SHIRE OF WOODANILLING

ATTACHMENT BOOKLET FOR

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

Tuesday, 21 July 2026 at 1.30pm

INDEX

SHIRE OF WOODANILLING

Audit, Risk and Improvement Committee Meeting
Unconfirmed Minutes
21 April 2026

DISCLAIMER

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CONTENTS

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson, Cr Thomson declared the meeting open at 2pm.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:

Cr HR Thomson	Presiding Member
Cr S Vermeulen	Deputy Shire President
Cr R Marshall	
Cr K Stephens	
Cr M Trimming	
Anika Serer	Chief Executive Officer
Ciara Whitmore	Customer Service Officer

Apologies:
Cr I Garstone

Observers:
Nil

3. APOLOGIES

4. APPLICATIONS FOR LEAVE OF ABSENCE

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

6. PUBLIC QUESTION TIME

7. DECLARATIONS OF COUNCILLORS OR OFFICERS INTEREST

8. CONFIRMATION OF PREVIOUS MINUTES

8.1. AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING 16 DECEMBER 2025

COUNCIL DECISION

That the Minutes of the Audit, Risk and Improvement Committee meeting held 16 December 2025 be confirmed as a true and correct record of proceedings without amendment.

COMMITTEE DECISION – ITEM 8.1. AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING 16 DECEMBER 2025

Moved: Cr Marshall
Seconded: Cr Stephens

That the Minutes of the Audit, Risk and Improvement Committee meeting held 16 December 2025 be confirmed as a true and correct record of proceedings without amendment.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming
Against: Nil

9. AUDIT, RISK AND IMPROVEMENT COMMITTEE REPORTS

9.1. RISK MANAGEMENT FRAMEWORK – RISK MANAGEMENT POLICY

File Reference	ADM0019; ADM0149
Date of Report	12 April 2026
Responsible Officer	Anika Serer, Chief Executive Officer
Author of Report	Judy Stewart – Executive Manager Corporate Services
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 1995.*
Voting Requirement	Simple Majority
Attachments	Attachment 9.1.1 - Draft Policy No. 119 - Risk Management

BRIEF SUMMARY

The purpose of this report is for the Audit, Risk and Improvement Committee (ARIC) to consider a Risk Management Policy for recommendation to Council, as part of Council's Risk Management Framework.

BACKGROUND

Risk management applies to all risk processes and activities undertaken in local government. Risk Management policies contain an organisation's risk management objectives and goals and provide a means for identifying and mitigating existing and potential risks and establishing risk acceptance levels, for those risks that cannot be avoided.

Risk Management policies require biennial review by the Executive Management Team and Council's Audit, Risk and Improvement Committee.

COMMENT

A Risk Management Policy (Policy) is an integral part of a local government's Risk Management Framework and details organisational responsibilities, when risk management is to be applied, and the Risk Assessment and Acceptance criteria against which all organisational risks are to be assessed, allowing for consistency and informed decision making.

The Policy details risk Measures of Consequence (from insignificant to catastrophic) and Measures of Likelihood (from rare to almost certain) to inform a risk rating matrix that categorises the combined Measures into Low, Moderate, High, or Extreme risk rankings. A Risk Acceptance Criteria table describes each risk ranking level and the relevant acceptability and role responsibilities associated with each level. Existing Control Ratings then define how risk controls that exist are measured; that is, in terms of adequacy (Effective, Adequate, or Inadequate) that necessitate different levels of response.

Please see Attachment 9.1.1 *Draft Policy No. 119 - Risk Management* containing further detail for each of the risk management factors described above.

STATUTORY/LEGAL IMPLICATIONS

Regulation 17 of the Local Government (Audit) Regulations 1996 applies

POLICY IMPLICATIONS

This Risk Management Policy will become Council Policy No. 119 if the Officer's Recommendation is adopted.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

PILLAR 3 Civic Leadership

Key Area of Focus

Good Governance: Upholding ethical standards, clear policies, and sound financial management.

