



MINUTES

Audit Committee Meeting Tuesday, 16 June 2026

Date: Tuesday, 16 June 2026

Time: 1:00pm

**Location: Council Chamber
110 Massingham Street
Kellerberrin WA 6410**

Order Of Business

1	Declaration of Opening	3
2	Record of Attendance / Apologies.....	3
3	Disclosure of Interest	3
4	Public Question Time	3
5	Confirmation of Previous Meeting Minutes.....	4
5.1	Minutes of the Audit, Risk & Improvement Committee Meeting held on 17 March 2026	4
6	Reports	5
6.1	Status Report of Action Sheet	5
6.2	Risk Register Review	13
7	Closure of Meeting.....	16

**MINUTES OF SHIRE OF KELLERBERRIN
AUDIT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, 110 MASSINGHAM STREET, KELLERBERRIN WA 6410
ON TUESDAY, 16 JUNE 2026 AT 1:00PM**

1 DECLARATION OF OPENING

The Chairperson declared the meeting open at 12:54pm.

2 RECORD OF ATTENDANCE / APOLOGIES

PRESENT:

Cr Matt Steber (President)

Cr Emily Ryan (Deputy President)

Cr Dennis Reid

Cr Monica Gardiner

Cr Paul Brown

Independent Member Michelle McDonnell (Chairperson)

Independent Member Clare Leake (Deputy Chairperson)

IN ATTENDANCE:

Morgan Ware (Acting Chief Executive Officer)

Shaan Wood (Executive Assistant)

APOLOGIES

Raymond Griffiths (Chief Executive Officer)

Cr Kelsey Pryer

Cr David Leake

3 DISCLOSURE OF INTEREST

Note: Under Section 5.60 – 5.62 of the Local Government Act 1995, care should be exercised by all Councillors to ensure that a “financial interest” is declared and that they refrain from voting on any matters which are considered may come within the ambit of the Act.

A Member declaring a financial interest must leave the meeting prior to the matter being discussed or voted on (unless the members entitled to vote resolved to allow the member to be present). The member is not to take part whatsoever in the proceedings if allowed to stay.

4 PUBLIC QUESTION TIME

Council conducts open Council meetings. Members of the public are asked that if they wish to address the Council that they state their name and put the question as precisely as possible. A maximum of 15 minutes is allocated for public question time. The length of time an individual can speak will be determined at the President’s discretion.

5 CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES OF THE AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING HELD ON 17 MARCH 2026

File Ref: MIN
Author: Shaan Wood, Executive Assistant
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: 1. Minutes of the Audit, Risk & Improvement Committee Meeting held on 17 March 2026

STAFF RECOMMENDATION

That the Minutes of the Audit, Risk & Improvement Committee Meeting held on 17 March 2026 be received as a true and correct of the meeting.

COMMITTEE RESOLUTION

MIN 008/26 **MOTION - Moved Cr. Reid** **Seconded Cr. Gardiner**

That the Minutes of the Audit, Risk & Improvement Committee Meeting held on 17 March 2026 be received as a true and correct of the meeting.

In Favour: Crs Dennis Reid, Matt Steber, Emily Ryan, Monica Gardiner, Paul Brown, Michelle McDonnell and Clare Leake

Against: Nil

CARRIED 7/0

6 REPORTS

6.1 STATUS REPORT OF ACTION SHEET

File Number: Various
Author: Shaan Wood, Executive Assistant
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: 1. Status Report Action Sheet June 2026

BACKGROUND

Council as part of its compliance is required to complete a Status Report for items presented to the Audit, Risk & Improvement Committee.

STAFF COMMENT

Attached is the updated Status Report for items that have been presented to the audit committee for consideration.

TEN YEAR FINANCIAL PLAN

There is no direct impact on the long term financial plan.

FINANCIAL IMPLICATIONS

Financial Implications will be applicable depending on the decision of Council. However this will be duly noted in the Agenda Item prepared for this specific action.

