



Minutes of the Audit, Risk and Improvement Committee

Audit, Risk and Improvements Committee Meeting

To be held in Council Chambers, Wolfram Street Westonia

Thursday 27th March 2025

CONFIRMATION OF MINUTES

These minutes were confirmed by the Council on 20th November 2025 as a true and accurate record of the Audit Committee Meeting held 27th March 2025

.....

Mrs Karin Day

Independent Presiding Member

All attachment items referred to in these minutes are available for public perusal at the Shire Office



Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Westonia for any act, omission or statement or intimation occurring during Council meetings.

The Shire of Westonia disclaims and liability for any loss whatsoever and howsoever caused by arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during the Council Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does that persons or legal entity's own risk.

In particular and without derogating in any way from the board disclaimer above, in any discussion regarding any planning application or application for a license, any statement or intimation made by any member or Officer of the Shire of Westonia during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Westonia.

The Shire of Westonia warns that anyone who has any application lodged with the Shire of Westonia must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Westonia in respect of the application.



**SHIRE OF
WESTONIA**
A vibrant community lifestyle

STRATEGIC COMMUNITY

SNAPSHOT

PLAN

2018-2028

CORE DRIVERS

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community.
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.

OUR VALUES

Respect – We value people and places and the contribution they make to the Shire.

Inclusiveness – Be receptive, proactive, and responsive.

Fairness and Equity – Provide services for a variety of ages and needs.

Communication – Create opportunities for consultation with the broad community.

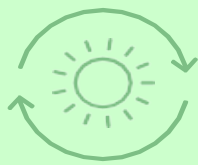
OUR VISION

A vibrant community lifestyle

MISSION

Provide leadership and direction for the community.

ECONOMIC



Support growth and progress, locally and regionally...

Efficient transport connectivity in and around our Shire.

- Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
- RAV Ratings and Shire boundaries are consistent across local government boundaries.
- Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
- Actively participate in the Secondary Freight Network group.
- Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
- Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
- Educate road users about road safety and driving on gravel roads.
- Optimal and safe use of our plants and equipment assets.
- Ensure that appropriate RAV vehicles traverse correct RAV routes.
- Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

Facilitate local business retention and growth.

- Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
- Council continue to have a role in facilitating the presence of a Co-op in our community.
- Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
- Improve our online tourism presence.
- We forward plan to improve the economic diversity in our community.
- In partnership with Council, the mine develops long term business plans for current mine assets.
- Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

SOCIAL



Provide community facilities and promote social Interaction...

Plan for community growth and changing demographics.

- Develop the Town Planning Scheme.
- Plan and develop residential and industrial land.
- Community safety and ease of access around town is a priority.
- Our lifestyle, facilities and sense of community is promoted.
- The CEACA project continues to expand the number of universally designed dwellings in our town.
- We support our emergency services.
- We enable visiting health professionals to our community.
- The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
- We facilitate healthy and active ageing in place
- Our cemetery is well presented.

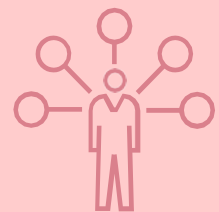
Our community has the opportunity to be active, socialised and connected.

- We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
- Investigate motor sport opportunities around the Shire.
- Preserve and celebrate our local history.
- Support our volunteers and clubs to remain strong, dynamic, and inclusive.
- Encourage lifelong learning.
- Children and youth have active and social opportunities.
- Continue to provide high standard and accessible shire facilities.
- Retain and expand Westonia's unique tourism experience.

Natural spaces are preserved and bring us value.

- Sustainably manage our reserves and open spaces.
- Participate in best practice waste management.
- Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
- Investigate renewable energy generation technologies.

GOVERNANCE



Continually enhance the Shire's organisational capacity to service the needs of a growing community...

Be progressive and capture opportunities.

- Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
- Investigate joint resourcing and tendering
- Advocate and develop strong partnerships to benefit our community.
- Be prepared by forward planning our resources and focusing on continuous improvement.
- Identify risks and opportunities after the life of the mine.

The community receives services in a timely manner.

