



Shire of Wyalkatchem Audit and Risk Committee (ARC)

Minutes

held on Thursday 16 April 2026,

commencing at 3.00pm in the Council Chambers,

Honour Avenue, Wyalkatchem

Regulation 16 of the Local Government (Audit) Regulations 1996 states that:

“An audit committee —

- a)** is to provide guidance and assistance to the local government —
 - i.** as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and*
 - ii.** as to the development of a process to be used to select and appoint a person to be an auditor; and**

- b)** may provide guidance and assistance to the local government as to —
 - i.** matters to be audited; and*
 - ii.** the scope of audits; and*
 - iii.** its functions under Part 6 of the Act; and*
 - iv.** the carrying out of its functions relating to other audits and other matters related to financial management; and**

- c)** is 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.”**

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

These unconfirmed minutes were approved for distribution on the 22 April 2026.

A handwritten signature in black ink, appearing to be 'Tom Kettle', written in a cursive style.

Tom Kettle
Chief Executive Officer

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1. DECLARATION OF OPENING

Cr Stratford declared the meeting open at 3:01pm.

2. PUBLIC QUESTION TIME

Public question time opened at 3:00pm

There were no members of the public.

Public question time closed at 3:00pm

3. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE

3.1 Attendance

Cr Mischa Stratford

Cr Christy Petchell

Cr Christopher Loton

Cr Tracy Dickson

Cr Justin Begley

Cr Stephen Gamble

Tom Kettle

Chief Executive Officer

Claire Trenorden

Manager Corporate Services

3.2 Apologies

Nil

3.3 Leave of Absence

Cr Rod Lawson Kerr

4. DECLARATIONS OF INTEREST

Nil

5. ANNOUCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS

Nil

6. CONFIRMATION AND RECEIPT OF MINUTES

6.1. CONFIRMATION OF MINUTES

6.1.1. AUDIT AND RISK COMMITTEE MEETING – 18 DECEMBER 2025

Minutes of the Shire of Wyalkatchem Audit and Risk Committee

Meeting held on Thursday 18 December 2025. (Attachment 6.1.1)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION:

(01/2026) Moved: Cr Petchell Seconded: Cr Dickson

*That the minutes of the Shire of Wyalkatchem Audit and Risk
Committee Meeting held on Thursday 18 December 2025*

(Attachment 6.1.1) be confirmed as a true and correct record.

CARRIED 6/0

***Voted for: Cr Petchell, Cr Stratford, Cr Begley, Cr Loton, Cr Gamble,
Cr Dickson***

7. MATTERS REQUIRING A COMMITTEE DECISION

7.1. CORPORATE SERVICES REPORTS

7.1.1. REVISED AUDIT COMMITTEE TERMS OF REFERENCE

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	16 April 2026
Reporting Officer:	Tom Kettle, Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	12.10.02
Attachment Reference:	Attachment 7.1.1 – Revised Terms of Reference Attachment 7.1.2 – Audit and Risk Management Committee Charter and Terms of Reference

BACKGROUND

The purpose of this report is for the Audit, Risk and Compliance (ARC) Committee to endorse the updated Terms of Reference (ToR) which have been updated to reflect recent legislative reforms introduced under the Local Government Amendment Act 2024.

COMMENT

The ARC Committee is a formally constituted committee of the Shire of Wyalkatchem Council, established under Section 7.1A of the Local Government Act 1995. The Committee provides independent oversight of the Shire's financial management systems, audit processes, risk governance, and compliance initiatives.

Recent reforms to the Local Government Act 1995, effective from December 2024, have introduced significant changes to the governance and operation of council committees. These include:

- Reclassification of audit committees as Audit, Risk and Improvement Committees (ARICs) to reflect a broader scope of responsibilities.
- Mandatory appointment of an independent presiding member, who must not be a council member or employee of the local government.
- Clarification of committee structure, including the roles of presiding members, deputy presiding members, and committee members.
- Provisions for shared ARICs among smaller local governments to reduce resource burdens.

The Shire is required to update the ToR and appoint an Independent Presiding Member to achieve compliance with the legislative amendments.

The Shire's ARC Committee ToR (attachment 2) were due for a review and have been updated to incorporate the legislative changes, amend the structure and clarify the responsibilities (attachment 1).

The key changes include the following:

- Legislative (title) – Audit Risk and Management Committee amended to Audit, Risk and Improvement Committee (ARIC).
- Legislative (membership) – amendment for the inclusion of at least one independent member who must be the presiding member. Should the Council resolve to appoint a deputy presiding member, this person must also be independent.
- Legislative (chair) – amendment to the appointment of presiding member and deputy presiding member by absolute majority decision of the Council.
- Clarity and structure amendment – the implementation of a work plan to guide undertaking of tasks and responsibilities for the calendar year.
- Clarity amendment – update of the definition of the oversight responsibilities including improvement, risk management, internal control, external audit, financial reporting and compliance.

The delegated authority and role of the committee remains as provided for in the Shire’s delegation register and aligned to relevant legislation.

The ToR have been drafted to provide the Council with the flexibility to appoint a minimum of three and a maximum of seven Councillors to the newly constituted ARIC.

The updated ToR provide scope for the CEO to advertise for a suitably qualified and experienced independent presiding member. The ToR provide the flexibility to seek an independent deputy chair person, should this be deemed necessary in the future.

An independent ARIC member is entitled to a sitting fee under section 5.100(2)(b) the Local Government Act 1995 and fee may be set within the range outlined at 6.5 of the Local Government CEO and Elected Council Members Determination (SAT Determination). The SAT Determination 2026 was recently released with a range from \$110 to \$1,215. It is recommended that the EOI be released with the range advertised and the fee be set through the consideration of elected member fees in the 2026/27 Annual Budget Process.

A subsequent report will be presented to the Council to endorse the updated ToR, appoint an independent presiding member and appoint Council members to the ARIC.

STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 7.1A

Local Government Amendment Act 2024

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

An independent member is entitled to a fee per meeting within the range set by the SAT Determination, \$110 – \$1,215. This will be set by the Council in the 2026/27 Annual Budget.

Independent members may be reimbursed for travel and associated meeting attendance costs demonstrated to the satisfaction of the local government.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan 2024-2034.

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:

(02/2026) Moved: Cr Begley

Seconded: Cr Gamble

That the Audit, Risk and Compliance Committee:

- 1. Endorse the updated Terms of Reference as presented in Attachment 1.*
- 2. Recommend that the Council adopt the updated Terms of Reference as presented in Attachment 1.*
- 3. Note that the CEO will release an Expression of Interest for a suitably qualified and experienced Independent Presiding Member of the Audit, Risk and Improvement Committee and a report will be provided to the Council to reconstitute the ARIC and appoint members under the Local Government Act 1995.*

CARRIED 6/0

Voted for: Cr Petchell, Cr Stratford, Cr Begley, Cr Loton, Cr Gamble, Cr Dickson

8. CLOSURE OF THE MEETING

There being no further business, Cr Stratford closed the meeting at 3.03pm.