

SHIRE OF MOORA
AUDIT COMMITTEE MEETING MINUTES
10 DECEMBER 2025
HELD IN THE COUNCIL CHAMBERS, MOORA

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1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 4.30pm.

2. ATTENDANCE AND APOLOGIES**ATTENDANCE****Audit Committee Members**

KM Seymour	-	Presiding Member
EI Hamilton	-	Deputy President
DV Clydesdale-Gebert	-	Councillor
TW Dugan	-	Councillor
SJ Gilbert	-	Councillor
M James	-	Councillor
AJ Phillips	-	Councillor

Staff

B Hoogland	-	Deputy Chief Executive Officer
N Ugarte	-	Executive Manager, Corporate Services, Governance and Policy

Consultant

T Bate	-	RSM Australia
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APOLOGIES

GW Robins	-	Chief Executive Officer
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3. CONFIRMATION OF MINUTES**3.1 AUDIT COMMITTEE MEETING - 1 OCTOBER 2025****COMMITTEE RESOLUTION**

41/25 Moved Cr Gilbert, seconded Cr Dugan, that the Minutes of the Audit Committee Meeting held on 1 October 2025 be confirmed as a true and correct record of the meeting.

CARRIED 7/0

FOR: Crs Seymour, Hamilton, Clydesdale-Gebert, Dugan, Gilbert, James and Phillips.

AGAINST: Nil.

4. REPORTS OF OFFICERS**4.1 2024 FINANCIAL MANAGEMENT SYSTEM REVIEW**

FILE REFERENCE: F/AUDI-2

REPORT DATE: 25 February 2025

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: N/A

AUTHOR: Bob Hoogland, Deputy Chief Executive Officer

ATTACHMENT: 2024 Financial Management System Review

PURPOSE OF REPORT:

For the Audit Committee to review and recommend Council receive the 2024 Financial Management System Review.

BACKGROUND:

Section 6.10 of the *Local Government Act 1995* and Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996* require the Chief Executive Officer (CEO) to review the appropriateness and effectiveness of a local government's financial management systems.

AMD was contracted to undertake the 2024 review and provided this report, which has not yet been officially reviewed by the Audit Committee or received by Council.

COMMENT:

As required, the review comprehensively assessed financial systems in terms of appropriateness, effectiveness and compliance.

Issues identified by the report have been reviewed and addressed. The management comments in the report indicate these measures.

POLICY REQUIREMENTS:

Relevant Policies have been identified in the report.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

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 RESOLUTION

42/25 Moved Cr Clydesdale-Gebert, seconded Cr Dugan, that the Audit Committee note the 2024 Financial Management System Review report, and recommend that Council receive the report.

CARRIED 7/0

FOR: Crs Seymour, Hamilton, Clydesdale-Gebert, Dugan, Gilbert, James and Phillips.
AGAINST: Nil.

4.2 ANNUAL FINANCIAL REPORT AND INDEPENDENT AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2025

FILE REFERENCE: F/AUD1-3**REPORT DATE:** 01 December 2025**OFFICER DISCLOSURE OF INTEREST:** Nil**PREVIOUS MEETING REFERENCES:** Nil**AUTHOR:** Gavin Robins, Chief Executive Officer and Travis Bate, RSM Australia

ATTACHMENTS: Annual Financial Report for the Year Ended 30 June 2025 (Attachment A)
Independent Audit Report for the Year Ended 30 June 2025 (Attachment B)
Audit Completion Summary 30 June 2025 (Attachment C)
Interim Management Letter 2025 (Attachment D)
Final Management Letter 2025 (Attachment E)

PURPOSE OF REPORT:

The Audit Committee is requested to examine the Annual Financial Report for the year ending 30 June 2025 and recommend its adoption by Council.

BACKGROUND:

The purpose and responsibilities of the Audit Committee is outlined in Part 7 of the Local Government Act 1995. One of the Audit Committee's responsibilities is to examine the reports of the auditor. The committee would then determine if any matters raised in the reports require action to be taken by the local government and to ensure that appropriate action is implemented. The Audit Committee is to receive and authorise a report relating to the audit prepared by the Chief Executive Officer that is subsequently to be sent to the Minister.

COMMENT:

The Annual Financial Report for the Year Ended 30 June 2025 forms part of the 2024/25 Annual Report.

The Independent Audit Report to the Electors (Attachment B) of the Shire of Moora is provided as a separate attachment to this agenda and is included in the 2024/25 Annual Report and Annual Financial Statements (Attachment A) as required under the Act.

As part of the audit process considering the Annual Financial Report under s.6.4 of the *Local Government Act 1995*, the Auditor and the Office of the Auditor General normally meet with the Chief Executive Officer and Shire President and discuss the Audit Completion Summary (Attachment C), the purpose of which is to brief the Shire on the results of the substantially completed audit.

The Audit Completion Summary, discussed at an Audit Exit Meeting via Teams with the CEO and Shire President on 26 November 2025, describes in detail the substance of the findings in the meetings and discussions undertaken throughout with the Office of the Auditor General.

The Management Letters issued by the OAG (Attachments D and E) indicate that the annual audit was generally satisfactory and that the Shire continues to maintain sound financial and governance practices. However, a total of eight (8) findings were raised across the Interim and Final Audit cycles, primarily relating to opportunities for strengthening internal controls. These findings are summarised in the attachments, together with management comments and actions provided by the responsible officers.

Unlike the previous year, only one finding was assessed as significant. This matter is related to the Audit Regulation 17 Review not being completed prior to the Interim Audit. The review has since been finalised, acknowledged by the Audit Committee on 1 October 2025, and formally adopted by Council on 26 November 2025.

It should be noted that this is an improvement from the 9 findings noted in the 2024 audit (six of which were significant).

A report on the one significant matter will be prepared and tabled at the next Audit Committee meeting.

POLICY REQUIREMENTS:

There are no known policy requirements related to this matter.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – Part 7 Division 3 – Conduct of Audit, Part 4 section 6.4
Local Government (Financial Management) Regulations 1996.

STRATEGIC IMPLICATIONS:

Presentation of the audit report to the Audit Committee assists to improve the governance role of Council.

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

COMMITTEE RESOLUTION

43/25 Moved Cr Hamilton, seconded Cr Phillips, that the Audit Committee:

- 1. Receive the audited and signed Annual Financial Report for the year ended 30 June 2025 as contained in Appendix A.*
- 2. Recommends that a copy of the audited and signed Annual Financial Report for the year ended 30 June 2025 be presented and received at the next Ordinary Meeting of Council to be held on the 25th of February 2026.*
- 3. Receive the Shire of Moora Audit Completion Summary 30 June 2025, Interim Management Letter 2025 and Final Management Letter 2025.*
- 4. Notes that a report on the Significant Audit Matters will be prepared and presented to the 25th of February 2026 Audit Committee Meeting.*

CARRIED 7/0

FOR: Crs Seymour, Hamilton, Clydesdale-Gebert, Dugan, Gilbert, James and Phillips.
AGAINST: Nil

5. CLOSURE OF MEETING

There being no further business, the Presiding Member declared the meeting closed at 4.39pm.

CONFIRMED**PRESIDING MEMBER**