

Shire of

Wyalkatchem



Audit and Risk Committee

Thursday 4 September 2025

Notice of Meeting

MEETING OF SHIRE OF WYALKATCHEM AUDIT AND RISK COMMITTEE

A meeting of the Shire of Wyalkatchem Audit and Risk Committee will be held at 2pm Thursday 4 September 2025.

The Committee will receive papers related to the interim audit for the year ended 30 June 2025 and consider the matter of independent members of the Committee.

Members of the public are welcome.

An agenda will be issued shortly and will be available from the Shire of Wyalkatchem website.

IAN MCCABE

Acting Chief Executive Officer

26 August 2025

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8.1 AUDIT AND RISK COMMITTEE 27 February 2025

Date of report:	28 August 2025
Reporting Officer:	Ian McCabe Acting CEO
Disclosure of interest:	No interest to disclose
File Reference:	12.2.3
Attachment:	1. Minutes Audit and Risk Committee 27 February 2025.

OFFICER RECOMMENDATION

Moved: Seconded:

That the Committee:

Confirm the minutes of the meeting of the Audit and Risk Committee of 27 February 2025 as a true and accurate record.



Shire of Wyalkatchem Audit and Risk Committee (ARC)

held on Thursday 27 February 2025,

commencing at 3.44pm in the Council Chambers,

Honour Avenue, Wyalkatchem

Regulation 16 of the *Local Government (Audit) Regulations 1996* sets out the following functions of an audit committee —

- (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;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

- (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
- (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.*

Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence “Unconfirmed” until the following Audit and Risk Management Meeting where the minutes are to be confirmed subject to any amendments.

The “Confirmed” Minutes are then signed off by the Presiding Member.

Unconfirmed Minutes

This Agenda was approved for distribution on 13 March 2025.

Sabine Taylor
Chief Executive Officer
Shire of Wyalkatchem

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1. DECLARATION OF OPENING

Cr Petchell declared the meeting open at 3:44pm.

2. PUBLIC QUESTION TIME

Public question time opened at 3:44pm

There were no questions from the public.

Public question time closed at 3:44pm

3. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE

Cr. Christy Petchell	Chair
Cr. Justin Begley	Deputy Chair
Cr. Owen Garner	Shire President
Cr. Tracy Dickson	
Cr. Christopher Loton	
Cr. Rod Lawson-Kerr	

3.1. Apologies

Cr. Mischa Stratford

4. DECLARATIONS OF INTEREST

Nil

5. ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS

Nil

6. MATTERS REQUIRING A COMMITTEE DECISION

6.1. CORPORATE SERVICES REPORTS

Nil

6.2. RISK MANAGEMENT

6.2.1. COMPLIANCE AUDIT RETURN 2024

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	20 February 2025
Reporting Officer:	Claire Trenorden, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.19.01
Attachment Reference:	Attachment 6.2.1.1 – 2024 Compliance Audit Return (CAR) Attachment 6.2.1.2 – 2024 CAR Action Plan

BACKGROUND

Western Australian local governments are required to complete an annual Compliance Audit Return (CAR) in accordance with the provisions of the *Local Government (Audit) Regulations 1996*. The CAR must be submitted to the Department of Local Government, Sport and Cultural Industries (Department).

The period examined by this audit is 1 January to 31 December 2024.

The completed return is required to be:

- Reviewed by the Audit Risk Management Committee
- Considered and adopted by Council
- Certified by the President and CEO following Council adoption
- Submitted together with a copy of the Council Minutes to the Department.

The report assists the Shire of Wyalkatchem to monitor legislative compliance by examining a range of prescribed requirements under Regulation 13.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996 section 14 – Compliance Audits by Local Governments.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

This matter promotes the following Strategic Community Plan goal.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION

(01/2025) Moved: Cr Garner

Seconded: Cr Begley

That the Audit and Risk Committee:

- 1. Receives the 2024 Compliance Audit Return for the period 1 January 2024 to 31 December 2024 as per attachment 6.2.1.*
- 2. Notes the areas of non-compliance within the 2024 Compliance Audit Return and anticipates receiving the 2024 Compliance Audit Return Management Action Plan.*
- 3. Recommends that Council:*
 - i. Adopts the 2024 Compliance Audit Return for the period 1 January 2024 to 31 December 2024.*
 - ii. Notes the areas of non-compliance within the 2024 Compliance Audit Return and anticipates receiving the 2024 Compliance Audit Return Management Action Plan.*
 - iii. Submit a certified copy of the 2024 Compliance Audit Return to the Director General of the Department of Local Government, Sport and Cultural Industries.*

CARRIED 6/0

7. CLOSURE OF THE MEETING

There being no further business to discuss, the Chairperson closed the meeting at 3:47pm.

9 REPORTS

The Voting Requirement of all Committee items is simple majority.

9.1 TERMS OF REFERENCE

Date of report:	28 August 2025
Reporting Officer:	Ian McCabe Acting CEO
Disclosure of interest:	No interest to disclose
File Reference:	12.2.3
Attachment:	1. Terms of Reference 2019

SUMMARY

The Terms of Reference require updating. This report is to recognise that and affirm compliance with relevant legislation.

BACKGROUND

The Terms of Reference is Council's guidance to the Committee. The document makes reference to relevant legislation, lists responsibilities and addresses meeting arrangements. The Terms of Reference require updating to correct legislative and Strategic Community Plan references, as well as anticipate changes under local government reform.

COMMENT

The Terms of Reference incorrectly refer to the Local Government (Auditing) Act 2017, when amendments are now included in the Local Government Act 1995. These and other typographical or incorrect legislative clauses require amendment.

In addition, the Local Government Amendment Act 2024 anticipates further change to audit and this committee, with the installation of independent chairs. It would be prudent for Council to consider the issue of independent members and review the current Terms of Reference.