STATUTORY IMPLICATIONS

Local Government Act 1995 (as amended)

Section 2.7. The role of the council

- (1) The council —
 - (a) Directs and controls the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

Section 2.8. The role of the mayor or president

- (1) The mayor or president —
 - (a) presides at meetings in accordance with this Act;
 - (b) provides leadership and guidance to the community in the district;
 - (c) carries out civic and ceremonial duties on behalf of the local government;
 - (d) speaks on behalf of the local government;
 - (e) performs such other functions as are given to the mayor or president by this Act or any other written law; and
 - (f) liaises with the CEO on the local government's affairs and the performance of its functions.
- (2) Section 2.10 applies to a councillor who is also the mayor or president and extends to a mayor or president who is not a councillor.

Section 2.9. The role of the deputy mayor or deputy president

The deputy mayor or deputy president performs the functions of the mayor or president when authorised to do so under section 5.34.

Section 2.10. The role of councillors

A councillor —

- (a) represents the interests of electors, ratepayers and residents of the district;
- (b) provides leadership and guidance to the community in the district;
- (c) facilitates communication between the community and the council;
- (d) participates in the local government's decision-making processes at council and committee meetings; and
- (e) performs such other functions as are given to a councillor by this Act or any other written law.

5.60. When person has an interest

For the purposes of this Subdivision, a relevant person has an interest in a matter if either —

- (a) the relevant person; or
- (b) a person with whom the relevant person is closely associated,

has —

- (c) a direct or indirect financial interest in the matter; or
- (d) a proximity interest in the matter.

[Section 5.60 inserted by No. 64 of 1998 s. 30.]

5.60A. Financial interest

For the purposes of this Subdivision, a person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

[Section 5.60A inserted by No. 64 of 1998 s. 30; amended by No. 49 of 2004 s. 50.]

5.60B. Proximity interest

- (1) For the purposes of this Subdivision, a person has a proximity interest in a matter if the matter concerns —
 - (a) a proposed change to a planning scheme affecting land that adjoins the person's land;
 - (b) a proposed change to the zoning or use of land that adjoins the person's land; or
 - (c) a proposed development (as defined in section 5.63(5)) of land that adjoins the person's land.
- (2) In this section, land (**the proposal land**) adjoins a person's land if —
 - (a) the proposal land, not being a thoroughfare, has a common boundary with the person's land;
 - (b) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
 - (c) the proposal land is that part of a thoroughfare that has a common boundary with the person's land.

- (3) In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

[Section 5.60B inserted by No. 64 of 1998 s. 30.]

5.61. Indirect financial interests

A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.

5.62. Closely associated persons

- (1) For the purposes of this Subdivision a person is to be treated as being closely associated with a relevant person if —
- (a) the person is in partnership with the relevant person; or
 - (b) the person is an employer of the relevant person; or
 - (c) the person is a beneficiary under a trust, or an object of a discretionary trust, of which the relevant person is a trustee; or
 - (ca) the person belongs to a class of persons that is prescribed; or
 - (d) the person is a body corporate —
 - (i) of which the relevant person is a director, secretary or executive officer; or
 - (ii) in which the relevant person holds shares having a total value exceeding —
 - (I) the prescribed amount; or
 - (II) the prescribed percentage of the total value of the issued share capital of the company,
- whichever is less;
- or
- (e) the person is the spouse, de facto partner or child of the relevant person and is living with the relevant person; or
- (ea) the relevant person is a council member and the person —
 - (i) gave a notifiable gift to the relevant person in relation to the election at which the relevant person was last elected; or
 - (ii) has given a notifiable gift to the relevant person since the relevant person was last elected;
- or
- (eb) the relevant person is a council member and since the relevant person was last elected the person —
 - (i) gave to the relevant person a gift that section 5.82 requires the relevant person to disclose; or
 - (ii) made a contribution to travel undertaken by the relevant person that section 5.83 requires the relevant person to disclose;
- or
- (f) the person has a relationship specified in any of paragraphs (a) to (d) in respect of the relevant person's spouse or de facto partner if the spouse or de facto partner is living with the relevant person.