Goal 8: Accountable and compliant governance

8.1 Maintain compliance with the *Local Government Act 1995* and associated regulations.
8.2 Resolve the Audit Log findings from regulation 5 & 17 reviews

CONSULTATION/COMMUNICATION

Local Government Insurance Services
Council Briefing Session – 17 February 2026
Chief Executive Officer

RISK MANAGEMENT

Creating a policy that defines roles and responsibilities and risk mitigation across the organisation is integral to Council's ongoing operations.

The risk is considered 'medium' should the recommendation not be supported.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

1. That the Audit, Risk and Improvement Committee recommends to Council that Policy No. 119 - Risk Management, as presented in Attachment 9.1.1, be endorsed.

COMMITTEE DECISION – ITEM 9.1. RISK MANAGEMENT FRAMEWORK – RISK MANAGEMENT POLICY

Moved: Cr Stephens
Seconded: Cr Marshall

1. That the Audit, Risk and Improvement Committee recommends to Council that Policy No. 119 - Risk Management, as presented in Attachment 9.1.1, be endorsed.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming
Against: Nil

9.2. RISK MANAGEMENT FRAMEWORK – RISK MANAGEMENT PROCEDURES

File Reference	ADM0149
Date of Report	14 April 2026
Responsible Officer	Anika Serer, Chief Executive Officer
Author of Report	Judy Stewart – Executive Manager Corporate Services
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 1995.*
Voting Requirement	Simple Majority
Attachments	Attachment 9.2.1 - Risk Management Procedures

BRIEF SUMMARY

The purpose of this report is for the Audit, Risk and Improvement Committee (ARIC) to receive the Risk Management Procedures – April 2026, outlining risk related processes and instructions undertaken for the Shire of Woodanilling (Shire).

BACKGROUND

Risk Management Procedures (Procedures) aim to provide an effective governance structure to support risk management throughout the Shire, forming part of the Shire's Risk Management Framework.

The Procedures are operational and, therefore, controlled and reviewed by the Chief Executive Officer (CEO) and Executive Management Team.

COMMENT

These Procedures have been formed using Local Government Insurance Services (LGIS) documentation modified to suit the needs of the Shire of Woodanilling. They are based on a 'Three Lines of Defence' model of risk management:

- First Line of Defence – covers the responsibilities of each operational area in identifying, assessing, managing, monitoring, and reporting risk, and establishes processes and controls for its management.
- Second Line of Defence – is assigned to the Executive Manager Corporate Services who maintains oversight and manages the Risk Management Framework supported by the Executive Management Team (EMT) and includes responsibility for reporting risk management to the CEO, the ARIC, and Council.
- Third Line of Defence – relates to internal audit processes (CEO led), and external audit processes reporting independently to the President and CEO (on annual financial statements only) - the external auditor being appointed by Council on recommendation of the ARIC.

Figure 2 within the Procedures document outlines the governance structure/three lines of defence operating model and Figure 3 outlines the Risk Management process within the Shire.

The document will be reviewed by the CEO and EMT on an at least 18-month basis to ensure processes and information remains current - earlier if there has been a change to the risk or control environment.

For further detailed procedure information, please see Attachment 9.2.1 - *Risk Management Procedures.*

STATUTORY/LEGAL IMPLICATIONS

Regulation 17 of the Local Government (Audit) Regulations 1996 applies.

POLICY IMPLICATIONS

Council Policy No. 119 - Risk Management, if Council adopts Policy No. 119 in this agenda.

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS
PILLAR 3 Civic Leadership

Key Area of Focus

Good Governance: Upholding ethical standards, clear policies, and sound financial management.

Goal 8: Accountable and compliant governance

8.1 Maintain compliance with the *Local Government Act 1995* and associated regulations.
8.2 Resolve the Audit Log findings from regulation 5 & 17 reviews.

