



# MINUTES

26<sup>th</sup> of November 2025

## AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

Held at the Shires Administration Building situated at Gascoyne Junction  
commencing at 10:00am

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

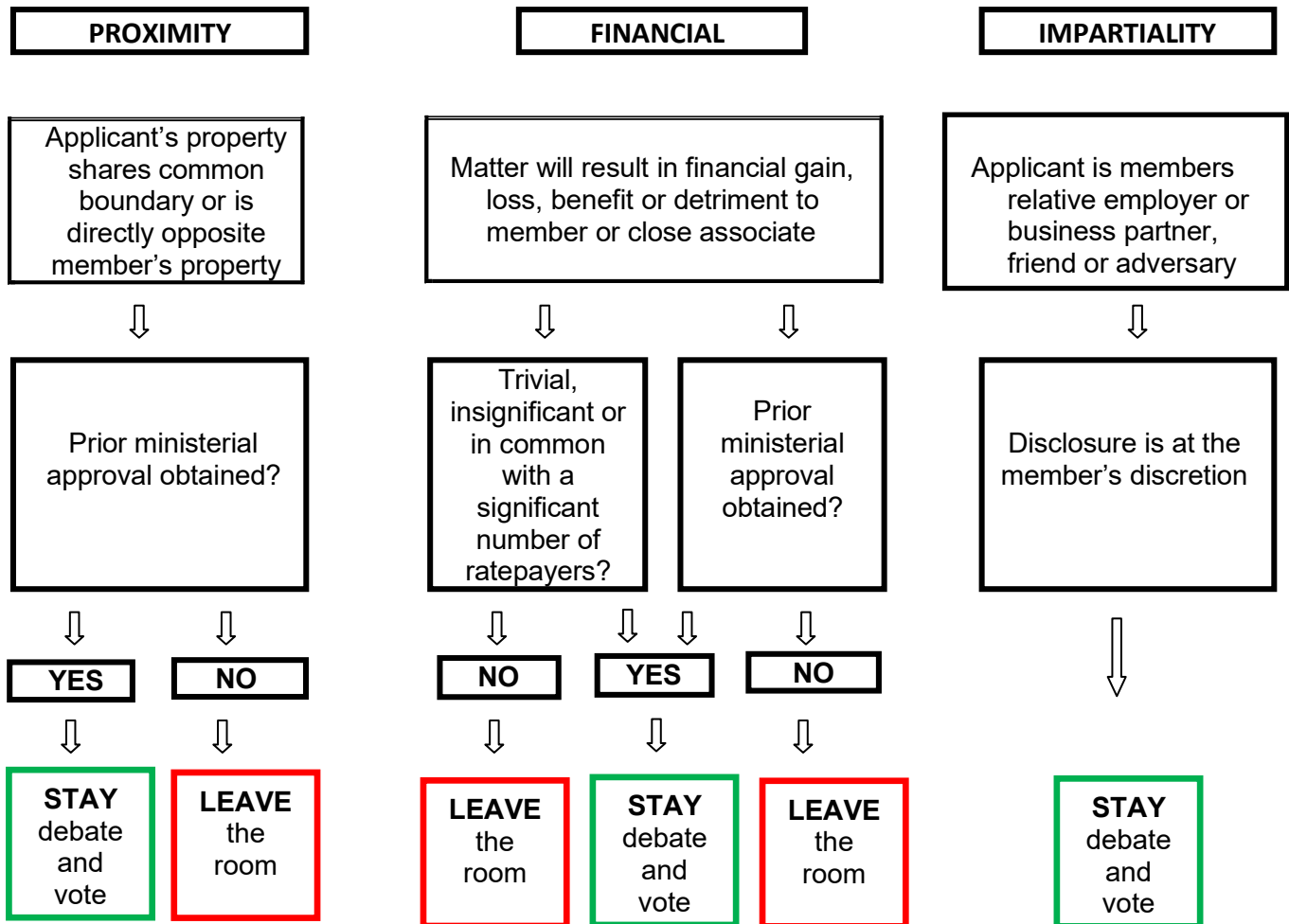
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John McCleary, JP  
CHIEF EXECUTIVE OFFICER

## \* 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 AND IMPROVEMENT MEETING OF COUNCIL HELD AT**  
**GASCOYNE JUNCTION SHIRE OFFICES ON WEDNESDAY THE 26<sup>th</sup> OF NOVEMBER 2025**  
**AT 10:00AM**

