City of Nedlands

MINUTES

Audit, Risk and Improvement Committee Meeting

Wednesday 9 September 2026

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.

Disclaimer

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1 DECLARATION OF OPENING

I am now pleased to declare this Audit, Risk and Improvement Committee Meeting of the City of Nedlands open at 1:30 pm.

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, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Committee Members

Ms L Browner	Mayor
Mr G Ruscoe	Councillor | Hollywood Ward
Mr S Kobelke	Councillor | Costal Ward
Mr C Pan	Councillor | Dalkeith Ward
Mr J Coleman	Councillor | Melvista Ward
Ms J Cutler	Independent Member (Presiding Member) (Online)
Mr C Adams	Independent Member (Deputy) (Meeting Chair)

Staff

Mr P Martin	Chief Executive Officer
Ms N Jennings	Acting Director City Performance and Community Development
Mr T Wijesiri	Manager Financial Services
Mr S Amasi	Director City Infrastructure and Environment
Mr J Allen	Manager Governance and Risk Management
Ms R Stanton-Horne	Executive Assistant to CEO and Governance Support
Ms B Altmann	Business Support Officer – Technical Services (minutes)

Apologies
0

Leave of Absence
0

Public
0

Media
0

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, 12 August 2026.

Committee Recommendation and Decision

The Minutes of the Audit, Risk and Improvement Committee Meeting held Wednesday, 12 August 2026 are to be CONFIRMED.

Moved: Mayor Leonie Browner Seconded: Cr Stephen Kobelke

CARRIED UNANIMOUSLY 7-0

For: Chris Adams, Cr Charles Pan, Cr Glenn Ruscoe, Cr Julian Coleman, Cr Stephen Kobelke, Jane Cutler and Mayor Leonie Browner
Against: Nil

9 REPORTS

9.1 Compliance Audit Return 2025

Report Number	**ARIC14.09.2026**
Applicant	City of Nedlands
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Authority/Discretion	Legislative
Contributing Officer	Laurence Williams - Process and Organisational Improvement Analyst
Responsible Officer	Jonathan Allen - Manager Governance and Risk Management
Director	Paul Martin - Chief Executive Officer
Attachments	1. Compliance Audit Return 2025 [**9.1.1**]

Purpose

For the Audit Risk and Improvement Committee (ARIC) to review and recommend to Council, the adoption of the City of Nedlands 2025 Compliance Audit Return (CAR).

Presiding member Jane Cutler joined the meeting at 1:37PM

Committee Recommendation and Decision

That the Committee RECOMMENDS to Council the ADOPTION of the 2025 Compliance Audit Return for the City of Nedlands for the period 1 January 2025 to 31 December 2025 (Attachment 1).

Moved: Mayor Leonie Browner Seconded: Cr Julian Coleman

Mayor L Browner proposed an Amended Motion.

Amended Motion and Council Decision

That the Officer Recommendation be AMENDED by adding the following wording:

Except that the responses to the questions:

- ***"Was a copy of the report given to the Minister within three months of the audit report being received by the local government?"; and***
- ***"Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?"***

shall be changed from 'N/A' to 'Yes'.

AND

Amend the comment at the answer to regulation 13A to be the same as the comment to regulation 13.

Reason:
In accordance with administration advice on the appropriate response.

Moved: **Mayor Leonie Browner** **Seconded:** **Cr Julian Coleman**

CARRIED UNANIMOUSLY 7-0

For: **Chris Adams, Cr Charles Pan, Cr Glenn Ruscoe, Cr Julian Coleman, Cr Stephen Kobelke, Jane Cutler and Mayor Leonie Browner**
Against: **Nil**

Amended and Substantive Motion

That the Committee RECOMMENDS to Council the ADOPTION of the 2025 Compliance Audit Return for the City of Nedlands for the period 1 January 2025 to 31 December 2025 (Attachment 1) Except that the responses to the questions:

- **"Was a copy of the report given to the Minister within three months of the audit report being received by the local government?"; and**
- **"Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?"**

shall be changed from 'N/A' to 'Yes'; AND

- **Amend the comment at the answer to regulation 13A to be the same as the comment to regulation 13.**

Moved: **Mayor Leonie Browner** **Seconded:** **Jane Cutler**

CARRIED UNANIMOUSLY 7-0

For: **Chris Adams, Cr Charles Pan, Cr Glenn Ruscoe, Cr Julian Coleman, Cr Stephen Kobelke, Jane Cutler and Mayor Leonie Browner**
Against: **Nil**

Background

The CAR is an annual self-assessment required under regulation 14 of the Local Government (Audit) Regulations 1996, and must be completed by all local governments for the period 1 January to 31 December each year.

