UNCONFIRMED MINUTES

D2026/20916

Audit, Risk and Improvement Committee

3 September 2026

Audit, Risk and Improvement Committee Members

Mr Frederic Ong	Presiding Member	Independent Member
Cr Kathryn Hamilton	Committee Member	Town of Bassendean
Cr Paul Poliwka	Committee Member	Town of Bassendean
Cr Steven Ostaszewskyj	Committee Member	City of Bayswater
Cr Filomena Piffaretti	Committee Member	City of Bayswater

Audit, Risk and Improvement Committee Deputies

Mr Mainuddin Bhuiyan	Deputy to the Presiding Member	Independent Deputy Member
Cr Jennie Carter	Deputy Committee Member	Town of Bassendean
Cr Michelle Sutherland	Deputy Committee Member	City of Bayswater

Audit, Risk and Improvement Committee

3 September 2026

The Audit, Risk and Improvement Committee meeting was held at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 on Thursday, 3 September 2026. The meeting commenced at 6:01pm.

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Presiding Member opened the meeting at 6:01pm.

1.1 ACKNOWLEDGEMENT OF COUNTRY

The Presiding Member acknowledged the traditional custodians of the land on which we meet today, the Whadjuk people of the Noongar nation and to pay our respects to elders past, present and emerging.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Audit, Risk and Improvement Committee Members

Mr Frederic Ong	Presiding Member	Independent Member
Cr Kathryn Hamilton	Committee Member	Town of Bassendean
Cr Paul Poliwka	Committee Member	Town of Bassendean
Cr Steven Ostaszewskyj	Committee Member	City of Bayswater
Cr Filomena Piffaretti	Committee Member	City of Bayswater

EMRC Officers

Mr Hua Jer Liew	Chief Executive Officer
Ms Kasa Nakhonthat	Acting Chief Financial Officer
Mr Stephen Conway	Acting Chief Operating Officer
Mrs Le Truong	Acting Manager Financial Services
Mr David Schmidt	Manager Information Services
Ms Theresa Eckstein	Executive Assistant to the Chief Executive Officer (Minutes)

3 DISCLOSURE OF INTERESTS

Nil

4 ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING MEMBER

Nil

5 PUBLIC QUESTION TIME

Nil

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

7.1 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 6 AUGUST 2026 (D2026/18285)

That the minutes of the Audit, Risk and Improvement Committee meeting held on 6 August 2026 which have been distributed, be confirmed.

AUDIT, RISK AND IMPROVEMENT COMMITTEE RESOLUTION

MOVED CR PIFFARETTI SECONDED CR POLIWKA

THAT THE MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 6 AUGUST 2026 WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

CARRIED UNANIMOUSLY

8 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

9 QUESTIONS WITHOUT NOTICE

9.1 REQUEST FOR AUDIT OF ROSTERED DAY OFF (RDO) PRACTICES

The EMRC Chairperson Cr Piffaretti requested that an audit be undertaken of the organisation's RDO system covering the previous five years.

Cr Piffaretti advised the request was intended to provide a better understanding of the financial implications of outstanding leave liabilities and RDO practices within the organisation.

The CEO advised that the EMRC's independent internal auditor would be engaged to undertake the review and that a report would be presented to the Audit, Risk and Improvement Committee at a future meeting.

Cr Hamilton queried the rationale for reviewing a five year period rather than a shorter timeframe. Councillor Piffaretti responded that a longer period would assist in identifying organisational practices across different leadership periods.

The CEO noted that the review should be viewed as an opportunity for transparency and continuous improvement, highlighting that leave management practices are subject to external audit scrutiny and must align with good governance principles.

10 ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETINGS MAY BE CLOSED TO THE PUBLIC

Nil

11 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

Nil

12 EMPLOYEE REPORTS

12.1 COMPLIANCE AUDIT RETURN 2025 (D2026/19343)

12.1 COMPLIANCE AUDIT RETURN 2025

D2026/19343

PURPOSE OF REPORT

The purpose of this report is to present to Council for adoption the Compliance Audit Return (CAR) for the year ending 31 December 2025.

