



Shire of
Collie

MINUTES

of the

AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING

held on

Monday, 22 June 2026



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Minutes of the Shire of Collie Audit Risk and Improvement Committee Meeting held in the Council Chambers, 87 Throssell Street Collie, on Monday 22 June 2026.

The Presiding Member, Mr Alan Lamb, declared the meeting open at 3:32pm and welcomed independent members, councillors and staff.

1. OPENING/ATTENDANCE/APOLOGIES

Appointed members

Alan Lamb	Presiding Member
David Ransom	Deputy Presiding Member
Ian Miffing	Shire President
Joe Italiano	Councillor
Gary Faries	Councillor
John Kearney	Councillor

Apologies

Michelle Smith	Councillor
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Staff

Phil Anastasakis	Chief Executive Officer
Geoff Lawrence	Finance Manager
Nicole Wasmann	Governance Coordinator
Alex Wiese	Director Development Services
Brad Grinter	Director Operations

2. PUBLIC QUESTION TIME

Nil.

3. RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4. DISCLOSURE OF FINANCIAL INTEREST

Nil.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil.

6. NOTIFICATION OF MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

Nil.

7. CONFIRMATION OF THE PREVIOUS MINUTES OF COMMITTEE MEETING

7.1 Audit Committee Meeting – 31 March 2026**Officer's Recommendation/Committee Decision:****Moved:** Cr Miffing**Seconded:** David Ransom

That the Committee confirms the Minutes of the Shire of Collie Audit Risk and Improvement Committee Meeting held on 31 March 2026.

Carried: 6/0**For:** Alan Lamb, David Ransom, Cr Miffing, Cr Italiano, Cr Faries, Cr Kearney.**Against:** Nil**8. BUSINESS ARISING FROM THE PREVIOUS MINUTES****Item 9.1 – Audit Risk and Improvement Committee Annual Audit Workplan 2026**

The Workplan identified that the Compliance Audit Return (CAR) would be reviewed at the June 2026 meeting.

The CAR must be completed by the local government administration, reviewed by the Audit, Risk and Improvement Committee (ARIC), and then adopted by the Council before submission to the Local Government Inspector by 31 March of the year following the audit period.

The deadline for submitting the CAR for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.

As the 2025 CAR has not been received, it is not possible to present it to this meeting.

The CAR will be presented to the Committee Meeting to be held on 7 September 2026.

Item 9.3 – Water Corporation Consumption Review

The Committee resolved to defer consideration of Item 9.3 - Water Corporation Consumption Review to the next Committee meeting to allow further investigation into water consumption.

Due to staff resourcing constraints, the investigation has not been completed and, consequently, a report is not available for presentation at this meeting.

The investigation will be completed, and a report will be provided to a future Committee meeting.

9. OFFICER REPORTS

9.1 Summary of Audit Entrance Meeting	
Reporting Department:	Corporate Services
Reporting Officer:	Geoff Lawrence – Finance Manager
Accountable Manager:	Phil Anastasakis – Chief Executive Officer
Legislation	<i>Local Government Act 1995</i>
File Number:	GOV/064
Appendices:	Confidential Appendix 9.1.A – Audit Planning Summary
Voting Requirement	Simple Majority

Report Purpose:

To provide information in relation to the Audit Plan for the 2025/26 year.

Officer's Recommendation/Committee Decision:

Moved: Cr Miffing **Seconded:** Cr Italiano

That the Audit Risk and Improvement Committee notes the information contained in Appendix 9.1.A in relation to the 2025/26 Audit for the Shire of Collie.

Carried: 6/0

For: Alan Lamb, David Ransom, Cr Miffing, Cr Italiano, Cr Faries, Cr Kearney.

Against: Nil.

Background:

The audit entrance meeting was held on Tuesday 9 June with the following in attendance:

Shire of Collie	Finance Manager – Geoff Lawrence
	Chief Executive Officer – Phil Anastasakis
	ARIC Independent Chairperson - Alan Lamb
AMC	Maria Cavallo
OAG	Kien Neoh

The audit will be conducted by AMD Chartered Accountants on behalf of the Office of Auditor General for Western Australia.

Maria Cavallo provided an overview of the audit approach including key audit focus areas.

Further information is provided in the Audit Planning Summary included in Appendix 9.1.A.

The proposed audit schedule proposes that the exit meeting be held the week ending 4 December 2026.

Statutory and Policy Implications:

Local Government Act 1995

7.12AB. Conducting a financial audit

The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor’s other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

Local Government (Audit) Regulations 1996

Budget Implications:

An amount is included in the Budget for fees for the financial audit.