- Meet our legislative and compliance requirements.
- Work towards optimal management of our assets.
- Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.
- Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.
- Communicate and engage with our community regularly.

Financial resources meet the ongoing needs of the community.

- Seek external funding for significant capital improvements that deliver upon our strategic objectives.
- Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

Shire of Westonia: -

A vibrant community lifestyle.



TABLE OF CONTENTS

1.	DECLARATION OF OPENING	5
2.	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE	5
3.	PUBLIC QUESTION TIME (3.35 PM – 3.50PM)	5
4.	CONFIRMATION OF PREVIOUS MINUTES	5
5.	PRESIDENT/COUNCILLORS ANNOUNCEMENTS	5
6.	MATTERS REQUIRING A COUNCIL DECISION	6
6.1.	COMPLIANCE AUDIT RETURN 2024	6
6.2.	2024/2025 MID YEAR BUDGET REVIEW	8
7.	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING	11
8.	DATE AND TIME OF NEXT MEETING	11
9.	MEETING CLOSURE	11

1. DECLARATION OF OPENING

The Shire President opened the welcomed Councillors and staff and declared the meeting open at 2.30pm.

New Presiding Member Mrs Karin Day took the Chair.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Mrs KM Day	Independent Member
Cr RM Crees	<i>Shire President</i>
Cr DL Geier	
Cr A Faithfull	
Cr WJ Huxtable	

Staff:

Mr.AW Price	<i>Chief Executive Officer</i>
Mrs JL Geier	<i>Deputy Chief Executive Officer</i>

Apologies:

Cr RA Della Bosca	<i>Deputy Shire President</i>
Cr DL Simmonds	

3. PUBLIC QUESTION TIME (2.35 PM – 2.50PM)

NIL

4. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Audit, risk and improvement committee held of Council held on 20th February 2025 be confirmed as a true and correct record.

RESOLUTION

Moved:	Cr Faithfull	Seconded:	Cr Geier
---------------	---------------------	------------------	-----------------

AC01/03-25	That the minutes of the the Audit, Risk and Improvement Committee held of Council held on 20th February 2025 be confirmed as a true and correct record.
-------------------	---

CARRIED 5/0

5. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

Nil

6. MATTERS REQUIRING A COUNCIL DECISION

6.1. COMPLIANCE AUDIT RETURN 2024

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	A2.8.5	
Disclosure of Interest:	Nil	
Attachments:	Term of Reference	
Signature:	Officer	CEO
		

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

The purpose of this report is for Council to adopt the 2024 Annual Compliance Audit Return as presented.

Background

In accordance with the Local Government (Audit) Regulations 1996, a local government is required to carry out a compliance audit for the period 1st January to 31st December each year against the requirements included in the Compliance Audit Return (CAR).

The completed CAR is required to be presented to the Council Audit Committee prior to presentation to the Council for consideration and adoption, signed by the Shire President and CEO and subsequently submitted to the Director General of the Department of Local Government before 31st March.

Comment

The Compliance Audit Return has been a mandatory requirement since the Local Government (Audit) Regulations 1999, were amended and made applicable from 1 January 2000.

Senior staff have been involved in the completion of the Compliance Audit Return, certifying their actions and that of the Council, relating to the return covering the 2024 calendar year.

Staff involved in the process included.

- Chief Executive Officer
- Deputy CEO

The Return is to be jointly certified by the Shire President and the Chief Executive and subsequently submitted to the Director General of the Department of Local Government before 31st March.

Statutory Environment

Local Government (Audit) Regulations 1996 – Regulations 13, 14 & 15 – Compliance Audit Returns.

Policy Implications

Council does not have a policy in relation to this matter.

Strategic Implications

The Local Government Act 1995 and Local Government (Audit) Regulations 1996 apply.



Financial Implications

Nil.



Voting Requirements

☐

Simple Majority

☒

Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Local Government Compliance Audit Return (CAR) as presented, for the Shire of Westonia for the period 1 January 2024 to 31 December 2024.

