



GOLDEN PLAINS SHIRE

# MINUTES

## Audit and Risk Committee Meeting

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**9:30am Tuesday 13 August 2024**

**VENUE:**  
**Golden Plains Civic Centre**  
**Council Chambers**  
**2 Pope Street, Bannockburn**

NEXT AUDIT AND RISK COMMITTEE MEETING  
9:30am Tuesday 8 October 2024

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Can be obtained online at [www.goldenplains.vic.gov.au](http://www.goldenplains.vic.gov.au)

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**MINUTES OF GOLDEN PLAINS SHIRE COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
HELD AT THE GOLDEN PLAINS CIVIC CENTRE, COUNCIL CHAMBERS, 2 POPE STREET,  
BANNOCKBURN  
ON TUESDAY, 13 AUGUST 2024 AT 9:30AM**

**PRESENT:** Mr Joe Adamski, Mr Phil Delahunty, Ms Ingrid Bishop, Cr Brett Cunningham (Mayor), Cr Owen Sharkey.

**IN ATTENDANCE:** Phil Josipovic (Acting CEO), Ann McGrath (Acting Director Corporate Services), Emma Wheatland (Acting Director Community, Planning and Growth), Emma Cound (Senior Business Partner Safety and Wellbeing), Lauren Richardson (Governance & Risk Specialist), Jodie Cowland (Coordinator Governance & Risk), Travis Derricott (VAGO), Lee Blashki (VAGO), Andrew Zavitsanos (Crowe), Kelly Scholes (Crowe).

**1 APOLOGIES AND LEAVE OF ABSENCE**

Lynnere Gray (Director Corporate Services) and Michael Tudball (Interim CEO) are apologies for this meeting.

**2 CONFIRMATION OF MINUTES**

**COMMITTEE RESOLUTION**

Moved: Mr Phil Delahunty  
Seconded: Cr Owen Sharkey

That the minutes of the Audit and Risk Committee Meeting held on 14 May 2024 be confirmed.

**CARRIED**

**3 DECLARATION OF CONFLICT OF INTEREST**

Nil

## 4 COMMITTEE REPORTS

### 4.1 INTERNAL AUDIT PROGRESS REPORT AND PUBLICATIONS OF INTEREST

#### EXECUTIVE SUMMARY

Crowe are Golden Plains Shire Council appointed internal audit providers. In accordance with the Council's internal audit contract specification, Crowe has provided a progress report on the current internal audit plan.

#### COMMITTEE RESOLUTION

Moved: Ms Ingrid Bishop  
Seconded: Mr Phil Delahunty

That the Audit and Risk Committee note:

1. Payroll Memorandum of Audit Planning (MAP).
2. The progress of the internal audit program; and
3. Publications of Interest for April - June 2024 prepared by the internal auditors, Crowe.

**CARRIED**

#### ACTION

1. MAP's to be provided to the Committee at the October 2024 meeting.

### 4.2 VAGO STATUS REPORT - AUGUST 2024

#### EXECUTIVE SUMMARY

VAGO have issued its Status Report in June 2024 and July 2024 providing an update of the status of financial audits, parliamentary reports, performance audits proposed and in progress. A listing of recently tabled Parliamentary reports was provided and Local Government reports finalised within the last 6 months.

#### COMMITTEE RESOLUTION

Moved: Mr Phil Delahunty  
Seconded: Cr Owen Sharkey

That the Audit and Risk Committee note the contents of the Victorian Auditor-General's Office (VAGO) Status Reports for June 2024 and July April 2024.

**CARRIED**

### 4.3 CORE SYSTEM TRANSFORMATION – PROGRESS REPORT

#### EXECUTIVE SUMMARY

The Core Systems Transformation Project has passed a significant point with the go live of the Customer Relationship Management System. This included taking the on-premises Health & Wastewater system to the cloud. A full project plan for the remaining modules, Community Engagement Platform, Community Safety and Property and Rates, has been delivered and locked in. The project is on track from a financial and scope perspective.

This report also responds to the October 2022 Audit and Risk Committee request for a review of the procurement and termination of the original Council First solution.

#### COMMITTEE RESOLUTION

Moved: Ms Ingrid Bishop  
Seconded: Cr Brett Cunningham

That the Audit and Risk Committee

1. Note the progress of the Core System Transformation Project.
2. Acknowledge the response in this report to the request for a review as per October 2022 meeting.

**CARRIED**

#### ACTION

1. Full project financials to be provided to the Committee in October 2024 meeting.
2. A report on how learnings gained from delivery of major projects, including the Core System Transformation Project, are captured enabling continuous improvement benefits for future project delivery cycles (planning, execution and completion) be presented to the Committee.

