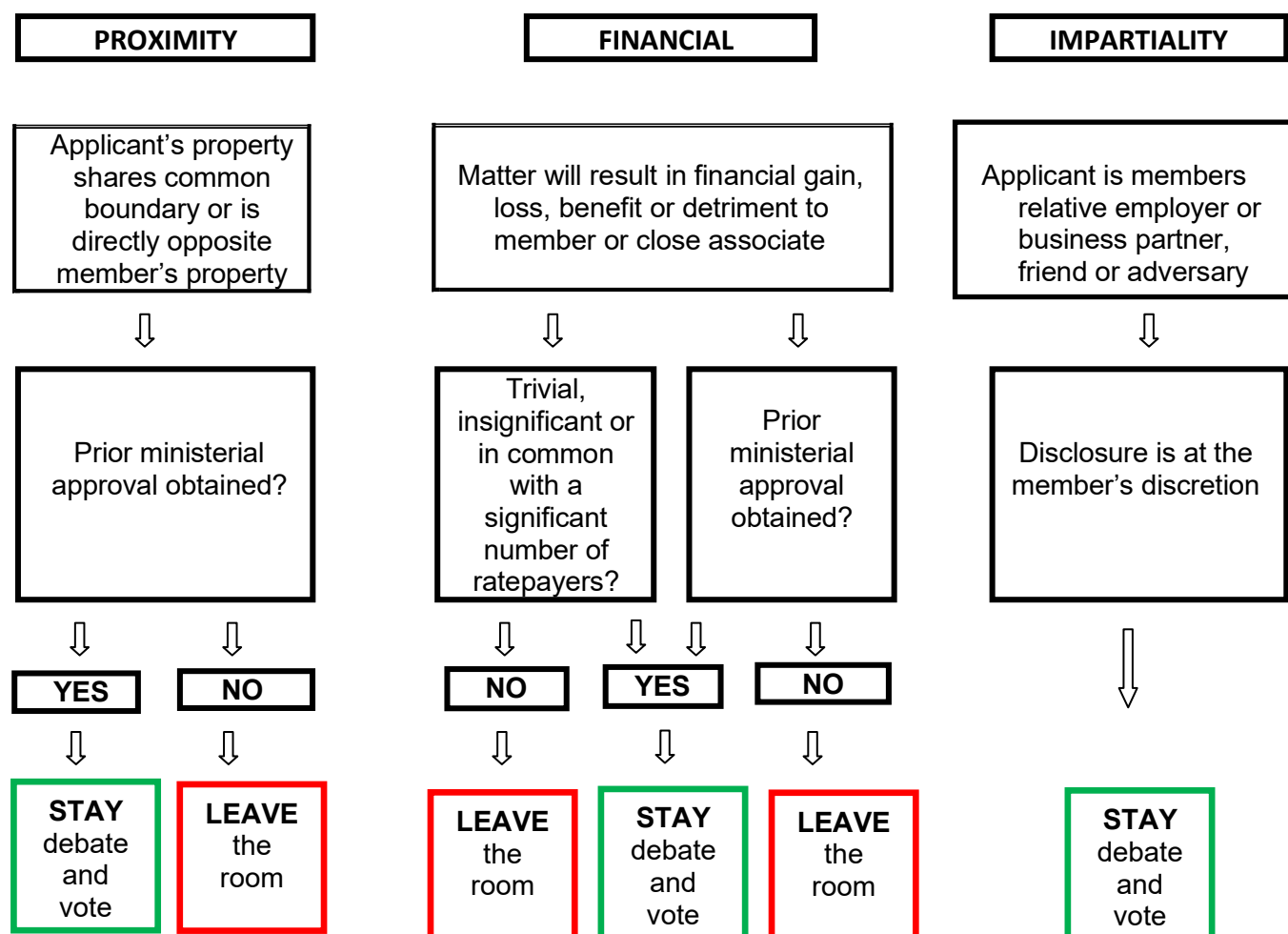
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* 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
AGENDA FOR THE AUDIT, RISK AND IMPROVEMENT MEETING OF COUNCIL TO BE HELD
AT GASCOYNE JUNCTION SHIRE OFFICES ON WEDNESDAY THE 26th OF NOVEMBER
2025 AT 10:00AM

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SHIRE OF UPPER GASCOYNE

AGENDA FOR THE AUDIT, RISK AND IMPROVEMENT MEETING OF COUNCIL TO BE HELD AT GASCOYNE JUNCTION SHIRE OFFICES ON WEDNESDAY THE 26th OF NOVEMBER 2025 AT 10:00AM

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Deputy Presiding Member Leah Horton welcomed those present and declared the meeting open at am

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr J. Caunt	President
Cr A. McKeough	Councillor
Cr W. Baston	Councillor

Staff

John McCleary JP	Chief Executive Officer
Andrea Pears	Manager of Finance and Corporate Services

Visitors (attending via Teams link up)

