



## **AGENDA**

### **AUDIT COMMITTEE**

**Council Chambers  
24-26 Richmond Street Nyabing**

**Wednesday 17 December 2025**

**Commencement: 4:00 pm**

**AGENDA****17 December 2025**

<b>1.</b>	<b>DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS .....</b>	<b>2</b>
<b>2.</b>	<b>ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE .....</b>	<b>2</b>
<b>3.</b>	<b>DISCLOSURES OF INTEREST .....</b>	<b>2</b>
<b>4.</b>	<b>CONFIRMATION AND RECEIVING OF MINUTES / BUSINESS ARISING .....</b>	<b>2</b>
4.1	Audit Committee Meeting – 13 August 2025 .....	2
<b>5.</b>	<b>OFFICER REPORTS .....</b>	<b>3</b>
5.1	2024/25 Annual Report and Audited Annual Financial Statements .....	3
<b>6.</b>	<b>MEETING CLOSED .....</b>	<b>4</b>

**1. DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS****2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE****3. DISCLOSURES OF INTEREST****Section 5.65 and 5.70 of the *Local Government Act 1995***

Elected Member or officer, who has an interest in any matter for discussion and attends a Committee/Council Meeting, must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting, or at the meeting prior to discussion on the matter.

An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision-making procedure relating to the matter, unless allowed by the Committee/Council. If the Committee/Council allow an Elected Member to speak, the extent of that interest must be stated.

- Declaration of Financial Interests:
- Declaration of Proximity Interests:

**Clause 22 – Code of Conduct for Council Members, Committee Members and Candidates**

A Council Member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest in a written notice given to the CEO before the meeting or at the meeting immediately before the item is discussed.

An interest for the purposes of the Code of Conduct means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

- Declaration of Impartiality Interests:

**4. CONFIRMATION AND RECEIVING OF MINUTES / BUSINESS ARISING****4.1 Audit Committee Meeting – 13 August 2025****OFFICER RECOMMENDATION**

That the minutes of the Audit Committee meeting of the Shire of Kent held in the Nyabing Council Chambers on 13 August 2025 be confirmed as a true and accurate record of the meeting.

## 5. OFFICER REPORTS

### 5.1 2024/25 Annual Report and Audited Annual Financial Statements

<b>Author:</b>	Jenni Dolan, Finance Coordinator
<b>Location:</b>	N/A
<b>File No:</b>	FIN.227, FIN.238
<b>Voting Requirements:</b>	Simple Majority
<b>Attachments:</b>	5.1 Attachment 1 – 2024/25 Annual Report

#### OFFICER RECOMMENDATION

**That the Audit and Risk Committee:**

- 1. accepts the Annual Report and audited annual financial statements for the 2024/25 financial year to the Electors of the Shire of Kent for the year ending 30 June 2025; and**
- 2. recommends its presentation to the Ordinary Meeting of Council to be held 17 December 2025 for formal acceptance.**

#### **Purpose**

The Audit and Risk Committee and Council are requested to formally receive and accept the Shire of Kent Annual Report for the year ended 30 June 2025.

#### **Background**

Lincolns conducted an independent audit on behalf of the Office of the Auditor General (OAG) for the year ended 30 June 2025. The audit is completed with no significant errors being noted.

#### **Comment**

An exit meeting was held on 1 December 2025 with representatives from the OAG, Lincolns Accountants, Chief Executive Officer, Deputy Chief Executive Officer, Finance Coordinator and all members of the Audit Committee. During the Audit Exit meeting the report to the Audit Committee was reviewed and discussed. The Shire has received an unqualified audit for the 2024/25 financial year and therefore no management letter was received.

#### **Statutory Implications**

*Local Government (Audit) Regulations 1996*

*Section 7.12A (3) & (4) Duties of local government with respect to audits*

- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —*
  - a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and*
  - b) ensure that appropriate action is taken in respect of those matters.*
- (4) A local government is to —*
  - a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and*
  - b) forward a copy of that report to the Minister,*

**Policy Implications**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

*Community Strategic Plan 2023 - 2033*

Civic Leadership Strategic Priorities – Proactive and well governed Shire

**Risk Implications**

N/A

**6. MEETING CLOSED**