



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Audit, Risk and Improvement Committee Meeting

Held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Friday, 19 December 2025

UNCONFIRMED

ABN: 35 939 977 194

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## Shire of Dowerin

### Audit, Risk and Improvement Committee Meeting

### 19 December 2025



#### 1. Official Opening

The Chair welcomed those in attendance and declared the Meeting open at 1:00pm.

#### 2. Record of Attendance / Apologies / Leave of Absence

##### Committee Members:

Ms TA Jones	Chair
Cr DP Hudson	Deputy
Cr JA Graffin	
Cr JC Sewell	Proxy
Cr RI Trepp	

##### Staff:

Mr D Mollenoyux	Acting Chief Executive Officer
Ms K Rose	Manager of Governance and Community Services
Ms M Shirt	Acting Manager of Corporate Services - <i>Via Teams</i>
Ms C Skinner	Compliance Officer

##### Apologies:

Ms M Barthakur	Chief Executive Officer
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Approved Leave of Absence: Nil

#### 3. Public Question Time

Nil

#### 4. Disclosure of Interest

Nil

## 5. Confirmation of Minutes of the Previous Meeting(s)

5.1 Audit, Risk and Improvement Committee Meeting held on 21 July 2025.

[Attachment 5.1A](#)

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution – 5.1

**Moved:** Cr Hudson

**Seconded:** Cr Trepp

1224

That, in accordance with Sections 3.18 and 5.22(2) of the *Local Government Act 1995*, the Minutes of the Audit, Risk and Improvement Committee Meeting held on 21 July 2025, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

**For:** Ms T Jones, Cr Graffin, Cr Hudson, Cr Sewell, Cr Trepp

## 6. PRESENTATIONS

Nil

## 7. OFFICER'S REPORTS

### 7.1 2024/25 Annual Report & Annual Electors Meeting

Corporate & Community Services		
Date:	28 November 2025	
Location:	Not Applicable	
Responsible Officer:	Manisha Barthakur, Chief Executive Officer	
Author:	Kahli Rose, Manager of Governance and Community Services	
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>	
Sharepoint Reference:	Organisation/Corporate Management/Reporting/2024/25 Annual Report	
Disclosure of Interest:	Nil	
Attachments:	<a href="#">Attachment 7.1A – 2024/25 Annual Report</a>	

#### Purpose of Report

☐

Executive Decision

☒

Legislative Requirement

#### Summary

This Item presents the 2024/25 Annual Report & Audited Financial Report to the Audit, Risk and Improvement Committee for consideration and, if satisfactory, recommendation to Council for adoption.

#### Background

The annual financial statements for the year ended 30 June 2025 have been audited by the Auditors under the Office of the Auditor General (OAG).

The 2024/25 Annual Report which includes the audited financial report and OAG's Opinion Letter is included as an Attachment.

#### Comment

Pursuant to its Terms of Reference, it is relevant that the Audit, Risk and Improvement Committee considers the 2024/25 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. the Mayor or President;
2. the CEO of the local government; and
3. the Minister.

The Opinion Letter included with the 2024/25 Annual Report provides an overview of the audit process and outcomes, whilst also identifying any matters that, whilst generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day-to-day operations of Council.

The End of Financial Year Report was received 19 Dec 2025. The Audit Exit Meeting took place on 9 December 2025.

### Annual Electors Meeting

Local governments are required to conduct an Annual Electors Meeting (AEM) not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. Provided that the 2024/25 Annual Report is endorsed by Council at its 19 December 2025 Ordinary Council Meeting, it is required for council to hold the AEM by 13 February 2026. Management recommends that the AEM be held on Tuesday, 3 February 2026, which will also allow for families to return to Dowerin following the summer school holidays.

### Discussion with the OAG and Auditors

Representatives from the OAG and Macri Partners Chartered Accountants conducted the Exit meeting which discussed the Opinion Letter and other relevant matters with the President, A/CEO and A/MCS via teleconference on 9 December 2025. During the audit planning procedures and risk identification process, auditors identified a few key focus areas as outlined in Section 3 of the Audit completion letter.

- No accounting and audit issues were noted during the course of our year-end fieldwork
- It was an unqualified audit.