The current Terms of Reference also makes reference to a Strategic Community Plan Objective which has been re-drafted and amended in updated plans.

The Officer's Recommendation has been prepared to acknowledge legislative obligation by the Committee, recognise change in regulation and request Council to review the Terms of Reference and do other things to assist the Committee.

STATUTORY ENVIRONMENT

Local Government Act 1995; Local Government Amendment Act 2024; Local Government (Audit) Regulations 1996.

POLICY IMPLICATIONS

The Register of Policies makes many references to the Audit and Risk Committee and the conduct of local government meetings, including this Committee meeting.

FINANCIAL IMPLICATIONS

There are no direct financial implications to this item.

RISK IMPLICATIONS

There are no direct risk implications to this item. This decision will ensure all stakeholders are aware of the legislative standing of this committee. Council will be advised by this decision to ensure future compliance.

STRATEGIC AND COMMUNITY IMPLICATIONS

This decision will correctly align the Terms of Reference with the Strategic Community Plan.

OFFICER RECOMMENDATION

Moved:

Seconded:

That the Committee:

1. Request that Council and the Chief Executive Officer review the Terms of Reference for the Audit and Risk Committee, updating legislative and Community Plan references.
2. That Council with the support of the CEO consider expressions of interest from prospective independent members of this committee and their engagement conditions.
3. Affirms compliance with the Local Government Act 1995 and the Local Government (Audit) Regulations 1996, and other legislation as may be relevant to its deliberations.



Audit and Risk Management Committee Charter and Terms of Reference

This charter document defines the membership, authority, purpose, operational guidelines, responsibilities and resources of the Shire of Wyalkatchem Audit and Risk Management Committee, established by Council pursuant to Division A1, Section 7.1A of the *Local Government Act 1995* (the Act) and the *Local Government (Audit) Regulations 1996* and *Local Government Amendment (Auditing) Act 2017* (the Regulations)

1. NAME

The name of the Committee shall be the Shire of Wyalkatchem Audit and Risk Management Committee, hereinafter referred to in its abbreviated form as the Committee.

2. ESTABLISHMENT

The Committee is established pursuant to Section 7.1(A) of the Act.

3. DISTRICT

The Committee shall operate with the local government boundaries of the Shire of Wyalkatchem.

4. GUIDING PRINCIPLES

This Committee is established with the guiding principles in accordance with Division 1, Section 7.1A of the *Local Government Act 1995*, the *Local Government (Audit) Regulations 1996* the *Local Government (Financial Management) Regulations 1996* and the *Local Government Amendment (Auditing) Act 2017*.

5. OBJECTIVES

The primary objective of the Audit and Risk Management Committee is to accept responsibilities for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire of Wyalkatchem (the Shire) in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies and overseeing the allocation of its finance and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the coordination of the internal audit function with the external audit; and
- the provision of an effective means of communication between the external auditor, internal auditor, the CEO and the Council.

6. DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the Committee will be –

- a) Provide guidance and assistance to Council as to carrying out the functions of the local government in relation to auditors;
- b) Meet with the auditor once in a year to provide a report to Council on the matters discussed and outcome of these discussions;
- c) Liaise with the CEO to ensure that the local government does everything in its power to –
 - Assist the auditor to conduct the audit and carry out his or her other duties under the act; and
 - Ensure that audits are conducted successfully and expeditiously;
- d) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - Determine if any matters raised require action to be taken by the Shire; and
 - Ensure that appropriate action is taken in respect of those matters;
- e) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the Auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- f) Review the scope of the audit plan and program and its effectiveness;
- g) Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO;
- h) Review the level of resources allocated to internal audit and the scope of its authority;
- i) Review reports of internal audits and by monitoring the implementation of recommendations made by the audit and reviewing the extent to which Council and management reacts to matters raised;
- j) Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;

- a) Monitor the risk exposure of the Shire by determining if management has appropriate risk management processes and adequate management information systems.
- b) Review the CEO's report on the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report the results or their consideration of that review to Council;
- c) Monitor the progress of any major lawsuits facing the Council/Shire;
- d) Monitor ethical standards and related party transactions by determining whether the systems of control are adequate and appropriate;
- e) Review issues relating to national competition policy, financial report by Shire business units and comparative performance indicators;
- f) Review the Shire's draft annual financial report, focusing on –
 - Accounting policies and practices
 - Changes to accounting policies and practices
 - The process used in making significant accounting estimates;
 - Significant adjustments to the finance report (if any) arising from the audit process;
 - Compliance with accounting standards and other reporting requirements; and
 - Significant variance from prior years.
- g) Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual report is signed;
- h) Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's term of reference;
- i) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's term of reference following authorisation from Council;
- j) Review the annual Compliance Audit Return and report to the Council the results of that review

7. MEMBERSHIP

Membership of the Committee will be appointed by absolute majority decision of Council and can include non-elected members, must include at least 3 Councilors and Councilors must comprise the majority of the Committee.

Neither the Chief Executive Officer nor any other employee of the Local Government can be a member of the Committee.

Membership of the Committee will comprise a total of 7 members consisting of;
7 x Councilors

8. MEETINGS

8.1. Annual General Meeting

Nil

8.2. Committee Meetings

The Audit and Risk Committee shall meet at least once every three months. A schedule of meetings will be developed and agreed to by the members. As a guide, meetings will be arranged to coincide with Council reporting deadlines, for example, in February / March to discuss the Statutory Compliance Return and in October to receive and authorise the draft annual report including the financial statements prior to its submission to the Minister. Additional meetings will be scheduled on an as needed basis.

8.3. Quorum

The Quorum for any meeting of the Committee is at least 50% of the number of member positions prescribed on the Committee, whether vacant or not, which equates to four (4) members being present to constitute a quorum.

8.4. Voting

Shall be in accordance with Sections 5.201 and 7.1C of the Act, with all members of the Committee entitled and required to vote (subject to financial and proximity interest provisions of the Act).

