

# Minutes

## Audit, Risk and Improvement Committee Meeting

**Wednesday, 17, December, 2025**

At 4.00pm

Council Chambers, 39 Bannister Road, Boddington

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## **1. DECLARATION OF OPENING**

The Presiding Member declared the meeting open at 3:57pm

I would like to begin by acknowledging the Wilman People as the Traditional Custodians of the land we are meeting on today, and pay respect to Elders past and present, as well as the continuation of cultural, spiritual, and educational practices of Aboriginal people.

## **2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

### **2.1 Attendance**

**Mr Stephen Brown  
Ms Joanne Burges  
Cr Eugene Smalberger  
Cr Paul Carrotts  
Cr Hans Prandl  
Cr Andrew Ryley**

**Presiding Member  
Deputy Presiding Member  
Shire President  
Deputy Shire President  
Councillor  
Councillor**

**Mrs Julie Burton  
Mrs Cara Ryan**

**Chief Executive Officer  
Executive Manager Corporate Services**

**Mrs Grace Dwyer**

**Executive Assistant (minutes)**

### **2.2 Apologies**

Nil

### **2.3 Leave of Absence**

Nil

## **3. DISCLOSURES OF INTEREST**

Nil

## **4. CONFIRMATION OF MINUTES**

### **COMMITTEE RESOLUTION 5/25**

**Moved:** Cr E Smalberger

**Seconded:** Cr H Prandl

**That the minutes of the Audit Committee Meeting held on Wednesday 11, June 2025 be confirmed as a true record of proceedings.**

**Carried:** 6-0

**For:** Mr S Brown, Ms J Burges, Cr E Smalberger, Cr P Carrotts, Cr H Prandl, Cr A Ryley

**Against:** Nil

## **5. REPORTS BY OFFICERS**

### **5.1 Adoption of Annual Financial Report**

File Reference:	3.0033
Applicant:	Nil
Previous Item:	Nil
Author:	Executive Manager Corporate Services
Disclosure of Interest:	Nil
Attachments:	5.1A Annual Financial Report 5.1B Audit Opinion 5.1C Interim Management Letter

#### Summary

The purpose of this report is for the Audit Risk and Improvement Committee to consider and review the Independent Auditor Report, and Management Letter for the Annual Financial Report, for the year ending 30 June 2025.

#### Background

Following proclamation of the Local Government Amendment (Auditing) Act 2017, the Auditor General is responsible for the audit of Local Governments' Annual Financial Reports.

AMD Chartered Accountants (AMD) were appointed by the Office of the Auditor General (OAG) to undertake the audit of the Shire of Boddington's Annual Financial Report for the year ending 30 June 2025. The audit procedures were conducted under the direction of the OAG, who retains responsibility for forming the audit opinion and issuing the Independent Auditor's Report to the Shire.

On 1 December 2025, the Shire President, Chief Executive Officer and Executive Manager Corporate Services attended an audit exit meeting with representatives from the OAG and AMD, where the audit approach and outcomes were discussed. It was confirmed at this meeting that no Final Management Report would be issued for the year ended 30 June 2025, as all items raised during the interim audit had been resolved and no findings were identified during the final audit.

#### Comment

The Audit Opinion, Interim Management Letter and Annual Financial Report are included as attachments. The audit results again demonstrate the high standard of financial management and reporting practices at the Shire, with no matters raised at final audit that required a Final Management Report.

The Interim Management Letter included two Minor findings, meaning they were not of primary concern but required corrective action. The findings can be summarised as follows:

1. Monthly Reconciliations – February 2025  
The reserve bank reconciliation did not have the supporting bank statement attached, and the general ledger balance differed from the balance used in the asset reconciliation. This indicated that some transactions had been entered after the reconciliation was completed.
2. Interest Recognition  
Interest earned on the WATC overnight cash deposit facility for February was incorrectly

recorded in that month's bank reconciliation instead of being recognised as accrued interest, resulting in a temporary variance between the reconciliation and the general ledger.

Both findings were fully resolved prior to year end, with additional internal controls implemented to prevent recurrence. As a result, no findings were raised in the final audit.

The Shire has continued to significantly strengthen its internal control environment. Four years ago (year ended 2021), the Shire received 13 audit findings, including 2 significant and 10 moderate. For the year ended 2025, the Shire achieved no final audit findings, demonstrating substantial improvement in financial governance and internal controls.

There were no unresolved issues or outstanding matters included in the Independent Auditor's Report, and accordingly, the Auditor General has issued an unqualified audit opinion.

### Consultation

Office of the Auditor General  
AMD Chartered Accountants

### Strategic Implications

Aspiration	Performance
Outcome 12	Visionary Leadership and Responsible Governance
Objective 12.1	Maintain a high standard of leadership, corporate governance and customer service

### Legislative Implications

Local Government (Audit) Regulations 1995

Regulation 16 – Functions of the Audit Committee

An audit committee has the following functions —

- a) to guide and assist the local government in carrying out
  - (i) its functions under Part 6 of the Act; and
  - (ii) its functions relating to other audits and other matters related to financial management;

### Policy Implications

Nil

### Financial Implications

Nil

### Economic Implications

Strong audit results enhance confidence from funding bodies and external stakeholders.

### Social Implications

Improved financial governance supports community trust in the Shire's management of public resources.

## Environmental and Climate Change Implications

Nil

## Risk Considerations

Risk Statement and Consequence	Lack of compliance with legislation is the key risk regarding this recommendation. Inaccurate or incomplete financial reporting could lead to non-compliance with statutory requirements and reduced confidence in the Shire's financial governance.
Risk Rating (prior to treatment or control)	Low
Principal Risk Theme	Reputational / Compliance
Risk Action Plan (controls or treatment proposed)	No further actions proposed

## Officer Recommendation and Committee Decision

### **COMMITTEE RESOLUTION 6/25**

**Moved:** Cr P Carrotts

**Seconded:** Cr A Ryley

**That the Audit Risk and Improvement Committee:**

- 1. Receive the 2024/25 Annual Financial report, including the Independent Auditor Report, as attached.**
- 2. Recommend that Council endorse the 2024/25 Annual Financial Report and notes the Independent Auditors Report.**

**Carried:** 6-0

**For:** Mr S Brown, Ms J Burges, Cr E Smalberger, Cr P Carrotts, Cr H Prandl, Cr A Ryley

**Against:** Nil

## **6. CLOSURE OF MEETING**

The Presiding Member declared the meeting closed at 4:01pm.