



Unconfirmed Minutes

Audit, Risk & Improvement Committee
Meeting

held on

Wednesday 30 September 2026

at

Ravensthorpe Council Chambers

commencing at

9:00 am

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MINUTES

Mission Statement *To grow our community through the provision of leadership, services and infrastructure.*

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Independent Chair declared the meeting open at 9:01 am.

The Chair acknowledged the Traditional Owners of the land on which we meet, and pays respect to Elders past, present and emerging.

2 RECORD OF ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

INDEPENDENT MEMBERS

Mr Keith Rowe JP	Presiding Member
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ELECTED MEMBERS

Cr Rachel Gibson	Shire President
Cr Benno Sutherland	Deputy Shire President
Cr Robert Miloskeski	
Cr Bill Auburn	
Cr Helen Burton	
Cr Geoff Fyfe	

OFFICERS

Nicole O'Neill JP	Chief Executive Officer
Paul Spencer	Director Infrastructure Services
Stephen Cope	Director Regulatory Services
Cameron Watson	Director Corporate & Community Services
Michelle Grobler	Executive Assistant

APOLOGIES

Cr Sue Leighton

LEAVE OF ABSENCE

Nil.

3 DECLARATIONS OF INTEREST

Nil.

4 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Nil.

5 REPORTS OF OFFICERS

5.1 EXECUTIVE SERVICES

5.1.1 COMPLIANCE AUDIT RETURN (CAR) 2025 SUBMISSION

File Reference:	
Location:	Not applicable
Applicant:	Not applicable
Author:	Nicole O'Neill, Chief Executive Officer
Authorising Officer:	Chief Executive Officer
Date:	30 September 2026
Disclosure of Interest:	Nil
Attachments:	1. Compliance Audit Return L G- CA R-592221 (1) [5.1.1.1 - 23 pages]
Previous Reference:	Not applicable

PURPOSE

The purpose of this report is for the Audit, Risk and Improvement Committee (ARIC) to review the Shire of Ravensthorpe Compliance Audit Return (CAR) for the calendar year 1 January 2025 to 31 December 2025, and recommend that Council adopt the completed return for submission.

BACKGROUND

The Compliance Audit Return is an annual statutory self-assessment undertaken by every Western Australian local government.

Regulation 14 of the Local Government (Audit) Regulations 1996 requires a local government to carry out a compliance audit of its compliance with prescribed statutory requirements for each calendar year from 1 January to 31 December.

The CAR is an important component of the local government accountability framework. It provides a structured mechanism for a local government to review whether key statutory obligations have been met and to identify any areas requiring corrective action or improvement.

The 2025 CAR is the first return being dealt with under the revised compliance and oversight arrangements arising from Western Australia's local government reforms and the commencement of the Local Government Inspector and the new Audit, Risk and Improvement Committee framework.

COMMENT

The 2025 CAR is subject to a revised process following amendments to the Local Government (Audit) Regulations 1996.

The current regulation 14 establishes a clear sequence of responsibilities:

- the local government conducts the compliance audit;
- the CEO prepares the Compliance Audit Return in the form approved by the Local Government Inspector;
- the CEO provides the completed CAR to the ARIC;
- the ARIC reviews the CAR;
- the ARIC reports the results of its review to Council and makes any recommendations it considers appropriate;

- Council considers both the CAR and the ARIC's review and recommendations;
- Council determines whether any matters require action; and
- Council adopts the CAR, either as presented or subject to amendments.

The 2025 CAR has been subject to special transitional arrangements because of the establishment of the Local Government Inspectorate and changes to the statutory compliance framework.

The Shire of Ravensthorpe has completed its 2025 Compliance Audit Return for the period 1 January to 31 December 2025. (As per attachment 1)

Overall, the Return demonstrates a high level of compliance across the majority of the statutory requirements assessed under the Local Government Act 1995 and associated regulations.

The Return also identifies a limited number of areas where compliance was not fully demonstrated during the audit period, together with several matters where the Administration has already taken corrective action or commenced improvement work during 2026.

The principal areas identified for improvement relate to property disposal processes, the review of delegations, statutory planning and reporting requirements, elected member training, the triennial risk management/internal control review, and electoral gift register requirements. For example, the Return records that the Shire could not demonstrate full compliance with section 3.58 in relation to one property disposal process, and that the Delegated Authority Register had not been formally reviewed within the required period.

A number of these matters have progressed substantially during 2026.

The Administration has undertaken a comprehensive review of the Shire's delegations framework and developed an updated delegation register for consideration.