As set out by the Local Government Inspector:

> *'The CAR ensures local governments review their compliance with key legislative requirements under the Local Government Act 1995 and associated regulations. This process promotes accountability, transparency, and good governance across the sector.'*

The process requires the CAR to be completed by administration, reviewed by the Audit, Risk and Improvement Committee (ARIC), and then adopted by the council before submission to the Local Government Inspector by 31 March of the year following the audit period.

However, this year, the deadline for submitting the CAR was deferred, until September 30. This followed the creation of the Local Government Inspectorate, and a number of changes to the statutory requirements for which a compliance audit is needed (as outlined in the updated regulation 13 of the *Local Government (Audit) Regulations 1996* (Audit Regulations)).

The draft CAR has been completed by administration and is provided at Attachment 1.

Consultation

Relevant staff were requested to complete those questions of the CAR that related to their service areas. All responses were then collated and incorporated into the CAR, before presenting to ELT.

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.

Financial Implications

The 2025 Compliance Audit Return has been conducted using internal resources.

Legislative and Policy Compliance

The steps required to be taken by the City are set out in Regulation 14 and 15 of the Audit Regulations.

Regulation 14(2) onwards provides requirements for both ARIC and the Council:

(2) After a local government has carried out a compliance audit, the CEO must:

(a) prepare a compliance audit return in a form approved by the Inspector; and

(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —

(a) review the compliance audit return; and

(b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must —

(a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and

(b) either —

(i) adopt the compliance audit return; or

(ii) adopt the compliance audit return subject to amendments proposed by the council.

Regulation 15 provides what must then be provided to the Local Government Inspector:

(1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —

(a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;

(b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;

(c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;
(d) any additional information explaining or qualifying the compliance audit.

Risk Considerations

Legislation	Risk Rating	Comment on Risk

Compliance	Low	Completing the CAR ensures the City reviews its compliance obligations. Identifying and remedying breaches is a key part of the process. Bringing the CAR to ARIC (and subsequently Council) ensures the City complies with its requirements set out in the LGA and Audit Regulations. Failure to adopt the CAR by the 30 September 2026 deadline would result in a compliance breach.

Analysis and Conclusion

The CAR is one of the tools that allows ARIC and Council to monitor how the organisation is functioning. It places emphasis on the need to bring to ARIC and Council's attention issues of noncompliance, or issues where full compliance was not achieved.

Relevant City officers and subject matter experts have provided responses to the CAR questions. The review has identified several areas of non-compliance for the period.

The seven areas where the City did not achieve full compliance are listed below, as well as the action and follow up to ensure compliance in future years:

Legislation	CAR Question	Response	CAR Comment	Action and Follow Up
Local Government Act 1995, s. 5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a senior employee?	No	In November 2025, an 'Interim Director Corporate and Community Performance' was appointed on a three-month contract. This matter was not taken to Council for consideration. In February 2026, Commissioners resolved to remove the designation of 'senior employees' from Director roles.	The designation of Director roles as 'senior employee' positions was removed by the Commissioners in February 2026. If this were to be re-designated in the future, the requirement to bring the matter to Council will be added to the HR recruitment/ dismissal procedure.
Local Government Act 1995, s. 5.75	Was a primary return in the prescribed form lodged by all relevant persons within three	No	Primary Returns are issued and managed through the City's compliance management software. There were two late submissions of primary	The City's administration software sends reminders on a weekly basis up to the deadline, and the