KEY POINT(S)

- Each local government is required to complete a CAR at the end of each calendar year.
- With the introduction of the Local Government Inspectorate, there have been a number of changes to the statutory requirements for which a compliance audit is needed.
- The deadline for submitting the CAR for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.
- The CAR is required to be reviewed by the Audit, Risk and Improvement Committee (ARIC) before being adopted by Council, certified by the Chairperson and Chief Executive Officer (CEO) and submitted to the Local Government Inspector by 30 September 2026.

RECOMMENDATION(S)

That:

1. Council adopts the draft Compliance Audit Return 2025, forming the attachment to this report and that it be certified by the Chairperson and Chief Executive Officer.
2. The adopted Compliance Audit Return 2025 and other required information be given to the Local Government Inspector by 30 September 2026 in accordance with r.15 of the *Local Government (Audit) Regulations 1996*.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*		
Author(s)	Chief Executive Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

1 A local government is to carry out a compliance audit for the period 1 January to 31 December in each year, in accordance with r.14(1) of the *Local Government (Audit) Regulations 1996*.

2 Regulation 14(3) of the *Local Government (Audit) Regulations 1996* requires the Audit, Risk and Improvement Committee to review the Compliance Audit Return (CAR) and to report the results of the review to Council prior to adoption by Council.

3 When reporting to the council, the Audit, Risk and Improvement Committee must make any recommendations that the committee considers appropriate in relation to the CAR, in accordance with r.14(4) of the *Local Government (Audit) Regulations 1996*.

REPORT

4 The audit and applicable return are completed in accordance with the requirements of Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*. It is a compliance audit for the period 1 January to 31 December 2025 against the requirements included in the CAR for that period.

5 The CAR ensures local governments review their compliance with key legislative requirements under the *Local Government Act 1995* (the Act) and associated regulations. This process promotes accountability, transparency, and good governance across the sector.

6 With the introduction of the Local Government Inspectorate, there have been a number of changes to the statutory requirements for which a compliance audit is needed. These changes are outlined in r.13 of the *Local Government (Audit) Regulations 1996*, published on 1 January 2026.

7 The Inspector's role is to:

- prepare and issue the required CAR form;
- ensure integrity and accuracy of compliance reporting;
- intervene early if a CAR reveals systemic non-compliance; and
- appoint monitors to assist local governments in resolving issues.

8 In addition, the Local Government Inspector has the ability to limit what statutory requirements are included in the CAR, under r.15A of the *Local Government (Audit) Regulations 1996*, published on 1 January 2026.

9 The CAR must be completed by the local government administration, reviewed by the Audit, Risk and Improvement Committee (ARIC), and then adopted by the council before submission to the Local Government Inspector by 31 March of the year following the audit period.

10 The deadline for submitting the CAR for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.

11 The CAR, as required by the Act and relevant Regulations, is now completed and is awaiting Council approval before lodgement to the Inspector.

12 The CAR sought advice on the extent of compliance by the EMRC to a range of sections of the Act and the local government regulations.

13 The review process includes a rigorous assessment being undertaken by responsible officers for each section.

14 A high level of compliance was achieved. Where applicable, the details and explanations relating to the completion of the return appear in the relevant comment sections of the CAR.

15 After the CAR has been adopted by Council under r.14(6)(b), the local government must give the following information to the Inspector [r.15 of *Local Government (Audit) Regulations 1996*]:

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; and

d) any additional information explaining or qualifying the compliance audit.

STRATEGIC/POLICY IMPLICATIONS

16 Reporting on EMRC Strategic Policy implications align with the Revised 10 Year Strategic Plan 2017 - 2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

Target - Sustainability integrated into management processes.

