Minutes of the Meeting of the

Murchison Shire Council Audit Committee

Held in the Council Chambers, Carnarvon-Mullewa Road, Murchison,
on Friday **13 December 2025**, commencing at 11:30am

Purpose To receive and consider the Audit Closing Report and Financial Report for the year ending 30 June 2025 and any aspects that may have arisen.

TABLE OF CONTENTS

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Shire President agreed open meeting Chair the meeting at act as acting Presiding Member at 11.30am

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors	Staff
Cr R Foulkes-Taylor	Bill Boehm – CEO
Cr A Whitmarsh	Travis Bate - Financial Accountant (RSM)

Apologies *(Leave of Absence from Council Meeting)*
Cr Q Fowler Presiding Member

Observers
Cr P Squires
Cr G Mead

3 CONFIRMATION OF MINUTES

3.1 Audit Committee Meeting – 26 September 2025

Background
Minutes of the Audit Committee Meeting of Council have previously been circulated to all Audit Committee Members.

Recommendation
That the minutes of the Audit Committee meeting held on Friday 26 September 2025 be confirmed as an accurate record of proceedings

Voting Requirements
Simple Majority

Committee Decision

Moved: Cr A Whitmarsh **Seconded: Cr** R Foukes-Taylor

That the minutes of the Audit Committee meeting held on Friday 26 September 2025 be confirmed as an accurate record of proceedings

Carried **For** 2 **Against** 0

4 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

5 REPORTS

5.1 Audit Closing Report 2024-25

File	2.2
Author	Bill Boehm – Chief Executive Officer
Interest Declared:	No interest to disclose
Date	8 December 2025
Attachments	5.1.1 Audit Closing Report

Matter for Consideration
Consideration of a report of the Audit Closing Report.

Report
As part of the process in considering the Annual Financial Report under s6.4 of *the Local Government Act 1995,* the Auditor and Office of the Auditor General usually normally meet with the Chief Executive Officer and Shire President and discuss an Audit Closing Report, the purpose of which is to brief the Shire on the results of the substantially completed audit. This year Audit Committee and several councillors also attended the Audit Exit Meeting.

During the process of conducting the Audit various personnel were involved including the following.:

~ Shire of Murchison. Cr Rossco Foulkes-Taylor (Shire President), Bill Boehm Chief Executive Officer, Travis Bate (RSM) Financial Accountant, Rebecca Fogarty (Community Manager) and Finance Officer (Noren Gregario)
~ Office of the Auditor General. (Indika Dias Assistant Director Financial Audit)
~ Armada Auditing (Auditors). Marcia Johnson (Director)

The Audit Closing Report, which was discussed at an Audit Exit Meeting via Teams held on 27 November 2025 prior to the Council Meeting.
In attendance in person were

~ Audit Committee Members (Cr's Q, Fowler, R Foulkes-Taylor and A Whitmarsh)
~ Councillors (G Mead and P Squires)
~ Staff (B Boehm – CEO, Bec Fogarty – Community Manager)

In attendance Remote were

~ Office of the Auditor General. (Indika Dias Assistant Director Financial Audit_
~ Armada Auditing (Auditors). Marcia Johnson (Director)
~ RSM (Travis Bate)

The meeting describes in detail the substance of the findings in the meetings and discussions undertaken throughout the Office of the Auditor General. Armada Auditing were appreciative of the response by Council staff and pleased with the results.

Unlike recent previous years this year as per the previous year there were no delays in finalising the Audit by the agreed timetable. In addition, separate audits for Roads to Recovery and Local Roads Community Infrastructure Program were undertaken in a timely fashion and have been submitted and approved. Travis Bate and RSM staff supported by Council staff have over time steadily brought the reconciliation of our accounts into an improved timetable.

The overall result is pleasing with a recommendation made to the Auditor General that an unqualified audit opinion be issued on the financial statements. There were also no matters of significance under s24(1) of the *Auditor General Act 2006* that came to their attention and as such require reporting with only a few management points being raised.

Strategic and Policy Implications
Nil.

Consultation
Travis Bate (RSM) - Financial Accountant

Recommendation

That the Audit Committee notes the Chief Executive Officers Audit Closing 2024-25 Report and recommends to Council that at its 13 December 2025 Council Meeting that Council notes and accepts the Audit Committees decision.

Voting Requirements
Simple Majority

Committee Decision

Moved: Cr A Whitmarsh **Seconded: Cr** R Foulkes-Taylor

That the Audit Committee notes the Chief Executive Officers Audit Closing 2024-25 Report and recommends to Council that at its 13 December 2025 Council Meeting that Council notes and accepts the Audit Committees decision.