Legislation	CAR Question	Response	CAR Comment	Action and Follow Up
	months of their start day?		returns during the period: one employee and one Commissioner.	Governance team separately sends out reminder emails. Steps are considered appropriate to prompt relevant persons to complete their return.
Local Government Act 1995, s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?	No	Annual Returns are issued and managed through the City's compliance management software. There was one late submission by an employee. There remains one former Elected Member who has not completed a return.	The City's administration software sends reminders on a weekly basis up to the deadline, and the Governance team separately send out reminder emails. Steps are considered appropriate to prompt relevant persons to complete their return.
Local Government (Administration) Regulations 1996, r. 19DA	Has the local government reviewed its corporate business plan in accordance with regulation 19DA(4)?	No	The Corporate Business Plan was reviewed and adopted by Council on 11 February 2026.	The annual review for 2025 was completed in February 2026. The annual review for the period 2026 is on track and will be brought to Council before the end of this year. There are no concerns with the City's ability to comply in the 2026 CAR period.
Local Government (Financial Management) Regulations 1996, r. 5	Has the CEO ensured efficient systems and procedures are established under regulation 5(1)(a) to (g)?	No	There is a disclosure in Note 18 of the 2024/25 financial report about an estimated unrecorded staff underpayment liability of $1.5 million. Administration is quantifying the final exposure to the City. A provision of $1.5 million has been made in the 2025/26 financial year. The CEO was unable to provide unqualified representation	Quantifying the final staff underpayment exposure is a key focus of administration – working on the reports and investigations provided by external consultants. A provision of $1.5 million has been

Legislation	CAR Question	Response	CAR Comment	Action and Follow Up
			on certain internal controls and the completeness of the financial report, resulting in a disclaimer of audit opinion issued by the Auditor General.	made in the 2025/26 financial year. Administration anticipates being able to provide a positive response in the 2026 CAR.
Local Government (Financial Management) Regulations 1996, r. 13	Where the CEO had delegated authority to make payments from the municipal or trust fund, were accurate monthly payment lists presented at the next ordinary Council meeting and recorded in the minutes?	No	June, September and November monthly account lists were presented 2 months in arrears.	Reports have been presented one month behind the regulatory requirement in 2026. This is due to be brought into compliance by the September Ordinary Council Meeting. Issues with Finance staff vacancies and turnover have stabalised, and it is anticipated that reports will be presented in compliance with regulation 13 throughout the remainer of 2026.
Local Government (Financial Management) Regulations 1996, r. 13A	Did the local government prepare each month a list of payments made using employee-authorised credit, debit or other purchasing cards, present the list at the next ordinary Council meeting and record it in the minutes?	No	The May financial report was presented in July 2025.	The list of payments has been presented on time throughout 2026.
Local Government	Did the local government	No	The City's Procurement Policy (Council Policy),	The City has strengthened its

Legislation	CAR Question	Response	CAR Comment	Action and Follow Up
(Functions and General) Regulations 1996, r. 11A	comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?		clause 4.7 Procurement Thresholds, defines the value threshold and procurement procedure in each value category. Where procurement processes were initiated through the Procurement Team for engagements over $50,000, RFQ requirements were followed. However, some breaches occurred where lower-value engagements, increased above $50,000 through informal variations without the correct approval process. This raises concerns around value for money, tender evaluation, and due diligence. The City has strengthened its Procurement Policy with anti-avoidance, quotation, advertising, and variation approval requirements. Mandatory evidence attachments are now required in the financial system, and subscription renewals are being reviewed with new procurement processes started where needed.	Procurement Policy (which was adopted by Council at the February 2026 OCM) with anti-avoidance, quotation, advertising, and variation approval requirements. Mandatory evidence attachments are now required in the financial system, and subscription renewals are being reviewed with new procurement processes started where needed.

Noting the rectifying actions that have been taken in relation to issues of non-compliance, it is recommend that ARIC puts forward the CAR for adoption by Council.

GOVERNMENT OF WESTERN AUSTRALIA

Local Government Inspector

2025 Compliance Audit Return

Local Government Authority: The City of Nedlands

Local Government Act 1995

s. 2.29

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?

Response: N/A

Comments: Commissioners made a relevant declaration under s.2.42

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: N/A

Comments: The City reviewed its local laws under s 3.16 of the Act - OCM 28 June 2022.

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

Comments: All Open Public Tenders were advertised as a statewide public notice in the West Australian newspaper. All Open Public Tenders are listed in the Tender Register and available on the City's web page.

Tender Register » City of Nedlands

Additionally in the 2025 period, in lieu of Open Public Tender, the City also utilised the WALGA Preferred Supplier Program and the Common Use Agreement where suited the City's requirement.