8.5. Minutes

Shall be in accordance with the Act, Section 5.22.

8.6. Presiding Person

The members will elect the Presiding Person and if required, Deputy of the Committee pursuant to the Act, Section 5.12.

8.7. Who acts if no presiding member?

Shall be in accordance with the Act, Section 5.14

8.8. Meetings

Meetings are open to the public pursuant to section 5.23 of the Act as the Committee has delegated power or duty.

8.9. Public Question Time

Public Question Time shall be held in accordance with the section 5.24 of the Act and Regulations 5, 6 and 7 of the Local Government (Administration) Regulations 1996.

8.10. Members Conduct

Members of the Committee are bound by the:

- Provision of Section 5.65 of the Local Government Act 1995;
- Shire of Wyalkatchem Standing Orders Local Laws 1999;
- Shire of Wyalkatchem Code of Conduct (amended from time to time);
- Local Government (Rules of Conduct) Regulations 2007 (Elected Members only): and Clause 34C of the Local Government (Administration) Regulations 1996;

With respect to their conduct and duty of disclosures of financial, proximity or impartiality interests, to the extent stated, dependent upon whether they are a Councillor, Employee or Local Government or a Community Member (community members are not bound to declare impartiality interest, unlike Councillors and Employees of Local Government nor are they bound by the Rules of Conduct Legislation).

8.11. Secretary

The Governance Executive Officer or that Officer's nominee will fulfil the role of non-voting secretary who will be responsible for preparation and distribution of agendas and minutes.

8.12. Meeting Attendance Fees

Nil.

8.13. Reporting

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision making by Council in relation to the legislative functions and duties of local government that have not been delegated to the CEO.

Decisions of the Committee are to be made by simple majority.

Reports and recommendations of each Committee meeting requiring a resolution of Council shall be presented to the next ordinary meeting of Council or the first ordinary meeting of Council practicable.

9. DELEGATED AUTHORITY TO THE COMMITTEE

Delegation No 1.1.1

FUNCTION

1. Authority to meet with the Shire's Auditor at least once every year on behalf of Council [s7.12A(2)].
2. Authority to:
 - a. Examine the report of the Auditor and determine matters that require action to be taken by the Shire of Wyalkatchem; and
 - b. Ensure that appropriate action is taken in respect to these matters {s.7.12A(3)}.
3. Authority to prepare a report on any actions under s7.12A (3) in respect of an audit conducted in respect of a financial year for Council's endorsement, prior to sending the report to the Minister [s.7.12A(4)].

CONDITIONS

Nil

RECORD KEEPING

Audit and Risk Management Committee Minutes shall record and identify each decision made under this delegation in accordance with the requirements of Administration Regulation 19.

10. STRATEGIC ALIGNMENT

The specific tasks and actions undertaken by this committee will assist the Shire of Wyalkatchem in achieving the following aspirations and objectives as contained within the Strategic Community Plan.

Objective: A well-managed and effective Council organisation

Outcome No.	Outcome	Action No.	Actions
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures
		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk
		5.1.3	Deliver open and transparent Council decision-making and reporting
		5.1.4	Implement systems and processes to enhance organisational capability

9.2 INTERIM AUDIT

Date of report:	28 August 2025
Reporting Officer:	Ian McCabe Acting CEO
Disclosure of interest:	No interest to disclose
File Reference:	12.2.3
Attachment:	1. External Audit Plan 2. Letter dated 7 July 2025, providing Interim Audit Results for the year ended 30 June 2025 (as an 11-page Attachment)

SUMMARY

The Financial Audit is completed in two phases: planning and control evaluation (Interim Audit Phase); and Substantive Testing and Completion (Final Audit Phase). This report refers to the Interim Audit Results for the year ended 30 June 2025.

BACKGROUND

The Office of the Auditor General (OAG) is responsible for the conduct of the financial audit and has contracted Macri Partners to provide independent audit of the financial report to enable the OAG to express an opinion to Council on that report.

COMMENT

The Auditor has completed the interim audit. The Auditor noted ten (10) items of moderate risk as management control issues. The Auditor states in the Index of Findings at page 1 of the Attachment that none of these findings has a potential impact on the audit opinion.

The then Chief Executive Officer and the Corporate Services Manager made 'Management Comment' on each of these items.

STATUTORY ENVIRONMENT

Local Government Act 1995; Local Government (Audit) Regulations 1996.

POLICY IMPLICATIONS

There is no direct policy implication to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications to this item. However, internal control is an important element of financial management and ensuring confidence in reporting and budgeting.

RISK IMPLICATIONS

The Auditor is raising matters of internal control. Risk associated with internal control is mitigated by a systemic (whole of business) approach.

STRATEGIC AND COMMUNITY IMPLICATIONS

There is no direct implication for strategy or community in this item.

OFFICER RECOMMENDATION

Moved:

Seconded:

That the Committee:

1. Receive the Interim Audit Results for the year ended 30 June 2025.



Shire of Wyalkatchem

External Audit Plan For the Year Ending 30 June 2025

6 March 2025

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1. Purpose of the Audit

The purpose of this audit plan is to summarise our external audit approach in relation to the statutory audit of the Shire of Wyalkatchem for the financial year ending 30 June 2025.

Our Audit Plan has been prepared to inform the management and the Audit Committee of Shire of Wyalkatchem about our responsibilities as external auditors and how we plan to discharge them.

The plan focuses on:

- Documenting our audit approach, including:
 - audit process;
 - approach to auditing key financial statement risk issues; and
 - completion;
- Presenting our audit engagement team;
- Highlighting relevant independence and governance matters;
- Providing a preliminary assessment of timing;

Our audit approach is focused on assessing and responding to the risk of misstatement in the financial report.

