



WAGAIT SHIRE COUNCIL

**MINUTES
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS
LOT 62, WAGAIT TOWER ROAD 9.00AM**

Monday 16 February 2026

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1. PRESENT

Committee members:

Committee Member (Chair)	Ian Swan
Committee Member	Alan Amezdroz
Council President	Neil White
Councillor	Sarah Smith

Council staff:

Chief Executive Officer	Virginya Boon
Finance Officer	Matt Pettit

Public Present: Deputy President Sarah Manning

2. OPENING OF MEETING

The Chair Ian Swan declares the meeting open at 9:33am and welcomes all to the first meeting of the new term of council.

The Chair advises that the meeting will be audio taped for minute taking purposes as authorised by the Chief Executive Officer.

2.1. APOLOGIES

Nil

3. ELECTRONIC MEETING ATTENDANCE

PURPOSE

This report is to table, for the Committee's record, any requests and permissions for Electronic Attendance.

RESOLUTION No: 2026/

That the Audit Committee acknowledges and accepts Ian Swan's and Cr Sarah Smith's attendance to the meeting of 16 February 2026 via electronic means.

Moved: President N White

Seconded: A Amezdroz

Vote: AIF

4. CONFLICT OF INTEREST

PURPOSE

This report is to ask the Audit Committee members if they:

1. Have read the agenda papers; and
2. Wish to declare any conflicts of interest regarding any item in the agenda for this Audit Committee meeting.

No conflicts of interest were declared.

5. MOVEMENT OF CONFIDENTIAL ITEMS

PURPOSE

This report is to ask the Audit Committee members if there are:

1. Items on the Agenda that they feel should be moved into Confidential Business; and
2. Items in Confidential Business that they feel should be moved to the general Agenda?

No items were recommended to be moved to or from Confidential Business.

6. CONFIRMATION OF PREVIOUS MINUTES FOR THE AUDIT COMMITTEE

PURPOSE

The draft Minutes of the previous Audit Committee Meeting held Monday 11 February 2025 are submitted to the committee for confirmation to approve them as a true and accurate record of the meeting.

RESOLUTION No: 2026/

That the Minutes of the Audit Committee Meeting held on Thursday 22 May 2025 are confirmed by Committee Members as a true and correct record.

Moved: President N White

Seconded: A Amezdroz

Vote: AIF

6.1 BUSINESS ARISING FROM PREVIOUS MINUTES

Nil

7. FINANCE REPORTS

7.1. FINANCE REPORT TO 31 JANUARY 2026

PURPOSE

To provide the Audit Committee with a review of Council's financial position to the 31 January 2026.

RESOLUTION No: 2026/

That the Audit Committee receives and notes the Financial Reports provided to 31 January 2026.

Moved: Cr S Smith

Seconded: A Amezdroz

Vote: AIF

8. GENERAL BUSINESS

8.1 DRAFT TERMS OF REFERENCE FOR FINANCE COMMITTEE

PURPOSE

This report has been prepared to seek the Audit Committee's recommendation to approve the draft Terms of Reference for the Finance Committee.

RESOLUTION No: 2026/

That the Audit Committee:

- a) receives and notes the report entitled Draft Terms of Reference for Finance Committee: and**
- b) does recommend the draft Terms of Reference be approved by Council.**

Moved: President N White

Seconded: Cr S Smith

Vote: AIF

8.2 REVIEWED TERMS OF REFERENCE AND WORK PLAN FOR AUDIT COMMITTEE

PURPOSE

This report has been prepared to seek the Audit Committee's recommendation for Council to approve the revised Audit Committee Terms of Reference and Work Plan to ensure compliance with the *Local Government Act 2019*, the *Local Government (General) Regulations 2021*, and contemporary governance and audit practice.

RESOLUTION No: 2026/

That the Audit Committee:

- a) receives and notes the report entitled Reviewed Terms of Reference and Work Plan for Audit Committee:**
- b) does recommend the draft Terms of Reference and Work Plan be approved by Council; and**

c) recommends Council rescinds the previous Audit Committee Terms of Reference and Work Plans inconsistent with the adopted documents.

Moved: President N White

Seconded: A Amezdroz

Vote: AIF

9. IN-CAMERA ITEMS

RESOLUTION No: 2026/

That the Audit Committee close the meeting to the general public in accordance with section 99(2) of the Local Government Act to enable Council to discuss in a Confidential Session an item described under Local Government (General) regulation Division 2;

51 (1) (a) information about the employment of a particular individual as a member of staff or possible member of the staff of the Council that could, if publicly disclosed, cause prejudice to the individual;

51 (1) (b) information about the personal circumstances of a resident or ratepayer;

51 (1) (c) information that would, if publicly disclosed, be likely to:

(i) cause commercial prejudice to, or confer an unfair commercial advantage on, any person; or (ii) prejudice the maintenance or administration of the law; or

(iii) prejudice the security of the council, its members, or staff; or

(iv) subject to subregulation (3) – prejudice the interests of the council or some other person;

51 (1) (d) information subject to an obligation of confidentiality at law, or in equity;

51 (1) (e) subject to subregulation (3) – information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest;

51 (1) (f) subject to subregulation (2) – information in relation to a complaint of a contravention of the code of conduct.

Moved: President N White

Seconded: Cr S Smith

Vote: AIF

At 10:03am Council closed the meeting to the general public.

9.1 CONFIDENTIAL ITEMS TO BE RAISED IN-CAMERA

9.1.1 Confirmation of Previous IN-CAMERA Minutes

9.1.2 Audit Completion Letter

Confidential: Regulation 51(1)(c)(iv) subject to subregulation (3) – prejudice the interests of the council or some other person.

9.1.3 Code of Conduct Complaint

Confidential: Regulation 51(1)(f) subject to subregulation (2) – information in relation to a complaint of a contravention of the code of conduct.

9. CLOSURE OF MEETING

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Chambers TBC.

The Chair declared the meeting closed at 10:22am.

DRAFT