



Peppermint Grove
The Garden Shire

**AUDIT, RISK AND IMPROVEMENT
COMMITTEE MEETING**

AGENDA

TO BE HELD ON THE

10TH MARCH 2026 AT 05:00 PM



Shire of Peppermint Grove

NOTICE OF MEETING

Dear Committee Member

It is advised that the **Audit, Risk and Improvement Committee Meeting** will be held in the Council Chambers at the **Shire of Peppermint Grove**, 1 Leake Street, Peppermint Grove, on 10th March 2026 at 05:00 pm.

MEETING AGENDA ATTACHED

Yours faithfully

A handwritten signature in black ink, appearing to read 'Don Burnett', is placed below the text 'Yours faithfully'.

Mr Don Burnett
CHIEF EXECUTIVE OFFICER

DATE 4th March 2026



Peppermint Grove

The Garden Shire

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Shire of Peppermint Grove

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING AGENDA

10TH March 2026

1 DECLARATION OF OFFICIAL OPENING

At _____ pm, the Presiding Member declared the meeting open.

2 RECORDING OF ATTENDANCE, APOLOGIES AND LEAVES OF ABSENCE

2.1 ATTENDANCE

Presiding Member	Mr D Price
Deputy Shire President	Cr P Dawkins
Elected Member	Cr C Hohnen
Elected Member	Cr J Mahony
Elected Member	Cr P Macintosh
Chief Executive Officer	Mr D Burnett
Manager Corporate and Community Services	Mr J Clapham

2.2 GUESTS

2.3 APOLOGIES

2.4 LEAVES OF ABSENCE

4 DECLARATIONS OF INTEREST

4.1 FINANCIAL INTEREST

4.2 PROXIMITY INTEREST

4.3 IMPARTIALITY INTEREST

4.4 INTEREST THAT MAY CAUSE A CONFLICT

4.5 STATEMENT OF GIFTS AND HOSPITALITY

5 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

6 CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION – ITEM 6.1

Moved:

Seconded:

That the Minutes of the Audit, Governance and Risk Committee Meeting of the Shire of Peppermint Grove held in the Council Chambers on 26th November 2025 be confirmed as a true and accurate record.

7 OFFICER REPORTS

7.1 Matters for Information and Noting

ATTACHMENT DETAILS

Attachment No	Description
Attachments	Draft ARIC Terms of Reference - DRAFT ARIC Terms of reference November 2025.docx Internal Audit Plan – 2026/27 to 2028/29 - Shire of Peppermint Grove - Internal Audit Plan Final 2025-2028 V2.pdf

Voting Requirement	Simple Majority
Subject Index	Financial management Audit
Disclosure of any Interest	Nil
Responsible Officer	Jeremy Clapham, Manager Corporate & Community Services

PURPOSE OF REPORT

The Shire of Peppermint Grove regularly receives and produces information for receipt by the ARIC (Audit, Risk and Improvement Committee) Members. The purpose of this item is to keep ARIC Members informed on items of information received and produced by the Shire.

The Matters for Information and Noting Report includes the following matters:-

- Updating of the Terms of Reference/Charter for the ARIC.
- Small Rates balances written off under CEO Delegated Authority.
- Internal Audit Plan for the next 3 years.

SUMMARY AND KEY ISSUES

- With the new ARIC regulations coming into place in 2026, the Shire needs to update the Terms of Reference/ Charter for the ARIC.
- There were a number of small rates balances written off under CEO delegation in February 2026 amounting to a total of \$33.17.
- An Internal Audit Plan has been prepared by Australian Audit for the next 3 financial years. A second quote will be obtained before the work commences in 2026/27.

CONSULTATION

Internal Audit Plan received from Australian Audit to cover internal audit areas for the next 3 financial years.

STRATEGIC IMPLICATIONS

Strategic Priority 5- Governance

Item 5.1- Continue to monitor the financial sustainability of the Shire's resources

POLICY IMPLICATIONS

Financial Management Policies

STATUTORY IMPLICATIONS.

Local Government (Financial Management) Regulations 1996.

FINANCIAL IMPLICATIONS

Rates written off of \$33.17 and estimated internal audit costs of \$12,000 per year for the next 3 financial years based on an hourly rate of \$190 plus GST fixed for the term of 3 years.

ENVIRONMENTAL IMPLICATIONS

There are no environmental implications at this time.

SOCIAL IMPLICATIONS

There are no Social Implications identified at this time.

OFFICER COMMENT

Updated Terms of Reference/Charter for the ARIC

The current Terms of Reference were last updated in 2019 and are now outdated. With the new ARIC regulations coming into effect in 2026, the Shire is required to update the Terms of Reference. The attached document takes into account the requirements of the new legislation and clarifies the responsibilities of all ARIC members.

Small Rates balances written off under CEO Delegated Authority.

From time to time the Shire writes off small rates balances, mainly due ratepayers short paying outstanding accounts that have had interest accruing on them. It is not considered worthwhile chasing up these small balances and is better practice to write them off. The

amounts are considered insignificant. The Shire wrote off 6 small balances under \$10 for Rates outstanding totalling \$33.17 in February 2026, under CEO Delegation 2.4 – Authority to Write Off Rates and Service Charges. The CEO is required to Report to the ARIC six monthly on the exercise of this delegation.

Internal Audit Plan

The Shire carries out internal audit processes as and when required. In the 2023/24 financial year, the Shire carried out a Regulation 17 Review and a Financial Management Review. The Shire has not carried out any internal auditing in the 2024/25 or 2025/26 financial years. It is deemed prudent to carry out internal auditing in the 2026/27, 2027/28 and 2028/29 financial years as per the attached program, as these areas of focus are considered to be worth reviewing. The first area of focus will be Information Technology – General Controls and Security Environment, the second will be Contracts and Tenders and the third will be Human Resource Management (this area of focus is still to be confirmed).

OFFICER RECOMMENDATION – ITEM 7.1

That the Committee receives the information in this report.

8. CLOSURE

There being no further business, the meeting closed at