



City of Nedlands

MINUTES

Audit, Risk and Improvement Committee Meeting

Wednesday 3 December 2025

These Minutes are Subject to Confirmation

Prior to acting on any resolution of the Council contained in these Minutes, a check should be made of the Ordinary Meeting of Council following this meeting to ensure that there has not been a correction made to any resolution.



Information

Audit, Risk and Improvement Committee Meetings are run in accordance with the City of Nedlands Standing Orders Local Law. If you have any questions in relation to the agenda, procedural matters, addressing the Committee or attending these meetings please contact the Governance Officer on 9273 3500 or governance@nedlands.wa.gov.au

Public Question Time

Public question time at an Audit, Risk and Improvement Committee Meeting is available for members of the public to ask a question about items on the agenda. Questions asked by members of the public are not to be accompanied by any statement reflecting adversely upon any Council Member, Committee Member or Employee.

Questions should be submitted via the online form available on the City's website: [Public question time | City of Nedlands](#)

Questions may be taken on notice to allow adequate time to prepare a response and all answers will be published in the minutes of the meeting.

Addresses by Members of the Public

Members of the public may make presentations or ask questions on items contained within the agenda. Presentations are limited to 3 minutes. Members of the public must complete the online registration form available on the City's website: [Public Address Registration Form | City of Nedlands](#)

The Presiding Member will determine the order of speakers to address the Council, and the number of speakers is to be limited to 2 in support and 2 against any item on an Audit, Risk and Improvement Committee Meeting Agenda. The Public address session will be restricted to 15 minutes unless the Council, by resolution decides otherwise.

Disclaimer

Members of the public who attend Audit, Risk and Improvement Committee Meetings should not act immediately on anything they hear at the meetings, without first seeking clarification of Council's position. For example, by reference to the confirmed Minutes of Council meeting. Members of the public are also advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.



Table of Contents

1	DECLARATION OF OPENING.....	4
2	PRESENT AND APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED).....	4
3	PUBLIC QUESTION TIME.....	4
4	ADDRESSES BY MEMBERS OF THE PUBLIC.....	4
5	DISCLOSURES OF FINANCIAL INTEREST.....	4
6	DISCLOSURES OF INTERESTS AFFECTING IMPARTIALITY.....	5
7	DECLARATIONS BY MEMBERS THAT THEY HAVE NOT GIVEN DUE CONSIDERATION TO PAPERS	5
8	CONFIRMATION OF MINUTES	5
8.1	Audit, Risk and Improvement Committee Meeting held Wednesday, 05 November 2025	5
9	FINANCE	6
9.1	2024/25 Audit and Annual Report Update.....	6
10	RISK.....	10
11	MAJOR PROJECTS	11
12	CONFIDENTIAL ITEMS.....	12
12.1	Internal Audit Log Status Update.....	14
12.2	Strategic Risk Assessment Report.....	15
13	ANY OTHER BUSINESS.....	16
14	DATE OF NEXT MEETING	17
15	DECLARATION OF CLOSURE	18



1 DECLARATION OF OPENING

I am now pleased to declare this Audit, Risk and Improvement Committee Meeting of the City of Nedlands open at 12.02pm.

In opening the meeting, I acknowledge the traditional custodians of this land, the Whadjuk people of the Nyoongar Nation, and pay our respects to culture and Elders, past and present. The City of Nedlands also values the contributions made to the community over the years by people of diverse backgrounds and cultures, including those who have served and sacrificed.

2 PRESENT AND APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Members

Mr D Caddy	Chair Commissioner
Ms B Sandri	Deputy Chair Commissioner (online)
Mr C Adams	Independent Member (Chair)

Staff

Mr A Kyron	Acting Chief Executive Officer
Mr A Van Rooyen	Chief Information Officer
Mr J Allen	Coordinator Governance, Legal & Risk
Ms M Chambers	Senior Governance Officer

Apologies

Ms C Hart	Commissioner
Mr C Murphy	Independent Member (Chair)

Leave of Absence

Nil

Public

Nil

Media

Nil

3 PUBLIC QUESTION TIME

Nil

4 ADDRESSES BY MEMBERS OF THE PUBLIC

Nil



5 DISCLOSURES OF FINANCIAL INTEREST

Nil

6 DISCLOSURES OF INTERESTS AFFECTING IMPARTIALITY

Nil

7 DECLARATIONS BY MEMBERS THAT THEY HAVE NOT GIVEN DUE CONSIDERATION TO PAPERS

Nil

8 CONFIRMATION OF MINUTES

8.1 Audit, Risk and Improvement Committee Meeting held Wednesday, 05 November 2025

Committee Recommendation and Decision

The Minutes of the Audit, Risk and Improvement Committee Meeting held Wednesday, 05 November 2025 are to be **CONFIRMED**.

