



MINUTES  
FOR THE  
AUDIT AND RISK COMMITTEE  
OF COUNCIL MEETING  
HELD ON  
WEDNESDAY  
**10 DECEMBER 2025 @ 5.00PM**



**Shire of Three Springs**

PO Box 117, Three Springs  
WA 6519

**Disclosure of Interest Form**  
(Elected Members/Committee Members/Employees/Contractors)

*Local Government Act 1995 (Section 5.65, 5.70 & 5.71)*

To: Chief Executive Officer

☐ Ordinary Council Meeting held  
on \_\_\_\_\_

☐ Special Council Meeting held  
on \_\_\_\_\_

☐ Committee Meeting held on \_\_\_\_\_

☐ Other \_\_\_\_\_

Report No \_\_\_\_\_

Report Title \_\_\_\_\_

Name \_\_\_\_\_

☐ Elected  
Member

☐ Committee

☐ Employee

☐ Contractor

Type of Interest (\*see overleaf for further information)

☐ Proximity

☐ Financial

☐ Impartiality

Nature of Interest

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Extent of Interest (if intending to seek Council approval to be involved with debate and/or vote)

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Name: \_\_\_\_\_ Signed: \_\_\_\_\_ Date: \_\_\_\_\_

*Note 1: For Ordinary meetings of Council, elected members and employees are requested to submit this completed form to the Chief Executive Officer prior to the meeting. Where this is not practicable, disclosure(s) must be given to the Chief Executive Officer prior to the matter being discussed.*

*Note 2: Employees or Contractors disclosing an interest in any matter apart from at meetings, where there is a conflict of interest including disclosures required by s5.71 are required to submit this form to the CEO as soon as practicable.*

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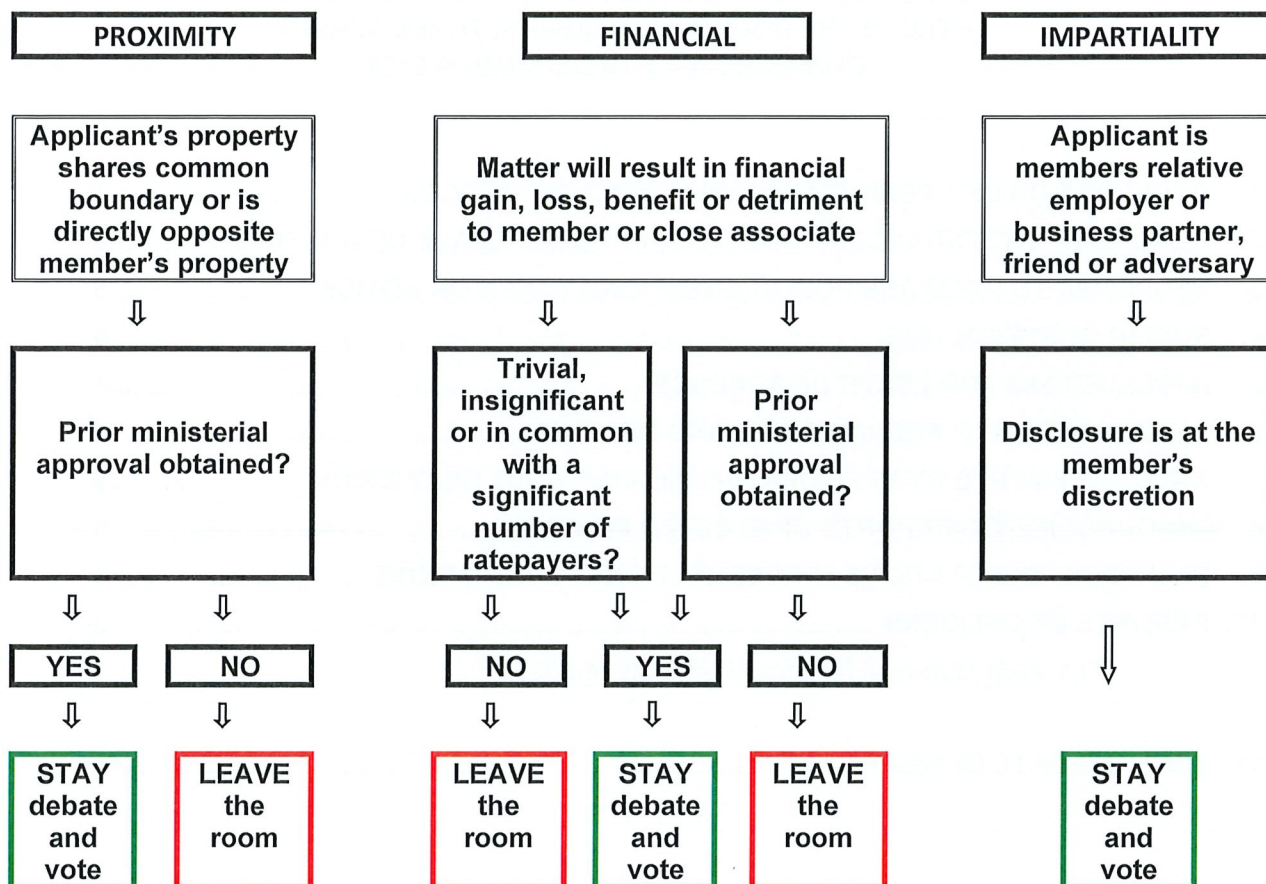
OFFICE USE ONLY

CEO  
:

Signed:

Date:

## \* Declaring an Interest



### Local Government Act 1995 - Extract

#### 5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(a) in a written notice given to the CEO before the meeting; or (b) at the meeting immediately before the matter is discussed. (Penalties apply).