FINANCIAL IMPLICATIONS

17 Nil

SUSTAINABILITY IMPLICATIONS

18 Nil

RISK MANAGEMENT

Risk	**Non-Compliance with the *Local Government Act 1995 and associated regulations* and EMRC's responsibility to maintain responsible and accountable governance and management of the organisation.**	
Consequence	**Likelihood**	**Rating**
Moderate	Unlikely	Moderate
Action/Strategy		
➢ Council to review and adopt the draft Compliance Audit Return 2025 and that it be certified by the Chairperson and Chief Executive Officer and submitted to the Local Government Inspector by 30 September 2026.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean City of Bayswater	Nil

ATTACHMENT(S)

Compliance Audit Return 2025 Questions (D2026/19664)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That:

1. Council adopts the draft Compliance Audit Return 2025, forming the attachment to this report and that it be certified by the Chairperson and Chief Executive Officer.
2. The adopted Compliance Audit Return 2025 and other required information be given to the Local Government Inspector by 30 September 2026 in accordance with r.15 of the *Local Government (Audit) Regulations 1996*.

The Committee considered the draft Compliance Audit Return, and discussion ensued.

Cr Ostaszewskyj sought clarification regarding compliance with regulatory requirements for separate bank accounts relating to municipal funds, trust funds and reserve funds.

The CEO advised that while separate municipal and trust accounts are maintained, reserve funds are pooled for investment purposes to achieve improved financial outcomes. The regulations permit pooling of funds into common investments where this practice is economically beneficial.

Cr Ostaszewskyj also sought confirmation that documentation supporting responses within the Compliance Audit Return is retained and available for audit purposes.

The CEO confirmed that supporting documentation and records are maintained and reviewed as part of the compliance audit process.

Further questions were raised regarding procurement exemptions from public tender requirements. The CEO advised that:

- Registers are maintained for tender exemptions;
- Procurement through approved WALGA panels is permitted under the regulations; and
- Exemptions requiring Council approval are reported accordingly.

The Chairperson indicated his satisfaction that supporting information have been maintained by administration and is readily available for review if required.

Cr Poliwka sought clarification regarding review of the Meeting Procedures Local Law 2023. The CEO advised that the local law had been developed with support of McLeods Lawyers taking into account anticipated legislative reforms and was considered sufficiently robust to meet current requirements.

The Chairperson noted a typographical error in the report where the audit period was stated as ending on 31 January rather than 31 December. The CEO acknowledged the error and advised it would be corrected administratively ahead of the minutes being tabled at the Ordinary Meeting of Council on 24 September 2026.

AUDIT, RISK AND IMPROVEMENT COMMITTEE RECOMMENDATION(S)

MOVED CR PIFFARETTI SECONDED CR HAMILTON

That:

1. Council adopts the draft Compliance Audit Return 2025, forming the attachment to this report and that it be certified by the Chairperson and Chief Executive Officer.
2. The adopted Compliance Audit Return 2025 and other required information be given to the Local Government Inspector by 30 September 2026 in accordance with r.15 of the *Local Government (Audit) Regulations 1996*.

CARRIED UNANIMOUSLY

Local Government Inspector
GOVERNMENT OF WESTERN AUSTRALIA

Compliance Audit Return 2025 Questions

Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit return for the period of 1 January to 31 December of each year.

Reference	Question	Response	Comments
s. 2.29	Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?	Yes	
s. 3.16	Has the local government reviewed local laws which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?	N/A	The EMRC has two local laws which remain current: Meeting Procedure Local Law 2023, and Waste Management Facilities Local Law 2020
s. 3.57	Subject to *Local Government (Functions and General) Regulations 1996*, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	All contracts are in compliance with r.11(1), unless r.11(2) exemptions applies, eg r.11(2)(b) where the supply of goods or services is obtained through the WALGA Preferred Supplier Program.
s. 3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the *Local Government Act 1995* (unless section 3.58(5) applies)?	Yes	The disposition of property other than by public auction or tender was undertaken in accordance with s.3.58(3) of the Act.
s. 3.58(4)	Where the local government disposed of property under section 3.58(3) of the *Local Government Act 1995*, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	In that disposition, the EMRC provided the details as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property.
s. 3.59(s)(a)	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?	N/A	No major undertaking occurred in 2025.
s. 3.59(2)(b)	Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?	N/A	No major land transaction occurred in 2025.
s. 3.59(2)(c)	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?	N/A	No major land transaction occurred in 2025.