### Consultation

Suren Herathmudalige, Audit Senior Manager, Macri Partners  
Liang Wong, Assistant Director Financial Audit, OAG  
Amir Sheikh, OAG  
Suraj Karki, OAG  
Manisha Barthakur, Chief Executive Officer  
Darren Mollenoyux, Acting Chief Executive Officer  
Solomon Mwale, Manager of Corporate Services  
Megan Shirt, Accwest – Financial Consultant

### Policy Implications

Nil

### Strategic Implications

#### Strategic Community Plan

Community Priority:	Our Organisation
Objective:	<i>Deliver a high standard of governance and administration</i>
Outcome:	4.1
Reference:	4.1b

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

## Statutory Implications

Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995* are applicable and state:

### **“5.27. Electors’ general meetings**

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

### **5.29. Convening electors’ meetings**

- (1) *The CEO is to convene an electors’ meeting by giving —*
  - (a) *at least 14 days’ local public notice; and*
  - (b) *each council member at least 14 days’ notice,*  
*of the date, time, place, and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

### **5.53. Annual reports**

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
  - (a) *a report from the mayor or president; and*
  - (b) *a report from the CEO; and*
  - [(c), (d) *deleted*]
  - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
  - (f) *the financial report for the financial year; and*
  - (g) *such information as may be prescribed in relation to the payments made to employees; and*
  - (h) *the auditor’s report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
  - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
  - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
    - (i) *the number of complaints recorded in the register of complaints; and*
    - (ii) *how the recorded complaints were dealt with; and*
    - (iii) *any other details that the regulations may require;**and*
    - (i) *such other information as may be prescribed.*

### **5.54. Acceptance of annual reports**

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*  
*\* Absolute majority required.*
- (2) *If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.”*

Regulation 3A of the *Local Government (Administration) Regulations 1996* stipulates the requirements for providing Local Public Notice and states:

**“3A. Requirements for local public notice (Act s. 1.7)**

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government’s official website for –*
  - (a) *the period specified in or under the Act in relation to the notice; or*
  - (b) *if no period is specified in relation to the notice – a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed –*
  - (a) *publication in a newspaper circulating generally in the State;*
  - (b) *publication in a newspaper circulating generally in the district;*
  - (c) *publication in 1 or more newsletters circulating generally in the district;*
  - (d) *publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (e) *circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
  - (f) *exhibition on a notice board at the local government offices and each local government library in the district for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (g) *posting on a social media account administered by the local government for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days.”*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit, Risk and Improvement Committee in considering the results of those audits.

**Risk Implications**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Document Governance Management Framework
<b>Risk Rating (after treatment)</b>	Adequate



## Financial Implications

The costs for notification in accordance with Regulation 3A(2)(e), (f) and (g) will be negligible and can be accommodated within current budget allocations.

Similarly, any costs associated with conducting the AEM will be negligible and can be accommodated within current budget allocations.

## Voting Requirements



Simple Majority



Absolute Majority

## Officer's Recommendation/Resolution – 7.1

Moved: Cr Hudson

Seconded: Cr Trepp

~~That, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the Local Government Act 1995, the Audit, Risk and Improvement Committee recommend that Council, by Absolute Majority:~~

- ~~1. Receives and accepts the 2024/25 Annual Report, as presented in Attachment 7.1A, for the 2024/25 financial year;~~
- ~~2. Endorses the 2024/25 Annual Report, as presented in Attachment 7.1A for the 2024/25 financial year; and~~
- ~~3. Conducts its Annual Electors Meeting on Tuesday 3 February 2026 at the Dowerin Community Club, East Street Dowerin commencing at 6.00pm.~~

CARRIED /

For:

## AMENDED MOTION

Moved: Cr Hudson

Seconded: Cr Trepp

1225

1. *Receives the 2024/25 Annual Report, as presented in Attachment 7.1A, for the 2024/25 financial year;*
2. *Endorses the 2024/25 Annual Report, as presented in Attachment 7.1A, for the 2024/25 financial year;*
3. *Conducts its Annual Electors Meeting on Tuesday, 3 February 2026 at the Dowerin Community Club, East Street, Dowerin, commencing at 6.00pm; and*
4. *Requests that management undertake further investigation and appropriate follow-up action to obtain from the Office of the Auditor General and/or the external auditor a final and updated list of audit findings, deficiencies and matters requiring assessment arising from the end-of-financial-year audit, and that this information be provided to the Chief Executive Officer and reported to the Audit, Risk and Improvement Committee and Council as soon as practicable.*

CARRIED 5/0

For: Ms T Jones, Cr Graffin, Cr Hudson, Cr Sewell, Cr Trepp

*Please note: the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.*

8.	Questions from Members
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9.	Urgent Business Approved by the Person Presiding or by Decision
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10.	Date of the Next Meeting
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Day to be confirmed - March 2026

11.	Closure
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The Chair thanked those in attendance and declared the Meeting closed at 1:06pm

UNCONFIRMED