



**MINUTES
FOR
AUDIT, RISK and IMPROVEMENT COMMITTEE MEETING
Wednesday 17 December 2025**

**Council Chambers
Lot 66 Railway Street
Trayning WA 6488**

Commencement: 3:45pm

DISCLAIMER

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

The Shire of Trayning disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee 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 so at that person's or legal entity's own risk.

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

The Shire of Trayning warns that anyone who has any application lodged with the Shire of Trayning 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 Trayning in respect of the application.

Signed

A handwritten signature in black ink, appearing to read 'Peter Naylor', with a stylized flourish at the end.

Peter Naylor
Chief Executive Officer


PREFACE

When the Chief Executive Officer approves these Minutes for distribution they are in essence “Unconfirmed” until the following Meeting, where the Minutes will be confirmed subject to any amendments made by the members of the Committee

The “Confirmed” Minutes are then signed off by the Presiding Person.

UNCONFIRMED MINUTES

These minutes were approved for distribution on 17 December2025.




Peter Naylor
CHIEF EXECUTIVE OFFICER

CONFIRMED MINUTES

These minutes were confirmed at a meeting held 17 December 2025.
Signed:

Signed by:



B82CCF4A8BEB426...

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.

MINUTES

Audit, Risk and Improvement Committee of the Trayning Shire Council,
held in the Council Chambers, Lot 66 Railway Street, Trayning,
on Wednesday 17 December 2025, commencing at 3:45 pm

CONTENTS

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS..... 5

2 RECORD OF ATTENDANCE..... 5

3 MINUTES OF MEETINGS..... 5

4 BUSINESS AS NOTIFIED..... 5

4.1 Annual Financial Report 2024/2025 6

5 URGENT BUSINESS BY DECISION OF MEETING..... 8

6 MATTERS FOR WHICH THE MEETING MAY BE CLOSED 8

7 NEXT MEETING..... 8

8 CLOSURE OF MEETING..... 8

1 **DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Independent Chairperson, Darren Mollenoyux, welcomed all Members declaring the meeting open at 3:45 pm.

2 **RECORD OF ATTENDANCE**

COMMITTEE MEMBERS

Mr Darren Mollenoyux (Independent Chairperson)
Cr Melanie Brown
Cr Clayton Marchant
Cr Peter Barnes
Cr Mark Leslie
Cr Michelle McHugh

STAFF

Mr Peter Naylor (Chief Executive Officer)
Ms Belinda Taylor (Manager of Corporate Services)
Mrs Abbie Harken (Senior Finance Officer)
Mr Paul Healy (Manager of Works)

AUDITORS and OAG

Nil

APOLOGIES

Cr Dale Naughton
Cr Corey Harken

3 **MINUTES OF MEETINGS**

Background

The Audit, Risk and Improvement Committee Minutes of the previous meeting held 1 December 2025 have been circulated to all Councillors.

Officer Audit, Risk and Improvement Committee Recommendation

Moved Cr CL Marchant	Seconded Cr ML McHugh
-----------------------------	------------------------------

That the minutes of the Audit, Risk and Improvement Committee Meeting held on 1 December 2025 are a true and correct record of the proceedings.	
---	--

Resolution 12.2025.106	Carried 6/0
For Mr Mollenoyux Cr Brown, Cr Marchant, Cr Barnes, Cr McHugh, Cr Leslie	

4 **BUSINESS AS NOTIFIED**

Nil

4.1 Annual Financial Report 2024/2025

Date of Report:	12 December 2025
Proponent:	N/A
File Ref:	3.2.6.4 – Annual Report
Officer:	Belinda Taylor - MOCS
Officer's Disclosure of Interest:	Nil
Attachments:	4.1 Draft Annual Report Supplied under separate cover – Monday 15 December 2025
Voting Requirements:	Simple Majority

Purpose of Report

The Audit, Risk & Improvement Committee is requested to examine the 2024/2025 Annual Financial Report which includes the Audit Opinion, for the year ending 2024/2025 and recommend its adoption by Council.

Background

The purpose and responsibilities of the Audit, Risk & Improvement Committee is outlined in Part 7 of the Local Government Act 1995.

One of the Audit, Risk & Improvement 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, Risk & Improvement 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.

This report outlines actions intended to be undertaken in relation to matters identified by the auditor.

Consultation

The completion of the annual financial report and audit required staff to undertake extensive consultation with the audit staff and no further consultation is required.

Statutory Environment

Local Government Act 1995, Section 7.9 requires the Auditor to examine the accounts and annual financial report by 31 December following the end of the financial year.

Local Government Act 1995, Section 7.12A sets out the requirements for local governments in respect to audits. This includes the need to prepare a report to the Minister within 3 months of receiving the audit report if the auditor identifies any items, it considers significant.

Local Government (Audit) Regulations 1996, section 10 requires the audit report to be forwarded to the Audit, Risk and Improvement Committee within 30 days of completing the audit.

Local Government (Audit) Regulations 1996, section 16 describes the functions of the Audit, Risk and Improvement Committee.

Policy Implications

The Shire's Accounting Policies are included in the notes to the Financial Statements.

Financial Implications

The Office of the Auditor General has provided an invoice of costs for performing the audit at this time.

There will be costs associated with holding an Audit, Risk & Improvement Committee Meeting and the Electors General Meeting.

Strategic Implications

There are no strategic implications relevant to the adoption of the Annual Report. Actions to address the findings of the auditors may have an impact on future versions of the Long-Term Financial Plan and the Asset Management Plan.

Environmental Implications

There are no significant environmental implications.

Officer's Comment

The auditors completed the audit for the financial year ended 30 June 2025 and issued the Audit Report on 2 December 2025.

The Auditor reported no matters indicating non-compliance in the Audit Report. A 'Management Letter' has been provided by the Auditor, which identified a number of findings identified during the final audit, a copy of which is attached and includes comments from the Chief Executive Officer.

Officer Recommendation/ Committee Decision

Moved Cr CL Marchant

Seconded Cr ML McHugh

The Audit, Risk & Improvement Committee recommends that Council

- 1) Accept the Shire of Trayning Annual Report that includes the Audited Financial Statements and Auditors Report for the year ending 30 June 2025.
- 2) Endorse the content of the Officer's Comment in this agenda item as the Shire of Trayning's report to the Minister.
- 3) Hold an Electors' General Meeting at 6:00 pm on Wednesday 18 February 2025 at the Shire Council Chambers.

Resolution 12.2025.107

Carried 6/0

For Mr Mollenoyux Cr Brown, Cr Marchant, Cr Barnes, Cr McHugh, Cr Leslie,

5 URGENT BUSINESS BY DECISION OF MEETING

Nil

6 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

7 NEXT MEETING

As required

8 CLOSURE OF MEETING

There being no further business, the presiding member Darren Mollenoyux thanked all Councillors and Staff for their attendance and declared the meeting closed at 3:48 pm