We are committed to audit quality and the requirements of independence based on Office of the Auditor General's, Macri Partners' and the accounting profession's strict rules and policies. We have made our initial assessment of potential threats to independence and have adopted appropriately robust safeguards to address those risks and protect independence.

2. Scope of the Audit

We have been contracted by the Office of the Auditor General to conduct an independent audit of the financial report in order to enable the Auditor General to express an opinion on the financial report to the Council of the Shire of Wyalkatchem.

Our audit will be conducted in accordance with Australian Auditing Standards with the objective of reducing the level of material misstatement in the financial report to an acceptably low level. These standards have been fully updated and revised to improve their clarity and in some cases this is accompanied by additional audit requirements. We are required to comply with them for the audit of the 2024/25 financial report.

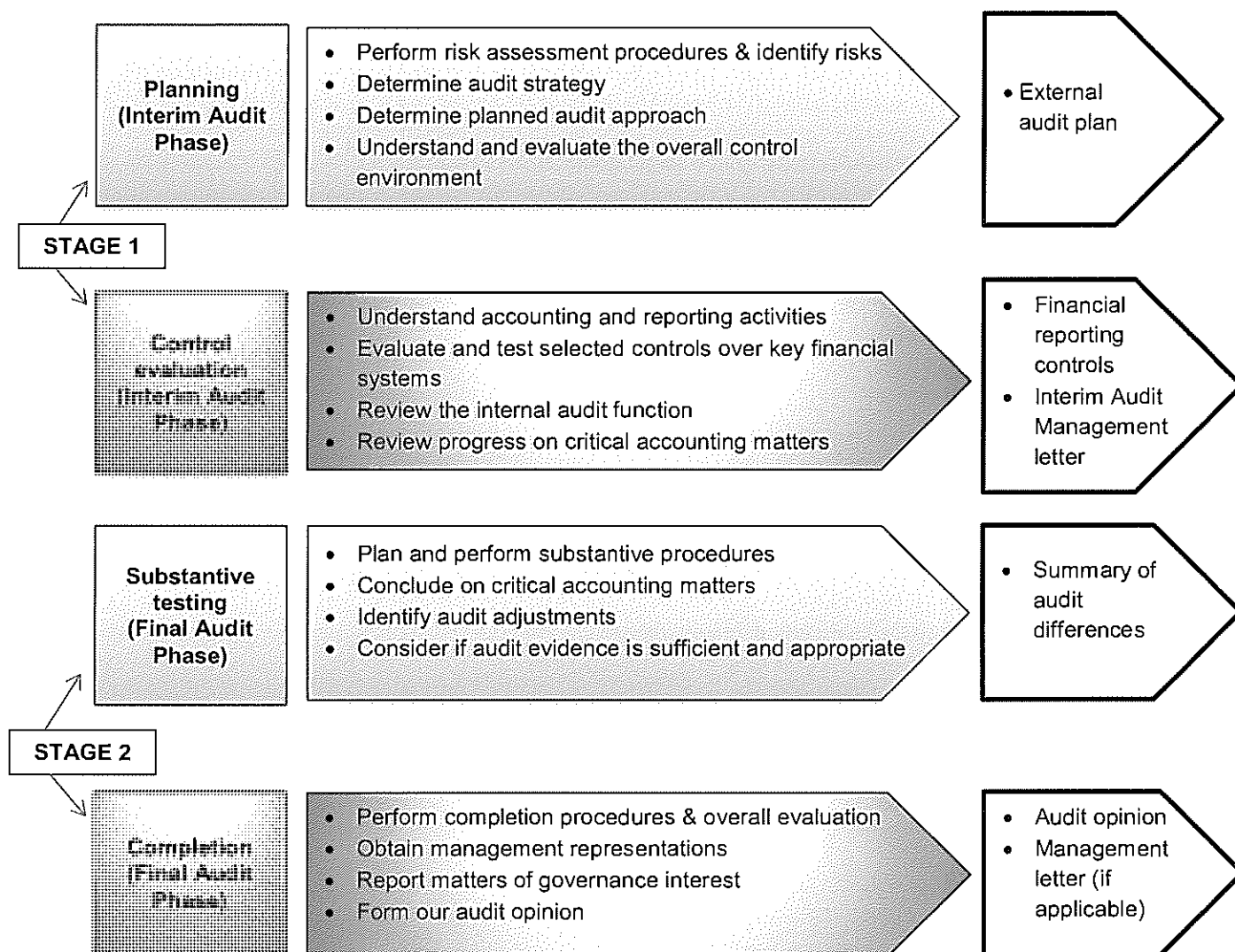
We plan and perform our audit to be able to provide reasonable assurance that the financial report is free from material misstatement and give a true and fair view. We use professional judgement to assess what is material. This includes consideration of the amount and nature of transactions.

3. Financial Reporting Responsibilities

Management	External Audit	Audit Committee
• Prepare financial statements and notes in accordance with Australian Accounting Standards, Local Government Act 1995 (as amended) and Regulations under the Act • Design, implement and maintain effective internal control over financial reporting processes • Risk management • Exercise sound judgement in selecting and applying critical accounting policies • Safeguard assets • Prevent, detect and correct errors • Prevent and detect fraud • Provide representations to external auditors • Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements • Confirm the effective operations of financial reporting controls and disclosures in the annual financial statements	• Conduct audit in accordance with professional standards and applicable financial reporting framework (i.e. Auditing Standards and Australian Accounting Standards) • Express an opinion on whether the annual financial report is based on proper accounts and records; and fairly represents, in all material respects, the results of the operations of the Council for the year ending 30 June 2025 and its financial position at the end of that period in accordance with the <i>Local Government 1995</i> (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. • Plan and perform the audit to obtain reasonable assurance (not absolute assurance) as to whether the accounts are free of material misstatements, whether caused by error or fraud • Maintain audit independence	• Create a culture of honesty and ethical behaviour; set the proper tone and emphasise fraud prevention • Oversee management, including ensuring that management establishes and maintains internal control to provide reasonable assurance regarding integrity and reliability of financial reporting • Oversee management activities which ensure appropriate risk management and controls are in place for monitoring risk and compliance with policies, procedures and laws • Review the Council's performance • Liaise with the external auditors to facilitate external audit • Review annual financial report and recommend approval to the Council

4. Audit Approach

Our objective is to provide an independent auditor's opinion on the financial report of the Shire of Wyalkatchem for the year ending 30 June 2025. Our audit methodology is split into two stages and is applied uniquely to Shire of Wyalkatchem's circumstances. It involves the following activities.