CONSULTATION/COMMUNICATION
LGIS
Chief Executive Officer

RISK MANAGEMENT
A structured risk management process with clearly defined role responsibilities and instructions assists Council and its workforce to manage existing and potential risks on an ongoing basis.

The risk is considered 'medium' should the recommendation not be supported.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS
Simple Majority

OFFICER'S RECOMMENDATION
That the Audit, Risk and Improvement Committee receive the Risk Management Procedures April 2026, as presented at Attachment 9.2.1.

COMMITTEE DECISION – ITEM 9.2.RISK MANAGEMENT FRAMEWORK – RISK MANAGEMENT PROCEDURES

Moved: Cr Stephens
Seconded: Cr Vermeulen

That the Audit, Risk and Improvement Committee receive the Risk Management Procedures April 2026, as presented at Attachment 9.2.1.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming
Against: Nil

9.3. RISK MANAGEMENT FRAMEWORK - STRATEGIC RISK REGISTER

File Reference	ADM0149
Date of Report	09 March 2026
Responsible Officer	Anika Serer, Chief Executive Officer
Author of Report	Judy Stewart – Executive Manager Corporate Services
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 1995.*
Voting Requirement	Simple Majority
Attachments	Attachment 9.3.1 – Draft Strategic Risk Register

BRIEF SUMMARY

The purpose of this report is for the Audit, Risk and Improvement Committee (ARIC) to consider a Strategic Risk Register for recommendation to Council, as part of Council's Risk Management Framework.

BACKGROUND

The purpose of a local government Strategic Risk Register is to identify risks negatively impacting a shire's ability to meet its strategic objectives as outlined in its Strategic Community Plan/Corporate Business Plan.

The Strategic Risk Register (Register) is a risk mitigation tool designed to be reviewed, updated, and presented to Council regularly, ensuring continued awareness and consideration of strategic risk by Council, the Chief Executive Officer (CEO) and Executive Management.

The Register operates alongside an operational risk register, the content of which requires the CEO's approval and regular review and updating undertaken by the CEO and Executive Management.

COMMENT

In developing the Register, strategic risks have been placed into the following broadly categorised risk profiles:

- Inadequate Infrastructure
- Statutory and Regulatory Requirements
- Business Disruption/Emergency Management
- Financial Sustainability/Economic Change Vulnerability
- Community Engagement and Expectations
- Workforce

Each risk profile contains the following detail relevant to the particular risk:

1. Relationship to Council's Strategic Community Plan pillars and Corporate Business Plan actions
2. Overview of risk description, potential impact and consequences
3. Potential risk causes and their outcomes
4. Predicted inherent strategic risk level (prior to risk controls being implemented)
5. Key strategic risk controls including type, date to be actioned/reviewed, and considered level of effectiveness
6. Predicted residual strategic risk level (post key risk controls implementation)
7. Risk evaluation (level of risk acceptance)
8. Actions (operational level tasks required to be undertaken to maximise mitigation of strategic risks)

A summary of each risk profile's predicted inherent and residual risk levels, along with a summary of actions to be undertaken within timeframes and by role responsibility, are located in the Dashboard Report of the Register. Detailed individual risk profile information, as described in points 1 to 8 above, follows the Dashboard Report in Attachment 9.3.1 *Draft Strategic Risk Register*.

The Register is a 'living' document that will regularly update as risks change, controls are updated, and actions are undertaken.

STATUTORY/LEGAL IMPLICATIONS
Regulation 17 of the Local Government (Audit) Regulations 1996 applies.

POLICY IMPLICATIONS
Policy 119 – Risk Management (for resolution within this agenda)

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS
PILLAR 3 Civic Leadership

Key Area of Focus

Good Governance: Upholding ethical standards, clear policies, and sound financial management.

Goal 8: Accountable and compliant governance

8.1 Maintain compliance with the *Local Government Act 1995* and associated regulations.
8.2 Resolve the Audit Log findings from regulation 5 & 17 reviews.