Reference	Question	Response	Comments
s. 3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2025?	N/A	No major undertaking or major land transaction occurred in 2025.
s. 3.59(5)	During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major undertaking or major land transaction occurred in 2025.
s. 5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations were delegated to Committees in 2025
s. 5.16 (2)	Were all delegations to committees in writing?	N/A	No delegations were delegated to Committees in 2025
s. 5.17	Were all delegations to committees within the limits specified in section 5.17 of the *Local Government Act 1995*?	N/A	No delegations were delegated to Committees in 2025
s. 5.18	Were all delegations to committees recorded in a register of delegations?	N/A	There are no current delegations to Committees. See: https://www.emrc.org.au/documents/2276/emrc-delegations-register-june-2026
s. 5.36(4) & s. 5.37(3)	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	No recruitment for CEO or senior employee vacancies during 2025.
s. 5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee? Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	The EMRC does not have any designated senior employee.
s. 5.39B	Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?	Yes	
s. 5.42	Were all delegations to the CEO resolved by an absolute majority? Were all delegations to the CEO in writing?	Yes	
s. 5.43	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the *Local Government Act 1995*?	Yes	
s. 5.44(2)	Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?	Yes	

Reference	Question	Response	Comments
s.5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority	N/A	No revocations occurred in 2025.
s. 5.46	Has the CEO kept a register of all delegations made under Division 4 of the *Local Government Act 1995* to the CEO and to employees? Were all delegations made under Division 4 reviewed by the delegator at least once during the 2024/2025 financial year? Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	A register is maintained and reviewed each year. During 2024/2025, it was reviewed at the 22 May 2025 Ordinary Meeting of Council. During 2025/2026, it was reviewed at the 28 May 2026 Ordinary Meeting of Council. Yes. A register of the exercise of delegated power or duty under the Act is maintained. At each Ordinary Meeting of Council, all exercise of delegated power or duty is also reported to Council.
s. 5.50	If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on the website? outlining the circumstances in relation to payments made to terminated employees? If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?	Yes	Yes, the policy is maintained on the website: https://www.emrc.org.au/documents/2295/43-gratuity-payments-to-terminating-employees
s. 5.51A	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	A code of conduct to be observed by employees has been prepared and implemented. The up-to-date version has been maintained on EMRC's website: https://www.emrc.org.au/documents/1698/emrc-code-of-conduct-for-emrc-employees
s. 5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the *Local Government Act 1995*, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
s. 5.68(2)	Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the *Local Government (Administration) Regulations 1996* regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	

Reference	Question	Response	Comments
s. 5.69(5)	Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?	N/A	This did not occur in 2025.
s. 5.70	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
s. 5.71B(5) and (7)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the *Local Government Act 1995* relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? Was any decision made by the Minister under section 5.71B(6) of the *Local Government Act 1995*, recorded in the minutes of the council meeting at which the decision was considered?	N/A	This did not occur in 2025.
s. 5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the *Local Government Act 1995* recorded in the minutes of the meeting at which the disclosures were made?	Yes	
s. 5.75	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?	Yes	
s. 5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?	Yes	

