

SHIRE OF BRUCE ROCK

AUDIT AND RISK COMMITTEE MEETING AGENDA – 20 NOVEMBER 2025

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SHIRE OF BRUCE ROCK

AUDIT AND RISK COMMITTEE MEETING AGENDA – 20 NOVEMBER 2025

Disclaimer

The recommendations in the Agenda are subject to confirmation by Council. The Shire of Bruce Rock warns that anyone who has any application lodged with Council must obtain, and should only rely on, written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Bruce Rock for any act, omission or statement or intimation occurring during a Council Committee meeting.

- 1. Declaration of Opening**
- 2. Record of Attendance / Apologies / Leave of Absence (Previously Approved)**
- 3. Response to Previous Public Questions Taken on Notice**
- 4. Public Question Time**
- 5. Petitions / Deputations / Presentations / Submissions**
- 6. Confirmation of Minutes**

Audit Committee Meeting held on 21 August 2025.

7. Reports of Officers

7.1. Establishment of Audit Risk and Improvement Committee

File Reference	1125.7.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	11 November 2025
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments 1. Draft Terms of Reference – ARIC; 2. Draft Standing Agenda Template – ARIC; 3. Draft Expression of Interest for Independent and Deputy Chair - ARIC	

Summary

The Audit and Risk Committee is requested to consider and endorse the establishment of an Audit, Risk and Improvement Committee (ARIC) in accordance with the Local Government Act 1995 (WA) as amended, with effect from 1 July 2025, and to adopt the supporting governance documentation including the Terms of Reference.

Background

Amendments to the Local Government Act 1995 (WA) require all local governments in Western Australia to establish an Audit, Risk and Improvement Committee effective from 1 July 2025. These legislative changes are part of a wider reform program aimed at strengthening governance, compliance, and continuous improvement in local government operations.

The ARIC replaces and expands upon the former Audit Committee, with a broadened mandate to oversee not only financial and audit matters but also risk management, internal control, compliance, and performance improvement.

Under the new legislative framework:

- The Presiding Member must be independent, meaning they cannot be a Councillor or an employee of any local government;
- The Committee must include at least one independent member and may include both elected and independent representatives; and
- The Committee must meet at least every four months.

Consultation

Consultation has been undertaken with the following:

- WALGA Governance Services; and
- Manager Governance and Community Services.

Statutory Environment

The following legislation and standards relate to this item:

- Local Government Act 1995 (WA) – Part 7, Division 1A;
- Local Government Amendment Act 2024;
- Local Government (Audit) Regulations 1996; and
- Local Government Reforms 2023 – 2025 Department of Local Government, Sport and Cultural Industries (DLGSCI).

Policy Implications

A new governance policy on the operations of the ARIC may be developed as part of broader governance improvements following Council's endorsement of this item.

Financial Implications

The ARIC is a paid committee. Sitting fees will be as follows:

- Presiding Member (Chair): \$100 per meeting;
- Deputy Chair: \$75 per meeting, or \$100 if acting as Chair; and
- Reasonable travel expenses may also be reimbursed.

Provision will be made in the 2025/26 Budget to accommodate these costs.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to comply with regulations exposes an Organisation to long term governance risks and consequences if not mitigated.	Possible (3)	Moderate (3)	Medium (5-9)	Compliance Requirements	Manage by adopting the recommendations to reduce organisational risk and improve oversight.

Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **nine (9)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The proposed ARIC structure for the Shire of Bruce Rock includes:

- Three (3) Elected Members of Council;
- One (1) Independent Presiding Member (Chair); and
- One (1) Independent Deputy Chair.

Meetings will be held at least three (3) times per year (every four months) and additional meetings may be convened as required.

Adoption of the Terms of Reference and recruitment of independent members is a critical compliance measure, and early preparation will ensure the Shire meets its obligations before the statutory deadline.