(2) It is a defence to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

#### 5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

#### 5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply)

### 'Local Government (Administration) Regulations 1996 - Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

**SHIRE OF THREE SPRINGS  
AGENDA OF THE AUDIT and RISK COMMITTEE MEETING  
HELD IN THE COUNCIL CHAMBERS, THREE SPRINGS  
ON WEDNESDAY 10 DECEMBER 2025**

|                                                                         |           |
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| <b>2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....</b> | <b>5</b>  |
| <b>3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE .....</b>   | <b>5</b>  |
| <b>4. PUBLIC QUESTION TIME.....</b>                                     | <b>5</b>  |
| <b>5. APPLICATIONS FOR LEAVE OF ABSENCE .....</b>                       | <b>5</b>  |
| <b>6. CONFIRMATION OF PREVIOUS MEETING MINUTES .....</b>                | <b>5</b>  |
| <b>7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION .....</b>    | <b>6</b>  |
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| <b>10. REPORTS OF OFFICERS.....</b>                                     | <b>8</b>  |
| 10.1 Audited Annual Financial Report 2024-2025                          |           |
| <b>11. TIME AND DATE OF NEXT MEETING.....</b>                           | <b>13</b> |

## MINUTES

### 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 4.57pm

#### ***Acknowledgement of Country:-***

The Shire of Three Springs acknowledges the traditional owners of this land – the Yamatji people, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to elders both past, present and emerging.

### 2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

|                                   | Attendance        | Apologies | Approved Leave of Absences |
|-----------------------------------|-------------------|-----------|----------------------------|
| Councillor Eva                    | Present           |           |                            |
| Councillor Mutter                 | Present           |           |                            |
| Councillor Ennor                  | Present           |           |                            |
| Councillor Connaughton            | Present via Teams |           |                            |
| Temporary Chief Executive Officer | Present           |           |                            |
| Manager of Infrastructure         | Present           |           |                            |
| Executive Secretary               | Present           |           |                            |

### 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

### 4. PUBLIC QUESTION TIME

Nil

### 5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

### 6. CONFIRMATION OF PREVIOUS MEETING MINUTES

Nil

That the Minutes of the Audit Committee Meeting are confirmed as true and accurate record of proceedings.

|     | Date | Moved | Seconded | Vote |
|-----|------|-------|----------|------|
| 6.1 |      |       |          |      |

### 7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

### 8. ANNOUNCEMENTS/REPORTS OF ELECTED MEMBERS

Nil

### 9. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

## 10. REPORTS OF OFFICERS

| Corporate Services                           |                                                                                                                                                         |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>10.1. Annual Financial Report 2024-25</b> |                                                                                                                                                         |
| Agenda Reference:                            | TCEO                                                                                                                                                    |
| Location/Address:                            | Shire of Three Springs                                                                                                                                  |
| Name of Applicant:                           | Shire of Three Springs                                                                                                                                  |
| File Reference:                              | ADM0081                                                                                                                                                 |
| Disclosure of Interest:                      | Nil                                                                                                                                                     |
| Date:                                        | 10 December 2025                                                                                                                                        |
| Author:                                      | Krys East - Temporary Chief Executive Officer                                                                                                           |
| Attachment (s):                              | 10.2.1 Audited Annual Financial Report 2024-2025<br>10.2.2 Auditors Opinion<br>10.2.3 Transmittal Letter to CEO - Shire of Three Springs - 30 June 2025 |

### Council Role:

- ☐ Advocacy When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- ☒ Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- ☐ Legislative Includes adopting local laws, local planning schemes and policies.
- ☐ Review When Council reviews decisions made by Officers.
- ☐ Quasi-judicial When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

### Report Purpose:

The Audit and Risk Committee recommends that the Council accepts the Annual Financial Statements, Audit Report and Management Report for 2024-2025 and set the date for the Annual Electors Meeting.

### Background:

Section 5.54 "Acceptance of Annual Reports" of the Local Government Act 1995, requires an Annual Report to be accepted by Council by 31 December in each year unless the Auditors Report is not available in time. The Local Government Act 1995 Section 5.54(2) requires that if the Annual Report is not accepted by the Local Government by 31 December then it must be presented within two (2) months of the Auditors Report becoming available.

Following the proclamation of the Local Government Amendment (Auditing) Act 2017, the Auditor General was made responsible for the financial and performance auditing of local governments.

