



## Shire of Cunderdin

### Notice of an Audit Committee Meeting

Dear Council Member,

A Meeting of the Shire of Cunderdin Audit Committee be held on **Wednesday 17 December 2025** in the Cunderdin Shire Council Chambers, Lundy Ave, Cunderdin WA 6407, at **3:30pm.**

Stuart Hobley  
**Chief Executive Officer**  
12 December 2025

## Table of Contents

<b>1.</b>	<b>Declaration of opening.....</b>	<b>3</b>
<b>2.</b>	<b>Record of Attendance, Apologies and Approved Leave of Absence .....</b>	<b>3</b>
<b>3.</b>	<b>Public Question Time .....</b>	<b>3</b>
<b>4.</b>	<b>Confirmation of the Minutes of Previous Meetings .....</b>	<b>4</b>
4.1	Minutes of previous meeting held 12 March 2025.....	4
<b>5.</b>	<b>Finance and Administration.....</b>	<b>5</b>
5.1	Annual Report and Auditors Report 2024/25 .....	5
<b>6.</b>	<b>Closure of meeting.....</b>	<b>8</b>

## AGENDA

### 1. Declaration of opening

The Shire President will declare the meeting open at\_\_\_\_\_.

The Shire of Cunderdin disclaimer will be read aloud.

The *Local Government Act 1995* Part 5 Division 2 Section 5.25 and *Local Government (Administration) Regulations 1996* Regulation 13.

“No responsibility whatsoever is implied or accepted by the Shire of Cunderdin 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 decisions, which will be provided within ten working days of this meeting”.

### 2. Record of Attendance, Apologies and Approved Leave of Absence

#### Record of attendances

##### Councillors

Cr AE (Alison) Harris	Shire President and Presiding Member
Cr A (Tony) Smith	Deputy Shire President
Cr B (Bernie) Daly	
Cr J (Joanne) Fulwood	
Cr N (Natalie) Snooke	
Cr S (Samantha) Pimlott	
Cr TE (Todd) Harris	

##### Apologies

##### On Leave of Absence

##### Staff

Stuart Hobley	Chief Executive Officer
Kay Squibb	Deputy Chief Executive Officer

##### Guests of Council

##### Members of the Public

### 3. Public Question Time

Declaration of public question time opened at

Declaration of public question time closed at

#### **4. Confirmation of the Minutes of Previous Meetings**

##### **4.1 Minutes of previous meeting held 12 March 2025**

Attachment 4.1.1 – Audit Committee minutes 12 March 2025.

---

##### **Recommendation 4.1**

Moved Cr \_\_\_\_\_

Seconded: Cr \_\_\_\_\_

That the minutes of the Audit Committee meeting held on 12 March 2025 be confirmed.

Vote – Simple majority

Carried/Lost: \_\_\_\_\_

For:

Against:

---

## 5. Finance and Administration

### 5.1 Annual Report and Auditors Report 2024/25

<b>Location:</b>	Shire of Cunderdin
<b>Applicant:</b>	Deputy Chief Executive Officer
<b>Date:</b>	12 December 2025
<b>Author:</b>	Kay Squibb
<b>Item Approved by:</b>	Stuart Hobley, Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	Nil
<b>Attachment/s:</b>	5.1.1 – 2024/25 Annual Report (incorporating annual financial report and auditors report) 5.1.2 – 2025 Audit Concluding Memorandum 5.1.3 – Final Management Letter

#### **Proposal/Summary**

The Audit Committee to consider and recommend to Council the following:

1. Adoption of the 2024/25 Annual Financial Statements, including the Office of the Auditor General's Audit Opinion;
2. The accompanying 2025 Audit Concluding Memorandum from Moore Australia;
3. Adoption of the 2024/25 Annual Report; and
4. Arrangements for the Annual Electors Meeting.

#### **Background**

Section 6.4 of the *Local Government Act 1995* requires that a local government is to prepare an annual financial report for the preceding financial year, in the manner and form prescribed. The accounts and annual financial report must be submitted to the auditor by 30 September each year.

