Shire of Cue
Queen of the Murchison

Unconfirmed Minutes

AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING

18 August 2026

SHIRE OF CUE
Audit Risk and Improvement Committee Meeting
MINUTES

Held in the Council Chambers, 73 Austin Street Cue on
Tuesday, 18 August 2026 commencing at 5:00 PM

ORDER OF BUSINESS

1 DECLARATION OF OPENING

The meeting was opened at 05:08 PM

The Presiding Member welcomed those present and read the following disclaimer:

No responsibility whatsoever is implied or accepted by the Shire of Cue for any act, omission or statement or intimation occurring during this Meeting.

It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.

PRESENT:
Presiding Member David Price
President Les Price
Deputy President Ron Hogben
Cr Julie Humphreys
Cr Norm Lyon
Cr Jacquie Lacy - *5.15pm joined the meeting via electronic means*
Cr Cian Lyon

STAFF:
Chief Executive Officer Richard Towell
Deputy Chief Executive Officer Lisa Keen
Senior Admin Officer Stephanie Wandek

GALLERY:
Ben Andrew

2 APOLOGIES AND LEAVE OF ABSENCE

Steve Manning

3 CONFIRMATION OF MINUTES

Council Decision: 01082026	**Voting Requirement:** Simple Majority
MOVED: Cr Les Price	**SECONDED: Cr Julie Humpreys**

That the Minutes of the Audit Committee Meeting of 15 July 2025 are confirmed as a true and correct record of the meeting.

CARRIED: 6/0
FOR: **Presiding Member Price, President Price, Deputy President Hogben, Cr Humphreys, Cr Lyon, Cr Lyon**
AGAINST: None

4 ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Nil.

REPORTS

5 REPORTS

5.1 COMPLIANCE AUDIT RETURN 2025

APPLICANT: Shire of Cue

DISCLOSURE OF INTEREST: Nil

AUTHOR: Richard Towell - Chief Executive Officer

DATE: 13 August 2026

Matters for Consideration:

Endorsement of the Compliance Audit Return 2025.

Background:

Each year a Local Government is required to complete a Compliance Audit Return (CAR) for the period 1 January to 31 December. Regulations require that the CAR is reviewed by the Audit Risk and Improvement Committee prior to adoption by Council. Once adopted by Council, a certified copy of the CAR, a copy of the relevant section of the minutes and any additional information explaining or qualifying the CAR is to be submitted to the Local Government Inspector by 30 September 2026 following the period to which the CAR relates.

Comments:

The Compliance Audit Return for the period 1 January 2025 to 31 December 2025 has been prepared by the Shire of Cue administration. The CAR provides an internal control to assess statutory compliance and covers areas such as disclosure of interest, official conduct, tenders for providing goods and services, delegation of power and duties and appointment of senior employees.

Statutory Environment:

Local Government Act 1995, Section 7.13(1)(i)

7.13. Regulations as to audits

(1) Regulations may make provision as follows -

(i) requiring local governments to carry out in the manner and form prescribed an audit of compliance with such statutory requirements as are prescribed whether those requirements are —

(i) of a financial nature or not; or

(ii) under this Act or another written law.

Local Government (Audit) Regulations 1996:

14. Compliance audits

(1) A local government must carry out an audit (a compliance audit) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.

(1A) Subregulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —

(a) prepare a compliance audit return in a form approved by the Inspector; and

(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —

(a) review the compliance audit return; and

(b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must —

(a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and
(b) either —
(i) adopt the compliance audit return; or
(ii) adopt the compliance audit return subject to amendments proposed by the council.

15. Signed compliance audit return and other information must be given to Inspector
(1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —
(a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;
(b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;
(c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;
(d) any additional information explaining or qualifying the compliance audit.
(2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates.
(3) The Inspector may extend the 31 March deadline.

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Nil

Consultation:

Lisa Keen - Deputy Chief Executive Officer

Officers Recommendation: **Voting Requirement:** Simple Majority

That the Audit Risk and Improvement Committee recommends to Council that it adopts the 2025 Compliance Audit Return.