- (2) In subsection (1) —

notifiable gift means a gift about which the relevant person was or is required by regulations under section 4.59(a) to provide information in relation to an election;

value, in relation to shares, means the value of the shares calculated in the prescribed manner or using the prescribed method.

[Section 5.62 amended by No. 64 of 1998 s. 31; No. 28 of 2003 s. 110; No. 49 of 2004 s. 51; No. 17 of 2009 s. 26.]

5.63. Some interests need not be disclosed

- (1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter —
 - (a) an interest common to a significant number of electors or ratepayers;
 - (b) an interest in the imposition of any rate, charge or fee by the local government;
 - (c) an interest relating to a fee, reimbursement of an expense or an allowance to which section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.101(2) refers;
 - (d) an interest relating to the pay, terms or conditions of an employee unless —
 - (i) the relevant person is the employee; or
 - (ii) either the relevant person's spouse, de facto partner or child is the employee if the spouse, de facto partner or child is living with the relevant person;
 - [(e) deleted]*
 - (f) an interest arising only because the relevant person is, or intends to become, a member or office bearer of a body with non-profit making objects;
 - (g) an interest arising only because the relevant person is, or intends to become, a member, office bearer, officer or employee of a department of the Public Service of the State or Commonwealth or a body established under this Act or any other written law; or
 - (h) a prescribed interest.
- (2) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —
 - (a) any proposed change to a planning scheme for any area in the district;
 - (b) any proposed change to the zoning or use of land in the district; or
 - (c) the proposed development of land in the district,

then, subject to subsection (3) and (4), the person is not to be treated as having an interest in a matter for the purposes of sections 5.65, 5.70 and 5.71.

- (3) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —
 - (a) any proposed change to a planning scheme for that land or any land adjacent to that land;
 - (b) any proposed change to the zoning or use of that land or any land adjacent to that land; or
 - (c) the proposed development of that land or any land adjacent to that land,

then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.

- (4) If a relevant person has a financial interest because any land in which the person has any interest other than an interest relating to the valuation of that land or any land adjacent to that land may be affected by —
 - (a) any proposed change to a planning scheme for any area in the district;
 - (b) any proposed change to the zoning or use of land in the district; or
 - (c) the proposed development of land in the district,

then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.

- (5) A reference in subsection (2), (3) or (4) to the development of land is a reference to the development, maintenance or management of the land or of services or facilities on the land.

[Section 5.63 amended by No. 1 of 1998 s. 15; No. 64 of 1998 s. 32; No. 28 of 2003 s. 111; No. 49 of 2004 s. 52; No. 17 of 2009 s. 27.]

[5.64. Deleted by No. 28 of 2003 s. 112.]

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.

Penalty: \$10 000 or imprisonment for 2 years.

- (2) It is a defence 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).

5.66. Meeting to be informed of disclosures

If a member has disclosed an interest in a written notice given to the CEO before a meeting then —

- (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
- (b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matters to which the disclosure relates are discussed.

[Section 5.66 amended by No. 1 of 1998 s. 16; No. 64 of 1998 s. 33.]

5.67. Disclosing members not to participate in meetings

A member who makes a disclosure under section 5.65 must not —

- (a) preside at the part of the meeting relating to the matter; or
- (b) participate in, or be present during, any discussion or decision making procedure relating to the matter,

unless, and to the extent that, the disclosing member is allowed to do so under section 5.68 or 5.69.

Penalty: \$10 000 or imprisonment for 2 years.

