



MINUTES

Audit Committee

2 December 2025

CONFIRMATION OF MINUTES

These Minutes have been CONFIRMED by the Committee as the official record for the Shire of Gingin's Audit Committee held on Tuesday 2 December 2025.

**Councillor L Balcombe
PRESIDING MEMBER**

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.

TABLE OF CONTENTS

1 DECLARATION OF OPENING	4
2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	4
2.1 ATTENDANCE	4
2.2 APOLOGIES	4
2.3 LEAVE OF ABSENCE	4
3 DISCLOSURES OF INTEREST	4
4 CONFIRMATION OF MINUTES	4
5 OFFICERS' REPORTS.....	5
5.1 FINANCIAL REPORT AND AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2025	5
5.2 APPOINTMENT OF INDEPENDENT CHAIRPERSON AND DEPUTY CHAIRPERSON - AUDIT, RISK AND IMPROVEMENT COMMITTEE	6
5.3 REVIEW OF SYSTEMS AND PROCEDURES (AUDIT REG. 17) - UPDATE ON ACTIONS	7
6 CLOSURE	7

1 DECLARATION OF OPENING

The Presiding Member declared the meeting open at 12:33 pm and welcomed all in attendance.

2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

Councillors – L Balcombe (Presiding Member), F Peczka (Deputy Presiding Member), C Hyne and A Vis

Staff – S Wildgoose (Chief Executive Officer), R Wright (Executive Manager Corporate Services), L Burt (Coordinator Governance/Minute Officer)

Observers – Nil

2.2 APOLOGIES

Cr D Wilkie

2.3 LEAVE OF ABSENCE

Nil

3 DISCLOSURES OF INTEREST

Nil

4 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Vis

SECONDED: Councillor Peczka

That the Minutes of the Audit Committee meeting held on 19 August 2025 be confirmed as a true and accurate record.

CARRIED UNANIMOUSLY
4 / 0

FOR: *Councillor Balcombe, Councillor Hyne, Councillor Peczka and Councillor Vis*
AGAINST: *Nil*

5 OFFICERS' REPORTS

5.1 FINANCIAL REPORT AND AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2025

File	FIN/25
Author	Karina Leonhardt – Manager Corporate Services
Reporting Officer	Rachael Wright - Executive Manager Corporate Services
Refer	Nil
Appendices	<ol style="list-style-type: none"> 1. Shire of Gingin- Annual Audit Completion Report 2025 [5.1.1 - 15 pages] 2. Opinion - Shire of Gingin - 30 June 2025 [5.1.2 - 3 pages] 3. Annual Financial Reports - Shire of Gingin - 30 June 2025 [5.1.3 - 42 pages] 4. Final Management Letter Attachment - Shire of Gingin - 30 June 2025 [5.1.4 - 6 pages]

DISCLOSURES OF INTEREST

Nil

VOTING REQUIREMENTS - SIMPLE MAJORITY

COMMITTEE RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Peczka

SECONDED: Councillor Vis

That the Committee:

1. Receive the 2024/2025 Annual Audit Completion Report and 2024/2025 Management Report; and
2. Recommend that Council accept the Annual Financial Report and Independent Auditor's Report on the audit of the Annual Financial Report for the year ended 30 June 2025

CARRIED UNANIMOUSLY

4 / 0

FOR: Councillor Balcombe, Councillor Hyne, Councillor Peczka and Councillor Vis

AGAINST: Nil

5.2 APPOINTMENT OF INDEPENDENT CHAIRPERSON AND DEPUTY CHAIRPERSON - AUDIT, RISK AND IMPROVEMENT COMMITTEE

File	FIN/54
Author	Lee-Anne Burt - Coordinator Governance
Reporting Officer	Scott Wildgoose - Chief Executive Officer
Refer	Nil
Appendices	Nil

DISCLOSURES OF INTEREST

Nil

VOTING REQUIREMENTS - SIMPLE MAJORITY

COMMITTEE RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Peczka **SECONDED:** Councillor Vis

That the Committee:

- 1. Recommend that Council identify WALGA's Presiding Members Pool as the preferred means of sourcing an Independent Presiding Member and Independent Deputy for the Presiding Member for its Audit, Risk and Improvement Committee; and**
- 2. Note that Administration will commence an evaluation and due diligence process with respect to Pool members in readiness for Council's information if required.**

**CARRIED UNANIMOUSLY
4 / 0**

FOR: *Councillor Balcombe, Councillor Hyne, Councillor Peczka and Councillor Vis*
AGAINST: *Nil*

5.3 REVIEW OF SYSTEMS AND PROCEDURES (AUDIT REG. 17) - UPDATE ON ACTIONS

File	GOV/29
Author	Lee-Anne Burt - Coordinator Governance
Reporting Officer	Rachael Wright - Executive Manager Corporate Services
Refer	4 March 2025 - Item 5.1
Appendices	Nil

DISCLOSURES OF INTEREST

Nil

VOTING REQUIREMENTS - SIMPLE MAJORITY

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Hyne **SECONDED:** Councillor Peczka

That the Committee note the current status of CEO Actions with respect to recommendations arising from the review of systems and procedures in relation to risk management, internal control and legislative compliance.

CARRIED UNANIMOUSLY
4 / 0

FOR: *Councillor Balcombe, Councillor Hyne, Councillor Peczka and Councillor Vis*
AGAINST: *Nil*

6 CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 1:05 pm.

The next meeting of the Audit Committee will be held on a date to be determined.