### 4.4 AUDIT AND RISK COMMITTEE ACTION ITEMS

#### EXECUTIVE SUMMARY

This report served to update the Audit and Risk Committee (Committee) on the progress of all internal and external audit recommendations within the Strategic Internal Audit Plan (SIAP), Internal Risk Management Audit, VAGO Interim Management Letter and Local Government Inspectorate Reports etc.

This report also provided an update to the Committee on the progress and completion of any actions recorded at previous Committee meetings.

#### Committee resolution

Moved: Mr Phil Delahunty  
Seconded: Ms Ingrid Bishop

That the audit and risk committee note the progress on:

1. The outstanding actions from previous internal and external audits (Attachment 1); and
2. The outstanding actions from previous audit and risk committee meetings (Attachment 2).

**[CARRIED]**

#### **4.5 AUDIT AND RISK COMMITTEE BIENNIAL REPORT (FEBRUARY AND MAY 2024)**

##### **EXECUTIVE SUMMARY**

The Audit and Risk Committee's bi-annual report (Attachment 1) was provided in accordance with section 54(5) of the Local Government Act 2020 and section 13 of the Audit and Risk Committee Charter. It describes the activities of the Audit and Risk Committee for the second half of 2023-24 and includes Committee findings and recommendations.

##### **COMMITTEE RESOLUTION**

Moved: Mr Phil Delahunty

Seconded: Cr Owen Sharkey

That the Audit and Risk Committee adopt the Bi-annual Report for February 2024 and May 2024 (Attachment 1) and provide it to the Chief Executive Officer for tabling at the next Council meeting.

**CARRIED**

#### **4.6 AVIAN INFLUENZA WITHIN GOLDEN PLAINS SHIRE**

##### **EXECUTIVE SUMMARY**

Agriculture Victoria is responding to the detection of avian influenza at eight Victorian poultry farms, seven of which are located within Golden Plains Shire. Avian influenza is a viral disease of birds found globally. Virus strains are described as low pathogenicity (LPAI) or high pathogenicity (HPAI). This a Level 2 biosecurity emergency event led by Agriculture Victoria.

##### **COMMITTEE RESOLUTION**

Moved: Cr Owen Sharkey

Seconded: Ms Ingrid Bishop

That Audit and Risk Committee note the ongoing nature of the current Avian Influenza outbreak within Golden Plains Shire and the role of Council in this area.

**CARRIED**

##### **ACTION**

1. Avian Influenza event be recorded in the Operational Risk Register.

#### **4.7 BUSINESS CONTINUITY PLAN 2024 REVIEW**

##### **EXECUTIVE SUMMARY**

To ensure GPSC has the tools, skills and knowledge to manage in the event that key functions, tasks and services are impacted through planned and unplanned events within the workplace, a Business Continuity Plan must be developed.

##### **COMMITTEE RESOLUTION**

Moved: Ms Ingrid Bishop

Seconded: Mr Phil Delahunty

That Audit and Risk Committee note the ongoing review of the Business Continuity Plan 2024.

**CARRIED**

#### **4.8 GIFTS, BENEFITS, HOSPITALITY & BUSINESS EVENTS REGISTER**

##### **EXECUTIVE SUMMARY**

To ensure compliance with the Local Government Act 2020, Council maintains a Gifts, Benefits, Hospitality and Business Events Register (the Register). The Register is reviewed annually by the Audit and Risk Committee and presented to Council at the subsequent Council Meeting.

##### **COMMITTEE RESOLUTION**

Moved: Cr Brett Cunningham  
Seconded: Cr Owen Sharkey

That the Audit and Risk Committee note the Gifts, Benefits, Hospitality and Business Events Register to date for the current 2023-24 financial year.

**CARRIED**

#### **4.9 2023-24 LOCAL GOVERNMENT PERFORMANCE REPORTING FRAMEWORK REPORT (UNAUDITED)**

##### **EXECUTIVE SUMMARY**

Council is required under the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020* to report on its performance in accordance with the Local Government Performance Reporting Framework (LGPRF).

Council's performance against the LGPRF measures is reported to management, the Audit and Risk Committee (the Committee) and Council on a six-monthly basis. Additionally, the Performance Statement (which is a sub-set of these indicators) are included in the Golden Plains Shire Council Annual Report.