The Expression of Interest will be advertised publicly and distributed through appropriate governance and professional channels, as required, to attract suitably qualified candidates.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That the Audit and Risk Committee:

1. Endorses the establishment of an Audit, Risk and Improvement Committee in accordance with amendments to the Local Government Act 1995 (WA), effective from 1 July 2025;
2. Adopts the Terms of Reference for the Audit, Risk and Improvement Committee as attached;
3. Notes the Standing Agenda Template for the Audit, Risk and Improvement Committee as a guiding document for future meetings;
4. Approves the Expression of Interest process to recruit an Independent Presiding Member (Chair) and Independent Deputy Chair;
5. Authorises the Chief Executive Officer to proceed with public advertisement and engagement of suitable candidates; and
6. Recommends that Council accepts the recommendation by the Audit and Risk Committee to establish an Audit Risk and Improvement Committee and adopt the associated documentation.

Shire of Bruce Rock

Audit, Risk and Improvement Committee (ARIC) – Terms of Reference

Adopted: 20 November 2025

Next Review: November 2026

Effective: On and from *[insert commencement/transition date]*, replacing the former Audit & Risk Committee.

1. Establishment and Appointment

The Audit, Risk and Improvement Committee (“ARIC” or “Committee”) is a Committee of the Shire of Bruce Rock (the Shire) Council pursuant to the Local Government Act 1995 (“the Act”), sections 5.8 and 7.1A.

The Committee will operate in accordance with all relevant provisions of the Act, the Local Government (Audit) Regulations 1996 and the Local Government (Administration) Regulations 1996. These Terms of Reference set out the ARICs purpose, authority, membership, functions, and responsibilities.

2. Role and Purpose

As prescribed by Regulation 16 of the Local Government (Audit) Regulations 1996, the ARIC provides appropriate advice to Council on matters relevant to its Terms of Reference. The ARIC achieves this by making a recommendation to Council on all matters brought before it.

The ARIC advise Council in fulfilling its oversight responsibilities in relation to:

- a. Systems of risk management and internal control.
- b. Performance reporting for external and internal audit.
- c. Financial management and reporting practices.
- d. Compliance with laws and regulations.

The ARIC is not responsible for the management of these functions but will engage with the administration in a constructive and professional manner to perform its oversight responsibilities.

The Committee also acts as a forum for communication between Council, the administration, External Service Providers, and the Office of the Auditor General (“OAG”) and their selected auditor. Members of the Committee are expected to:

- a. Understand the legal and regulatory obligations of the Council.
- b. Understand the governance arrangements that support achievement of the Shire’s strategies and objectives.
- c. Exercise due care, diligence and skill when performing their duties.
- d. Adhere to the Code of Conduct for Council Members, Committee Members and Candidates and demonstrate behaviour which reflects the Shire’s desired culture.
- e. Be aware of contemporary and relevant issues impacting the public sector.

- f. Only use information provided to the ARIC to carry out their responsibilities, unless expressly agreed by Council.
- g. Be committed to implementing better practice principles within their workings.

3. Authority and Independence

The ARIC is a Committee of Council and is responsible to that body. The ARIC does not have any delegated decision-making powers under Section 5.16 of the Act. The Council authorises the Committee, in accordance with these Terms of Reference, to:

- a. Obtain any information it requires from any official or external party (subject to any legal obligations to protect information).
- b. Discuss any matters with internal auditors, OAG, other external parties, or members of the administration.
- c. Request the attendance of an elected member at ARIC meetings. Committee, Session and External Bodies Register
- d. Request that the CEO obtains legal or other professional advice when necessary to fulfil its role, at the entity's expense, subject to approval by Council.

The Committee must remain independent from management of the Shire; however, it will be administratively supported by the CEO. Any member of the ARIC can meet with the CEO on request.

The Committee is only to consider reported items that are within the scope outlined in these Terms of Reference, or as directed by Council. Any exceptions to this will be recorded in the minutes.

4. Membership and Meetings

4.1 Composition

The ARIC is comprised of a maximum of five (5) members, of which, two (2) must be independent. All members will have full voting rights.