Budget – Whole of Life Cost:

As this report does not propose new assets, there are no direct whole of life or ongoing cost implications.

Communications / Consultation Requirements:

Nil.

Strategic Implications:

STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN		
GOAL:	5	Our Organisation
Objective:	5.2	Good governance and financial management
Strategic Priority:	5.2.4	To benchmark against industry governance and financial standards.

Relevant Precedents:

Nil.

Risk Assessment:

The Risk Management Governance Framework has been considered in arriving at the Officer Recommendation.

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.															
Risk Event	Summary of Audit Entrance Meeting														
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)														
Risk Action Plan (treatment or controls proposed)	As the Residual Risk is below 12, this is not applicable.														
Residual Risk Rating (after treatment or controls)	Low (1 - 4)														
Risk Category Assessed Against (Health, Financial Impact, Service Interruption, Legal and Compliance, Reputational, Environmental, Property)	<table border="0"> <tr> <td>Health</td> <td>N/A.</td> </tr> <tr> <td>Financial</td> <td>N/A.</td> </tr> <tr> <td>Service Interruption</td> <td>N/A.</td> </tr> <tr> <td>Legal and Compliance</td> <td>That the Shire does not comply with the relevant legislation and accounting standards</td> </tr> <tr> <td>Reputational</td> <td>The Shire’s reputation could be affected if the findings of the audit identify significant non compliance matters.</td> </tr> <tr> <td>Environment</td> <td>N/A.</td> </tr> <tr> <td>Property</td> <td>N/A.</td> </tr> </table>	Health	N/A.	Financial	N/A.	Service Interruption	N/A.	Legal and Compliance	That the Shire does not comply with the relevant legislation and accounting standards	Reputational	The Shire’s reputation could be affected if the findings of the audit identify significant non compliance matters.	Environment	N/A.	Property	N/A.
Health	N/A.														
Financial	N/A.														
Service Interruption	N/A.														
Legal and Compliance	That the Shire does not comply with the relevant legislation and accounting standards														
Reputational	The Shire’s reputation could be affected if the findings of the audit identify significant non compliance matters.														
Environment	N/A.														
Property	N/A.														

Comment:

The report is included for the information of the Committee.

The reports are included as appendices.

Other reports tabled by the Auditor General since the last Audit Risk and Improvement Committee Meeting are available from the Western Australian Auditor General website <https://audit.wa.gov.au/reports-and-publications/reports/> and include:

Date of Release	Number	Title
17 Jun 2026	19	Progress of the Infant, Child and Adolescent Mental Health System Transformation Program
12 Jun 2026	18	Cost of Supervising, Monitoring and Transporting an Accused Person While on Bail During Trial – Opinion on Ministerial Notification
27 May 2026	17	Universities and TAFEs 2025 – Financial Audit Results
22 May 2026	16	Universities and TAFEs 2025 – Information Systems Audit Results
20 May 2026	15	Electricity Generation and Retail Corporation (Synergy)
29 Apr 2026	14	Electricity Generation and Retail Corporation (Synergy)
6 Mar 2026	10	Controls Over Portable Assets – State Entities
6 Mar 2026	9	Microsoft 365 Security Controls – State Entities

Statutory and Policy Implications:

Local Government (Audit) Regulations 1996

16.Functions of audit, risk and improvement committee

An audit, risk and improvement committee has the following functions —

- (a) *to receive and review reports on, and recommend to the council actions to be taken in relation to —*
 - (i) *audits under Part 7 of the Act; and*
 - (ii) *compliance audits; and*
 - (iii) *reviews under regulation 17;*
- (b) *to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government’s systems and procedures in relation to —*
 - (i) *financial management; and*
 - (ii) *legislative compliance; and*
 - (iii) *risk management;*

- (c) *to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —*
- (i) *is required to take under 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 otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and*
 - (iv) *has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);*
- (d) *any other function conferred on the audit, risk and improvement committee under these*

Budget Implications:

Nil.

Budget – Whole of Life Cost:

As this report does not propose new assets, there are no direct whole of life or ongoing cost implications.

Communications / Consultation Requirements:

Nil.

Strategic Implications:

STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN		
GOAL:	5	Our Organisation
Objective:	5.2	Good governance and financial management
Strategic Priority:	5.2.4	To benchmark against industry governance and financial standards.

Relevant Precedents:

Nil.

Risk Assessment:

The Risk Management Governance Framework has been considered in arriving at the Officer Recommendation.