Our audit procedures will focus on those areas of the Shire of Wyalkatchem's activities that are considered to represent the key audit risks identified in our planning memorandum and through discussions with management and the Audit Committee during the course of our audit.

Internal Control Environment

In accordance with the Australian Auditing standards, we will perform a review of the design and operating effectiveness of the Council's significant financial recording and reporting processes. Our audit will be designed to obtain a degree of audit comfort from independent testing of management's internal controls. This approach of understanding and evaluating controls is risk-based and structured on a foundation of the Council having a strong control environment.

Our audit approach will also be based on understanding and evaluating your internal control environment and where appropriate validating these controls, if we wished to place reliance on them. This work will be supplemented with substantive audit procedures, which include detailed testing of transactions and balances and suitable analytical procedures.

A Report on Control Findings for the 2024/2025 financial year will be provided to management after the interim audit, outlining our findings, significant deficiencies and our recommendations on where improvements can be made. We will be revisiting this report on audit control findings to check if management's responses have been implemented during the year as agreed.

Key Financial Statement Processes

The following areas will be covered for risk assessment during the interim audit:

- Treasury management cycle – Bank reconciliations and investment of surplus funds
- Procurement and Payments cycle – Purchases, Payments and Creditors Management
- Revenue cycle – Rates and ESL, Other revenue (fees and charges, etc.) and Debtors Management
- Payroll cycle
- Property, Plant, Equipment and Infrastructure
- Fraud risk assessment - Journals
- General IT Controls assessment

Compliance Matters

An examination of some compliance matters (including registers, minutes and other legislative matters) under:

- Part 6 of the *Local Government Act 1995* (as amended);
- the *Local Government (Financial Management) Regulations 1996* (as amended); or
- applicable financial controls of any other written law

will be carried out and any non-compliance matters identified will be reported in our Interim Audit Management letter for management information. Significant non-compliance matters are also required to be reported in our Independent Auditor's Report.

Audit Requirements Schedules

To assist the Council in gathering and collating the necessary information for our interim audit visit, we have already forwarded an Audit Requirements Schedule. As the requested information will form the basis of our audit working papers, some of the information will be required to be made available to us prior to the commencement of our audit visits. This will assist us in delivering an efficient audit and minimising interruptions to the Council's staff.

5. Significant Risks Identified

"Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that, therefore, occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty".

In this section, we outline the significant risks of material misstatement, which we have identified.

Risk of Material Misstatement	Financial Statement Impact and Consequence	Planned Audit Approach
1. Risk of Fraud through Management Override of Controls		
Australian Auditing Standard ASA 240 – <i>The auditor's responsibility to consider fraud in an audit of financial statements</i> requires us to consider the potential for management override because controls that may be sufficient to detect error may not be effective in detecting fraud. In all entities, management at various levels is in a unique position to perpetrate fraud because of the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.	Assertions, account balances and operating results may be materially misstated.	We will assess the processes in place to prevent and detect fraud. Auditing Standard ASA 240 imposes specific audit procedures, including: ➤ Testing a sample of journals recorded in the general ledger and other adjustments made in preparation of the financial statements ➤ Reviewing material accounting estimates for bias ➤ Reviewing significant unusual transactions outside the normal course of business

Risk of Material Misstatement	Financial Statement Impact and Consequence	Planned Audit Approach
2. Revenue Recognition		
In accordance with Australian Auditing Standard ASA 240 – <i>The auditor's responsibility to consider fraud in an audit of financial statements</i>, we presume there is a risk of fraud in respect of the recognition of revenue because of the potential for inappropriate recording of transactions in the wrong period. The standard allows the presumption to be rebutted but, given a local government's range of revenue sources, we have concluded that there are insufficient grounds for rebuttal. This does not imply that we suspect actual or intended manipulation, but that we continue to deliver our audit work with appropriate professional scepticism.	Budgetary pressures and performance targets may influence the revenue recognition. Revenue may be materially misstated due to the failure to correctly recognise and measure it in accordance with the applicable accounting standards.	➤ Substantiate verification of cut-off procedures to mitigate the risk of income being recognised in the wrong period. ➤ In addition, undertake a range of substantive procedures including: • testing receipts to ensure they have been recognised in the correct year; • testing adjustment journals; and • obtaining direct confirmation of year-end bank balances and testing bank reconciliations to the general ledger. ➤ Assess whether treatment of revenue is consistent with Accounting Standards AASB 15 <i>Revenue from contracts with customers</i> and AASB 1058 <i>Income of Not-for-Profit Entities</i>

