

AGENDA

Audit and Governance Committee Meeting Wednesday 10 September 2025

NOTICE OF MEETING

Dear Committee Member

The next meeting of the Audit and Governance Committee will be held at 5:30 pm on Wednesday 10 September 2025, in the Council Chamber, Administration Building, 48 Old Perth Road, Bassendean.

Please note, that parts of this meeting may be closed to the public, as the agenda contains confidential attachments which may be discussed by Council behind closed doors, in accordance with s5.23 (2)(c) of the *Local Government Act 1995*.



Cameron Woods
CHIEF EXECUTIVE OFFICER

4 SEPTEMBER 2025

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1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

Acknowledgement of Country

The Town of Bassendean acknowledges the Whadjuk people of the Noongar Nation as the Traditional Custodians of this land. We pay our respects to Elders past and present, and acknowledge their continuing culture and the contribution they make to the region.

2 Announcements by the Presiding Member without Discussion

3 Attendances, Apologies and Leave of Absence

Committee Members

Cr Ken John (Presiding Member)
Cr Kathryn Hamilton, Mayor
Cr Jamayne Burke
Ms Sasha Rademakers (Community Member)

Officers

Mr Paul White, Director Corporate Services
Mr Dale Ballantyne, Manager Governance & Strategy
Ms Waruni De Silva, Manager Financial Services
Mr Tristan Loney, Manager Information and Technology

Advisor to the Committee

Mr Ron Back

Guests

Mr Cameron Palassis, Executive Director, Paxon
Mr Ian Ekins, Associate Director, Paxon

Apologies

Ms Caitlin McGowan, Office of the Auditor General

4 Declarations of Interest

5 Presentations or Deputations

6 Questions and Statements from Members of the Public

7 Confirmation of Minutes

7.1 Confirmation of Minutes – 11 June 2025	
Attachments	Nil

Officer Recommendation – Item 7.1

That the minutes of the Audit and Governance Committee meeting held on 11 June 2025 be received and confirmed as a true and correct record.

Voting requirements: Simple Majority

8 Business Deferred from Previous Meeting

Nil.

9 Reports

9.1 A & G Committee Charter	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	Committee Charter
Department	Office of the CEO
Previous Reports	
Authority/Discretion	Legislative Includes adopting local laws, local planning schemes & policies.
Attachments	<ol style="list-style-type: none"> 1. Audit and Governance Committee Charter June 2024 [9.1.1 - 9 pages] 2. Audit and Governance Committee Charter Marked up [9.1.2 - 9 pages] 3. Audit and Governance Committee Charter Clean [9.1.3 - 8 pages]

Purpose

The purpose of this report is for Council to consider a proposed Committee Charter to comply with the LG Act Reforms which were included in the *Local Government Amendment Act 2024*.

Background

The Local Government Amendment Act 2024 Replaced Part 7 Division 1A with Part 7 Division 1A, 7.1A - 7.1CB

The change reflects the committee from being known as the Audit & Governance committee to the Audit, Risk and Improvement Committee.

There is a further requirement of council to appoint an Independent Chair and Deputy Chair

Proposal

At the November 2025 Ordinary Council Meeting the Council will be required to establish an audit, risk and improvement committee under the *Local Government Act 1995*, section 7.1A to 7.1CB.

The audit, risk and improvement committee assists Council in fulfilling its oversight responsibilities in relation to systems of risk management and internal control, the Town of Bassendean's (**Town**) processes for monitoring compliance with laws and

regulations, including the code of conduct, financial and performance reporting and external and internal audit. The audit, risk and improvement committee is not responsible for the management of these functions.

It is proposed to alter the existing Committee Charter to reflect the changes in the *Local Government Act 1995* as part of the LG Act Reforms.

The updated charter will incorporate the requirement to appoint an Independent Chair and Deputy Chair in the section of membership.

Strategic Implications

Nil.

Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

Comment

Currently Council has an Audit and Governance Committee, which holds quarterly meetings and will be naturally resolved on 18 October 2025 when the Local Government Elections takes place.

Under the *Local Government Act 1995* and as part of the LG Reform currently being undertaken and implemented, when the committee is re-instated at the November 2025 Ordinary Council Meeting it will be known as the Audit, Risk and Improvement Committee.