5.68. Councils and committees may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the members present at the meeting who are entitled to vote on the matter —
- (a) may allow the disclosing member to be present during any discussion or decision making procedure relating to the matter; and
 - (b) may allow, to the extent decided by those members, the disclosing member to preside at the meeting (if otherwise qualified to preside) or to participate in discussions and the decision making procedures relating to the matter if —
 - (i) the disclosing member also discloses the extent of the interest; and
 - (ii) those members decide that the interest —

- (I) is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matter; or
 - (II) is common to a significant number of electors or ratepayers.
- (2) A decision under this section is to be recorded in the minutes of the meeting relating to the matter together with the extent of any participation allowed by the council or committee.
- (3) This section does not prevent the disclosing member from discussing, or participating in the decision making process on, the question of whether an application should be made to the Minister under section 5.69.

5.69. Minister may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the council or the CEO may apply to the Minister to allow the disclosing member to participate in the part of the meeting, and any subsequent meeting, relating to the matter.
- (2) An application made under subsection (1) is to include —
 - (a) details of the nature of the interest disclosed and the extent of the interest; and
 - (b) any other information required by the Minister for the purposes of the application.
- (3) On an application under this section the Minister may allow, on any condition determined by the Minister, the disclosing member to preside at the meeting, and at any subsequent meeting, (if otherwise qualified to preside) or to participate in discussions or the decision making procedures relating to the matter if —
 - (a) there would not otherwise be a sufficient number of members to deal with the matter; or
 - (b) the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.
- (4) A person must not contravene a condition imposed by the Minister under this section.
Penalty: \$10 000 or imprisonment for 2 years.

[Section 5.69 amended by No. 49 of 2004 s. 53.]

5.69A. Minister may exempt committee members from disclosure requirements

- (1) A council or a CEO may apply to the Minister to exempt the members of a committee from some or all of the provisions of this Subdivision relating to the disclosure of interests by committee members.
- (2) An application under subsection (1) is to include —
 - (a) the name of the committee, details of the function of the committee and the reasons why the exemption is sought; and
 - (b) any other information required by the Minister for the purposes of the application.
- (3) On an application under this section the Minister may grant the exemption, on any conditions determined by the Minister, if the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.
- (4) A person must not contravene a condition imposed by the Minister under this section.
Penalty: \$10 000 or imprisonment for 2 years.

[Section 5.69A inserted by No. 64 of 1998 s. 34(1).]

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.

Penalty: \$10 000 or imprisonment for 2 years.

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.

Penalty: \$10 000 or imprisonment for 2 years.

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Manager of Governance
- Manager Works and Services
- Council Staff
- Council
- Community Members.

STAFF RECOMMENDATION

That the Audit, Risk & Improvement Committee receive the Status Report.

COMMITTEE RESOLUTION

MIN 009/26 MOTION - Moved Cr. Steber Seconded Cr. Ryan

That the Audit, Risk & Improvement Committee receive the Status Report.

In Favour: Crs Dennis Reid, Matt Steber, Emily Ryan, Monica Gardiner, Paul Brown, Michelle McDonnell and Clare Leake

Against: Nil

CARRIED 7/0

6.2 RISK REGISTER REVIEW

File Ref: ADM 60
Author: Morgan Ware, Manager of Governance
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: 1. Risk Register June 2026

BACKGROUND

Council's March Audit Committee Meeting – 17th March 2026

MIN 001/26 MOTION - Moved Cr. Brown Seconded Cr. Leake

That the Audit, Risk & Improvement Committee recommends to Council that;

- 1. Receives the updated Risk Review spreadsheet as presented;***
- 2. Notes the Actions required and proposed timeframes; and***

Removes the completed actions from the Register into Completed items spreadsheet.