Section 5.54 of the *Local Government Act 1995* requires an Annual Report to be accepted by the local government no later than 31 December in each year unless the Auditor's Report is not available in time. The *Local Government Act 1995* Section 5.42(2) provides that if the Annual Report is not accepted by the local government by 31 December, then it must be presented within two (2) months of the auditor's report becoming available.

Section 7.12A, clause 2, of the *Local Government Act 1995* requires that a local government is to meet with the auditor at least once in each financial year. The audit exit meeting for the 2024/25 financial year to present the audit findings was held on 4 December 2025, and attended by Shire President Cr A Harris, CEO Stuart Hobley, Deputy CEO Kay Squibb, Auditors from Moore Australia and the Office of the Auditor General.

The Report is to be prepared in accordance with the provisions of the Act and the *Local Government (Financial Management) Regulations 1996*.

#### **Comment**

The Shire of Cunderdin received an unqualified audit report insofar as the financial report for 2024/25 has been completed in accordance with relevant legislation, standards and regulations and "is based on proper accounts and records" and "presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards".

The Auditors have raised one matter from the final audit, noted in their management letter:

**‘Finding**

During our review of year end reconciliations, we noted that the following month-end reconciliations were not prepared in a timely manner i.e. between 94 to 102 days after the end of the month:

- Fixed Assets
- Borrowings Payment

We noted that there were no reconciling items for the above reconciliations.

**Rating:** Moderate

**Implication**

Month-end reconciliations are key controls for ensuring financial data is complete and accurate within the general ledger from which financial statements are prepared. Delay in the preparation or non-preparation of reconciliations increases the risk of errors in the financial statements.

**Recommendation**

To help ensure the accuracy of financial records and timeliness of monthly financial reporting, month-end reconciliations should be timely prepared and reviewed.’

Management have provided the following comment in response to the Auditors finding:

Going forward, the asset register will be updated and reconciled on a monthly basis as part of routine end of month procedures.

Monthly reconciliations for borrowings will also be completed and reviewed, noting that this area poses a lower risk due to there being only one active loan.

The *Local Government Act 1995*, section 5.27 requires a general meeting of Electors to be held within 56 days after the Council accepts the annuals report for the previous financial year. It is recommended that the annual electors meeting be held to align with the ordinary Council meeting on the 25 February 2026.

**Consultation**

Stuart Hobley, Chief Executive Officer  
Moore Australia  
Office of the Auditor General

**Statutory Implications**

Local Government Act 1995

5.27. Electors’ general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *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.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
  - (a) *a report from the mayor or president; and*
  - (b) *a report from the CEO; and*
  - [(c), (d) deleted]*
  - (e) *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 to continue in the next financial year; and*

- (f) the financial report for the financial year; and
- (g) such information as may be prescribed in relation to the payments made to employees; and
- (h) the auditor's report for the financial year; and
- (ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
- (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
  - (i) the number of complaints recorded in the register of complaints; and
  - (ii) how the recorded complaints were dealt with; and
  - (iii) any other details that the regulations may require; and
  - (i) such other information as may be prescribed.

#### 5.54. Acceptance of annual reports

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

#### **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.
- (3) A local government must —
  - (aa) examine an audit report received by the local government; and
  - (a) determine if any matters raised by the audit report, 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 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.

#### **Policy Implications**

Nil.

#### **Financial Implications**

Nil.

#### **Strategic Implications**

Shire of Cunderdin Strategic Community Plan

5. CIVIC LEADERSHIP

5.2 Forward planning and implementation of plans

5.3 Implement systems and processes that meet legislative and audit obligations

---

**Recommendation 5.1**

That the Audit Committee

1. Adopt the 2024/25 annual financial report;
2. Receive the Auditors Report and Audit Concluding Memorandum for the year ended 30 June 2025;
3. Recommend to Council that the 2024/25 Annual Report, which incorporates the annual financial report and auditors report, be adopted.
4. Recommend to Council that the annual electors meeting be held on Wednesday 25 February 2026 in the Shire of Cunderdin Council Chambers.

Vote – Absolute majority

Carried/Lost: \_\_\_\_\_

For:

Against:

---

## **6. Closure of meeting**

There being no further business the Presiding Member will declare the meeting closed at ..... pm.