The newly formed committee will have the requirement of an appointed Independent Chair and Deputy Chair.

The Town will run a process as per the *Local Government Act 1995* requirements to appoint our independent member(s). Once these independents have been appointed by the Town, the Town will be able to fulfill the requirements of the LG Act in appointing our Independent chair.

Statutory Requirements

Local Government Act 1995 as amended at 06 December 2024.

Financial Considerations

Nil – Independent Chair Allowance included in the 2025-2026 Budget.

Risk Management Implications

Compliance

High

Financial Risk

Low

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 9.1

That the Committee recommends to Council:

- The Town of Bassendean Audit, Risk and Improvement Committee charter is adopted.

Voting requirements: Absolute Majority

9.2 Small Balances Write Offs for Rates	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/AUD/1
Directorate	Corporate Services
Previous Reports	
Authority/Discretion	Legislative Includes adopting local laws, local planning schemes & policies.
Attachments	Nil

Purpose

The purpose of this report is to provide Council, via the Audit and Governance Committee, with a summary of small rates balances written off during the financial year ended 30 June 2025.

Background

Council has delegated authority to the CEO to write off small rates balances up to a maximum of \$10.00 per property per annum, and the CEO has sub-delegated the authority to the Director Corporate Services and Manager Financial Services. (Delegation 1.2.15: Defer Payment, Grant Discounts, Waive Fees or Write Off Debts).

A condition of the delegation of authority is that Council shall be informed of the details whenever this delegation is exercised. While the condition does not specify the frequency of notification to Council, the accepted practice is to do so annually.

Proposal

That the Committee recommends to Council that it note the exercise of delegated authority by the Manager Financial Services to write off small rates balances listed below in Table 1, in accordance with section 6.12(1)(c) of the *Local Government Act 1995*.

That the Committee recommends to Council that it requests the CEO to amend the condition for Delegation 1.2.15, Function 5, from “*Council shall be informed of the details whenever this delegation is exercised*”, to “*Council shall be informed of the exercise of this delegation annually, as soon as practicable after the end of each financial year*”.

Communication and Engagement

Nil.

Strategic Implications

Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

Comment

Small rates balances totaling \$292.52 were written off under delegation 1.2.15 during 2024/25, as summarised in Table 1.

Table 1: Small Rates Balances Written off in 2024/25

Month	Amount	Month	Amount	Month	Amount
July 2024	\$4.94	November 2024	\$0.41	March 2025	\$78.53
August 2024	\$88.29	December 2024	\$3.69	April 2025	\$11.80
September 2024	\$23.01	January 2025	\$27.75	May 2025	\$1.48
October 2024	\$6.84	February 2025	\$38.18	June 2025	\$7.60
Total					\$292.52

The following are the key factors that resulted in small balances in the rates ledger:

- The Town's rates module continues to calculate daily interest until the payment is applied. Sometimes, there is a delay of up to a few days between receipt of the payment and processing the payment in the rates module;
- The application of daily interest by the rates module and timing of the processing of property settlements;
- On occasions when properties settle, the amount received differs from the settlement amount, and
- Errors made by the payer.

In all the above cases, one of the following conditions applies:

- The outstanding balance is not a debt due and payable to the Town as it arose from the application of interest by the system to the period between receipt and processing of the payment; or
- The outstanding balance is due and payable to the Town, but the cost of collection would exceed the amount outstanding.

The Town's finance system generates a report at the end of each month and any amounts that are below \$10 are extracted and reviewed by Town officers and, if deemed appropriate, recommended for write-off.

Statutory Requirements

6.12. Power to defer, grant discounts, waive or write off debts

1. Subject to subsection (2) and any other written law, a local government may –
 - (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money, which is owed to the local government.

* Absolute majority required.

Financial Considerations

The administration anticipates the small rates balances written off each year to be less than \$1,000 in total.

The Town amended the BPay limit for bank transfers to \$1.00 from May 2022, enabling ratepayers to make payment of small amounts owing.