05:15pm Cr Jaquie Lacy joined the meeting via electronic means

Council Decision: 02082026	**Voting Requirement:** Simple Majority
MOVED: Cr Cian Lyon	**SECONDED: Cr Julie Humphreys**

AMENDED MOTION:

That the Audit Risk and Improvement Committee recommends to Council that it adopts the 2025 Compliance Audit Return and that the Committee notes the comments made by the CEO and that he provides the follow up to undertake the corrective action.

CARRIED: 7/0
FOR: Presiding Member Price,President Price, Deputy President Hogben, Cr Humphreys, Cr Lyon, Cr Lacy, Cr Lyon
AGAINST: None

Council Decision: 02082026	**Voting Requirement:** Simple Majority
MOVED: Cr Norm Lyon	**SECONDED: Cr Ron Hogben**

That the Audit Risk and Improvement Committee recommends to Council that it adopts the 2025 Compliance Audit Return and that the Committee notes the comments made by the CEO and that he provides the follow up to undertake the corrective action

CARRIED: 7/0
FOR: Presiding Member Price,President Price, Deputy President Hogben, Cr Humphreys, Cr Lyon, Cr Lacy, Cr Lyon
AGAINST: None

5.2 2025-2026 INTERIM AUDIT REPORT

APPLICANT: Shire of Cue

DISCLOSURE OF INTEREST: Nil

AUTHOR: Richard Towell - Chief Executive Officer

DATE: 13 August 2026

Matters for Consideration:

Receiving of the 2025-2026 Interim Audit Report.

Background:

The Interim Audit for the Shire of Cue was completed by AMD on behalf of the Office of the Auditor General (OAG) in April 2026. The Interim Audit Report including management comments is attached.

Comments:

Management comments have been provided in the reports in response to the items raised. Where necessary, changes to practices are being implemented to address the recommendations.

Areas covered in the interim audit includes:

- understanding the Shire of Cue's current business practices;
- understanding the control environment and evaluating the design and implementation of key controls and, where appropriate, whether they are operating effectively;
- testing transactions to confirm the accuracy and completeness of processing accounting transactions;
- clarifying significant accounting issues before the annual financial report is prepared for audit;
- review and assess legislative compliance; and
- follow up prior year management letter comments and recommendations

Statutory Environment:

Local Government Act 1995

6.10. Financial management regulations

Regulations may provide for -

(a) the security and banking of money received by a local government; and

(b) the keeping of financial records by a local government; and

(c) the management by a local government of its assets, liabilities and revenue; and

(d) the general management of, and the authorisation of payments out of -

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Local Government (Financial Management) Regulations 1996

5. CEO's duties as to financial management

(1) Efficient systems and procedures are to be established by the CEO of a local government -

(a) for the proper collection of all money owing to the local government; and

(b) for the safe custody and security of all money collected or held by the local government; and

(c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and

(d) to ensure proper accounting for municipal or trust -

(i) revenue received or receivable; and

(ii) expenses paid or payable; and

(iii) assets and liabilities;

and

(e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and

(f) for the maintenance of payroll, stock control and costing records; and

(g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

(2) The CEO is to -

(a) ensure that the resources of the local government are effectively and efficiently managed; and

(b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and

(c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 4 financial years) and report to the local government the results of those reviews.

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Shire of Cue Strategic Community Plan 2023-2038

Outcome 2.1.3 Maintain accountability and financial responsibility.

Consultation:

Lisa Keen, Deputy Chief Executive Officer

Officers Recommendation: **Voting Requirement:** Simple Majority

That the Audit Risk and Improvement Committee receives the 2025-2026 Interim Audit Report.

Council Decision: 03082026 **Voting Requirement:** Simple Majority

MOVED: Cr Cian Lyon **SECONDED: Cr Julie Humphreys**

That the Audit Risk and Improvement Committee receives the 2025-2026 Interim Audit Report.

CARRIED: 7/0
FOR: Presiding Member Price,President Price, Deputy President Hogben, Cr Humphreys, Cr Lyon, Cr Lacy, Cr Lyon
AGAINST: None

6 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

Nil.

CLOSURE

7 CLOSURE

The Presiding Member thanked those present for attending the meeting and declared the meeting closed at 05:34 PM.

To be confirmed at the next Audit, Risk and Improvement Committee Meeting

Signed: ....

Presiding Member at the Meeting at which time the Minutes were confirmed.