CONSULTATION/COMMUNICATION
Council Briefing Session – 17 March 2026
Chief Executive Officer

RISK MANAGEMENT
Identifying recognised and potential risks allows for acceptance levels to be established and adhered to, mitigation controls and actions exercised, and regular review undertaken.

The risk is considered 'medium' should the recommendation not be supported.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS
Simple Majority

OFFICER'S RECOMMENDATION

That the Audit, Risk and Improvement Committee recommends to Council that the Strategic Risk Register, as presented in Attachment 9.3.1, be endorsed.

COMMITTEE DECISION – ITEM 9.3.RISK MANAGEMENT FRAMEWORK - STRATEGIC RISK REGISTER
Moved: Cr Marshall
Seconded: Cr Trimming

That the Audit, Risk and Improvement Committee recommends to Council that the Strategic Risk Register, as presented in Attachment 9.3.1, be endorsed.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming
Against: Nil

9.4. RISK MANAGEMENT FRAMEWORK – BUSINESS CONTINUITY PLAN

File Reference	ADM0149
Date of Report	13 April 2026
Responsible Officer	Anika Serer, Chief Executive Officer
Author of Report	Judy Stewart – Executive Manager Corporate Services
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 1995.*
Voting Requirement	Simple Majority
Attachments	Attachment 9.4.1 Shire of Woodanilling Business Continuity Plan April 2026 - Redacted

BRIEF SUMMARY
The purpose of this report is for the Audit, Risk and Improvement Committee (ARIC) to receive the Business Continuity Plan - April 2026, designed to guide operations following a disruption to normal business activity.

BACKGROUND
The Business Continuity Plan (BCP) is an operational document reviewed by the Chief Executive Officer and Executive Management Team and forms part of Council's Risk Management Framework.

COMMENT
Business Continuity Plans (BCP) provide guidance in challenging situations when operational activity is being, or has been, disrupted (e.g., during/following a disaster). BCPs prioritise time critical business activities, contain contact details for personnel and other key external organisations that may assist the organisation to return to normal business activity as quickly as possible, and include checklists and procedures for personnel to follow.

Councillors are referred to Attachment 9.4.1 *Shire of Woodanilling Business Continuity Plan April 2026* for further content information – personal contact details have been redacted.

It is envisaged that this document will be reviewed on an annual basis along with other Risk Management documentation; particularly, for checking and updating of contact details, where necessary, and to ensure other content is up to date.

STATUTORY/LEGAL IMPLICATIONS
Regulation 17 of the Local Government (Audit) Regulations 1996 applies.

POLICY IMPLICATIONS
Policy No. 119 - Risk Management, if Council adopts Policy No. 119 in this agenda.

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS
PILLAR 3 Civic Leadership

Key Area of Focus

Good Governance: Upholding ethical standards, clear policies, and sound financial management.

Goal 8: Accountable and compliant governance

8.1 Maintain compliance with the *Local Government Act 1995* and associated regulations.
8.2 Resolve the Audit Log findings from regulation 5 & 17 reviews

CONSULTATION/COMMUNICATION
Local Government Insurance Services
Chief Executive Officer

RISK MANAGEMENT

A Business Continuity Plan serves to provide guidance when an event disrupts normal business activity, thereby lessening risk across all risk areas.

The risk is considered 'medium' should the recommendation not be supported.

Consequence / Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit, Risk and Improvement Committee receive the Business Continuity Plan April 2026, as presented at Attachment 9.4.1.

COMMITTEE DECISION – ITEM 9.4. RISK MANAGEMENT FRAMEWORK – BUSINESS CONTINUITY PLAN

Moved: Cr Vermeulen
Seconded: Cr Marshall

That the Audit, Risk and Improvement Committee receive the Business Continuity Plan April 2026, as presented at Attachment 9.4.1.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming
Against: Nil

9.5. REGULATION 5 AND REGULATION 17 REVIEW UPDATES

File Reference	ADM0063
Date of Report	09 April 2026
Responsible Officer	Anika Serer, Chief Executive Officer
Author of Report	Anika Serer, Chief Executive Officer
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the *Local Government Act 1995.*
Voting Requirement	Simple Majority
Attachments	Attachment 9.5.1 – Regulation 5 and Regulation 17 Recommendations Status Report

BRIEF SUMMARY

The purpose of this report is for the Audit, Risk and Improvement Committee (ARIC) to receive an update on the progress of addressing recommendations made in the 2024 Regulation 5 and Regulation 17 Reports.