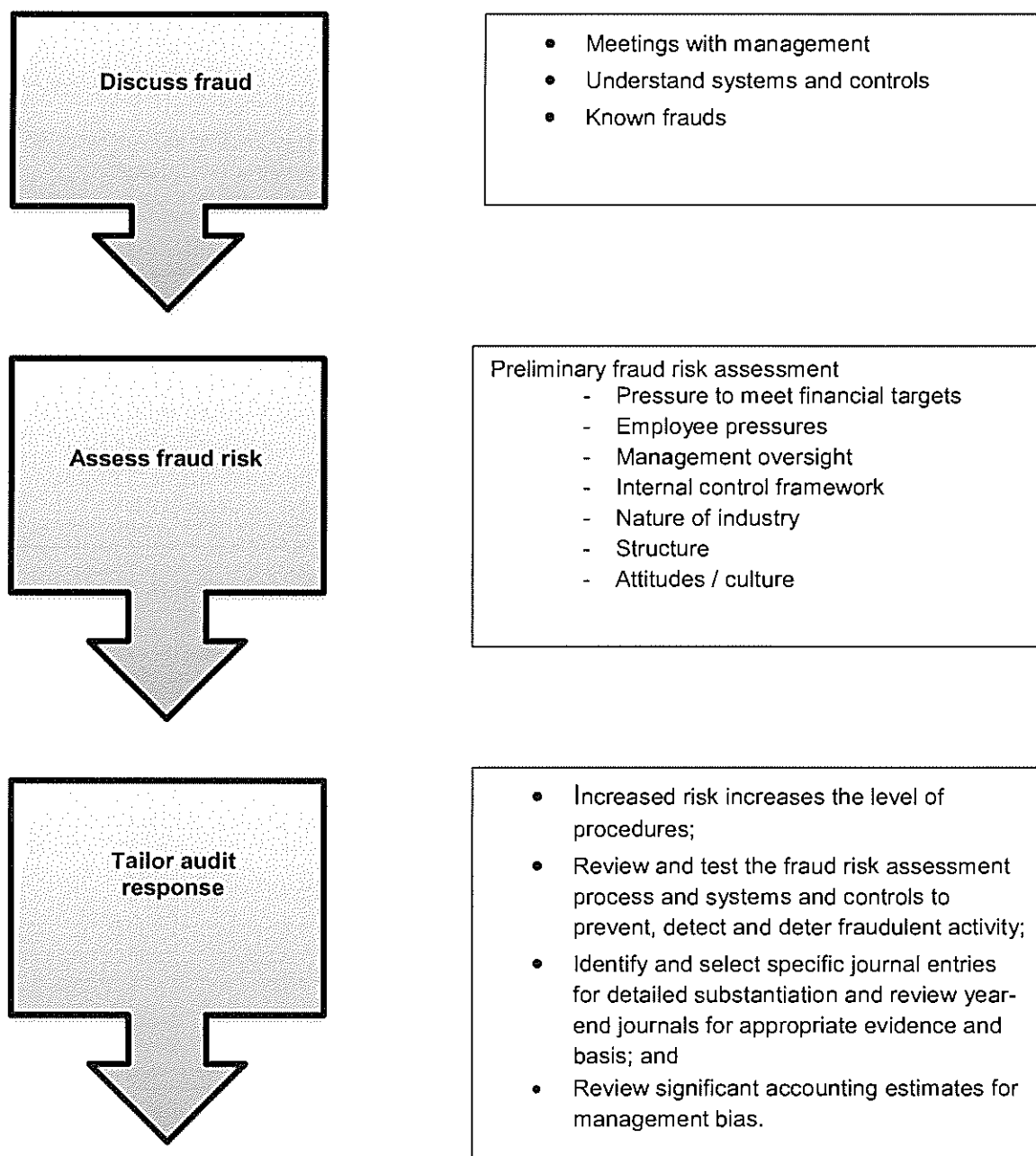
Risk of Material Misstatement	Financial Statement Impact and Consequence	Planned Audit Approach
3. Long Service Act 1958 – potential impact of applying the Act on the leave liability of the Shire’s casual employees		
- Long service leave is a paid leave entitlement for employees who have worked continuously in a business for specified period of time. Full time, part time and casual employees are entitled to long service leave.	Impact on financial report and notes disclosures.	➤ Review whether the Council has provided for long service leave for casual employees (if applicable) in accordance with the Act.
4. Audit findings reported in the previous audit		
Audit findings reported in the previous audit	Non-compliance with the Local Government Act 1995 or applicable Local Government (Financial Management) Regulations 1996	➤ We will follow-up on management’s progress on the resolution of issues reported in the 2023-24 audit. The following significant findings were identified during the 2023/24 audit. • Non-compliance with the purchasing policy • Assets register for portable and attractive assets less than \$5,000. The following findings were identified with a moderate rating. • Bank reconciliations • Unauthorised use of corporate credit cards • Untimely update of the general ledger

		• Quotation Evaluation and Forms and Quotations • Investment of surplus funds • Review of reconciliations • Disaster Management Plan • Long outstanding receivable • Outdated policies • Purchase orders dated after invoice dates.
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Additional risks may emerge over the course of the audit. These factors will be considered in our reporting to the Shire of Wyalkatchem and the design of our audit procedures.

6. Impact of Fraud on the Financial Report

In accordance with Auditing Standard ASA 240 "*The Auditor's responsibility to consider fraud in an Audit of a Financial Report*", we will undertake specific procedures and report findings to the Council in respect of financial reporting fraud. The following diagram highlights the phases of our work on fraud.



The Fraud and Error Assessment Form, which will be forwarded to management shortly is required to be completed by management and Audit Committee of Shire of Wyalkatchem prior to our final audit visit. The form allows us to make enquiries of management and the Audit Committee, to obtain their understanding on the risk of fraud within their Council and to determine whether management have knowledge of fraud that has been perpetrated on or within the Council.

7. Audit Engagement Team

The audit team consists of the key members listed below:

Engagement Role	Name	Responsibilities
Audit Partner	Anthony Macri	Engagement leader responsible for the audit, including: • liaison with the Chief Executive Officer and audit committee members • reporting to the Office of the Auditor General in accordance with the contract • recommending audit opinion to the Auditor General
Audit Manager	Suren Herathmudalige	Responsible for: • key contact for operational audit matters • ensuring delivery of interim and final audit timetables • management of targeted work • overall quality control of the audit engagement • overall review of audit outputs
The Auditor General's Representative	Suraj Karki	Responsible for: • liaison with the Chief Executive Officer and audit committee members • overseeing the audit and recommending audit opinion to the Auditor General

8. Communications Plan and Timetable

Auditing Standard **ASA 260 'Communication of audit matters with those charged with governance'** requires auditors to plan with those charged with governance the form and timing of communications with them. We have assumed that 'those charged with governance' are the Audit Committee.