Moved: Commissioner Caddy **Seconded:** Commissioner Sandri

CARRIED UNANIMOUSLY 3-0

For: Commissioner Caddy, Commissioner Sandri and C Adams
Against: Nil



9 FINANCE

9.1 2024/25 Audit and Annual Report Update

Report Number	ARC98.12.25
Applicant	City of Nedlands
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Authority/Discretion	Information
Contributing Officer	Mark Ponton - Acting Coordinator Accounting Services
Responsible Officer	Mark Ponton - Acting Coordinator Accounting Services
Director	Lorraine Driscoll - Interim Director Corporate and Community Performance
Attachments	<ol style="list-style-type: none">1. CONFIDENTIAL REDACTED - FY25 - Final Audit Request List [9.1.1]2. CONFIDENTIAL REDACTED - FY25 - Draft Financial Report [9.1.2]3. CONFIDENTIAL REDACTED - Summary of changes by Financial Statement [9.1.3]4. CONFIDENTIAL REDACTED - Annual Report 2024-25 Checklist [9.1.4]5. CONFIDENTIAL REDACTED - Annual Report 2024-25 Timeline Checklist [9.1.5]

Purpose

This report is presented to the Audit Risk Improvement Committee so that it is updated on key correspondence and preparation relating to the audit of the City's financial report for the year ended 30 June 2025.

Officer Recommendation

The Committee:

1. **RECEIVES** the report on the status update on the 2024/25 Financial Audit.
2. **RECEIVES** the draft financial report for the year ending 30 June 2025.

Commissioner Caddy proposed an Alternative Motion.

Alternative Motion and Decision

The Committee:

1. **RECEIVES** the report on the status update on the 2024/25 Financial Audit.
2. **RECEIVES** the draft financial report for the year ending 30 June 2025.
3. **NOTES** that the proposed Audit completion date of mid November is unlikely to be achieved and **NOTES** that the department has been advised of the delay.

Reason:



The ARIC Agenda papers indicated that the 2024/25 Audit completion was scheduled for mid-December. During the meeting, ARIC members were advised that this timeframe was unlikely to be met and that the Audit would not be finalised until 2026. ARIC was also advised that the Department of Local Government has been advised of the delay. Given the new advice, ARIC resolved to formally note these items.

Moved: Commissioner Caddy

Seconded: Commissioner Sandri

CARRIED UNANIMOUSLY 3-0

For: Commissioner Caddy, Commissioner Sandri and C Adams

Against: Nil

Background

The Office of Auditor General (OAG) has held responsibility for auditing the financial statements of the City since 2018/2019. The 2022/23 audit was contracted to RSM and that relationship continues to the current financial year. For the current financial year an audit fee of \$156,000 is being proposed to complete the work.

The Administration worked with RSM on the interim audit activities which were substantially completed during June 2025. Outstanding interim audit items have now been rolled into the final audit items schedule.

Section 5.53 of the *Local Government Act 1995* (Act) requires local governments to prepare an Annual Report for each financial year. The preparation of an Annual Report not only meets regulatory requirements and reflects good governance but is also one of the fundamental ways in which the local government communicates with community and stakeholders about performance over the financial year.

The Act and other Regulations set out the statutory content and the high-level processes and timeframes for the acceptance of the Annual Report by the local government, and for communication and engagement with the electorate, community and stakeholders, through notice, publishing and engagement at an Electors Meeting.

Discussion

OAG Audit of the 2024/25 Financial Report

Attachment 1 contains the current status of audit activities. Activities relating to the preparation of the financial report are described further in the section below.

RSM began the final audit field work on 17 November 2025.

Draft 2024/25 Financial Report

The OAG had requested that ARIC review the draft financial report before it is provided to the auditor, which was to occur before the commencement of the audit field work on 17 November 2025.



A final copy of the draft financial report was circulated to ARIC via email by the CFO/ Acting Director Corporate Services on Friday 14th November 2025. This included a summary of changes since the previous draft financial report was submitted to ARIC in October. This draft financial report was provided to the auditor on Tuesday 18th November as part of their review.

The ARIC should note that the draft financial report can be found in Attachment 2.

Preparation of the Annual Report 2024/25

The City officers initiated the preparation and engagement across the organisation, for part one of the Annual Report 2024/25, in August 2025. Initiation included confirming all regulatory requirements would be addressed (Attachment 4) and all regulatory timelines were clear to ensure adherence (Attachment 5). The preparation of the report is progressing, an overview is provided in Attachment 4 and will be completed timeously.

Note the Annual Report 2024/25 cannot be completed or submitted to Council, for acceptance, until part two, the local government Annual Financial Report and the Auditor General Financial Audit and Report are completed and included.