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**SHIRE OF UPPER GASCOYNE**  
**MINUTES FOR THE AUDIT, RISK AND IMPROVEMENT MEETING OF COUNCIL HELD AT**  
**GASCOYNE JUNCTION SHIRE OFFICES ON WEDNESDAY THE 26<sup>th</sup> OF NOVEMBER 2025 AT**  
**10:00AM**

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**1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS**

The Deputy Presiding Member Leah Horton welcomed those present and declared the meeting open at 10.03am

**2. APOLOGIES AND APPROVED LEAVE OF ABSENCE**

**2.1 Councillors**

Cr J. Caunt	President
Cr A. McKeough	Councillor
Cr W. Baston	Councillor (Via Zoom)

**Staff**

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

**Visitors (attending via Zoom link up)**

Leah Horton	Deputy Presiding Member of Audit, Risk and Improvement Committee
Joanne Clarke	Assistant Director Financial Audit, Office of the Auditor General
Conley Manifis	Engagement Quality Partner, William Buck
Kuan Yin Lau	Engagement Partner, William Buck
Travis Bate	RSM Australia Pty Ltd, Director (External Accountants)
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 PRESIDING WITHOUT DISCUSSION**

Nil

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

Nil

**9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

<b>Committee Resolution No: 01112025</b>			
<b>MOVED:</b>	<b>CR: WILL BASTON</b>	<b>SECONDED:</b>	<b>CR: ALYS MCKEOUGH</b>
<p>That the minutes from the previous Audit, Risk and Improvement Committee Meeting held on the 26<sup>th</sup> March 2025 are a true and correct record.</p> <p><b>FOR: LEAH HORTON - PRESIDING DEPUTY CHAIR      AGAINST:</b> <b>CR WILL BASTON</b> <b>CR JIM CAUNT</b> <b>CR ALYS MCKEOUGH</b></p> <p><b>F/A: 4/0</b></p>			

**10. REPORTS OF OFFICERS**

<b>10.1 EXIT MEETING WITH OFFICE OF THE AUDITOR GENERAL – AUDIT CONCLUDING YEAR ENDING 30 JUNE 2025</b>	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Andrea Pears – Manager, Finance & Corporate Services William Buck Auditors & Office of the Auditor General (OAG)
<b>Date:</b>	6 <sup>th</sup> November 2025
<b>Matters for Consideration:</b>	<p>To conduct an exit meeting via online zoom meeting or teleconference with the Assistant Director of Financial Audits, Joanne Clark 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.</p> <p>Items noted for discussion by the Shire of Upper Gascoyne’s Auditors are outlined in the agenda provided by William Buck</p>

	<p>at <a href="#">Appendix 1</a> and include the following:</p> <ul style="list-style-type: none"> <li>The Financial Statements for the Year ended 30 June 2025 – an unqualified opinion will be recommended.</li> </ul> <p>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 <a href="#">Appendix 2</a>.</p> <ul style="list-style-type: none"> <li>Any pending matters and actions for Next Year's Audit</li> </ul>
<b>Background:</b>	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.
<b>Comments:</b>	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.
<b>Statutory Environment:</b>	Local Government Act 1995 – Division 3 – Conduct of Audit Local Government (Financial Management) Regulations 1996, Part 4, section 6.4
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	Nil
<b>Strategic Implications:</b>	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.
<b>Risk:</b>	

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)

<b>Risk Category</b>	<b>Description</b>	<b>Rating</b>	<b>Mitigating Actions</b>
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 –*

- 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**

<b>MOVED:</b>	<b>CR WILL BASTON</b>	<b>SECONDED:</b>	<b>CR ALYS MCKEOUGH</b>
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**FOR:** LEAH HORTON - PRESIDING DEPUTY CHAIR  
CR WILL BASTON  
CR JIM CAUNT  
CR ALYS MCKEOUGH

**AGAINST:**

**F/A: 4/0**

**11. MEETING CLOSURE**

The Deputy Presiding Member closed the meeting at 10.25am.

To be confirmed at the Audit, Risk and Improvement Meeting on the 17<sup>th</sup> of December 2025.

Signed.....

Presiding member at the meeting at which time the minutes were confirmed.