BACKGROUND

Previously, in accordance with regulation 5 *Local Government (Financial Management) Regulations 1996*, the CEO was to undertake a review 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. The Regulation 5 Review was conducted by Hammond Woodhouse Advisory in July 2024.

Also previously, in accordance with regulation 17 *Local Government (Audit) Regulations 1996*, the CEO was required to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management; internal control; and legislative compliance not less than once in every **3 financial years.** The Regulation 17 Review was conducted by Hammond Woodhouse Advisory in July 2024.

Recent changes to regulation 17 *Local Government (Audit) Regulations 1996*, now require that the CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to financial management, legislative compliance and risk management not less than once in every **4 financial years.** Regulation 5 *Local Government (Financial Management) Regulations 1996* has been accordingly amended to remove the financial review requirements as this is now covered by Regulation 17.

A status report on the implementation of recommendations made in both 2024 Reviews is attached for the Committee's information.

COMMENT

The attachment provides a table of consolidated recommendations for each Review Report, and status of implementation as at April 2026.

In the Regulation 5 Status Report, there is one item remaining to be actioned from the three recommendations.

In the Regulation 17 Status Report there were 11 recommendations of which 3 are complete, 3 are in progress, and 5 are to be actioned within the next six to nine months.

STATUTORY/LEGAL IMPLICATIONS

LOCAL GOVERNMENT (AUDIT) REGULATIONS 1996 - REG 17

17 . CEO to review certain systems and procedures

(1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —

(a) financial management;

(b) legislative compliance;

(c) risk management.

(2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.

(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1).

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

PILLAR 3 Civic Leadership

Key Area of Focus

Good Governance: Upholding ethical standards, clear policies, and sound financial management.

Goal 8: Accountable and compliant governance

8.1 Maintain compliance with the *Local Government Act 1995* and associated regulations.
8.2 Resolve the Audit Log findings from regulation 5 & 17 reviews.

CONSULTATION/COMMUNICATION

Nil

RISK MANAGEMENT

Identifying recognised and potential risks allows for acceptance levels to be established and adhered to, mitigation controls and actions exercised, and regular review undertaken.

The risk is considered 'medium' should the recommendation not be supported.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit, Risk and Improvement Committee receives the Regulation 5 and Regulation 17 Recommendations Status Reports as attached.

COMMITTEE DECISION – ITEM 9.5.REGULATION 5 AND REGULATION 17 REVIEW UPDATES

Moved: Vermeulen
Seconded: Marshall

That the Audit, Risk and Improvement Committee receives the Regulation 5 and Regulation 17 Recommendations Status Reports as attached.

CARRIED 5/0

For: Cr Thomson, Cr Vermeulen, Cr Stephens, Cr Marshall, Cr Trimming
Against: Nil

10. CLOSURE OF MEETING

There being no further business to discuss, the Chairperson, Cr Thomson, declared the meeting closed at 2.06pm.

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Shire of Woodanilling

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: No

Comments: Imminent

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: N/A

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: N/A

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: N/A

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: Yes

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 03/02/2025

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Comments: Adopted 03/02/2025, reviewed 19/05/2026

Date of review: 03/02/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: N/A

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Comments: Council resolution OCM 341/08/2024 (field below states only accepting a 2025 date) - date Council accepted report was 27/08/2024

Date of council's resolution to accept the report: 01/01/2025

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: N/A

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: N/A

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: N/A

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: N/A

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: N/A

r. 21

Does the local government’s advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ______________________________ 2026.

CEO | Date

Mayor or President | Date