Carried **For** 2 **Against** 0

5.2 2024/25 Financial Report

File	2.2
Author	Bill Boehm – Chief Executive Officer
Interest Declared	No interest to disclose
Date	8 December 2025
Attachments	5.2.1 2024/25 Financial Report

Matter for Consideration
Consideration of the 2024-25 Financial Report.

Background
The 2024-25 Financial Report was prepared and sent to the Auditor prior to 30 September 2025 as prescribed under the *Local Government Act 1995.*

The audited report, once adopted by Council, will be included in the Annual Report 2024-25 for presentation at the Annual Meeting of Electors to be held within 56 days of the adoption of the report.

Comment
The Office of the Auditor General arranged for Armada Auditing to conduct the audit of the Financial Report 2024/25 on its behalf in accordance with Australian Auditing Standards. The Office believe that the audit evidence obtained was sufficient and appropriate to provide a basis for its audit opinion.

In conducting the audit, the Auditor General and Armada Auditing followed applicable independence requirements of Australian professional ethical pronouncements.

The overall result is pleasing with the Auditor General issuing an unqualified audit opinion on the financial statements. There were also no matters of significance under s24(1) of the *Auditor General Act 2006* that came to their attention, and as such require reporting.

The formal Audit Opinion is contained within the 2024-25 Financial Report.

Statutory Environment
Local Government Act 1995
Division 3 — Reporting on activities and finance
6.4. Financial report
(1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
(2) The financial report is to —
(a) be prepared and presented in the manner and form prescribed; and
(b) contain the prescribed information.
(3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —
(a) the accounts of the local government, balanced up to the last day of the preceding financial year; and
(b) the annual financial report of the local government for the preceding financial year.

Strategic Implications
Nil.

Policy Implications
Nil.

Budget/Financial Implications
The cost of the 2024/25 annual audit is included within the 2025-26 Budget.

Sustainability Implications

Environmental	There are no known significant environmental considerations
Economic	There are no known significant economic considerations
Social	There are no known significant social considerations

Consultation
Travis Bate (RSM) - Financial Accountant

Recommendation

That the Audit Committee adopt the 2024/25 Financial Report and recommends to Council at its 13 December 2025 Council Meeting that Council endorses this recommendation and adopts the 2024/25 Financial Report.

Voting Requirements
Simple Majority

Committee Decision

Moved: Cr A Whitmarsh **Seconded: Cr** R Foulkes-Taylor

That the Audit Committee adopt the 2024/25 Financial Report and recommends to Council at its 13 December 2025 Council Meeting that Council endorses this recommendation and adopts the 2024/25 Financial Report.

Carried **For** 2 **Against** 0

5.3 Matters Arising from the 2024/25 Audit

File	2.2
Author	Bill Boehm – Chief Executive Officer
Interest Declared	No interest to disclose
Date	8 December 2025
Attachments	5.3.1 Management Representation Letter & Attachments

Matter for Consideration
Consideration of several legal and regulatory items identified by the Auditor during the 2024/25 Final Audit.

Comment
There were several legal and regulatory items raised identified by the Auditor during the 2024/25 Interim Audit which have been addressed and one item only in the Final Audit, details of which including management responses are attached.

None have been classified as major risk and none have are considered to have any potential impact on the audit opinion.

As verbally advised at the Audit Exit Meeting in relation to findings identified during the Interim additional progress has since been undertaken as follows.

3 Supplier Master File
The Shire has introduced Eftsure which provides and independent verification process of a supplier's bank account details prior to any creditor payment being made

5 Financial Management Review and Risk Review
Financial Management Review is scheduled for the new year. Risk Review was completed in September 2025

Strategic Implications
Nil.

Policy Implications
Nil.

Budget/Financial Implications
Nil

Sustainability Implications

Environmental	There are no known significant environmental considerations
Economic	There are no known significant economic considerations
Social	There are no known significant social considerations

Consultation
Travis Bate (RSM) - Financial Accountant

Recommendation
That the Audit Committee notes the Chief Executive Officer's Matters Arising from the 2024/25 Audit Report and recommends to Council that at its 13 December 2025 Council Meeting that Council notes and accepts the Audit Committees decision.

Voting Requirements
Simple Majority

Committee Decision			
Moved: Cr A Whitmarsh		**Seconded: Cr** R Foulkes-Taylor	
That the Audit Committee notes the Chief Executive Officer's Matters Arising from the 2024/25 Audit Report and recommends to Council that at its 13 December 2025 Council Meeting that Council notes and accepts the Audit Committees decision.			
Carried	**For** 2	**Against** 0	

6 URGENT BUSINESS

Nil

7 MEETING CLOSURE

Shire President in acting capacity as Presiding Member closed the meeting at 11.36pm

Minutes of the Meeting were confirmed at the Audit Committee Meeting held on	
Signed……………………………………………….	Committee Chair