# **APPENDIX 1**

**(William Buck Agenda)**

## Exit Meeting

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### 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

<b>Interview Date &amp; Time:</b>	26 November 2025 at 10.00am
<b>Location:</b>	via Microsoft Teams

## Agenda

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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**

**(William Buck Exit Meeting Memorandum)**

Shire of Upper Gascoyne  
Report to the Audit Committee  
For the year ending 30 June 2025

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## 1. Executive Summary

This executive summary provides a brief overview of the more detailed sections covered in the remainder of this report.

Section	Overview
<b>Purpose and scope</b>	This report sets out the major matters arising from this year's audit, which has been performed in order to enable the Auditor General to express an opinion on the Shire of Upper Gascoyne's ("the Shire") financial statements.
<b>Outstanding matters</b>	<p>Our audit of the financial report is substantially complete. We propose to recommend to the Auditor General to issue an unmodified audit opinion on the financial report subject to the completion of:</p> <ul style="list-style-type: none"> <li>— Appropriate procedures relating to subsequent events;</li> <li>— Receipt of the signed management representation letter; and</li> <li>— Certification of the financial report.</li> </ul>
<b>Basis of preparation of the financial report</b>	The accounting policies adopted are materially consistent with the accounting policies in the previous annual financial report.
<b>Summary of unadjusted differences</b>	There were no unadjusted differences noted for the financial year ended 30 June 2025.
<b>Key areas of focus and audit response</b>	<p>Our audit procedures were focused on those activities that are considered to represent the key audit risks identified in our audit plan and through discussions with management during the course of our audit. These areas of focus are consistent with those set out in the Audit Strategy Memorandum tabled at the entrance meeting on 26 March 2025.</p> <p>We are satisfied that these key areas of focus have been addressed appropriately and are properly reflected in the financial report. Please refer to Section 4 of this report for a more detailed discussion on the key areas of focus.</p>
<b>Independence</b>	We confirm that we are independent with respect to the requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standard) ("APES 110").
<b>Audit readiness</b>	<p>A certified draft copy of the "audit ready" financial report was provided on 29 September 2025, as agreed.</p> <p>We commenced our final on-site fieldwork on 6 October 2025.</p>

## 2. Overview

We have conducted an audit of the Shire for the year ended 30 June 2025.

Our audit was performed pursuant to the requirements of the *Auditor General Act 2006*, with the objective of enabling the Auditor General to express an opinion on the financial report.

Our audit was conducted in accordance with *Local Government Act 1995*, *Local Government (Financial Management) Regulation 1996* and to the extent that they are not inconsistent with the Act, Australian Accounting Standards to provide reasonable assurance as to whether the financial report is free from material misstatements. The nature of an audit is influenced by factors such as the use of professional judgment, 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.

We formed our 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 made by the Shire.

This report has been prepared to:

- summarise any major changes affecting the Shire during the year;
- report the key issues arising from our audit;
- provide a summary of any significant changes in financial reporting; and
- draw to the attention of the Audit Committee any other matters of relevance.

We also confirm that all significant matters that we have discussed with management are documented in this report and that we are not aware of any other matters that should be brought to the attention of the Audit Committee.

## 3. Acknowledgement

We would like to take this opportunity to thank John McCleary, Andrea Pears, Cynthia Wright, Cherie Walker and all the support staff of the Shire for their co-operation and assistance during the course of our audit facilitating a smooth year-end audit process.

## 4. Key Areas of Focus and Audit Response

Our audit procedures were focused on those areas of the Shire's activities that are considered to represent the key audit risks. These areas of focus were identified as a result of:

- The risk assessment process undertaken during the planning phase of our engagement and were presented to management in our Audit Strategy Memorandum;
- Discussions with management during the course of our audit; and
- Review of internal audit reports.

We are satisfied that the key areas of focus have been addressed appropriately and are properly reflected in the financial report:

### 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 have performed the following:

- test the operating effectiveness of controls over the revenue process for rates and grants, subsidies and contributions;
- substantive procedures over revenue, including test of details for rates and fees and grants, subsidies and contribution;
- cut-off testing and credit notes testing subsequent to the financial year;
- assessed that the Shire's revenue is recognised in accordance with AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income for Not for Profit Entities*; and
- checked that the rates valuation reconciliation received from Landgate has been duly reviewed by a senior officer independent of preparation.

There were no material issues noted with the measurement and recognition of revenue. However, noted during the cut-off procedure that the invoices tested were not in sequential order as invoices may not be sent out the same day that it is raised.