In Favour: Crs David Leake, Dennis Reid, Matt Steber, Emily Ryan, Monica Gardiner, Kelsey Pryer, Paul Brown, Michelle McDonnell and Clare Leake

Against: Nil

Council's December Audit Committee Meeting – 16th December 2025

MIN 017/25 MOTION - Moved Cr. Brown Seconded Cr. Ryan

That the Audit, Risk & Improvement Committee recommends to Council that;

- 1. Receives the updated Risk Review spreadsheet as presented;***
- 2. Notes the Actions required and proposed timeframes; and***
- 3. Removes the completed actions from the Register into Completed items spreadsheet.***

In Favour: Crs David Leake, Dennis Reid, Matt Steber, Emily Ryan, Monica Gardiner, Kelsey Pryer, Paul Brown, Michelle McDonnell and Clare Leake

Against: Nil

Council's August Audit Committee Meeting – 19th August 2025

MIN 002/25 MOTION - Moved Cr. Reid Seconded Cr. Pryer

That the Audit, Risk & Improvement Committee recommends to Council that;

- 1. Receives the updated Risk Review spreadsheet as presented;***
- 2. Notes the Actions required and proposed timeframes; and***
- 3. Removes the completed actions from the Register into Completed items spreadsheet.***

In Favour: Crs David Leake, Dennis Reid, Matt Steber, Emily Ryan, Monica Gardiner, Kelsey Pryer, Paul Brown and Annett Gibson

Against: Nil

Council's December Audit Committee Meeting – 17th December 2024

MIN 003/24 MOTION - Moved Cr. Reid Seconded Cr. Brown

That the Audit Committee recommends to Council that;

- 1. Receives the updated Risk Review spreadsheet as presented;***
- 2. Notes the Actions required and proposed timeframes; and***
- 3. Removes the completed actions from the Register into Completed items spreadsheet.***

In Favour: Crs David Leake, Dennis Reid, Matt Steber, Emily Ryan, Monica Gardiner and Paul Brown

Against: Nil

Council's June Audit Committee Meeting – 18 th June 2024

MIN 004/24 MOTION - Moved Cr. Pryer Seconded Cr. Brown

That the Audit Committee recommends that Council;

- 1. Receives the updated Risk Review spreadsheet as presented;***
- 2. Notes the Actions required and proposed timeframes; and***
- 3. Removes the completed actions from the Register and transfers them to the Completed items spreadsheet.***

STAFF COMMENT

The CEO is required to undertake a review of the appropriateness and effectiveness of financial systems and risk management, internal control and legislative compliance every three years. As part of this review an external consultant is to review the operations of Council as per Regulation 17. The last review was completed in 2023 by Australian Audit, in which the findings are contained in the attached report.

The attached report provided to Council details commentary on risks identified, risk categories, actions, mitigation, action taken, responsible officer and timeframe. On completion these will be moved to the completed items register.

FINANCIAL IMPLICATIONS

Nil known at this time.

STATUTORY IMPLICATIONS

Regulation 17 of the Local Government (Audit) Regulations 1996 directs the Chief Executive Officer (CEO) to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management; internal control and legislative compliance once every 3 financial years and to report the results of the review to the Audit Committee.

Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 directs the CEO undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Manager of Governance
- Internal Staff.

STAFF RECOMMENDATION

That the Audit, Risk & Improvement Committee recommends to Council that;

- 3. Receives the updated Risk Review spreadsheet as presented;*
- 4. Notes the Actions required and proposed timeframes; and*
- 5. Removes the completed actions from the Register into Completed items spreadsheet.*

COMMITTEE RESOLUTION

MIN 010/26

MOTION - Moved Cr. Steber

Seconded Cr. Reid

That the Audit, Risk & Improvement Committee recommends to Council that;

- 3. Receives the updated Risk Review spreadsheet as presented;*
- 4. Notes the Actions required and proposed timeframes; and*
- 5. Removes the completed actions from the Register into Completed items spreadsheet.*

In Favour: Crs Dennis Reid, Matt Steber, Emily Ryan, Monica Gardiner, Paul Brown, Michelle McDonnell and Clare Leake

Against: Nil

CARRIED 7/0

7 CLOSURE OF MEETING

The Meeting closed at 12:58pm.

The minutes of this meeting were confirmed at the Audit, Risk & Improvement Committee held on .

.....
CHAIRPERSON