##### **COMMITTEE RESOLUTION**

Moved: Mr Joe Adamski  
Seconded: Cr Owen Sharkey

That the Audit and Risk Committee receive an unaudited draft report for the Local Government Performance Reporting Framework (LGPRF) for the period 01 July 2023 to 30 June 2024.

**CARRIED**

#### **4.10 QUARTER 4 FINANCE REPORT (UNAUDITED)**

##### **EXECUTIVE SUMMARY**

The procurement activity update for Quarter 4 includes a number of tenders being awarded as well as tenders being advertised that will be awarded in Quarter 1 2024-25.

##### **COMMITTEE RESOLUTION**

Moved: Ms Ingrid Bishop  
Seconded: Cr Brett Cunningham

That the Audit and Risk Committee:

1. Note the procurement activity update for Quarter 4 and the implementation of the Council Contracts Committee.
2. Note the progress made towards the preparation of the 2023-24 Annual Financial Statements and the financial treatment of key line items.

**CARRIED**

##### **ACTION**

1. Shell financial statements to be provided to the recently appointed Committee member, Ms Ingrid Bishop.

#### **4.11 QUARTER 4 SAFETY AND WELLBEING REPORT**

##### **EXECUTIVE SUMMARY**

This report provides an update on safety and wellbeing metrics for the period of 1<sup>st</sup> of April to 30<sup>th</sup> of June 2024 – Quarter 4. The report helps to ensure that Council delivers on its commitment to risk management, incident reporting, claims, current critical risk priorities and hazard management.

##### **COMMITTEE RESOLUTION**

Moved: Cr Brett Cunningham  
Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee receive and note the Quarter 4 Safety and Wellbeing report (Attachment 1) for 2023-24.

**CARRIED**

##### **ACTION**

1. Safety and Wellbeing team to include information in relation to location (such as, but not limited to internal worksite, external worksite, third party site) where injury occurred in future reports.



#### **4.12 SAFETY AND WELLBEING ANNUAL REPORT**

##### **EXECUTIVE SUMMARY**

This report summarised the Safety and Wellbeing performance over the last 12-month period, in addition to quarterly reports. The full report was provided in the attachment: Safety and Wellbeing Annual Report 2023-2024.

##### **COMMITTEE RESOLUTION**

Moved: Mr Phil Delahunty

Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee receive and note the Safety and Wellbeing Annual Report for the 2023-2024 Financial Year.

**CARRIED**

#### **4.13 QUARTER 4 RISK MANAGEMENT AND INSURANCE REPORT**

##### **EXECUTIVE SUMMARY**

To ensure that Council delivers on its commitment to risk management, the Audit and Risk Committee is provided with a risk report and update at each meeting, including new risks identified, any emerging risk events/issues, audits undertaken during the quarter, upcoming audits, and other items of interest for the Committee.

##### **COMMITTEE RESOLUTION**

Moved: Ms Ingrid Bishop

Seconded: Mr Phil Delahunty

That the Audit and Risk Committee receive and note the Quarter 4 Risk Management and Insurance Report for 2023-24.

**CARRIED**

##### **ACTION**

1. Provide the Committee with an update on the Strategic and Operational Risk Registers' development progress, and when the level of development is at an appropriate stage, provide access to the risk registers to the Committee.

#### 4.14 QUARTER 4 GOVERNANCE REPORT

##### EXECUTIVE SUMMARY

To ensure that Council delivers on its commitment to Governance and compliance, the Audit and Risk Committee is provided with a governance update at each meeting, including an update on the Governance Reform and Improvements Program and other items of interest for the Committee. The governance update is also presented to Councillors on a quarterly basis.

##### COMMITTEE RESOLUTION

Moved: Ms Ingrid Bishop  
Seconded: Mr Phil Delahunty

That the Audit and Risk Committee receive the Quarter 4 Governance Report, noting the actions that continue to be taken to improve governance practices.

**CARRIED**

#### 4.15 INSTANCES OF FRAUD AND CORRUPTION AND ACTIONS TAKEN

##### EXECUTIVE SUMMARY

Fraud and Corruption Awareness training is provided to all staff on a regular basis and is also included in staff induction packs.

##### COMMITTEE RESOLUTION

Moved: Ms Ingrid Bishop  
Seconded: Cr Owen Sharkey

That the Audit and Risk Committee note that no instances of fraud have been detected in the fourth quarter of 2023-24.

**CARRIED**

##### ACTION

1. The Fraud and Corruption Register to be provided to Committee.

**The Meeting closed at 12.05pm.**

**The minutes of this meeting were confirmed at the Audit and Risk Committee Meeting held on 8 October 2024.**

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**CHAIRPERSON**