### 2. Employee expenses and provisions

Employee expenses is one of the major expenses of the Shire. We have performed the following:

- test the operating effectiveness of controls over payroll transaction, including but not limited to employment and termination;
- performed test of details on employee costs and related liabilities; and
- reviewed the key methods and underlying data management used in determining accounting estimates related to provisions.

There were no material issues noted with the measurement and recognition of employee expenses and provision for employee benefits.

### 3. Materials and contracts

Materials and contracts expenses is also one of the major expenses of the Shire. We have performed the following:

- test the operating effectiveness of controls over expenses controls, including tendering, supplier's selection process, approval and contracting;
- performed test of details on materials and contracts expenses; and
- checked that the current policies and procedures implemented on the procurement process are reviewed regularly and aligned with the Local Government Act and Regulations.

There were no material issues noted with the measurement and recognition of materials and contracts expenses.

### 4. Cash and cash equivalents

The Shire has significant cash and cash equivalent balance. We have performed the following:

- test the operating effectiveness of control testing over the bank reconciliation process;
- performed analytical review, including independently obtaining bank confirmation and investigating any significant exceptions; and
- checked that restricted cash and cash equivalents have been used for their intended purposes and that the disclosure in the financial report is in accordance with the imposed regulations and legislation.

There were no material issues noted with the existence of cash and cash equivalents.

### 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. Receivables are normally settled within 30 days.

We have performed the following procedures:

- reviewed the Shire's assessment of the recoverability of receivables;
- tested after-date receipts to assess whether receivables were recovered in accordance with the Shire's accounting policy; and
- assessed the credit loss provision for any receivables past due which had not recovered at the date of testing.

There were no material issues noted with the measurement and recognition of trade and other receivables, including assessment of expected credit losses.

## 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 were identified as risks. The Shire had their roads infrastructure assets revalued on 30 June 2025.

We have performed the following:

- Obtained the external valuation report and reviewed the main assumptions, valuation techniques and unobservable inputs used for Roads Infrastructure;
- recalculating depreciation and reviewing the reasonableness of the assets useful life;
- verified significant additions;
- traced selected disposals to bank clearance and recomputed the profit / loss on disposal;
- evaluated management's assessment of impairment; and
- considered the appropriateness of the accounting treatment of costs incurred as either maintenance or capitalised as asset enhancements.

There were no material issues noted with the existence, measurement and recognition of property, plant and equipment and infrastructure.

## 7. Disclosure of related party transactions

The Shire has transactions with related parties which are 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 have performed the following:

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

There were no issues noted with the disclosure of related party transactions.

## 8. Management override of controls

There is a presumed risk of fraud in relation to the override of controls. We performed the following:

- journal entries testing;
- assessing accounting estimates for evidence of biases;
- review unusual, significant transactions and related party transactions; and
- controls testing for expenses / payroll / payables and controls over employer contributions.

There were no issues noted from the journal entries testing.

## **5. Control Environment**

### **Accounting systems and controls**

As part of our normal statutory audit procedures, we considered the systems and controls existing in respect of the operational and financial activities of the Shire. This allowed us to:

- develop our understanding of the financial and operating procedures;
- document the processes for our permanent files for future reference;
- review the systems for potential weaknesses and assess the likelihood that errors could occur;
- determine our audit approach (including the degree of reliance on internal controls); and
- ensure that the accounting systems and records were sufficient for the preparation of true and fair financial statements.

Our audit is planned and conducted so as to enable us to express a professional opinion on the statutory financial statements. It is not designed, nor can it be expected to disclose, all defalcations or irregularities. Such matters might be revealed during the course of our work. If this were the case, the matters would be reported to you.

## **6. Independence**

Our audit services are subject to the Office of the Auditor General's, William Buck's and applicable Professional Standards requirements, rules and policies regarding auditor independence, as well as certain statutory requirements. We enforce these policies and values in order to maintain objectivity and to be free of conflicts of interest when discharging our professional responsibilities.

The Office of the Auditor General and William Buck understand the importance of our role as auditors in the external reporting framework and we work hard to maintain an extensive system of quality controls over our audit practices including independence.

## **7. Summary of Adjusted & Unadjusted Audit differences**

In performing our audit of the Shire for the year ended 30 June 2025, we have not identified any adjusted or unadjusted audit differences.