**Officer's Comment:**

The Office of the Auditor General (OAG) and Pitcher Partners BA&A Pty Ltd have completed the audit of the 2024-25 Annual Financial Report. The audit conclusion document, representation letter, and draft financial report will be tabled for the Audit Committee's review at this meeting. These documents provide a comprehensive overview of the Shire's financial position and compliance with statutory requirements.

An audit exit meeting was held on Thursday 27 November 2025 and attended by the Shire President, Deputy Shire President and TCEO as representatives of the Shire.

Following the meeting, the signed and dated financial report and representation letter was provided by the TCEO, enabling the issuance of the audit opinion. It is noteworthy that no management letter points were raised during this audit, reflecting the robust financial management practices in place. The signed financial statement and the accompanying audit report is now presented at this OCM, ensuring transparency and compliance with governance obligations.

**Consultation:**

Bob Waddell & Associates  
Pitcher Partners BA&A Pty Ltd audit staff  
OAG Director Financial Audit.

**Statutory Environment:**

Local Government Act 1995 sections 5.27 (2), 5.53 (1), 5.54, 5.55, 5.55A and 6.4

*"5.27. Electors' general meetings*

*(2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year."*

*"5.53. Annual reports*

*(1) The local government is to prepare an annual report for each financial year."*

*"5.54. Acceptance of annual reports*

*(1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*(2) \* Absolute majority required.*

*(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available."*

*"5.55. Notice of annual reports*

*The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government."*

*"5.55A. Publication of annual reports*

*The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government."*

*"6.4. Financial report*

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) The financial report is to —*
  - (a) be prepared and presented in the manner and form prescribed; and*
  - (b) contain the prescribed information.*
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - (b) the annual financial report of the local government for the preceding financial year."*

Local Government (Financial Management) Regs 1996, regulation 51

*"51. Annual financial report to be signed etc. by CEO and given to Department*

*(1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.*

*(2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report."*  
*deleted]*

*[Regulation 51 amended: Gazette 18 Jun 1999 p. 2639; 20 Jun 2008 p. 2726; SL 2023/106 r. 26.]*

Local Government Act 1995 Section 7.9(1)

*"7.9. Audit to be conducted*

*(1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*

- (a) the mayor or president; and*
- (b) the CEO of the local government; and*
- (c) the Minister."*

Local Government Financial Management Regulation 1996 Part 2  
Local Government (Audit) Regulations 1996 – Reg 10

## Audit & Risk Committee Meeting Minutes – 10 December 2025

### “10. Report by auditor

- (1) *An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*
- (2) *The report is to 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 audit.*  
*[(4A) deleted]*
- (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.”*

### Policy Implications:

Nil

### Financial/Resources Implications:

Nil

### Strategic Implications:

This item is relevant to the Council's approved 'Strategic Community Plan 2024-2034'

| Strategic Community Plan 2024-2034 |          |
|------------------------------------|----------|
| Council Objectives:                | Outcome: |
| Nil                                | Nil      |

This item is relevant to the Council's approved 'Corporate Business Plan 2020 – 2025'.

| Corporate Business Plan 2020– 2025 |                  |
|------------------------------------|------------------|
| Scope Statement:                   | Project Outputs: |
| Nil                                | Nil              |

### Voting Requirements:

Absolute Majority

### Officer's Recommendation:

**091/2025 AUDIT AND RISK COMMITTEE RECOMMENDATION and COUNCIL  
RESOLUTION: 10.1**

**MOVED: Cr. Ennor**

**SECONDED: Cr. Connaughton**

The Audit and Risk Committee recommends Council:

1. Accepts the 2024/2025 Annual Report incorporating the audited Financial Statements and auditors report;
2. Notes that no Management Letter has been issued, as the Auditor reported no findings requiring further comment or action;
3. Instruct the CEO to give local public notice as soon as practicable that the 2024/2025 Annual Report is available for public inspection;
4. Instruct the CEO to publish the 2024/2025 Annual Report on the Shire of Three Spring's official website within 14 days; and
5. Schedule the Annual Electors meeting for Tuesday 3 February 2026 commencing at 5:00 pm in Council Chambers. Local public notice to be given at least 14 days prior to the meeting date.

|                               | FOR ✓ | AGAINST |
|-------------------------------|-------|---------|
| Cr. Eva (President)           | ✓     |         |
| Cr. Mutter (Deputy President) | ✓     |         |
| Cr. Ennor                     | ✓     |         |
| Cr. Connaughton               | ✓     |         |

CARRIED:

VOTED: /0

By Absolute Majority

**11. TIME AND DATE OF NEXT MEETING**

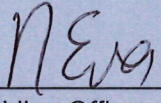
**The date and time of the next Audit Committee are to be confirmed.**

**MEETING CLOSURE**

There being no further business the Presiding Officer closed the meeting at 4.59pm.

I confirm these Minutes to be a true and accurate record of the proceedings of this Committee

Signed: \_\_\_\_\_

  
Presiding Officer

Date: 10 December 2025