Output	Timing
Entrance Meeting	6 March 2025 (Confirmed with management)
Interim Audit Field Work	20 March 2025 – 21 March 2025 (Confirmed with management)
Review of the interim audit file by the Office of the Auditor General	Mid-April 2025
Provide Interim Management Letter	On receipt of management responses to the draft Interim Management Letter.
Draft Annual Financial Report to be made available for audit	11 September 2025 (Confirmed with management)
Final Audit Field Work	25 September 2025 – 26 September 2025 (Confirmed with management)
Review of the audit file by the Office of the Auditor General	Late October 2025
Present the Audit Findings Report to the Audit Committee (Exit Meeting)	Mid November 2025 (Management to confirm)
Provide Audit Opinion on Financial Statements	Within 5 working days upon receipt of signed Annual Financial Report and Management Representation Letter

9. Management Representation Letter

The above audit procedures assume that management expects to be in a position to sign a management representation letter. The proposed letter for this purpose is attached for your reference. This letter should be reviewed and tailored to meet your local government's particular circumstances, and be signed and dated by the CEO and Manager Corporate Services as close as practicable to the date of the proposed auditor's report. Ordinarily, this would be no longer than five working days prior to the issue of the auditor's report.

We will also be relying on the signed Statement by CEO in the annual financial report as evidence that they confirm:

- they have fulfilled their responsibility for the preparation of the annual financial report in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards
- they have provided us with all relevant information necessary or requested for the purpose of the audit
- all transactions have been recorded and are reflected in the annual financial report.

10. Independence

Independence and Objectivity Confirmation

Professional standards require auditors to communicate to those charged with governance, at least annually, all relationships that may bear on the firm's independence and the objectivity of the Audit Engagement Partner and audit staff. The standards also place requirements on auditors in relation to integrity, objectivity and independence.

The standards define 'those charged with governance' as 'those persons entrusted with the supervision, control and direction of an entity'. In your case, this is the Council.

Confirmation Statement

We confirm that in our professional judgement, Macri Partners is independent within the meaning of regulatory and professional requirements and the objectivity of the Audit Engagement Partner and audit staff is not impaired.

11. Environmental, Social and Governance (ESG) Disclosures in financial statements

The Shire should refrain from disclosing ESG matters or climate-related risks in financial statements as there is currently no established reporting and auditing frameworks for us to audit such matters against.

12. Disclaimer

This audit plan has been prepared for the Audit Committee and management of the Shire of Wyalkatchem only. It should not be quoted or referred to, in whole or in part, without our prior written consent. No warranty is given to, and no liability will be accepted from, any party other than the Shire of Wyalkatchem.

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Our Ref: 7968-002

7th Floor, Albert Facey House
469 Wellington Street, Perth

Ms Sabine Taylor
Chief Executive Officer
Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Email: ceo@wyalkatchem.wa.gov.au

Dear Ms Taylor

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2025**

We have completed the interim audit for the year ended 30 June 2025. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate your overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7551 if you would like to discuss these matters further.

Yours sincerely

Suraj Karki
Acting Director
Financial Audit
7 July 2025

Attach

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SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential Impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Daily Takings Reconciliations	No		✓		✓
2. Investment of surplus funds	No		✓		✓
3. Quotation Evaluation Forms and Quotations	No		✓		✓
4. Purchase orders dated after invoice dates	No		✓		✓
5. Long outstanding receivables	No		✓		
6. Outdated policies	No		✓		✓
7. Disaster Management Plan	No		✓		✓
8. Credit notes	No		✓		
9. Superannuation Guarantee (SG) Contributions	No		✓		
10. Tender register	No		✓		

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Daily Takings Reconciliations

Finding

We noted that Daily Takings Reconciliations are not independently reviewed by a senior officer. However, the sample of Daily Takings tested were deposited in bank intact.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

Reconciliations are a key control for ensuring financial data is completely and accurately reflected in the general ledger from which financial statements are derived. The absence of a documented independent review of the reconciliations can result in errors or omissions remaining undetected leading to misstatements in the financial statements.

Recommendation

Daily Takings Reconciliations should be independently reviewed by a senior officer and the review should be evidenced in writing.

Management comment

Officers will ensure that Daily Takings Reconciliations are reviewed by a senior officer.

Responsible person: Manager Corporate Services

Completion date: July 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Investment of surplus funds**Finding**

We noted that the Shire does not have a formally established and documented internal control procedures for:

- the placement of investments i.e. recording of interest quotes from banks, confirmation and authorisation of deals etc
- the rollover of investments
- the redemption of investments
- the receipt of income

Current practice of the investments of surplus funds at the Shire appears to be at the discretion of the officers responsible for this function. Regulation 19 (1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to establish and document internal control procedures to be followed by employees to ensure control over investments.

We also noted that there was no documentary evidence of an independent review of the monthly investment reconciliations.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

In the absence of formally established and documented internal control procedures, there is an increased risk of inefficient investment of surplus funds. This practice is also non-compliant with Regulation 19 (1) of the *Local Government (Financial Management) Regulations 1996*.

Errors or frauds may not be detected early if monthly investment reconciliations are not reviewed by an officer independent of the preparer.

Recommendation

The Shire should establish and document internal control procedures that should be followed by employees to ensure control over investments in accordance with Regulation 19(1) of the *Local Government (Financial Management) Regulations*.

Monthly Investment Reconciliations should be independently reviewed and such reviews should be documented.

Management comment

An internal control procedure will be developed by management.

Independent review of reconciliations has been occurring since April 2025.

