



City of Nedlands

AGENDA

Audit, Risk and Improvement Committee Meeting **Wednesday, 03 September 2025**

Notice of Meeting

A Meeting of the Audit, Risk and Improvement Committee of the City of Nedlands is to be held on Wednesday, 03 September 2025 in the Council chambers at 71 Stirling Highway Nedlands commencing at 12.30pm.

This meeting will be livestreamed - [Livestreaming Council & Committee Meetings » City of Nedlands](#)

Keri Shannon | Chief Executive Officer
29 August 2025



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 items on the agenda, procedural matters, public question time, addressing the Committee or attending meetings please contact the Governance Officer on 9273 3500.

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 as early as possible 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 wishing to address Council in relation to an item on the agenda 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 acting 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.	ADDRESS BY MEMBERS OF THE PUBLIC	4
5.	DISCLOSURES OF FINANCIAL INTEREST	4
6.	DISCLOSURES OF INTEREST AFFECTING IMPARTIALITY	4
7.	DECLARATION BY MEMBERS THAT THEY HAVE NOT GIVEN DUE CONSIDERATION TO PAPERS	5
8.	CONFIRMATION OF MINUTES	5
9.	FINANCE	6
10.	AUDIT	7
	10.1 Update on 2023/24 Financial Audit	7
	10.2 Update on 2024/25 Financial Audit	10
	10.3 Outstanding External Audit Issues	13
	10.4 Internal Audit Log Status Update	16
11.	STRATEGIC PROJECTS	18
12.	RISK MANAGEMENT	19
	12.1 Operational Risk Register Update	19
	12.2 Strategic Risk Assessment Report	21
13.	ANY OTHER BUSINESS	23
14.	DATE OF NEXT MEETING	24
15.	DECLARATION OF CLOSURE	25



1. DECLARATION OF OPENING

This item will be dealt with at this point.

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

This item will be dealt with at this point.

3. PUBLIC QUESTION TIME

Questions received from members of the public will be read at this point. The order in which the CEO receives questions shall determine the order of questions, unless the Presiding Member determines otherwise. Questions must relate to a matter affecting the City of Nedlands.

4. ADDRESS BY MEMBERS OF THE PUBLIC

Addresses by members of the public who have completed Public Address Registration Forms to be made at this point.

5. DISCLOSURES OF FINANCIAL INTEREST

The Presiding Member will remind Council Members and Staff of the requirements of Section 5.65 of the Local Government Act to disclose any interest during the meeting when the matter is discussed.

A declaration under this section requires that the nature of the interest must be disclosed. Consequently, a member who has made a declaration must not preside, participate in, or be present during any discussion or decision-making procedure relating to the matter the subject of the declaration.

However, other members may allow participation of the declarant if the member further discloses the extent of the interest. Any such declarant who wishes to participate in the meeting on the matter, shall leave the meeting, after making their declaration and request to participate, while other members consider and decide upon whether the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

6. DISCLOSURES OF INTEREST AFFECTING IMPARTIALITY

The Presiding Member reminded Council Members and Staff of the requirements of Council's Code of Conduct in accordance with Section 5.103 of the Local Government Act.



Council Members and staff are required, in addition to declaring any financial interests to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making procedure.

The following pro forma declaration is provided to assist in making the disclosure.

"With regard to the matter in item x I disclose that I have an association with the applicant (or person seeking a decision). This association is (nature of the interest).

Consequently, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly."

The member or employee is encouraged to disclose the nature of the association.

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

Members who have not read the business papers to make declarations at this point.

8. CONFIRMATION OF MINUTES

Committee Recommendation

The Minutes of the Audit, Risk and Improvement Committee Meeting Wednesday 06 August 2025, are to be ACCEPTED as a true and correct record of that meeting.



9. FINANCE

Nil



10. AUDIT

10.1 Update on 2023/24 Financial Audit

Report Number	ARC86.09.25
Meeting & Date	Committee Meeting - 03 September 2025
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil
Report Author	John Vojkovich - Acting Director Corporate Services
CEO	Keri Shannon – Chief Executive Officer
Attachments	Nil

Purpose

The purpose of this report is to provide the Audit Risk and Improvement Committee (ARIC) with an update on progress with the financial audit for the financial year ending 30 June 2024.