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.	
Risk Event	Office of the Auditor General – Audit Reports
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)
Risk Action Plan (treatment or controls proposed)	As the Residual Risk Rating is below 12, this is not applicable.
Residual Risk Rating (after treatment or controls)	Low (1 - 4)

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.		
Risk Category Assessed Against (Health, Financial Impact, Service Interruption, Legal and Compliance, Reputational, Environmental, Property)	Health	N/A
	Financial	N/A
	Service Interruption	N/A
	Legal and Compliance	Not considering the risks, controls and recommendations arising from the Auditor General’s reports could have an impact on Council not meeting its compliance requirements.
	Reputational	The Shire of Collie’s reputation could be seen in a negative light if implications of the matters raised in the Auditor General’s reports were not considered.
	Environment	N/A.
	Property	N/A

Comment:

The Committee is asked to note the reports referenced in this item.

9.3 2026 Work Health and Safety Framework	
Reporting Department:	Corporate Services
Reporting Officer:	Owen Ash - Work Health and Safety Officer
Accountable Manager:	Phil Anastasakis – Chief Executive Officer
Legislation	<i>Work Health and Safety (General) Regulations 2022</i>
File Number:	RSK/034
Appendices:	Appendix 9.3.A – 2026 Work Health and Safety Framework
Voting Requirement	Simple Majority

Report Purpose:

For consideration of the drafted 2026 Work Health and Safety Framework. The Framework is intended to support improved workplace health and safety outcomes with a systematic, proactive approach to prevent injuries, ill health and property damage by drawing upon industry best practice.

Officer’s Recommendation/Committee Decision:

Moved: Cr Miffing **Seconded:** David Ransom

That the Audit Risk and Improvement Committee recommend that Council endorse the 2026 Work Health and Safety Framework.

Carried: 6/0

For: Alan Lamb, David Ransom, Cr Miffing, Cr Italiano, Cr Faries, Cr Kearney.

Against: Nil.

Background:

The Work Health and Safety (WHS) Framework explains how the Shire of Collie will meet its objectives and therefore comply with legislation. The Framework holds to account all workers, including top management to apply the processes and practices as outlined by this document. Evidence of these processes and practices will demonstrate the Shire’s adherence and continuous improvement.

The WHS Framework is the overarching document that directs and informs people of what is required to be completed from a safety perspective at the Shire of Collie. It is used to manage health, safety and wellbeing across the Shire of Collie, in compliance with the Work Health and Safety Act, Regulations and Codes of Practice.

Implementation of the Framework will provide the Shire with a systematic and proactive approach to providing a safe and healthy workplace, prevent work-related injury and ill health, and continually improve its work health and safety performance.

The WHS Framework applies all employees, contractors, and volunteers across all shire activities within the Shire of Collie.

Statutory and Policy Implications:

Work Health and Safety (General) Regulations 2022 Part 3.2 Division 1 r. 39 General workplace management Information, training and instruction.

Work Health and Safety Act 2020 Part 2 Division 2 s. 19 Health and safety duties Primary duty of care

Local Government Act 1995 Part 5 Division 4 s. 5.40E Principles affecting employment by local governments

Budget Implications:

The financial implementations associated with the WHS Framework will be accommodated within existing operational budgets.

Budget – Whole of Life Cost:

As this report does not propose new assets, there are no direct whole of life or ongoing cost implications.

Communications / Consultation Requirements:

Nil.

Strategic Implications:

STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN		
GOAL:	5	Our Organisation
Objective:	5.2	Good governance and financial management
Strategic Priority:	5.2.4	To benchmark against industry governance and financial standards.

Relevant Precedents:

Nil.

Risk Assessment:

The Risk Management Governance Framework has been considered in arriving at the Officer Recommendation.

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.	
Risk Event	2026 Work Health and Safety Framework
Inherent Risk Rating (prior to treatment or control)	High (12 - 19)
Risk Action Plan (treatment or controls proposed)	The development and implementation of the WHS Framework is introduced as a control mechanism to reduce the risk of WHS incidents and accidents, and the potential implications to employees and the organisation as a whole.
Residual Risk Rating (after treatment or controls)	Moderate (5 - 11)

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.

