

SHIRE OF MOORA
AUDIT COMMITTEE MINUTES
1 OCTOBER 2025
HELD IN THE COUNCIL CHAMBERS, MOORA

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1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 3.35pm.

2. ATTENDANCE & APOLOGIES**ATTENDANCE**

TL Lefroy	-	Presiding Member
SJ Gilbert	-	Councillor
DV Clydesdale-Gebert	-	Councillor
KM Seymour	-	Councillor
SA Bryan	-	Councillor
TL Errington	-	Councillor
TW Dugan	-	Councillor
GW Robins	-	Chief Executive Officer
B Hoogland	-	Deputy CEO

3. CONFIRMATION OF MINUTES**3.1 GENERAL PURPOSE COMMITTEE MEETING - 16 APRIL 2025****COMMITTEE RESOLUTION**

38/25 Moved Cr Gilbert, seconded Cr Clydesdale-Gebert that the Minutes of the Audit Committee Meeting held on 16 April 2025 be confirmed as a true and correct record of the meeting.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan
AGAINST: Nil

4. REPORTS OF OFFICERS**4.1 RISK MANAGEMENT REVIEW REPORT****FILE REFERENCE:** F/AUD1-2**REPORT DATE:** 03 June 2025**OFFICER DISCLOSURE OF INTEREST:** Nil**PREVIOUS MEETING REFERENCES:** Nil**AUTHOR:** Bob Hoogland, Deputy Chief Executive Officer**ATTACHMENTS:** Risk Management Review Report**PURPOSE OF REPORT:**

For the Audit Committee to review and recommend Council receive the Risk Management Review Report 2025.

BACKGROUND:

In 2014, the Shire engaged the services of LGIS consultants to help prepare a Risk Management Framework and the Framework and associated Policies were reviewed in 2019. It was the intent of the Risk Framework and Policies that the identified risks be reviewed by management regularly and the findings reported to the Audit Committee and Council.

COMMENT:

Management have reviewed the detailed schedule of risks, in terms of the identified likelihoods, consequences, controls and issues/actions. Management have made the necessary amendments and updated risk management actions. The resulting report is provided for review by the Audit Committee and Council.

POLICY REQUIREMENTS:

Risk Management Framework/Policy

LEGISLATIVE REQUIREMENTS:

Nil

STRATEGIC IMPLICATIONS:

Risk management forms part of the Strategic, Operational, Project and Line Management responsibilities and where possible, should be incorporated within the Shire's Integrated Planning Framework.

SUSTAINABILITY IMPLICATIONS:**➤ Environment**

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ Social

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority Required

COMMITTEE RECOMMENDATION**39/25 Moved Cr Bryan, seconded Cr Gilbert that the Audit Committee:****Note the risk review report and recommend that Council receive the report.****CARRIED 7/0**

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan

AGAINST: Nil

4.2 CEO'S REGULATION 17 SYSTEM REVIEW REPORT FOR 2025**FILE REFERENCE:** F/AUD1-2**REPORT DATE:** 20 July 2025**OFFICER DISCLOSURE OF INTEREST:** Nil**PREVIOUS MEETING REFERENCES:** Nil**AUTHOR:** Bob Hoogland, Deputy Chief Executive Officer**ATTACHMENTS:** CEO's Regulation 17 Systems Review Report**PURPOSE OF REPORT:**

For the Audit Committee to review and recommend Council receive the CEO's Regulation 17 System Review Report 2025.

BACKGROUND:

Regulation 17 of the Local Government (Audit) Regulations requires the CEO to review certain systems and procedures, specifically, the CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance, not less than once in every three financial years.

The 2022 review was undertaken by an external contractor. The CEO determined that the skills, experience and independence were available "in house" to undertake the 2025 review.

COMMENT:

As required, the review assessed risk management processes, internal controls and legislative compliance, referring to legislation, internal reports and audit reports.

As per the Regulation 17 System Review Report, Policy and Procedure reviews are underway and Council's participation in the Cyber Security Pilot Project (CSPP) is providing a vehicle to achieving additional risk management and internal control measures. Legislative compliance matters identified in external audit were found to have been addressed.

POLICY REQUIREMENTS:

Risk Management Framework/Policy

LEGISLATIVE REQUIREMENTS:

Local Government (Audit) Regulations 1996 – Regulation 17

STRATEGIC IMPLICATIONS:

Moora Strategic Community Plan 2018-2028

This review and report assist with meeting the objective of Strategy 5.2.1: Elected Members and staff develop and implement governance processes to achieve and communicate legislative compliance

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority Required

COMMITTEE RECOMMENDATION

40/25 Moved Cr Seymour, seconded Cr Bryan that the Audit Committee:

Note the Regulation 17 Review report and recommend that Council receive the report.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan

AGAINST: Nil

5. CLOSURE OF MEETING

There being no further business, the Presiding Member declared the meeting closed at 3.37pm.

CONFIRMED

PRESIDING MEMBER