Committee Recommendation

The Committee:

- 1. RECEIVES the report on the status update on the 2023/24 Financial Audit.**

Voting Requirement

Simple Majority

Background

An exit meeting with all members of the Audit, Risk and Improvement Committee has been scheduled for 11:00am on Wednesday 03 September 2025 to consider the reports from the OAG and the financial statements. The OAG has requested this information to remain confidential until the matters considered in the exit meeting are agreed and finalised.

Discussion

The financial audit for 2023/24 will be complete following the conclusion of the exit meeting.

The Administration acknowledges the request by the Committee to provide a report containing an audit log with all observations to be included, a status update, responsible



position and expected completion date. Since the OAG has marked this document as a draft and not for distribution it would be inappropriate to publish the audit findings in a modified schedule. The audit findings provided to the Committee members at the exit meeting contain all the requested information with the only difference being they are not in a schedule.

Following the acceptance of the findings at the exit meeting, a register will be produced and updated thereafter and reported to each ARIC meeting.

Consultation

Nil

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
Pillar Outcome	Performance
	11. Effective leadership and governance.

Budget/Financial Implications

Nil

Legislative and Policy Implications

Nil

Decision Implications

Nil

Conclusion

Nil



Further Information

Nil



10.2 Update on 2024/25 Financial Audit

Report Number	ARC87.09.25
Meeting & Date	Committee Meeting - 03 September 2025
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil
Director	John Vojkovich - Acting Director Corporate Services
CEO	Keri Shannon
Attachments	Attachment 1 – CONFIDENTIAL

Purpose

This report is for the Committee to be updated on key correspondence and preparation relating to the audit of the City's financial report for the year ended 30 June 2025.

Committee Recommendation

The Committee:

- 1. RECEIVES the report on the status update on the 2024/25 Financial Audit.**

Voting Requirement

Simple Majority

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 has been working with RSM on the interim audit activities which were substantially completed during June 2025, with some further progress being made since that time.

Discussion



Attachment 1 contains a current status of interim audit activities. Activities relating to Property, Plant and Equipment are waiting upon the finalisation of the asset review and updates which are expected to be completed within the next 4 weeks.

RSM has scheduled final audit field work to commence on 13 October 2025 which will last for approximately 2 weeks.

An entrance meeting will be scheduled sometime during October 2025, with the date to be determined based upon availability of OAG and ARIC members.

Consultation

It is anticipated that planning for the implementation of the 2024/25 OAG Audit will be conducted by RSM with the result being a Planning Memorandum provided to the Committee in late September or early October 2025 in advance of an entrance meeting being conducted with the Committee.

Relevant Officers and Directors will be engaged to prepare the draft Annual Report 2024-25. The draft Annual Report 2024-25 will be reviewed by the Executive Management Team, before it is tabled at the Audit Risk and Improvement Committee and for Council acceptance

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
Pillar	Performance
Outcome	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



10.3 Outstanding External Audit Issues

Report Number	ARC88.09.25
Meeting & Date	Committee Meeting - 03 September 2025
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil
Report Author	Mark Ponton – Accountant
Director	John Vojkovich - Acting Director Corporate Services
Attachments	Nil

Purpose

The purpose of this report is to provide the Audit Risk and Improvement Committee (ARIC) with an update on external audit matters.

Committee Recommendation

The Committee:

1. **RECEIVES** the report on the status update on the External Audit log report.

Voting Requirement

Simple Majority

Background

At the ARIC meeting held on 06 August 2025 (Report ARC79.08.25) resolved to request that a report be provided to the September 2025 ARIC meeting for an audit log with all observations to be included, a status update, responsible position and expected completion date. This is to be updated thereafter and reported to each ARIC meeting.

Discussion

The Administration acknowledges the request by the Committee to provide a report containing an audit log with all observations to be included, a status update, responsible position and expected completion date.



Since the OAG has marked the audit findings as a draft and not for distribution (refer further detail at item 7.1 Update on 2023/24 Financial Audit) it would be inappropriate to publish the audit findings in a modified schedule. The audit findings provided to the Committee members at the exit meeting contain all the requested information with the only difference being they are not in a schedule.

