

UNCONFIRMED MINUTES

Audit and Governance Committee Meeting Wednesday 11 March 2026

Held in the Council Chamber,
48 Old Perth Road, Bassendean

Minutes to be confirmed at the next Committee Meeting on 10 June 2026

Table of Contents

1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer.....	3
2 Announcements by the Presiding Member without Discussion	3
3 Attendances, Apologies and Leave of Absence.....	3
4 Declarations of Interest	4
5 Presentations or Deputations	4
6 Questions and Statements from Members of the Public	4
7 Confirmation of Minutes	4
7.1 Confirmation of Minutes - 10 December 2025.....	4
8 Business Deferred from Previous Meeting	4
9 Reports.....	5
9.1 Audit Findings Log	5
9.2 Office of the Auditor General (OAG) - Update.....	10
10 Motions of Which Previous Notice Has Been Given	11
11 Announcements of Notices of Motion for the Next Meeting	11
12 Confidential Business	11
13 Closure.....	12

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

The Presiding Member declared the meeting open at 5.30 pm and welcomed all those in attendance.

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 Hayden Long (Presiding Member)
Cr Kathryn Hamilton, Mayor
Cr Jamayne Burke – via teams, joined the meeting at 5.50pm
Ms Sasha Rademakers – (Community Member)

Officers

Mrs Amanda Alderson, Director Corporate Services
Mr Dale Ballantyne, Manager Governance & Strategy
Mr Tristan Loney, Manager Information and Technology

Advisor to the Committee

Mr Ron Back

Public

No members of the public were in attendance

Apologies

Mr Cameron Woods, Chief Executive Officer
Ms Waruni De Silva, Manager Financial Services
Mrs Jo Burges, Special Projects Officer

Ms Nayan Ranica, Office of the Auditor General

4 Declarations of Interest

Nil

5 Presentations or Deputations

Nil

6 Questions and Statements from Members of the Public

Nil

7 Confirmation of Minutes

7.1 Confirmation of Minutes – 10 December 2025	
Attachments	1. Audit and Governance Committee Wednesday 10 December Unconfirmed [7.1.1 - 20 pages]

Officer Recommendation – Item 7.1

That the minutes of the Audit and Governance Committee meeting held on 10 December 2025 be received and confirmed as a true and correct record.

Voting requirements: Simple Majority

Council Resolution/Officer Recommendation – Item 7.1

MOVED Cr Kathryn Hamilton, Seconded Cr Hayden Long

That the minutes of the Audit and Governance Committee meeting held on 10 December 2025 be received and confirmed as a true and correct record.

AGC 2026-03-11/1

CARRIED UNANIMOUSLY 4/0

For: Cr Hayden Long, Ms Sasha Rademakers, Cr Jamayne Burke and Cr Kathryn Hamilton

Against: Nil

8 Business Deferred from Previous Meeting

Nil

9 Reports

9.1 Audit Findings Log	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	GOVN/CCLMEET/1
Department	Corporate Services
Previous Reports	10 December 2025
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	1. CONFIDENTIAL REDACTED - Mar 2026 Audit Findings Log [9.1.1 - 3 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 10 December 2025.

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

The Audit Findings Log (Attachment 9.1) has been updated to include the findings and recommendations from completed External and Internal Audits undertaken with additional management comments on action taken or proposed to address the recommendations.

Progress has been limited since the December A & G Committee due to available staff resources and some significant project undertakings by the Town which has diverted existing resources in terms of priority workloads. As these projects are completed, staff resources will become available to progress the items.

There are currently 12 items still outstanding as recorded in the findings log with the status summarised below (Note - the log has been updated with Item numbers).