Risk Management Implications

Financial Risk

Low

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 9.2

That the Committee recommends that Council:

- Notes the exercise of delegated authority by the Manager Financial Services to write off small rates balances totaling \$292.52 for 2024/25, in accordance with section 6.12(1)(c) of the *Local Government Act 1995*; and
- Requests the CEO to amend the Condition for Delegation 1.2.15, Function 5, in the Town of Bassendean Delegations Register, to “Council shall be informed of the exercise of this delegation annually, as soon as practicable after the end of each financial year”.

Voting requirements: Simple Majority

9.3 Policy Review - Purchasing Policy	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/PROCED/1
Department	Office of the CEO
Previous Reports	
Authority/Discretion	Legislative Includes adopting local laws, local planning schemes & policies.
Attachments	<ol style="list-style-type: none"> 1. Purchasing Policy - Current [9.3.1 - 8 pages] 2. Purchasing Policy - Marked up [9.3.2 - 8 pages] 3. Purchasing Policy - Clean [9.3.3 - 8 pages] 4. CONFIDENTIAL - Purchasing Card Procedure [9.3.4 - 7 pages]

Purpose

The purpose of this report is for the Audit & Governance Committee (“the Committee”) to consider minor amendments to the Town’s Purchasing Policy and note the requirements of the Town’s Purchasing Card Procedure.

Background

The current version of the Town’s Purchasing Policy was adopted by Council in June last year, following endorsement by the Committee. The Policy provides for direct purchase of goods or services with a value of up to \$1,000, including using a Town purchasing card in accordance with the Town’s Purchasing Card Procedure.

The Town’s Purchasing Card Procedure is not a Council-adopted Policy, but an administrative procedure. The Procedure allows for purchasing cards to be used for purchases exceeding \$1,000, with prior approval from the relevant Executive Manager or Director, for the following purchases (clause 4.8):

- Booking of training courses and conferences
- IT equipment and software
- Minor Asset purchases
- Licenses and Subscriptions.

This presents an anomaly, in that an administrative Procedure cannot override a Council Policy.

The above provision in the Procedure is considered appropriate and administratively necessary. While transactions for those items in excess of \$1,000 are infrequent, they do necessarily occur from time to time, with one or two transactions per month, on average.

The Town's Purchasing Card Procedure is attached to this report as a confidential attachment, for the Committee's reference.

Proposal

That the Committee recommends to Council that it adopts the amended Purchasing Policy attached to this report.

Communication and Engagement

Nil.

Strategic Implications

Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

Comment

It is proposed to amend the Purchasing Policy to make it consistent with the Procedure, by allowing purchases up to \$5,000 for those items listed in clause 4.8 of the Purchasing Card Procedure, with prior approval from a Director or the CEO.

The Town manages its purchasing cards through the Commonwealth Bank's CardManager platform and has appropriate approval processes in place for approving an application for a purchasing card, setting transaction and monthly spend limits and making changes to those limits. Transaction and monthly spend limits are determined according to the requirements of the role, with the individual transaction limit for all cards being \$1,000 or lower. Where an increase is required for a single transaction, the practice is to issue a temporary limit increase.

Council will continue to have visibility over all transactions using Town purchasing cards via the monthly list of accounts paid.

Statutory Requirements

Local Government (Functions and General) Regulations 1996

11A. Purchasing policies for local governments

- (1) A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less.
- (2) A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).
- (3) A purchasing policy must make provision in respect of —
 - (a) the form of quotations acceptable; and
 - (b) the minimum number of oral quotations and written quotations that must be obtained; and
 - (c) the recording and retention of written information, or documents, in respect of —
 - (i) all quotations received; and
 - (ii) all purchases made.

Financial Considerations

Adoption of the draft amended Purchasing Policy does not have any financial impact.

Risk Management Implications

Compliance

Low

Financial Risk

Low

The draft amended Purchasing Policy provides a balance between managing procurement risk with efficient achievement of operational objectives.

The administration continues to develop its in-house procurement internal audit program to assess the level of compliance with the requirements of the Purchasing Policy, focused on the lower procurement thresholds. A report is expected to be tabled at the December 2025 meeting of the Committee.