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

Comments: Site 1- Lot 502 John XXiii, was completed by the way of section 3.58(3) of the Local Government Act (3).

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

Comments: Relevant to - Site 1- Lot 502 John XXiii

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

Comments: The City has no major trading

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

Comments: Only the ARIC had a delegation. Delegation originally adopted in November 2023, with an amendment approved by absolute majority on the 27 May 2025.

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

Comments: The amendment to ARIC delegation was approved at Council meeting, and recorded in the City's Delegations Register.

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: Yes

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: Yes

Comments: ARIC delegation was included on the Register - reviewed and updated on 27 May 2025.

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: Yes

Comments: Advertised for Director Corporate Services in September 2025. Advertised on City's website and the West Australian newspaper.

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: No

Comments: In November 2025, an 'Interim Director Corporate and Community Performance' was appointed on a 3 month contract. This matter was not taken to Council for consideration.

In February 2026, Commissoners resolved to remove the designation of 'senior employees' from Director roles.

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

Comments: City of Nedlands Standards for CEO Recruitment, Performance and Termination in place, which incorporates the Model Standards as contained at Schedule 2 of the Local Government (Administration) Regulations 1996.

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Comments: Delegations Register reviewed and adopted by absolute majority on 27 May 2025. Item 18.4, Report CEO27.05.25

Were all delegations to the CEO in writing?

Response: Yes

Comments: Contained in written Delegations Register. Adopted as per Item 18.4, Report CEO27.05.25

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

Comments: All but one employee delegations contained within the City's Delegations register.

One additional delegation to employee created by written sub delegation.

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

Comments: See OCM 27 May 2025 - Item 18.4, Report CEO27.05.25

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Comments: CEO presented reviewed delegations report and register to OCM on 27 May 2025. Council reviewed and adopted - Item 18.4, Report CEO27.05.25

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

Comments: Requirement to record delegation is included as a condition.

Record of delegations are managed on the City's compliance management software.

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

Comments: Available at - https://www.nedlands.wa.gov.au/documents/701/employee-code-of-conduct

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

Comments: Records of whether the council members stayed or left for item, in relation to disclosing an interest in a matter can be located on the City's Interest Declaration Register - under column “Participation Status”.

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: No decisions to allow participation occurred.

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

Comments: No decisions to allow participation occurred.

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

Comments: The City's Register of Declarations of Interest records all financial and proximity disclosures made by staff.

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Comments: No applications were made to the Minister under s 5.71B(5) and (7) of the Act, during the 2025 period.

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

Comments: All disclosures made under s 5.65, 5.70 or 5.71A(3) were recorded in the minutes of the meeting at which the disclosures were made.

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: No

Comments: Primary Returns are issued and managed through the City's compliance management software.

There were 2 late submissions of primary returns during the period. One employee and one Commissioner.

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: No

Comments: Annual Returns are issued and managed through the City's compliance management software.

There was one late submission by an employee.

There remains one former Elected Member who has not completed a return.

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Comments: All records were retained and a list of returns lodged was made available on the City's public website.

The records were maintained within the City's compliance management software system, and any record was available to the public on request.

However they were not maintained in a distinct financial register which could be browsed in complete form by the public. This position has been rectified, including for the period 2025.

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

Comments: The CEO kept the Register of Financial Interests that contained records of disclosure made in the prescribed form as per reg 28.

The register was available on the City's public website.

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Comments: The CEO removed all ceased relevant persons from the Register of Financial Interests in relation to lodged Primary and Annual Returns.

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Comments: The CEO kept an up-to-date version of the gift register made under s 5.87A and 5.87B in the prescribed form as per regulation 28A and published on the City's website.

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

Comments: The City prepared, adopted and published the Council Member and CEO Attendance at Events policy. This was adopted at the OCM of 26 September 2023, by absolute majority.

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

Comments: The information listed in the s. 5.94 is freely available on the City's website.

Hardcopy Council meeting minutes and agendas from 1997 to 2007 are available for inspection onsite at the City's Administration Building.

Hardcopy meeting minutes and agendas for all other periods are securely stored offsite with the City's records archive provider and can be accessed on demand through a collection and delivery service.

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

Comments: The information listed in the s. 5.94 is freely available on the City's website.