RESOLUTION

Moved:

Cr Geier

Seconded:

Cr Huxtable

AC02/03-25

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Local Government Compliance Audit Return (CAR) as presented, for the Shire of Westonia for the period 1 January 2024 to 31 December 2024.

CARRIED BY ABSOLUTE MAJORITY 5/0

6.2. 2024/2025 MID YEAR BUDGET REVIEW

Responsible Officer:	Bill Price, CEO	
Author:	Jasmine Geier, DCEO	
File Reference:	A2.8.5	
Disclosure of Interest:	Nil	
Attachments:	2024/2025 Budget Review Statement of Financial Activity, notes on Closing Funds, and Budget Amendments	
Signature:	Officer	CEO
		

Purpose of the Report



Executive Decision



Legislative Requirement

To consider the Shire's financial position as at 28 February 2025 and performance for the period 1 July 2024 to 28 February 2025 in relation to the adopted annual budget and projections estimated for the remainder of the financial year.

Background

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2024 to 28 February 2025 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2024 and is presented for council's consideration.

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible.

The material variance levels which have been reported for the budget review, have utilised the same materiality levels as monthly reporting to determine the extent of explanation / are based on a materiality level of \$10,000 and 15% implemented for the purpose of the budget review) / are based upon management judgement where explanations are considered appropriate.

Comment

The budget review report includes at Note 4 a summary of predicted variances contained within the Statement of Financial Activity, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome to 30 June) or due to timing (e.g. where a project is likely to be delayed).

Features of the budget review include:

General Rates - Increase	4,500
Grants, Subsidies and Contributions – Decrease	(44,000)
Fees and Charges – Increase	272,000
Interest Revenue – Decrease	(24,850)
Other Revenue – Increase	7,000
Profit on asset disposal - Decrease	(2,000)
Capital Grants, subsidies and Contributions - Decrease	295,000

Employee Costs – Decrease	58,000
Material and Contracts – Decrease	128,200
Utilities Charges – Decrease	4,700
Insurance – Increase	(4,000)
Purchase Plant & Equipment – Decrease	(181,000)
Purchase and Construction of Infrastructure – Roads Decrease	(190,000)

In considering the above variances and projections within the attached budget review.

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2025, some items have been identified as requiring a budget amendment to properly account for these variances where appropriate. Required budget amendments have been included in Note 5 of the attached budget review document for information, and also presented as a separate recommendation to the budget review for council consideration.



Statutory Environment

Regulation 33A of the *Local Government (Financial Management) Regulations. 1996* requires:

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
 - (2A) The review of an annual budget for a financial year must -
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget; and
 - (d) include the following -
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;
 - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
 - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.
 - (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
 - (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
- *Absolute majority required.*
- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Section 6.8(1) (b) of the *Local Government Act 1995* provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

Policy Implications

There are no known policy implications arising from this report.

Strategic Implications

The budget review has been developed having regard for the Shire's integrated planning and reporting documents adopted by council.

Financial Implications

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

Voting Requirements

☐

Simple Majority

☒

Absolute Majority

OFFICER RECOMMENDATIONS

That the Audit, Risk and Improvement Committee recommends that Council:

1. adopts the budget review for the period 1st July 2024 to 28 February 2025 inclusive of the recommended budget amendments as indicated in Note 4 of the report; and
2. forwards the budget review to the Department of Local Government, Sport and Cultural Industries as per requirement of the Act.

RESOLUTION

Moved:

Cr Faithfull

Seconded:

Cr Huxtable

AC03/03-25

That the Audit, Risk and Improvement Committee recommends that Council:

1. adopts the budget review for the period 1st July 2024 to 28 February 2025 inclusive of the recommended budget amendments as indicated in Note 4 of the report; and
2. forwards the budget review to the Department of Local Government, Sport and Cultural Industries as per requirement of the Act.

CARRIED BY ABSOLUTE MAJORITY 5/0

7. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

8. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 17th April 2025 commencing at 2.30pm.

9. MEETING CLOSURE

There being no further business the Presiding Member Mrs Karin Day declared the meeting closed at 2.58 pm