Should the proposed amendments to the Purchasing Policy not be endorsed by the Committee and adopted by Council, the Town will amend the Purchasing Card Procedure to remove any ability of Directors or the CEO to approve purchases in excess of \$1,000 using a purchasing card.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 9.3

That the Committee recommends that Council adopts the amended Purchasing Policy attached to this report.

Voting requirements: Simple Majority

9.4 Annual Audit 2024/25 - Interim Audit Findings	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/AUD/1
Directorate	Corporate Services
Previous Reports	N/A
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	<ol style="list-style-type: none"> 1. CONFIDENTIAL - Interim Management Letter CEO - Town of Bassendean - 30 June 2025 [9.4.1 - 1 page] 2. CONFIDENTIAL - Interim Management Letter Attachment - Town of Bassendean - 30 June 2025 [9.4.2 - 2 pages]

Purpose

The purpose of this report is for the Audit and Governance Committee to consider the findings from the interim audit component of the 2024/25 annual audit.

Background

The Audit and Governance Committee received the Annual Financial Audit Planning Summary from the Office of the Auditor General (OAG) at its meeting on 11 June 2025, which outlined the proposed approach by the OAG to audit the financial report of the Town for the year ending 30 June 2025.

The annual audit is required so the Auditor General may express an opinion on the audit of the general purpose financial statements of the Town for the financial year ending 30 June 2025. In practice, the audit is conducted in two phases, with an interim audit conducted around April to June, and the final audit around October/November, after submission of the final trial balance to the auditors by 30 September.

Importantly, the audit includes two key components:

1. Assessing the design and implementation of key controls and, where appropriate, testing the operating effectiveness of key controls; and
2. Obtaining an understanding of the information technology environment and information systems related to key business processes and audit key information system controls.

The interim audit, which focussed primarily on evaluating the financial control environment, is now complete and the Auditor General has provided an interim Management Letter.

Proposal

That the Audit and Governance Committee receives the interim audit results and notes the findings and recommendations, and the management action taken or to be taken to address the identified risks.

Communication and Engagement

Town finance and ICT staff engaged in regular communication with the OAG during the conduct of the interim audit, with the OAG fieldwork conducted in June 2025.

Strategic Implications

Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

Comment

Interim Audit – Financial Component

One finding rated as minor was identified from the financial component of the interim audit. This finding related to the Town's Tender Register, where five tenders were identified that did not adequately state the amount of the consideration sought in the tender, as required by Regulation 17(3) of the *Local Government (Functions and General) Regulations 1996*.

The Town identified this resulted from a breakdown in process since December 2024 and immediately resolved the matter by including the consideration for each contract in the Tender Register on the Town's website.

The detailed recommendations and management comments are included in the attachment to the interim Management Letter, a confidential attachment to this report.

Interim Audit – IT General Controls

The IT General Controls audit is currently being conducted and is not yet complete.

Statutory Requirements

The Audit and Governance Committee meets at least four times each year to carry out its functions under its Charter, which specifies the authority, objectives and

responsibilities of the Committee and governs its membership and meeting requirements.

Local Government (Audit) Regulations 1996, Regulation 16, states:

An audit committee has the following functions —

(e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government.

Financial Considerations

No financial considerations arise from this report.

Risk Management Implications

Compliance

Low

Risks are detailed in the attachment to the interim Management Letter, attached as a confidential attachment to this report.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 9.4

That the Audit and Governance Committee recommends that Council:

- Receives the interim audit results; and
- Notes the findings and recommendations detailed in the interim Management Letter, and the management action taken to address the identified risks.

Voting requirements: Simple Majority

9.5 Policy Review - Strategic Budget Policy	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/POLCY/2
Department	Corporate Services
Previous Reports	
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	<ol style="list-style-type: none"> 1. Strategic Budget Policy - Current [9.5.1 - 5 pages] 2. Amended Strategic Budget Policy - Marked up [9.5.2 - 5 pages] 3. Amended Strategic Budget Policy - Clean [9.5.3 - 5 pages]

Purpose

The purpose of this report is for the Audit and Governance Committee (“the Committee”) to review proposed minor amendments to the Town’s Strategic Budget Policy.

Background

Council adopted the Strategic Budget Policy in April 2023, and the policy was due for review in April 2025. The review was delayed to allow for discussion with Councillors when developing the next version of the Long-Term Financial Plan (LTFP), principally regarding the percentage basis for rate setting.