Hardcopy Council meeting minutes and agendas from 1997 to 2007 are available for inspection onsite at the City's Administration Building.

Hardcopy meeting minutes and agendas for all other periods are securely stored offsite with the City's records archive provider and can be accessed on demand through a collection and delivery service.

The information is freely available to download (or view). Photocopying charges are set in accordance with the Fees and Charges Schedule.

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

Comments: The CEO had published information on the City's website in accordance with s 5.96A(1),(2), and (3).

The CEO had ensured that the information contains under s 5.96A(4) is not published on the City's website.

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Comments: During the 2025 period, there was a Code of Conduct in force that had been adopted by absolute majority and incorporated the Model Code on OCM 27 April 2021, Item 13.6

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: No

Comments: During the 2025 period, The City's Code of Conduct reflected the same contents as per Schedule 1 of the Local Government (Model Code of Conduct) Regulations 2021, and that there were no additional requirements added.

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

Comments: During the 2025 period, the CEO had published an up-to-date version of the code of conduct on the City's website.

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

Comments: The revised version of the Council Member and Employee Training and Conference Attendance Policy was adopted by Council, by absolute majority, in December 2023.

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Comments: The audit report for the 2024/25 financial year was issued on 7 August 2026. The draft letter outlining the actions to be taken has been prepared and was presented to Council on 26 August 2026.

It was sent to the Minister on 2 September 2026, and published on the City's website the same day.

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: Yes

Comments: The audit report for the 2024/25 financial year was issued on 7 August 2026. The draft letter outlining the actions to be taken has been prepared and was presented to Council on 26 August 2026.

Was a copy of the report given to the Minister within three months of the audit report being received by the local government?

Response: N/A

Comments: It was sent to the Minister on 2 September 2026.

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Comments: This was published on 2 September 2026.

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

Comments: No permanent CEO appointed during this period.

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

Comments: The information can be found on Page 13-14 of the City's Employee Code of Conduct.

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

Comments: The information can be found on Page 13-14 of the City's Employee Code of Conduct.

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

Comments: Note - the answer provided relates to the Annual Report 2023/24. Council accepted the Annual Report 2023/24 on the OCM 5 November 2025 -Item 17.1, Report CEO48.11.25

The Annual Report 2024/25 is due to be formalised following the issuing of the audit report on 7 August 2026.

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Comments: Council Plan (incorporating CBP and SCP) adopted 28 November 2023. No minor review carried out.

Adoption date or the date of the most recent review: 28/11/2023

r. 19DA

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

Response: No

Comments: The Corporate Business Plan was reviewed and adopted by Council on 11 February 2026.

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

Comments: The City had published the prescribed information under regulation 29C(2) within the specified timeframes set under regulation 29C(5) & (6)

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: Yes

Comments: Compliance recorded under the Council Member Training Register.

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

Comments: Audit for the financial year ending 30 June 2025 was completed on 5 August 2026 and the audit report was issued on 7 August 2026.

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Comments: A review of the appropriateness of the City's legislative compliance (17(1)(b) and risk management (17(1)(c) was completed in May 2025. It was taken to ARIC on 17 June 2025.

A Financial Management Review had been completed on 27 January 2023 to cover the requirements of Local Government (Financial Management) Regulations 1996 S5.2(c) on the appropriateness and effectiveness of the City’s financial management systems and procedures. The report was taken to ARIC in February 2023 and to OCM in March 2023.

Date of council's resolution to accept the report: 17/06/2025

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: N/A

Comments: No elections held in 2025.

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Comments: All declaration forms (Form 8) signed on 25 July 2025 by Commissioner David Caddy, Commissioner Catherine Hart and Commissioner Bianca Sandri are made in the correct form, before the appropriate authorised person

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: N/A

Comments: No elections held in 2025

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: N/A

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: No

Comments: There is a disclosure in the Note 18 of the 2024/25 financial report about an estimation of unrecorded staff underpayment liability of $1.5m. Administration is in the process of quantifying the final exposure to the City. A provision of $1.5m has been made in the 2025/26 financial year.

The CEO was unable to provide unqualified representation on certain internal controls and completeness of the financial report resulting in a disclaimer of audit opinion issued by the Auditor General.

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

Comments: 1. The internal audit function has been outsourced.

