



MINUTES

Audit, Risk and Improvement Committee

1 September 2026

CONFIRMATION OF MINUTES

These Minutes have been CONFIRMED by the Committee as the official record for the Shire of Gingin's Audit, Risk and Improvement Committee held on Tuesday 1 September 2026.

**SHONA ZULSDORF
CHAIRPERSON**

Date of Confirmation: _____

ACKNOWLEDGEMENT OF COUNTRY



The Shire of Gingin acknowledges the Yued people, the traditional owners of Yued Boodja. The Shire pays respect to Yued Elders past and present, and acknowledges emerging Yued leaders. We extend this respect to all Aboriginal people. The Shire recognises the living, dynamic culture of the Yued people and the unique contribution they make to the Gingin region on Yued Boodja.

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1 DECLARATION OF OPENING

The Chairperson declared the meeting open at 1:00 pm and welcomed all in attendance.

2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

Members – S Zulsdorf (Independent Chairperson), A Lamb (Deputy Presiding Member) (electronic attendance), L Balcombe (President/Presiding Member), F Peczka (Deputy President) and D Wilkie.

Staff – J Bayliss (Temporary Chief Executive Officer), L Parola (Acting Executive Manager Corporate Services), and Y Moorby (Governance Support Officer/Minute Officer).

Observer - Dr Shayne Silcox

Gallery – There were no members of the public present in the Gallery.

2.2 APOLOGIES

Nil

2.3 LEAVE OF ABSENCE

Nil

3 DISCLOSURES OF INTEREST

3.1 Cr Linda Balcombe

Item: 5.1 2025 COMPLIANCE AUDIT RETURN
Interest: Impartiality
Reason: Due to financial management review.

4 CONFIRMATION OF MINUTES

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Wilkie

SECONDED: Councillor Balcombe

That the Minutes of the Audit, Risk and Improvement Committee meeting held on 2 June 2026 be confirmed as a true and accurate record.

CARRIED UNANIMOUSLY
5 / 0

FOR: *Shona Zulsdorf, Alan Lamb, Councillor Balcombe, Councillor Peczka and Councillor Wilkie*

AGAINST: *Nil*

5 OFFICERS' REPORTS

5.1 2025 COMPLIANCE AUDIT RETURN

File	COR/29
Author	Lee-Anne Burt - Coordinator Governance
Reporting Officer	James Bayliss – Chief Executive Officer
Refer	Nil
Appendices	1. DRAFT 2025 Compliance Audit Return [5.1.1 - 26 pages]

DISCLOSURES OF INTEREST

Councillor Balcombe disclosed an impartiality interest in relation to Item 5.1 due to financial management review.

PURPOSE

To review and make recommendation to Council in relation to the Shire of Gingin's Compliance Audit Return for the period 1 January 2025 to 31 December 2025.

BACKGROUND

In accordance with Regulation 14 of the *Local Government (Audit) Regulations 1996*, all local governments are required to undertake a compliance audit for the period 1 January to 31 December of each year and prepare a Compliance Audit Return (CAR) in a form approved by the Local Government Inspector.

A copy of the CAR must be given to the local government's Audit, Risk and Improvement Committee (ARIC), which must then review the CAR and report the results of the review to Council.

Council must then:

1. Determine if any matters raised by the ARIC require action to be taken by the local government; and
2. Either adopt the CAR or adopt the CAR subject to amendments proposed by the Council.

Previously, following adoption by Council the CAR was required to be submitted to the Department of Local Government by 31 March each year.

However, oversight responsibility for this has now been transferred to the Local Government Inspector and in order to accommodate that change the deadline for submission in 2026 has been changed to 30 September.

COMMENT

Current practice is for the Shire of Gingin's CAR to be completed by an independent consultant once every two years. The 2024 CAR was undertaken by a consultant, and therefore the 2025 audit process has been completed in-house.

The completed Return (**see Appendix**) shows that the standard of compliance remains high. Out of a total of 112 questions encompassing the *Local Government Act 1995*, the *Local Government (Administration) Regulations 1996*, the *Local Government (Audit) Regulations 1996*, the *Local Government (Constitution) Regulations 1998*, the *Local Government (Election) Regulations 1997*, the *Local Government (Financial Management) Regulations 1996* and the *Local Government (Functions and General) Regulations 1996*, just two instances of non-compliance were found as follows.

1. *Local Government Act 1995*
s. 2.29 Declaration

Q. 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?

A. No. Declarations were made on 21 October 2025 by councillors, President and Deputy President. However, the declaration forms used were not in the current prescribed form as they retained superseded wording referencing the *Local Government (Rules of Conduct) Regulations 2007* rather than the current reference to the adopted Code of Conduct.

Action Taken

Declaration templates have now been updated.

2. *Local Government (Administration) Regulations 1996*
Reg. 19DA Corporate business plans, requirements for (Act s.5.56)

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

A. No. The Corporate Business Plan was reviewed for the 2024/25 financial year at the Ordinary Council Meeting (OCM) on 15 October 2024. No review was undertaken for the 2025/26 financial year – it was intended that the review would take place between January and June 2026, but unfortunately the process was disrupted due to the then CEO resigning in February.

Action Taken

A review of the Corporate Business Plan for the 2026/27 year has been commenced.

STATUTORY/LOCAL LAW IMPLICATIONS

Local Government (Audit) Regulations 1996

Reg 14 – Compliance audits

Reg 15 – Signed compliance audit return and other information must be given to Inspector

RISK IMPLICATIONS

There are no identified risks associated with recommending that Council adopt the 2025 CAR as presented.

Given that the adopted CAR must be submitted to the Local Government Inspector by 30 September 2026, there is a risk that failure to make such a recommendation to Council may result in the CAR not being adopted in sufficient time for submission by the deadline.

POLICY IMPLICATIONS

Nil

BUDGET IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2024-2034

Aspiration	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
Strategic Objective	4.2 Effective Governance - Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable, and principled environment.

VOTING REQUIREMENTS - SIMPLE MAJORITY

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

That the Committee:

1. Acknowledge the results of the 2025 compliance audit process, noting the instances of non-compliance and the actions taken in response; and
2. Recommend that Council adopt the 2025 Compliance Audit Return for the period 1 January 2025 to 31 December 2025.

PROCEDURAL MOTION

MOVED: Councillor Balcombe SECONDED: Councillor Peczka

That consideration of the matter be deferred to the ARIC within the next two weeks.

**CARRIED UNANIMOUSLY
5 / 0**

FOR: *Shona Zulsdorf, Alan Lamb, Councillor Balcombe, Councillor Stewart and Councillor Wilkie*

AGAINST: *Nil*

Reason

To review the Item 5.1 2025 Compliance Audit Return, to correct errors through the document.

6 CLOSURE

There being no further business, the Chairperson declared the meeting closed at 1:18 pm.

The next meeting of the Audit, Risk and Improvement Committee will be held in the Council Chambers at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin within the next two weeks.