Council must appoint a Presiding Member to chair ARIC meetings. Council may appoint a Deputy Presiding Member to act as Presiding Member in the Presiding Member's absence.

The Committee may request that the CEO invite the External Audit Service Providers and relevant management representatives to attend a meeting to present information and respond to questions at the meeting.

4.2 Appointment and Membership Term

Members of the ARIC are appointed by Council in accordance with Section 7.1A of the Act. Independent committee members must be appointed by Council, in accordance with section 5.10 of the Act. The appointment process will follow relevant Council Policies relating to Independent Committee Members.

In accordance with section 5.11 of the Act, all members will be appointed by the Council, and will remain a member until:

- a. The term of the person's appointment as a committee member expires; or

- b. The local government removes the person from the office of committee member, or the office of committee member otherwise becomes vacant; or
- c. The committee is disbanded; or
- d. The next ordinary elections day.

The Presiding Member and Deputy Presiding Member of the Committee will each serve a term of two (2) years, in accordance with the Local Government Act 1995. Under Part 2, Regulation 4 of the Local Government (Administration) Regulations 1996, members may resign from the ARIC by giving the CEO or the ARIC's Presiding Member written notice of their resignation. It is encouraged that ARIC members provide a notice period of three (3) months.

The Shire will conduct an induction following each ordinary election to help support the skills and experience of elected and ARIC members. Any additional training for members will be in accordance with section 5.126 of the Act.

5. Meetings

- a. **Frequency:** Every four (4) months for ordinary meetings, or more regularly as required at the discretion of the Presiding Member of the committee, the Shire President or the CEO, with all members expected to attend each meeting in person. Electronic attendance is permitted where a member is unable to be present in person, however the Presiding Member and CEO must be informed of this at least 24 hours prior to the meeting. Elected Members, who are not part of the committee are invited to observe meetings, however they are not entitled to participate in the meeting.
- b. **Member attendance:** Meeting attendances and absences are to be recorded and monitored. Where regular non-attendance is noted, the Presiding Member may raise this with the ARIC member.
- c. **Quorum:** As prescribed by Section 5.19 of the Act, the quorum for Committee meetings will be at least 50% of the number of offices of the Committee (whether vacant or not).
- d. **Agenda:** An agenda will be distributed at least 72 hours prior to the meeting, along with reports and other attachments or information to be addressed. ARIC Agenda papers will be circulated to members via the Document Centre and to independent members via email.
- e. **Voting:** Voting is in accordance with Section 5.21 of the Act. All decisions to make a recommendation to Council must be made by simple majority.
- f. **Minutes:** All meetings will be minuted, and minutes will be submitted to the Committee at the next Committee meeting for confirmation, as per Section 5.22 of the Act. Minutes are to include all that is listed in Regulation 11 of the Local Government (Administration) Regulations 1996.
- g. **Reporting:** Where reports require a decision of Council, the ARIC will present its recommendation to the next Ordinary Council Meeting.
- h. **Confidentiality:** All Committee members will be required to adhere to the Shire's confidentiality requirements in accordance with the Act and the Code of Conduct for Council Members, Committee Members and Candidates.
- i. **Conduct of Meetings:** An in-camera session with the CEO may be conducted before the conclusion of an ARIC meeting.

6. Responsibilities

The ARIC oversees the Shire's systems of financial reporting, risk management and internal control. Its duty is to provide oversight over significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by the CEO or Council.