2. Where there is no segregation of duties, an independent review process is in place.

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

Comments: The City does not account on ward basis.

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

Comments: The City maintains separate accounting records to identify different types of funds. However, funds are pooled together for investments purposes.

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: No

Comments: June, September and November monthly account lists were presented 2 months in arrears.

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: No

Comments: The May financial report was presented in July 2025.

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: No

Comments: The City's Procurement Policy (Council Policy), clause 4.7 Procurement Thresholds, defines the value threshold and procurement procedure in each value category.

Where procurement processes were initiated through the Procurement Team for engagements over $50,000, RFQ requirements were followed.

However, some breaches occurred where lower-value engagements, increased above $50,000 through informal variations without the correct approval process.

This raises concerns around value for money, tender evaluation, and due diligence. The City has strengthened its Procurement Policy with anti-avoidance, quotation, advertising, and variation approval requirements. Mandatory evidence attachments are now required in the financial system, and subscription renewals are being reviewed with new procurement processes started where needed.

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

Comments: In the 2025 period the City did not enter into a multi contact for any of the individual open public tenders.

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

Comments: At Tender Open period the City may issue additional information to the potential tenderers in a form of an addendum.

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

Comments: Tender Opening is registered and conducted by two authorised officers.

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

Comments: Open Public Tenders are registered and published on the City’s website

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Comments: In the 2025 period the City did not reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender.

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

Comments: Tenders that have not been rejected under sub regulation (1), (2), or (3) are assessed by the City by means of a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept and it is to decide which of them (if any) it thinks it would be most advantageous to the local government to accept.

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

Comments: Each tenderer is notified via email with a letter attached advising the outcome of the tender.

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: Yes

Comments: Expression of Interest process is administered the same way as the Open Public Tender

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: Yes

Comments: Each respondent is notified the outcome of the EOI via email and a letter attached.

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

Comments: No Panel Contract established in the 2025 period.

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

Comments: No Panel Contract established in the 2025 period.

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Comments: No Panel Contract established in the 2025 period.

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

Comments: No Panel Contract established in the 2025 period.

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

Comments: No Panel Contract established in the 2025 period.

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO	Date
Mayor or President	Date

9.2 2025/26 Audit Plan

Report Number	**ARIC15.09.2026**
Applicant	City of Nedlands
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Authority/Discretion	Legislative
Contributing Officer	Laurence Williams - Process and Organisational Improvement Analyst
Responsible Officer	Thushara Wijesiri - Manager Financial Services
Director	Noelene Jennings PSM - Acting Director City Performance and Community Development
Attachments	1. Attachment 1 - Statutory Audit Plan - 2025-26 Financial Year [**9.2.1**]

Purpose

To consider the provision of Statutory Audit Services of the Financial Report for the year ending 30 June 2026.

Committee Recommendation and Decision

The Committee RECEIVES the Audit Plan for the year ending 30 June 2026 as per Attachment 1.

Moved: Mayor Leonie Browner Seconded: Jane Cutler

CARRIED UNANIMOUSLY 7-0

For: Chris Adams, Cr Charles Pan, Cr Glenn Ruscoe, Cr Julian Coleman, Cr Stephen Kobelke, Jane Cutler and Mayor Leonie Browner
Against: Nil

Background

As required by the *Local Government Act 1995 (the Act)*, the auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

The Section 7.12AD of the Act states:

(1) The auditor must prepare and sign a report on a financial audit.
(2) The auditor must give the report to —
(a) the mayor, president or chairperson of the local government; and
(b) the CEO of the local government; and
(c) the Minister.

As required by the Section 10 of *Local Government (Audit) Regulations 1996:*

[(1) deleted]
(2) A report on a financial audit must give the auditor's opinion on —
(a) the financial position of the local government; and
(b) the results of the operations of the local government.
(3) The report must include a report on the conduct of the financial audit.
[(4A) deleted]
(4) Where it is considered by the auditor to be appropriate to do so, the auditor must prepare a management report to accompany the auditor's report and forward a copy of the management report to the persons specified in section 7.12AD(2) with the auditor's report.

Under the Local Government Amendment (Auditing) Act 2017, the Office of Auditor General (OAG) is responsible for the auditing of Western Australian Local Government's Annual Financial Report.