Proposal

That the Committee recommends that Council adopt the amended Strategic Budget Policy attached to this report.

Communication and Engagement

During a workshop with Councillors in July 2025, the administration suggested that continued rate setting based on Perth annualised CPI plus 2% is likely to be unsustainable, as it will result in significant increases to the rate in the dollar over time (ignoring the impact of revaluations), the cumulative effect of which will be for the Town’s rate in the dollar to become significantly higher than other local governments. Consequently, it was suggested that the policy could be amended to reduce the “asset maintenance and development” component from 2% to 1%. There was no opposition

to this suggestion by Councillors, and this change was incorporated into the LTFF adopted by Council on 26 August 2025.

Strategic Implications

Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

Comment

In addition to the reduction to the basis for rates setting of 1%, it is proposed to amend clause 4.2 to include reference to the recently adopted Community Capital Grants Policy. Other amendments merely update references to the Strategic Community Plan and Corporate Business Plan, to the Council Plan.

Statutory Requirements

Nil.

Financial Considerations

The impact of the proposed change to rates setting has been incorporated into the Town's LTFF.

Risk Management Implications

Financial Risk

Low

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 9.5

That the Committee recommends that Council adopt the amended Strategic Budget Policy attached to this report.

Voting requirements: Simple Majority

9.6 Audit Findings Log	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	GOVN/CCLMEET/1
Directorate	Corporate Services
Previous Reports	Quarterly
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	1. CONFIDENTIAL - September 2025 Audit Findings Log [9.6.1 - 5 pages]

Purpose

The purpose of this report is to provide the Audit and Governance Committee with the Town's Audit Findings Log, with updated actions since the meeting of the Committee on 12 June 2024.

Background

The Audit Findings Log presents a summary of the audit findings and recommendations made in recent internal and external audit reports relating to the Town and provides an update on actions taken or proposed to address the recommendations.

Proposal

For the Audit and Governance Committee to receive the Audit Findings Log and consider the action taken or proposed to address the recommendations.

Communication and Engagement

Nil.

Strategic Implications

Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

Comment

OAG completed the interim audit of 2024-25, which is subject to a separate report to this committee.

Statutory Requirements

Local Government (Audit) Regulations 1996, Regulation 16, states:

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

Financial Considerations

Implementation of some audit recommendations may require additional funds and will be the subject of separate budget submissions as and when required. The Town's Purchasing Policy and Procurement Framework will govern any required engagements.

Risk Management Implications

Financial Risk
Medium

Risk implications are detailed in the Audit Findings Log.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 9.6

That the Audit and Governance Committee receive the Audit Findings Log and notes the action taken or proposed to address the recommendations.

Voting requirements: Simple Majority

9.7 Office of the Auditor General (OAG) - Update	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/AUD/14
Department	Office of the CEO,
Previous Reports	
Authority/Discretion	Information For the Council/Committee to note.
Attachments	1. TOB Audit and Governance Committee - OAG Standing Agenda Item (09-25) [9.7.1 - 11 pages]

Purpose

The purpose of this report is for Council to note the update received from the Office of the Auditor General (OAG).

Background

The Office of the Auditor General (OAG) periodically provides updates to local governments on matters relating to financial audits, accounting and auditing standards, and other sector-relevant issues.

Communication and Engagement

Nil.

Strategic Implications

Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

Comment

The update from the Office of the Auditor General is provided as a standing item for the Committee's information. While no specific action is required, the report offers ongoing insights into sector-wide developments and audit-related matters.

Statutory Requirements

Nil.

Financial Considerations

Nil.

Risk Management Implications

Compliance

Low

Environmental

Low

Financial Risk

Low

Reputational

Low

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 9.7

That the Committee notes the update from the Office of the Auditor General as provided in Attachment 9.7.1.

Voting requirements: Simple Majority

10 Motions of Which Previous Notice Has Been Given

11 Announcements of Notices of Motion for the Next Meeting

12 Confidential Business

13 Closure

The next Audit and Governance Committee will be held on Wednesday 10 December 2025 commencing at 5.30pm.