The duties and responsibilities of the ARIC include, but are not limited to:

- a. Overseeing the Shire's risk management, through:
 - I. Biennial review of the Shire's Risk Management Policy.
 - II. Reviewing reports on the movement of the Shire's current strategic risks, and the emergence of new strategic risks.
 - III. Overseeing strategic risks which sit outside of the Shire's Risk Appetite.
- b. Overseeing the Shire's processes for managing fraud and corruption, by:
 - I. Enquiring with the CEO and the OAG about whether they are aware of any actual, suspected, or alleged fraud or corruption affecting the Shire.
 - II. Reviewing summary reports from the CEO on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions.
- c. Overseeing the Shire's financial management and legislative compliance, by:
 - I. Reviewing the Shire's annual Compliance Audit Return and reporting the results of that review to Council, in accordance with the Local Government (Audit) Regulations 1996. Committee, Session and External Bodies Register.
 - II. Receiving and reviewing reports from the CEO regarding the appropriateness and effectiveness of the Shire's legislative compliance and ensuring any non-compliances are rectified on a timely basis.
 - III. Considering and recommending adoption of the annual financial report to Council.
- d. Overseeing an internal audit function, by:
 - I. Assessing and making a recommendation to Council on material business risks that may threaten the achievement of strategic objectives
 - II. Reviewing the quality and timeliness of internal audit reporting.
 - III. Considering the implications of internal audit findings on the business, its risks, and controls.
 - IV. Monitoring the implementation of internal audit recommendations.
 - V. Reviewing and making a recommendation to Council on the level of resources allocated to internal audit and the scope of the function's authority.
- e. Fulfilling responsibilities pertaining to external audit, by:
 - I. Reviewing reports from the OAG, including auditor's reports, closing reports and management letters.
 - II. Reviewing management's response to OAG findings and recommendations.
 - III. Monitoring the implementations of recommendations from external audits.
 - IV. Reviewing results of relevant OAG audit reports and better practice publications for guidance on good practices, including any self-assessment by the CEO.

6. Committee Sitting Fees and Reimbursement*

Independent Committee Members will be paid meeting attendance fees and reimbursed expenses in accordance with Section 5.100 of the Act and Council's relevant policies on Independent Committee Members.

*This section provides for Independent Member Committee members only as council members receive an annual fee for meeting attendance under relevant Council Policy.

7. Reporting

The Shire shall provide functional reports to the ARIC. The Presiding Member of the ARIC will meet with the CEO:

- a. Before an ARIC meeting to discuss the Agenda, Papers and address any questions relating to the conduct of the meeting.

8. Conflicts of Interest

All members of the ARIC must disclose and manage any actual or perceived conflicts of interest in accordance with the Act, subsidiary legislation, and the Shire's Code of Conduct for Council Members.

All members of the ARIC will be provided with information and support to enable them to understand and comply with their disclosure requirements.

Members are expected to review Committee meeting agendas and papers to identify any relevant interests prior to meetings.

Interests will be recorded in the ARIC minutes.

9. Audit, Risk and Improvement Committee Performance Assessment Arrangements

Once per year, the ARIC will perform a self-assessment of its performance, in collaboration with the CEO. Feedback on the Performance of the ARIC may be received verbally and/or in written form from the Members. Outcomes from the annual self-assessment will be communicated to Council.

SHIRE OF BRUCE ROCK

AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING – STANDING AGENDA DATE DD/MM/YYYY

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SHIRE OF BRUCE ROCK

AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING – STANDING AGENDA DATE DD/MM/YYYY

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3. Response to Previous Public Questions Taken on Notice
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5. Petitions / Deputations / Presentations / Submissions
6. Confirmation of Previous Meeting Minutes
7. Business Arising from Previous Meeting
8. Financial and Audit Matters
 - 8.1. OAG Annual Audit Recommendations Status
 - 8.2. FMR and Reg 17 Review Audit Recommendations Status
 - 8.3. Other Finance Matters
9. Risk Management
 - 9.1. Strategic and Operational Risk Registers
 - 9.2. Business Continuity Planning
10. Governance and Compliance
 - 10.1. Statutory Compliance Items
 - 10.2. Continuous Improvement Initiatives
11. Reports of Officers
12. General Business
13. Closure of Meeting

Expression of Interest – Independent Presiding Member (Chair) & Deputy Chair

Audit, Risk and Improvement Committee Shire of Bruce Rock

The Shire of Bruce Rock is seeking expressions of interest from suitably qualified and experienced individuals for the positions of Independent Presiding Member (Chair) and Independent Deputy Chair of the Shire's Audit, Risk and Improvement Committee (ARIC).