The City has been advised that RSM Australia (RSM) will be undertaking this work on behalf of the OAG. Prior to undertaking audit work for the year, RSM will prepare an Audit Planning Report (APR) in consultation with the OAG. The APR will be presented to ARIC on 15 October 2026.

The audit planning meeting was held on 26 August 2026 between the OAG, RSM and the City representatives. During the meeting, the proposed audit timeline was discussed and agreed. As per the proposed audit timeline the OAG will present the Audited Financial Report, Audit Opinion and Audit Findings Report to the Audit, Risk & Improvement Committee (ARIC) on 14 December 2026.

The proposed adoption of Audited Annual Financial Report and Auditors Findings Report by Council will be on 21 December 2026. The Annual General Meeting date to be confirmed.

The Audit Plan for the year ending 30 June 2026 is attached in **Attachment 1**.

Consultation

The audit plan has been discussed and agreed between the OAG, RSM and the Administration.

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.

Financial Implications

Nil

Legislative and Policy Compliance

The statutory audit will be completed in accordance with the *Local Government Act 1995* and *Local Government (Audit) Regulations 1996*.

Risk Considerations

Legislation	Risk Rating	Comment on Risk
Financial	Moderate.	Financial Sustainability and compliance with the statutory requirements.
Service Delivery	Moderate.	Timely and accurate completion.
Compliance	Moderate.	Statutory requirements.

Analysis and Conclusion

The 2025/26 financial report is expected to be ready for the auditors by 30 September 2026. Administration is comfortable with the proposed audit plan and approach outlined in Attachment 1 and will endeavour to meet all audit readiness requirements to support a smooth audit process and achieve a satisfactory audit outcome.

The City expects to receive the final audit report by 9 December 2026 to be able to present them to the ARIC on 14 December 2026.

The proposed adoption of Audited Annual Financial Report and Auditors Findings Report by Council will be on 21 December 2026. The Annual General Meeting date to be confirmed.

City Nedlands
Statutory Audit Plan – 202526 Financial Year

Proposed Dates	2026 Task Description
Wednesday, 26/08/2026	Audit Planning Meeting
Friday, 18/09/2026	CEO Review of draft financial report commences
Friday, 25/09/2026	CEO Review completion and signs off the draft financial report through a cover letter
Friday, 25/09/2026	Submission of draft financial report to RSM/OAG
Monday, 12/10/2026	The City receives the audit plan from RSM/OAG
Tuesday, 13/10/2026	Agenda Settlement for ARIC (Late Item)
Thursday, 15/10/2026	RSM/OAG to present audit plan to ARIC
Monday, 05/10/2026	RSM Audit Fieldwork and OAG Review (From 5 Oct - 25 Nov for audit review)
Wednesday, 09/12/2026	The City receives Soft Clearance from OAG
Wednesday, 09/12/2026	OAG to provide Representation Letter to the City for CEO's signature
Wednesday, 09/12/2026	Forward Audited Annual Financial Report, Audit Opinion and Auditors Findings Report for circulation to ARIC
Monday, 14/12/2026	RSM/OAG - Audited Financial Report, Audit Opinion and Audit Findings Report are presented to ARIC
Monday, 14/12/2026	The CEO signs the Financial Report & Representation letters, and forwards them to OAG and RSM
Tuesday, 15/12/2026	RSM to finalise reporting to OAG
Wednesday, 16/12/2026	OAG to provide Final signed Audit Opinion and the Management Letter
Monday, 21/12/2026	Present Audited Annual Financial Report and Auditors Findings Report to Council for adoption
TBA	AGM (Date to be confirmed)

10 CONFIDENTIAL ITEMS

Nil

11 ANY OTHER BUSINESS

Nil

12 DATE OF NEXT MEETING

Officer Recommendation

The next meeting of the Audit, Risk and Improvement Committee Meeting is 15 October, 2026

Moved: **Cr Stephen Kobelke** **Seconded:** **Jane Cutler**

CARRIED UNANIMOUSLY 7-0

For: **Chris Adams, Cr Charles Pan, Cr Glenn Ruscoe, Cr Julian Coleman, Cr Stephen Kobelke, Jane Cutler and Mayor Leonie Browner**
Against: **Nil**

13 DECLARATION OF CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 1:53 pm.