Responsible person: Manager Corporate Services
Completion date: November 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Quotation Evaluation Forms and Quotations

Finding

- We did not find the Quotation Evaluation Form (Procurement Assessment) being completed for the purchase transactions we tested.
- We noted that the required number of quotations as per the Purchasing Policy had not been obtained for one out of 20 purchasing transactions tested. The reason for not obtaining the required number of quotations was not documented. The transaction was relating to purchase of furniture for \$16k.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

- Inability to ascertain the basis for selection of the successful supplier.
- Non-compliance with the requirements of the Purchasing Policy.

Recommendation

- The Quotation Evaluation Form (QFM) should be duly completed and signed by the officer who is responsible for authorising purchase transactions.
- Quotations either verbally or written as required by the Purchasing Policy should be obtained for each purchasing transaction and should be reflected in the QFM. In instances where the Shire is unable to obtain the required number of quotations, the reason/s should be recorded in the QFM.

Management comment

Quotation evaluation forms will be reviewed and implemented by management.

Responsible person: Manager Corporate Services

Completion date: November 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Purchase orders dated after invoice dates

Finding

During our sample testing of payments made throughout the year, we identified two instances (2024: four instances) out of a sample of 20 (2024: 25 samples), where the authorised purchase orders were dated after the dates of the corresponding supplier invoices.

This finding was initially raised in the 2020/21 financial year and raised again in 2021/22, 2022/23 and 2023/24 financial years.

Rating: Moderate (2024: Moderate)

Implication

There is no evidence that the ordering of goods was approved prior to ordering.

Recommendation

Purchase orders should be approved for all applicable items prior to ordering.

Management comment

Management are consistently working to make sure that purchase orders are completed prior to orders being placed.

Responsible person: Chief Executive Officer

Completion date: Ongoing

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Long outstanding receivables

Finding

Approximately 95% of the sundry debts outstanding at end of February 2025 of \$ 27,418 has been outstanding for more than 90 days despite the credit term offered is only 30 days.

Rating: Moderate

Implication

If these debts are irrecoverable, the Shire's current assets reflected in the Annual Financial Report could be overstated.

Recommendation

Management should assess the recoverability of these debts and either write them off with council approval or create a provision for bad and doubtful debts to ensure the sundry debtor balance reported in the annual financial report is not overstated.

Management comment

As at June 2025 this balance has been reduced to \$6,459 with a provision of \$4,619 for doubtful debts against this balance. Management have followed up on the balance again.

Responsible person: Manager Corporate Services
Completion date: August 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. Outdated policies

Finding

We noted that the Shire's Risk Management Policy has not been updated since 2021 financial year and Revenue Policy and Private Works Policy have not been reviewed and updated since 18 April 2019.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

Lack of up-to-date policies may cause difficulties to the management to make decisions that are in the best interest of the Shire.

Recommendation

The Shire should review its policies periodically and update them where necessary in order to ensure that management decisions are based on the best interests of the Shire.

Management comment

Policies are in the process of being reviewed in full.

Responsible person: Chief Executive Officer

Completion date: November 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

7. Disaster Management Plan

Finding

The Shire's Disaster Management Plan has not been reviewed and updated since March 2014.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (Moderate 2024)

Implication

If an updated formally documented Disaster Management Plan is not in place, the Shire will not possess the required information to enable the effective restoration of key IT systems following a major incident or disruption. This may impact business operations and the delivery of key services.

Recommendation

The Shire should review and update the Disaster Management Plan addressing the following salient points:

- Maximum tolerable data loss that backups can be scheduled and retained to meet recovery point objectives or appropriate physical records are maintained and protected
- Relationship between key business processes and underlying IT systems
- Restoration of network equipment

Management comment

The Disaster Management Plan was reviewed and updated by the CEO in April 2025.

Responsible person: Chief Executive Officer

Completion date: April 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

8. Credit notes

Finding

During the audit we noted that credit note authorisation forms are not in use when credit notes are issued.

Rating: Moderate

Implication

In the absence of properly authorised credit note authorisation forms, there is an increased risk of erroneous or fraudulent credit notes being created and misappropriation of funds going undetected.

Recommendation

A senior officer independent of invoicing and receipting process should review and approve the credit note authorisation forms before credit notes are issued.

Management comment

Staff will review credit note authorisations forms and will make sure they are completed in future.

Responsible person: Manager Corporate Services
Completion date: July 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

9. Superannuation Guarantee (SG) Contributions

Finding

During our payroll testing, we noted one instance (out of a sample of eight transactions) where annual leave loading has not been included in SG calculations.

Rating: Moderate

Implication

There is an increased risk of underpayment of SG contributions and non-compliance with associated laws and regulations.

Recommendation

Annual leave loading should be included in the SG contributions in accordance with SG rules. The officer reviewing the SG contribution calculations should ensure that calculations are done as per SG rules.

Management comment

Staff have rectified the issue and will be working to correct all incorrect prior payments.

Responsible person: Manager Corporate Services

Completion date: August 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

10. Tender register

Finding

During the audit we noted that the tender register had not been updated to indicate the successful tenderer, consideration and other parties that tendered in respect of a tender that was awarded in the 2023-24 financial year and work commenced in the 2024-25 financial year.

Rating: Moderate**Implication**

Incomplete information in the tender register could make it difficult to ascertain if the Shire has correctly followed the tender evaluation process. Such practice is also non-compliant with regulation 17 (2) of the *Local Government (Functions and General) Regulations 1996*.

Recommendation

The Shire should ensure that it complies with the requirements of regulation 17(2) of the *Local Government (Functions and General) Regulations 1996*.

Management comment

Tender register has been updated.

Responsible person: Manager Corporate Services
Completion date: June 2025

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10 NEXT MEETING

The date of the next meeting is to be advised, pending completion of the Annual report.

11 CLOSURE