Green	Completed
Orange	31/03/2026 completion
Yellow	June A & G Committee
No colour	Dependant on Item 3
Blue	Deferred or 2026/27 Budget pending

ITEM No.	TITLE	SOURCE	CURRENT STATUS
1	Financial Task Calendar	Regulation 5 Internal Audit Review, March 2025	On track to be completed by 31/03/2026.
2	Risk Registers	Regulation 17 Internal Audit Review	On track to be completed by 31/03/2026.
3	Business Continuity Plan	Regulation 17 Internal Audit Review	To be presented at the June Audit & Governance Meeting
4	Policy Management	Regulation 17 Internal Audit Review	On track to be completed by 31/03/2026.
5	Legislative Compliance Framework	Regulation 17 Internal Audit Review	Completed – December OCM
6	Network Security Management	IT General Controls Audit, OAG, December 2024	<i>Dependent upon Item 3 progress</i>
7	Data Loss Prevention	IT General Controls Audit, OAG, December 2024	<i>Dependent upon Item 3 progress</i>
8	Physical and Environmental Security	IT General Controls Audit, OAG, December 2024	Flagged for 2026/27 Budget consideration

9	Vulnerability Management	IT General Controls Audit, OAG, December 2024	<i>Dependent upon Item 3 progress</i>
10	Disaster Recovery	IT General Controls Audit, OAG, December 2024	<i>Dependent upon Item 3 progress</i>
11	IT Governance - Standards, Policies and Procedures	IT General Controls Audit, OAG, December 2024	<i>Dependent upon Item 3 progress</i>
12	Procurement Documents, Forms and Templates	Tenders and Requests for Quote, Paxon, August 2024	On track to be completed by 31/03/2026.
13	Library Business Plan	Library Services Audit, William Buck, February 2023	Defer until Library modifications have been finalised

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

Compliance

Medium

Environmental

Low

Financial Risk

Low

Reputational

Low

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 9.1

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

Voting requirements: Simple Majority

Committee Resolution/Officer Recommendation – Item 9.1

MOVED Ms Sasha Rademakers, Seconded Cr Hayden Long,

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

2. The Audit & Governance Committee is of the view in support of better governance; consideration is given to the Chief Executive Officer to review the term and appropriateness of the existing policies and report back to the Committee.

Voting requirements: Simple Majority

AGC 2026-03-11/2

CARRIED UNANIMOUSLY 4/0

For: Cr Hayden Long, Ms Sasha Rademakers, Cr Jamayne Burke and Cr Kathryn Hamilton

Against: Nil

9.2 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	December 2025
Authority/Discretion	Information For the Council/Committee to note.
Attachments	Nil

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 9.2

That the Committee notes the update from the Office of the Auditor General as provided in the Attachment to this report.

Voting requirements: Simple Majority

This item was withdrawn as no report was received from the OAG due to a change in OAG staff.

10 Motions of Which Previous Notice Has Been Given

Nil

11 Announcements of Notices of Motion for the Next Meeting

Nil

12 Confidential Business

Nil

13 General Business

Ron Back had three queries listed below (Officer comments provided in red)

1. Mid-year budget review outcomes

The 2025/26 Mid-Year Budget Review was presented to Council in February in accordance with the Local Government Act 1995.

Key outcomes were:

- Operating revenue increased by approximately \$936,128, primarily due to grant timing movements and higher fees and charges.
- Operating expenditure increased by approximately \$670,903, mainly due to timing and classification adjustments in materials and contracts.
- This resulted in a net improvement in the operating result of approximately \$301,608.
- Capital expenditure reduced due to project re-phasing and revised delivery timing.
- Reserve transfers were updated to reflect revised funding requirements and project timing.
- Overall, the review confirmed the Town remains in a stable financial position with no material financial concerns identified.

2. Annual Compliance Return

A one-off extension has been granted by the DLGIRS appointed Inspector for this report to be completed and returned by 31 September 2026. This return will be ready for the June meeting of the ARIC for consideration.

3. Action required to meet the new Audit committee requirements.

The Council will undertake the required action so that the ARIC will be in place by the 10 June meeting 2026, complying with the *Local Government Act 1995* Requirements.

14 Closure

The next Audit and Governance Committee will be held on Wednesday 11 June 2026 commencing at 6.00pm.

There being no further business, the Presiding Member declared the meeting closed, the time being 6.07pm.