Leah Horton	Deputy Presiding Member of Audit, Risk and Improvement Committee
Jordan Langford-Smith	Senior Director Financial Audit, Office of the Auditor General
Conley Manifis	Audit Director, William Buck
Kuan Yin Lau	Manager, William Buck
Charlie Gamble	Accountant, William Buck
Bertus Lochner	RSM Australia Pty Ltd – Manager (External Accountant)

2.2 Absentees

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: 01112025			
MOVED:	CR:	SECONDED:	CR:
That the minutes from the previous Audit, Risk and Improvement Committee Meeting held on the 26 th March 2025 are a true and correct record.			
FOR:		AGAINST:	CR
F/A: 0/0			

10. REPORTS OF OFFICERS

10.1 EXIT MEETING WITH OFFICE OF THE AUDITOR GENERAL – AUDIT CONCLUDING YEAR ENDING 30 JUNE 2025	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears – Manager, Finance & Corporate Services William Buck Auditors & Office of the Auditor General (OAG)
Date:	6 th November 2025
Matters for Consideration:	To conduct an exit meeting via online zoom meeting or teleconference with the Director of Financial Audits, Jordan Langford-Smith from the Office of the Auditor General (OAG), Conley Manifis and Kuan Yin Lau from William Buck and members of the Shire’s Audit, Risk and Improvement Committee. Items noted for discussion by the Shire of Upper Gascoyne’s Auditors are outlined in the agenda provided by William Buck at Appendix 1 and include the following:

	- The Financial Statements for the Year ended 30 June 2025 – an unqualified opinion will be recommended. Please reference the attached Shire of Upper Gascoyne Report to the Audit, Risk and Improvement Committee from William Buck and the OAG for the Year ended 30 June 2025 as contained in Appendix 2. - Any pending matters and actions for Next Year's Audit
Background:	Prior to finalising the annual audit process, the OAG conduct a concluding (Exit) audit meeting with the Shire's Audit, Risk and Improvement Committee. This provides an opportunity to present an overview of their findings and receive feedback.
Comments:	The Shire of Upper Gascoyne Report to the Audit Committee and the Final Management Letter is now presented to the Audit Committee for their information.
Statutory Environment:	Local Government Act 1995 – Division 3 – Conduct of Audit Local Government (Financial Management) Regulations 1996, Part 4, section 6.4
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.
Risk:	

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)

		Risk Category	Description	Rating	Mitigating Actions
		Financial Impact	N/A	N/A	
		Health	N/A	N/A	
		Service Interruption	N/A	N/A	
		Compliance	Failure to meet Statutory, Regulatory or Compliance Requirements	1/1 - Low	The audit committee to review and query during the audit exit meeting report any issue arising from audit, prior to accepting the Officers Recommendation.
		Reputational	N/A	N/A	
		Property	N/A	N/A	
		Environment	N/A	N/A	
		Fraud	N/A	N/A	
Consultation:		Various discussions have taken place between the Shire’s Management team, the Principal Accountant from RSM, the Auditors from William Buck and the OAG during the process undertaken for the 2024/2025 Audit.			
Voting requirement:		Simple Majority			
Officer’s Recommendation:		That the Audit, Risk and Improvement Committee – 1. Receive the Shire of Upper Gascoyne Report presented to the Audit, Risk and Improvement Committee by the William Buck Auditors and the OAG, for the year ended 30 June 2025 as contained in Appendix 2 .			
Committee Resolution No: AC 02112025					
MOVED:			SECONDED:		
FOR: AGAINST:					
F/A: 0/0					

11. MEETING CLOSURE

The Deputy Presiding Member closed the meeting at__am.

APPENDIX 1

(William Buck Agenda)

Exit Meeting

ANNUAL FINANCIAL AUDIT OF SHIRE OF UPPER GASCOYNE FOR THE YEAR ENDED 30 JUNE 2025

ATTENDEES:

Shire of Upper Gascoyne

Leah Horton	Deputy Presiding Member – Independent Chair
Cr. Jim Caunt	Councillor – Audit, Risk & Improvement Committee Member
Cr. Will Baston	Councillor – Audit, Risk & Improvement Committee Member
Cr. Alys McKeough	Councillor – Audit, Risk & Improvement Committee Member
John McCleary	Chief Executive Officer
Andrea Pears	Manager Finance & Corporate Services

RSM Australia

Travis Bate	Director, Business Advisory (External Accountant)
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Office of the Auditor General

Joanne Clark	Assistant Director, Financial Audit
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William Buck

Kuan Yin Lau	Engagement Partner
Conley Manifis	Engagement Quality Partner

Interview Date & Time:	26 November 2025 at 10.00am
Location:	via Microsoft Teams

Agenda

1. Introduction
2. Matters Arising from the Audit
 - 2.1. **Financial Statements – unmodified opinion will be recommended**
 - No uncorrected misstatements in the financial statements noted.
 - 2.2. **Controls and Legal Compliance Issues**
 - No management letter points noted.
3. Actions for Next Year's Audit
 - No actions noted for next year's audit.
4. General & Closing Comments

APPENDIX 2

(Exit Report to be sent at a later date)