Work has also advanced on the Shire's integrated planning framework. The current Strategic Community Plan 2020–2030 was originally adopted on 18 May 2021, and during 2026 the Shire has undertaken a substantial review, prepared a new draft Council Plan and released that draft for community consultation.

The Return further identifies that the 2025 Annual Report did not contain all of the information required by Administration Regulation 19B. The Administration has reviewed these requirements and intends to ensure that all prescribed information is included in the 2026 Annual Report and future annual reports.

All elected members have now completed the required Council Member Essentials training, with the outstanding units identified at the end of 2025 completed in May 2026.

The 2025 Return also identified that a dedicated electoral gift register could not be evidenced as having been maintained and published in accordance with the Elections Regulations. The Administration has subsequently reviewed this requirement and is taking steps to ensure a dedicated electoral gift register is established, maintained and published for future elections

It is therefore considered that the 2025 Compliance Audit Return provides a transparent assessment of the Shire's compliance position at 31 December 2025 and a useful basis for continuous improvement.

The matters recorded as non-compliant should be viewed in conjunction with the remedial work undertaken during 2026, which demonstrate the Administration's commitment to strengthening governance, accountability and legislative compliance.

CONSULTATION

All departments within the Shire have been consulted as a part of the development of the CAR.

STATUTORY ENVIRONMENT

Local Government Act 1995;

Local Government (Audit) Regulations 1996;

Local Government Regulations Amendment Regulations (No. 4) 2025;

Local Government (Administration) Regulations 1996;

Local Government (Financial Management) Regulations 1996;

Local Government (Functions and General) Regulations 1996; and

other regulations and statutory provisions specifically identified within the 2025 Compliance Audit Return.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are no material direct financial implications associated with consideration of the 2025 Compliance Audit Return.

Implementation of any corrective or improvement actions arising from the review will generally be undertaken within existing operational resources unless separately reported to Council.

RISK MANAGEMENT

The following risks have been identified as part of this report:

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Compliance - Failure to appropriately complete, review, adopt or submit the Compliance Audit Return would expose the Shire to legislative and governance risk.	Unlikely	Major	Medium	Failure to appropriately complete, review, adopt or submit the Compliance Audit Return would expose the Shire to legislative and governance risk. Ensure compliance calendar is maintained.

Risk Matrix:

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)

Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

ALTERNATE OPTIONS

Defer the item and request further information.

STRATEGIC ALIGNMENT

This Item is relevant to the Council's approved Strategic Community Plan 2020-2030 as follows:

Outcome 5	Governance and Leadership <i>The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward</i>
Objective 5.2	The Council ensures its decisions are well informed and considered
Strategy 5.2.1	Provision of robust information, sound advice and effective processes to support the Council's decision making process
Objective 5.6	Financial systems are effectively managed
Strategy 5.6.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting), and long-term financial planning requirements
Objective 5.7	Customer service and other corporate systems are of high quality
Strategy 5.7.2	Probity, risk management and associated reporting systems, and underpinning corporate IT systems are effective and efficient

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RESOLUTION

That the Audit Risk and Improvement Committee recommend to Council that:

- a. **RECEIVES** the Shire of Ravensthorpe Compliance Audit Return for the period 1 January 2025 to 31 December 2025, as attached to this report;
- b. **NOTES** the results of the 2025 Compliance Audit Return.
- c. **RECOMMENDS TO COUNCIL** that Council:
 - a. **ADOPTS** the Shire of Ravensthorpe 2025 Compliance Audit Return pursuant to regulation 14 of the Local Government (Audit) Regulations 1996;
 - b. **NOTES** the explanatory comments or improvement opportunities identified through the Compliance Audit Return and the actions being taken by the Chief Executive Officer to address those matters; and

c. AUTHORISES the Chief Executive Officer to submit the adopted 2025 Compliance Audit Return, Council resolution and any required supporting or explanatory information to the Local Government Inspector by the prescribed deadline.

Moved: Cr Bill Auburn

Seconded: Cr Geoff Fyfe

Resolution No. 2026/127

Carried: 7/0

In Favour: Mr Keith Rowe JP, Cr Rachel Gibson, Cr Benno Sutherland, Cr Robert Miloseski, Cr Bill Auburn, Cr Helen Burton and Cr Geoff Fyfe

Against: Nil

6 MATTERS TO BE CONSIDERED BEHIND CLOSED DOORS

Nil.

7 CLOSURE

The Chair declared the meeting closed at 9:07 am.