



Shire of
Perenjori
Embrace Opportunity

Shire of Perenjori – Audit, Risk & Improvement
Committee Meeting

MINUTES

Thursday 18 December 2025



NOTICE OF AN AUDIT COMMITTEE MEETING

Dear Council Member,

The next Audit, Risk and Improvement Committee Meeting of the Shire of Perenjori will be held on Thursday, 18 December 2025 at the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 2.30 pm.

A handwritten signature in black ink, appearing to read 'C. Strugnell', is positioned above the printed name.

Clinton Strugnell

CHIEF EXECUTIVE OFFICER

Date: 12 December 2025

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Council Roles

Advocacy:

When Council advocates on its own behalf or on behalf of its community to another level of government / body /agency.

Executive/Strategic:

The substantial direction setting and oversight role of the Council e.g. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Legislative:

Includes adopting local laws, town planning schemes and policies.

Review:

When Council reviews decisions made by Officers.

Quasi-Judicial:

When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.

Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g.: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

Disclaimer

"Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

Shire of Perenjori

Minutes for the Shire of Perenjori Audit, Risk and Improvement Committee Meeting held on Thursday 18 December 2025, at the Shire of Perenjori Council Chambers, Perenjori WA 6620.

1. Declaration of Opening/Acknowledgement of Traditional Custodians/Audio Recording:

The Shire President declared the meeting open and welcomed those in attendance at 2.30pm.

In accordance with r.141 of the *Local Government (Administration) Regulations 1996*, this meeting will be recorded and made publicly available on the Shire's website, with publication of meeting minutes.

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (N° 1021) we wish to acknowledge the traditional owners of the land upon which the Shire of Perenjori is situated and to demonstrate respect for the original custodians.

I respectfully acknowledge the past and present traditional owners of the land on which we are meeting, the Badimia People. It is a privilege to be standing on Badimia Country.

2. Opening Prayer/Acknowledgement of Pioneers:

The Shire President read the opening prayer.

Acknowledgement of Pioneers;

I acknowledge the pioneers who settled this country, developed the land and turned it into the productive country we know today.

3. Disclaimer Reading:

As printed.

4. Record of Attendance/Apologies/Leave of Absence:

4.1 ATTENDANCE

Elected Members:	Cr Jude Sutherland (President) Cr Andrew Fraser Cr Dakota Curtin Cr Brian Campbell Cr Roger Dring
Staff:	Clinton Strugnell (Chief Executive Officer) Nola Comerford (Manager Corporate Community Services) Bobbie Van Rensburg (Executive Assistant)
Distinguished Visitors:	Nil
Members of The Public:	Nil
Leave of Absence:	Cr Leslie Hepworth
Apologies:	Ally Bryant (Finance Manager) Cr Daniel Bradford

5. Confirmation of Minutes of Previous Meetings:

5.1 AUDIT COMMITTEE MEETING HELD ON 20 MARCH 2025

COMMITTEE DECISION

Audit Committee Resolution Number: 181225.

Moved: Cr Fraser Seconded: Cr Dring

That the Minutes of the Audit Committee Meeting held on the 20 March 2025, be confirmed as true and correct subject to no / the following corrections.

Motion put and carried 5/0

For: Cr Sutherland, Cr Fraser, Cr Curtin, Cr Dring, Cr Campbell

Against: Nil

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6. Declaration of Interest:

Nil

7. Reports:

7.1 AUDIT FOR THE YEAR ENDED 30 JUNE 2025 – OFFICE OF THE AUDITOR GENERAL

Applicant:	Shire of Perenjori
File:	ADM 0357
Report Date:	18 December 2025
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	7.1.1 – Findings Identified During the Final Audit 30 June 2025 7.1.2 – Closing Independent Auditor's Report 2025 7.1.3 – Signed Financial Statements 30 June 2025 7.1.4 – OAG Letter CEO 7.1.5 – OAG Letter Shire President

Summary

This report presents the closing Audit Reports for the 2024/25 financial year from the Office of the Auditor General.

Background

Audits are conducted annually and are presented to the Audit Committee prior to consideration by Council. The Audit Committee plays an important role in advising Council on the conduct of the audit to ensure the proper financial management of the organisation.

The administration has the opportunity to highlight any corrective action proposed to be taken to address any identified shortcomings, with the requirements to report to the Audit Committee with a recommendation to Council to acknowledge the report and the action taken to correct the matters raised and report to the Auditor General the actions implemented.