Following the acceptance of the findings at the exit meeting, a register will be produced and updated thereafter and reported to each ARIC meeting.

Consultation

Nil

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
Pillar	Performance
Outcome	11. Effective leadership and governance.

Budget/Financial Implications

Nil

Legislative and Policy Implications

Nil

Decision Implications

Nil

Conclusion

Nil

Further Information



Nil



10.4 Internal Audit Log Status Update

Report Number	ARC89.09.25
Meeting & Date	Committee Meeting - 03 September 2025
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil
Report Author	Laurence Williams – Governance Officer
Director	John Vojkovich – Acting Director Corporate Services
Attachments	Attachment 1 – CONFIDENTIAL

Purpose

The purpose of this report is to provide the Audit Risk and Improvement Committee (ARIC) with an update on internal audit matters.

Committee Recommendation

The Committee:

1. **RECEIVES** the report on the status update on the Internal Audit log report (Attachment 1).
2. **APPROVES** the recommendation set out in Attachment 1 to address internal audit recommendations.

Voting Requirement

Simple Majority

Background

ARIC received an update on internal audit action items as part of report number ARC81.08.25. ARIC requested a more detailed update on status of individual items.

Discussion

Attachment 1 for confidential discussion.

Consultation



Nil

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
Pillar Outcome	Performance
	11. Effective leadership and governance.

Budget/Financial Implications

Nil

Legislative and Policy Implications

Nil

Decision Implications

Nil

Conclusion

Nil

Further Information

Nil



11. STRATEGIC PROJECTS

Nil



12. RISK MANAGEMENT

12.1 Operational Risk Register Update

Report Number	ARC90.09.25
Meeting & Date	Committee Meeting - 03 September 2025
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil
Report Author	Laurence Williams – Governance Officer
CEO	Keri Shannon – Chief Executive Officer
Attachments	Attachment 1 – CONFIDENTIAL

Purpose

The purpose of this report is to provide the Audit Risk and Improvement Committee (ARIC) with an update on operational risks within the City.

Committee Recommendation

The Committee **RECEIVES** the report on the status update on the City's Operational Risks.

Voting Requirement

Simple Majority

Background

ARIC received an update on internal audit action items as part of report number ARC81.08.25. ARIC requested a detailed update on risk management.

Discussion

Attachment 1 for confidential discussion.

Consultation

Nil



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**

Pillar **Performance**
Outcome 11. Effective leadership and governance.

Budget/Financial Implications

Nil

Legislative and Policy Implications

Nil

Decision Implications

Nil

Conclusion

Nil

Further Information

Nil



12.2 Strategic Risk Assessment Report

Report Number	ARC91.09.25
Meeting & Date	Committee Meeting - 03 September 2025
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil
Report Author	Laurence Williams – Governance Officer
Director	Keri Shannon - Chief Executive Officer
Attachments	Attachment 1 – CONFIDENTIAL

Purpose

The purpose of this report is to provide the Audit Risk and Improvement Committee (ARIC) with an update on strategic risks within the City.

Committee Recommendation

The Committee RECEIVES the Strategic Risk Assessment Report.

Voting Requirement

Simple Majority

Background

ARIC received an update on internal audit action items as part of report number ARC81.08.25 at the meeting held on 06 August 2025. ARIC requested a detailed update on risk management.

Discussion

Refer to Attachment 1 Strategic Risk Assessment Report.

Consultation

Nil



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
Pillar Outcome	Performance
	11. Effective leadership and governance.

Budget/Financial Implications

Nil

Legislative and Policy Implications

Nil

Decision Implications

Nil

Conclusion

Nil

Further Information

Nil



13. **ANY OTHER BUSINESS**

Committee Members can raise any other business for discussion at the discretion of the Presiding Member.



14. DATE OF NEXT MEETING

Committee Recommendation

The date of the next meeting of the Audit, Risk and Improvement Committee Meeting is Wednesday 01 October 2025 at 12.00pm.



15. DECLARATION OF CLOSURE

There being no further business, the Presiding Member will declare the meeting closed.