Strategic Implications

This item is strategically aligned to the City of Nedlands Council Plan 2023-33 vision and desired outcomes as follows:

Vision: Sustainable and responsible for a bright future

Performance

11. Effective leadership and governance.

Budget/Financial Implications

Nil

Legislative and Policy Implications

In terms of Section 5.53. of the Local Government Act 1995 (Act) local governments are required to prepare an Annual Report for each financial year. The preparation of an Annual Report not only meets regulatory requirements and reflects good governance but is also one of the fundamental ways in which the local government communicates with community and stakeholders about the City's' performance over the financial year.

The Act and other Regulations set out the statutory content and the high-level processes and timeframes for the acceptance of the Annual Report by the local government, and for communication and engagement with the electorate, community and stakeholders, through notice, publishing and engagement at an Electors Meeting.



Decision Implications

Nil

Conclusion

Nil

Further Information

Nil



10 RISK

Nil



11 MAJOR PROJECTS

Nil



12 CONFIDENTIAL ITEMS

REASON FOR CONFIDENTIALITY

This Report is **CONFIDENTIAL** in accordance with Section 5.23(2)(a) to (h), of the Local Government Act 1995 (LG Act) which provides that the Committee may close to members of the public a meeting, or part of a meeting, if the meeting (or part meeting) deals with any of the following:

Item 12.1:

(f)(i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or (f)(ii) endanger the security of the local government's property;

and

Item 12.2:

(f)(i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or (f)(ii) endanger the security of the local government's property;

Members are reminded that, should the Committee resolve to close to members of the public that part of its meeting at which this Report and related documents is to be considered, then they are to ensure that the information remains **CONFIDENTIAL** and should not disclose the content of this Report or any related document to any other person. To do so may be an improper use of the information under section 5.93 of the LG Act.

Committee Recommendation and Decision

That, in accordance with **Section 5.23(2) of the Local Government Act 1995**, which permits the meeting to be closed to the public for business relating to the following:

- **Item 12.1: *(f)(i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or (f)(ii) endanger the security of the local government's property;***
- **Item 12.2: *(f)(i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or (f)(ii) endanger the security of the local government's property;***

the Committee declares the meeting closed to the public at 12:10pm.

Moved: Commissioner Caddy

Seconded: Commissioner Sandri

CARRIED UNANIMOUSLY 3-0



For: Commissioner Caddy, Commissioner Sandri and C Adams
Against: Nil



12.1 Internal Audit Log Status Update

Report Number	ARC99.12.25
Applicant	City of Nedlands
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Authority/Discretion	Executive
Contributing Officer	Mikayla Chambers - Senior Governance Officer
Responsible Officer	Jonathan Allen - Coordinator of Governance, Legal and Risk
Director	Arthur Kyron - Acting Chief Executive Officer
Attachments	Nil

Officer Recommendation and Council Decision

That Council **ACCEPTED** the Officer Recommendation.

Moved: Commissioner Sandri **Seconded:** Commissioner Caddy

CARRIED UNANIMOUSLY 3-0

For: Commissioner Caddy, Commissioner Sandri and C Adams

Against: Nil



12.2 Strategic Risk Assessment Report

Report Number	ARC100.12.25
Applicant	City of Nedlands
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Authority/Discretion	Executive
Contributing Officer	Mikayla Chambers - Senior Governance Officer
Responsible Officer	Jonathan Allen - Coordinator of Governance, Legal and Risk
Director	Arthur Kyron - Acting Chief Executive Officer
Attachments	Nil

Officer Recommendation and Council Decision

That Council **ACCEPTED** the Officer Recommendation.

Moved: Commissioner Caddy

Seconded: Commissioner Sandri

CARRIED UNANIMOUSLY 3-0

For: Commissioner Caddy, Commissioner Sandri and C Adams

Against: Nil



Committee Recommendation and Decision

The Committee RE-OPENS the meeting to members of the public at 12:17pm.

Moved: Commissioner Caddy Seconded: Commissioner Sandri

CARRIED UNANIMOUSLY 3-0

For: Commissioner Caddy, Commissioner Sandri and C Adams
Against: Nil



13 ANY OTHER BUSINESS

Nil



14 DATE OF NEXT MEETING

Officer Recommendation

The date of the next meeting of the Audit, Risk and Improvement Committee Meeting is Wednesday, 14 January 2025 at 12.00pm.

Commissioner Caddy proposed an Alternative Motion.

Alternative Motion and Council Decision

The date of the next meeting of the Audit, Risk and Improvement Committee Meeting is Wednesday, 21 January 2025 at 12:00pm.

Reason:

The 21 January 2025 works better for committee members and staff.

Moved: Commissioner Caddy

Seconded: Commissioner Sandri

CARRIED UNANIMOUSLY 3-0

For: Commissioner Caddy, Commissioner Sandri and C Adams

Against: Nil



15 DECLARATION OF CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 12.19pm.