<p>Risk Category Assessed Against (Health, Financial Impact, Service Interruption, Legal and Compliance, Reputational, Environmental, Property)</p>	Health	Workers could experience detriment to their health and wellbeing if work health and safety is not properly managed.
	Financial	Financial impact is likely if work health and safety is not properly managed.
	Service Interruption	Service to the community could be disrupted if work health and safety is not properly managed.
	Legal and Compliance	Breach of legal compliance could occur if work health and safety is not properly managed.
	Reputational	The Shire of Collie’s reputation could be damaged if work health and safety is not properly managed.
	Environment	N/A
	Property	Damage to Shire of Collie property and assets could occur if work health and safety is not properly managed.

Comment:

The introduction of a WHS Framework across the Shire of Collie will ensure consistency in how WHS is managed, reduce risk and improve communication.

The report has initially been prepared with consideration for the matters raised in the 2024/25 audit. Progressively other items will be included.

Statutory and Policy Implications:**Local Government (Audit) Regulations 1996****16. Functions of audit, risk and improvement committee**

An audit, risk and improvement committee has the following functions —

- (a) *to receive and review reports on, and recommend to the council actions to be taken in relation to —*
 - (i) *audits under Part 7 of the Act; and*
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- (b) *to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to —*
 - (i) *financial management; and*
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 - (iii) *risk management;*
- (c) *to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —*
 - (i) *is required to take under 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 otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and*
 - (iv) *has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);*
- (d) *any other function conferred on the audit, risk and improvement committee under these*

Budget Implications:

Resourcing requirements to address the matters raised are in accordance with budget provisions.

Budget – Whole of Life Cost:

As this report does not propose new assets, there are no direct whole of life or ongoing cost implications.

Communications / Consultation Requirements:

Nil.

Strategic Implications:

STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN		
GOAL:	5	Our Organisation
Objective:	5.2	Good governance and financial management
Strategic Priority:	5.2.4	To benchmark against industry governance and financial standards.

Relevant Precedents:

Nil.

Risk Assessment:

The Risk Management Governance Framework has been considered in arriving at the Officer Recommendation.

TIER 2 – ‘Low’ or ‘Moderate’ Inherent Risk.															
Risk Event	Progress on Audit Actions														
Inherent Risk Rating (prior to treatment or control)	Moderate (5 - 11)														
Risk Action Plan (treatment or controls proposed)	As the Residual Risk is below 12, this is not applicable.														
Residual Risk Rating (after treatment or controls)	Low (1 - 4)														
Risk Category Assessed Against (Health, Financial Impact, Service Interruption, Legal and Compliance, Reputational, Environmental, Property)	<table border="0"> <tr> <td>Health</td> <td>N/A.</td> </tr> <tr> <td>Financial</td> <td>That inadequate financial systems and processes result in financial loss for the Shire.</td> </tr> <tr> <td>Service Interruption</td> <td>That services are interrupted due to inadequate systems or procedures.</td> </tr> <tr> <td>Legal and Compliance</td> <td>That the Shire does not comply with the relevant legislation and accounting standards</td> </tr> <tr> <td>Reputational</td> <td>The Shire’s reputation could be affected if the findings of the audit are not rectified.</td> </tr> <tr> <td>Environment</td> <td>N/A.</td> </tr> <tr> <td>Property</td> <td>N/A.</td> </tr> </table>	Health	N/A.	Financial	That inadequate financial systems and processes result in financial loss for the Shire.	Service Interruption	That services are interrupted due to inadequate systems or procedures.	Legal and Compliance	That the Shire does not comply with the relevant legislation and accounting standards	Reputational	The Shire’s reputation could be affected if the findings of the audit are not rectified.	Environment	N/A.	Property	N/A.
Health	N/A.														
Financial	That inadequate financial systems and processes result in financial loss for the Shire.														
Service Interruption	That services are interrupted due to inadequate systems or procedures.														
Legal and Compliance	That the Shire does not comply with the relevant legislation and accounting standards														
Reputational	The Shire’s reputation could be affected if the findings of the audit are not rectified.														
Environment	N/A.														
Property	N/A.														

Comment:

Shire of Collie administration continues to progress audit and review actions in line with priorities and resourcing.

10. MOTIONS FOR WHICH PRIOR NOTICE HAS BEEN GIVEN

Nil.

11. QUESTIONS BY MEMBERS FOR WHICH DUE NOTICE HAS BEEN GIVEN

Nil.

12. URGENT BUSINESS APPROVED

Nil.

13. ANNOUNCEMENTS BY THE PRESIDING MEMBER AND COUNCILORS

Nil.

14. CLOSURE OF MEETING TO MEMBERS OF THE PUBLIC

Nil.

15. CLOSE

There being no further business, the Presiding Member thanked those present for their attendance and declared the meeting closed at 4:17pm.