Reference	Question	Response	Comments
s. 5.88	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the *Local Government Act 1995*, in the form prescribed in the *Local Government (Administration) Regulations 1996*, regulation 28? After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the *Local Government Act 1995*, did the CEO remove from the register all returns relating to that person? Have all returns removed from the register in accordance with section 5.88(3) of the *Local Government Act 1995* been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	Register of Financial Interests D2025/03290 Register of Primary/Annual returns D2026/13191 Published on the web site: https://www.emrc.org.au/documents/2287/register-of-financial-proximity-and-impartiality-interests https://www.emrc.org.au/documents/2279/primary-and-annual-returns-20252026
s. 5.89A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the *Local Government Act 1995*, in the form prescribed in the *Local Government (Administration) Regulations 1996*, regulation 28A? Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	This is published on the EMRC website: https://www.emrc.org.au/about-us/our-council/register-of-gifts-and-contributions-to-travel.aspx
s. 5.90A	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
s. 5.94	Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?	Yes	
s. 5.96	Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?	Yes	
s. 5.96A	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the *Local Government Act 1995*?	Yes	

Reference	Question	Response	Comments
s. 5.104	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct? Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the *Local Government Act 1995*? Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes No N/A Yes	
s. 5.128	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Council Policy 2.3 Councillor Training and Continuing Professional Development and been reviewed and adopted.
s.7.12A, (4) and (5)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the *Local Government Act 1995* required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the *Local Government Act 1995*, did the CEO publish a copy of the report on the local government's official website?	N/A	No findings were raised in the auditor's report for 2024/2025 Annual Financial Report.
Local Government (Administration) Regulations 1996			
Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the *Local Government Act 1995*?	Yes	The recruitment of the CEO was undertaken in 2024 and the then CEO commenced in December 2024.
Reg 19AB	Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?	Yes	

Reference	Question	Response	Comments
Reg 19AC	Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?	Yes	
Reg 19AE	Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?	Yes	
Reg 19B	Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?	Yes	
Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, provide the date of the most recent review	Yes	The revised Strategic Plan 2017 – 2027 was adopted by absolute majority at Council's ordinary meeting held 25 August 2022.
Reg 19DA	Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4) ? If yes, provide date of review Does the corporate business plan comply with the requirements of *Local Government (Administration) Regulations 1996* 19DA(2) & (3)?	Yes 28/8/2025 & 25/6/2026 Yes	The 2025/2026 Corporate Business Plan was adopted on 28 August 2025. The 2026/2027 Corporate Business Plan was adopted on 25 June 2026.
Reg 22	Asked as part of question s5.75		
Reg 23	Asked as part of question s5.76		
Reg 28	Asked as part of question s5.88(1)		

Reference	Question	Response	Comments
Reg 28A	Asked as part of question s5.89A(1)		
Reg 29	Asked as part of question s5.94		
Reg 29C	Does the local government publish all prescribed information on its official website—including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?	Yes	
Reg 35	Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?	Yes	
Reg 36	Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member: - has completed an approved course within the specified 5-year period prior to election, or - completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or - qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?	Yes	
Local Government (Audit) Regulations 1996			
Reg 10	Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?	Yes	
Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with *Local Government (Audit) Regulations 1996* regulation 17 within the three financial years prior to 31 December 2025? If yes, provide date of council's resolution to accept the report.	Yes	This was reviewed by Audit Committee on 3 October 2024 and by Council at the OCM on 24 October 2024.

Reference	Question	Response	Comments
Local Government (Constitution) Regulations 1998			
Reg 11FA	Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the *Local Government (Elections) Regulations 1997*, modified as necessary?	Yes	
Reg 13	Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?	Yes	
Local Government (Elections) Regulations 1997			
Reg 30G	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the *Local Government (Elections) Regulations 1997*? Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the *Local Government (Elections) Regulations 1997*? Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the *Local Government (Elections) Regulations 1997*?	N/A	Councillors at the EMRC are directly appointed by the Participant member Councils.
Local Government (Financial Management) Regulations 1996			
Reg 5	Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?	Yes	
Reg 6	Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?	Yes	

Reference	Question	Response	Comments
Reg 7	Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?	N/A	
Reg 8	Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?	No	Reserve funds are pooled and invested in term deposits consistent with the requirements of Council Policy 3.3 – Management of Investments Policy. This is in accordance with r.8(3) of the *Local Government (Financial Management) Regulations 1996*. This is also brought to account in the financial records, and audited.
Reg 9	Did the local government keep separate financial records for each trading undertaking and each major land transaction?	N/A	
Reg 11	Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?	Yes	
Reg 12	Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?	Yes	
Reg 13	Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes that: - include the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or - include the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval?	Yes	
Reg 13A	Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?	Yes	