These are independent roles that play a critical part in ensuring transparency, integrity, and accountability in local government. The Committee provides oversight of audit processes, financial management, risk management, governance, and continuous improvement functions within the Shire.

About the Roles:

Recent reforms to the Local Government Act 1995 (WA) require all local governments to establish an Audit, Risk and Improvement Committee. These reforms mandate that:

- The Presiding Member must be an independent person—not an elected member or employee of any local government.
- The Deputy Presiding Member must also meet the same independence criteria.
- Members must bring relevant expertise in financial reporting, risk management, governance, performance monitoring, or legal and regulatory compliance.

Both roles are remunerated positions, with a sitting fee paid per meeting in accordance with Council's policy.

Key Responsibilities:

- Chair (or deputise) formal meetings of the Committee.
- Provide independent leadership in assessing the effectiveness of internal controls, risk management frameworks, and governance systems.
- Review and monitor the annual audit plan, financial statements, compliance audits, and statutory obligations.
- Provide guidance to ensure continuous improvement in Shire operations and service delivery.
- Assist in promoting ethical behaviour, transparency, and accountability in local government.

Selection Criteria:

- Senior executive, board, audit, or regulatory experience.

- High-level analytical and communication skills.
- Sound knowledge of governance, financial management, risk, or audit principles.
- Capacity to operate impartially and independently.
- Familiarity with public sector legislation (experience in local government or government boards is desirable but not essential).
- Availability to attend at least three (3) formal meetings per year and review materials in advance.

Remuneration:

The Shire offers the following sitting fees per meeting:

- Chair \$100;
- Deputy Chair: \$75;
- If the Chair is unable to attend and the Deputy Chair presides over the meeting, the Deputy Chair will receive \$100 for that meeting; and
- Reasonable travel expenses may also be reimbursed.

Term of Appointment:

Appointments will be for a term of up to two years, with the possibility of extension by Council resolution.

How to Apply:

Interested candidates are invited to submit:

- A brief cover letter outlining relevant experience and interest in the role;
- A current CV; and
- Contact details for two professional referees.

Expressions of Interest should be addressed to the Chief Executive Officer, Shire of Bruce Rock, and submitted via email to ceo@brucerock.wa.gov.au by [close of business the 14 December 2025].

For further information, please contact Mark Furr, 9061 1377.

8. New Business of an Urgent Nature Introduced by Discussion of the Meeting

9. Confidential Items

9.1 Financial Management Review 2025 - Auditors findings

File Reference	1125.9.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	11 November 2025
Author	Mark Furr - Chief Executive Officer
Authorising Officer	Mark Furr - Chief Executive Officer
Attachments 1. Financial Management Review 2025 – Auditors Findings and Management Response.	

OFFICERS' RECOMMENDATION

That, in accordance with Section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item as the following sub-section applies:

- (f) a matter that if disclosed, could be reasonably expected to –*
- (ii) endanger the security of the local government's property.*

OFFICERS' RECOMMENDATION

That in accordance with Section 5.23 (2) of the Local Government Act 1995, Council reopens the meeting to the members of the public

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Audit and Risk Committee:

1. Receives the Financial Management Review 2025 prepared by Australian Audit;
2. Notes that no high-risk issues were identified and that all findings were assessed as medium or low risk;
3. Endorses the management responses and actions outlined within the report;
4. Accepts the auditor's findings in accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996; and
5. Recommends that Council accepts and receives the Financial Management Review 2025 and its findings.

9.2 Regulation 17 Review 2025

File Reference	1125.9.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	11 November 2025
Author	Mark Furr - Chief Executive Officer
Authorising Officer	Mark Furr - Chief Executive Officer
Attachments 1. Regulation 17 Review 2025 – Auditors Findings and Management Response.	

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5. Recommends that Council accepts and receives the Financial Management Review 2025 and its findings.

10. Closure of Meeting