Statutory Environment

Local Government Act 1995

7.12A. Duties of local government with respect to audits

(4) A local government must –

- (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Financial Implications

Nil

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community

4.1. The community is well-informed and engaged

4.6. The organisation, assets and finances of the Shire are managed responsibly

Consultation

Clinton Strugnell – Chief Executive Officer

Ally Bryant – Finance Manager

Auditor General's Office

Nexia Australia

Officer Comment

The Audit has been completed and the findings identified in the Auditor's Management Letter.

The Auditor General's Report highlights 1 finding that have been identified in the Auditor's Management Letter.

The manner in which the administration plans to address the issue raised in the Auditor General's Report and the Auditor's Management Comment are in the attached Auditor's Management Letter.

COMMITTEE DECISION

Audit Committee Resolution Number: 181225.

Moved: Cr Fraser

Seconded: Cr Campbell

The Audit Committee recommends that Council:

- 1. Accepts the Auditor's Financial Report for the financial year ending 30 June 2025.**
- 2. Notes the finding identified in the Auditor's Management Letter and the Officers' response to the issue raised.**
- 3. Notes the opinions expressed in the Independent Auditor's Report and the Officers' responses to the issues raised.**
- 4. That a copy of the finalised Audit Committee Minutes be presented to the Minister and Auditor General.**

Motion put and carried 5/0

For: Cr Sutherland, Cr Fraser, Cr Curtin, Cr Dring, Cr Campbell

Against: Nil

[Next Item](#)

7.2 ACCEPTANCE AND ADOPTION OF ANNUAL REPORT – 2024/25

Applicant:	Shire of Perenjori
File:	ADM 0339
Report Date:	18 December 2025
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Bianca Plug – Governance Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	7.2.1 – Annual Report 2024/25

Summary

The Annual Report 2024/25 is presented for review prior to being considered by Council.

Background

An Annual Report is required to be produced every year after the audit has been completed and upon receipt of the Audit Report.

The Annual Report is prepared in accordance with Section 5.53 of the *Local Government Act 1995* and includes:

- A report from the Shire President;
- A report from the CEO;
- The Annual Financial Report;
- The Auditor's Report;
- Disability Report;
- Complaints Report;
- Information on payments to employees;
- Information on statistics and other payments (in relation to Councillors);
- An overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or continue in the next financial year;
- *Freedom of Information Act 1992* – information as required;
- *State Records Act 2000* – information in relation to record keeping systems; and
- National Competition Policy Report.

Advice has been received from the Financial Auditors advising that the Auditor's Report has been finalised.

Statutory Environment

Local Government Act, 1995.

Section 5.27(1) states: A general meeting of electors of a district is to be once every financial year.

Section 5.27(2) states: A general meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report for the previous financial year.

Section 5.29(1) states: The CEO is to convene an elector's meeting by giving –

(a) at least 14 days local public notice; and

(b) each council member at least 14 days' notice of the date, time, place and purpose of the meeting.

Acceptance of annual reports 5.54.

(1) Subject to subsection (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after the financial year.

(2) If the auditor's report is not available in time for the annual report to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than two months after the auditor's report becomes available.

Notice of annual reports 5.55.

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Policy Implications

Nil

Consultation

Clinton Strugnell – Chief Executive Officer

Jude Sutherland - Shire President

Ally Bryant - Finance Manager

Nola Comerford – Manager Corporate and Community Services

Marty Noordhof – Manager Infrastructure Services

Financial Implications

Nil

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community

4.1. The community is well-informed and engaged

4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The Annual Report provides the opportunity for the Shire to summarise to the community the achievements of the Local Government and provide the community with an opportunity to review the outcome of the annual audit.

It is to be noted that the Annual Electors Meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report for the previous financial year.

COMMITTEE DECISION

Audit Committee Resolution Number: 181225.

Moved: Cr Dring

Seconded: Cr Curtin

The Audit Committee recommends that Council:

- 1. Accepts the 2024/25 Annual Report containing the Annual Financial Report and Auditor's Report and the Auditor's Report for the financial year ending 30 June 2025.**
- 2. Adopts the 2024/25 Annual Report, containing the Annual Financial Report and the Auditor's Report for the financial year ending 30 June 2025.**
- 3. Confirm the date for the Annual Electors Meeting to be held on Thursday, 12 February 2026, commencing at 5.00pm at the Perenjori Pavilion and authorise the statutory advertising.**

Motion put and carried 5/0

For: Cr Sutherland, Cr Fraser, Cr Curtin, Cr Dring, Cr Campbell

Against: Nil

8. Closure of Meeting:

The Shire President declared the meeting closed and thanked those in attendance at 2.33 pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 18 December 2025.

Signed: 
Shire President

Date: 