Reference	Question	Response	Comments
Reg 19	Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?	Yes	
Reg 19C	Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?	Yes	
Local Government (Functions and General) Regulations 1996			
Reg 7	Asked as part of question s3.59(2)		
Reg 9	Asked as part of question s3.59(2)		
Reg 10	Asked as part of question s3.59(2)		
Reg 11A	Did the local government comply with its current purchasing policy, adopted under the *Local Government (Functions and General) Regulations 1996*, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?	Yes	
Reg 11	Asked as part of question s3.57		
Reg 12	Did the local government consider the implications of *Local Government (Functions and General) Regulations 1996*, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	The EMRC does not enter into multiple contracts and enter into a single contract for each project. Where possible, the EMRC will issue tenders for 3 to 5 years to cover any repetitive items that exceed $250,000.
Reg 14(1), (3) and (5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	All variations to tender documents, scope and specification are broadcast to all tenderers via Tenderlink.
Reg 15	Did the local government's procedure for receiving and opening tenders comply with the requirements of *Local Government (Functions and General) Regulations 1996*, Regulation 15 and 16?	Yes	
Reg 16	Asked as part of question Reg 15		
Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the *Local Government (Functions and General) Regulations 1996*, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	

Reference	Question	Response	Comments
Reg 18(1) and (4)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A Yes	Only tender submissions that were submitted correctly are considered. No late submissions were evidenced in 2025.
Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
Reg 21	Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the *Local Government (Functions and General) Regulations 1996*, Regulations 21 and 22?	Yes	
Reg 22	Asked as part of question Reg 21		
Reg 23	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? Were all expressions of interest that were not rejected under the *Local Government (Functions and General) Regulations 1996*, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	No expressions of interests program in 2025.
Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with *Local Government (Functions and General) Regulations 1996*, Regulation 24?	N/A	
Reg 24AD(2), (4) and (6)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with *Local Government (Functions & General) Regulations 1996* regulations 24AD(4) and 24AE? If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
Reg 24AE	Asked as part of question Reg 24AD(2), (4) and (6)		
Reg 24AF	Asked as part of question Reg 24AD(2), (4) and (6)		

Reference	Question	Response	Comments
Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of *Local Government (Functions and General) Regulations 1996*, Regulation 24AG?	N/A	No pre-qualified suppliers.
Reg 24AH(1) and (3)	Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
Reg 24E	Where the local government gave regional price preference, did the local government comply with the requirements of *Local Government (Functions and General) Regulations 1996*, Regulation 24E and 24F?	N/A	
Reg 24F	Asked as part of question Reg 24		

13 REPORTS OF DELEGATES

Nil

14 NEW BUSINESS OF AN URGENT NATURE

Nil

15 CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

Nil

16 FUTURE MEETINGS OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE

Meetings of the Audit, Risk and Improvement Committee are covered under the Audit, Risk and Improvement Committee Terms of Reference as follows:

"5 Meetings

5.1 The Audit, Risk and Improvement Committee will meet as required at the discretion of the chairperson of the committee and at least three times per year to coincide with:

(a) Approval of strategic and annual plans;

(b) The Compliance Audit Return;

(c) Approval of the annual budget; and

(d) The auditor's report on the annual financial report.

5.2 Additional meetings will be convened at the discretion of the Chairperson."

The next Audit, Risk and Improvement Committee will be held on Thursday 1 October 2026 at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6:00pm.

Future Meetings 2026

Thursday	1 October	(if required)	at	EMRC Administration Office
Thursday	5 November	(if required)	at	EMRC Administration Office

17 DECLARATION OF CLOSURE OF MEETING

The Chairperson declared the meeting closed at 6:22pm.