



SHIRE OF  
**COOROW**

*ALWAYS IN SEASON*

# MINUTES

FOR THE

AUDIT AND RISK COMMITTEE MEETING

HELD ON

**WEDNESDAY 17 JUNE 2026**

PLEASE READ THE FOLLOWING DISCLAIMER BEFORE PROCEEDING

Members of the public are cautioned against taking any action on Council decisions, on items in this Minutes in which they may have an interest, until such times as they have been advised in writing by Shire staff

## NOTICE OF MEETING

PLEASE BE ADVISED THAT THE

### AUDIT AND RISK COMMITTEE MEETING

COMMENCED AT 4:00 PM

WILL BE HELD ON

WEDNESDAY, 17 JUNE 2026

COOROW COUNCIL CHAMBERS



**Mia Maxfield**  
**Chief Executive Officer**

#### **DISCLAIMER**

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information. A written inquiry should be made to the Council giving reasons for seeking the advice or information and how it is proposed to be used.

# Minutes

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**1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS****1.1 SALUTATIONS AND OPENING OF MEETING**

The Chairperson, Councillor L Van Den Heever, welcomed those present and opened the Meeting at 4.46pm.

**1.2 ACKNOWLEDGEMENT OF COUNTRY**

*The Shire of Coorow acknowledges the traditional owners of this land – the Yued people, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to elders both past, present and emerging.*

**1.3 VISITORS**

Nil

**2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE****2.1 ATTENDANCE**

President G Sims

Councillor L Van Den Heever

Councillor G Hannington

Councillor C Hassell

Councillor D Gericke

Councillor D Melbin

Ms M Maxfield

Chief Executive Officer

Mrs S Atkinson

Deputy Chief Executive Officer

Mr K Bean

Manager of Works & Services

**2.2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATION**

In accordance with regulation 14A of the Local Government (Administration) Regulations 1996 Council must approve (by Absolute Majority) the attendance of a person, not physically present at a meeting of Council, by audio contact. The person must be in a 'suitable place' as approved (by absolute majority) by Council. A 'suitable place' means a place that is located in a townsite or other residential area and 150km or further from the place at which the meeting is to be held.

Nil

**2.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED**

Nil

**2.4 APOLOGIES**

Deputy President G Censi

**3 DISCLOSURE OF INTERESTS**

Section 5.65 and 5.70 of the Local Government Act 1995 requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed. 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 Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

Nil

**4 PUBLIC QUESTION TIME**

Nil

**5 CONFIRMATION OF PREVIOUS MINUTES****COMMITTEE RESOLUTION AC-2026/005**

**Moved:** Cr G Sims

**Seconded:** Cr D Gericke

That the minutes of the Audit and Risk Committee Meeting held on Wednesday 16 October 2024, the Audit and Risk Committee Meeting held on Wednesday 18 December 2024, the Audit and Risk Committee Meeting held on Wednesday 19 March 2025, the Audit and Risk Committee Meeting held on Wednesday 16 April 2025, the Audit and Risk Committee Meeting held on Wednesday 16 July 2025, the Audit and Risk Committee Meeting held on Wednesday 19 November 2025, the Audit and Risk Committee Meeting held on Wednesday 18 March 2026 and the Audit and Risk Committee Meeting held on Friday 8 May 2026 be confirmed as true and correct.

In Favour: Cr L Van Den Heever, Cr C Hassell, Cr D Gericke, Cr D Melbin, Cr G Hannington and Cr G Sims

Against: Nil

**CARRIED 6/0**  
**Simple Majority**

**6 REPORTS****6.1 DEPUTY CHIEF EXECUTIVE OFFICER****6.1.1 INDEPENDENT AUDITOR'S REPORT 2025**

<b>Reporting Officer:</b>	<b>E Wilkin, Governance &amp; Executive Support Officer</b>
<b>Responsible Executive:</b>	<b>S Atkinson, Deputy Chief Executive Officer</b>
<b>File Reference:</b>	
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Simple Majority</b>

**COUNCIL'S ROLE:**

**Review:** When Council reviews decisions made by officers.

That the Audit and Risk Committee receive the Independent Auditor's Report 2025 on the 11 May 2026 for the financial year 30 June 2025.

**ATTACHMENTS****1. Auditor's Report** [↓](#)**COMMITTEE RESOLUTION AC-2026/006**

**Moved:** Cr D Gericke

**Seconded:** Cr D Melbin

That the Audit and Risk Committee receive the Independent Auditor's Report 2025 on the 11 May 2026 for the financial year 30 June 2025.

**In Favour:** Cr L Van Den Heever, Cr C Hassell, Cr D Gericke, Cr D Melbin, Cr G Hannington and Cr G Sims

**Against:** Nil

**CARRIED 6/0**  
**Simple Majority**



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2025 Shire of Coorow

To the Council of the Shire of Coorow

#### Opinion

I have audited the financial report of the Shire of Coorow (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- 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
- is 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.

#### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

### **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Coorow for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Mikey Fiorucci  
Acting Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
11 May 2026

**7 NEW BUSINESS OF URGENT NATURE**

Nil

**8 CLOSURE**

**8.1 DATE OF NEXT MEETING**

Next Audit and Risk Committee Meeting will held as required.

**8.2 CLOSURE OF MEETING**

There being no further business the Chairperson, Councillor L Van Den Heever closed the meeting at 4.49pm.

**These minutes were confirmed at a meeting on**

\_\_\_\_\_

**Signed:** \_\_\_\_\_

**Presiding Person at the meeting at which these minutes were confirmed.**

**Date:** \_\_\_\_\_