



GOLDEN PLAINS SHIRE

# MINUTES

## Audit and Risk Committee Meeting

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**9:30am Tuesday 8 October 2024**

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

NEXT AUDIT AND RISK COMMITTEE MEETING  
9:30am Tuesday 11 February 2025

Copies of Golden Plains Shire Council's Agendas & Minutes  
Can be obtained online at [www.goldenplains.vic.gov.au](http://www.goldenplains.vic.gov.au)

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UNCONFIRMED

**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, 8 OCTOBER 2024 AT 9:30AM**

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

**IN ATTENDANCE:** CEO Shane Walden, Lynnere Gray (Director Corporate Services), Lauren Richardson (Governance and Risk Specialist), Emma Wheatland (Acting Director Community, Planning and Growth), Fiona Rae (Manager Finance), Ann McGrath (Manager People and Performance), Travis Derricott (VAGO), Lee Blashki (VAGO), Andrew Zavitsanos (Crowe), Kelly Scholes (Crowe), Asanka Jayakody (Coordinator Finance)

**1 APOLOGIES AND LEAVE OF ABSENCE**

Phil Josipovic (Director Infrastructure and Environment)

**2 CONFIRMATION OF MINUTES**

**COMMITTEE RESOLUTION**

Moved: Mr Phil Delahunty

Seconded: Ms Ingrid Bishop

That the minutes of the Audit and Risk Committee Meeting held on 13 August 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: Cr Brett Cunningham

Seconded: Mr Phil Delahunty

That the Audit and Risk Committee note:

1. The following Memorandums of Audit Planning (MAP):
  - (a) Child Safe Standards
  - (b) Capital Works MA
  - (c) Statutory Planning;
2. The Payroll (including Data Analytics) final report; and
3. The progress of the internal audit program..

**CARRIED**

### 4.2 VAGO STATUS REPORT - AUGUST 2024

#### EXECUTIVE SUMMARY

VAGO have issued the attached Status Report at August 2024 to provide an update of the status of financial audits, parliamentary reports, performance audits proposed and in progress. A listing of recently tabled Parliamentary reports is provided and Local Government reports finalised within the last 6 months.

#### COMMITTEE RESOLUTION

Moved: Ms Ingrid Bishop

Seconded: Mr Phil Delahunty

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

**CARRIED**

#### ACTION

1. A report regarding AASB13 to be brought to the next Committee meeting referencing the work of the FinPro working group and VAGO.

### 4.3 AUDIT AND RISK COMMITTEE ACTION ITEMS

#### EXECUTIVE SUMMARY

This report serves 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 provides 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**

#### 4.4 END OF YEAR AUDIT, FINANCIAL STATEMENTS AND MANAGEMENT LETTER

##### EXECUTIVE SUMMARY

This report is for the Audit and Risk Committee to note the Financial Statements and Performance Statement as attached.

Council will authorise Cr Brett Cunningham (Mayor) and Cr Owen Sharkey to certify these statements in accordance with Section 99 of the *Local Government Act 2020*.

The 'In Principle' Financial Statements and Performance Statement will be approved, subject to the Victoria Auditor-General's Office (VAGO) clearance and no material changes to the accounts being presented. If any material changes eventuate, Council would seek review by the Audit and Risk Committee.

The Financial Statements and Performance Statement will be presented to Council at the Council Briefing of 15 October 2024 and will be presented in addition to the Annual Report at the Council meeting on 22 October 2024 for approval.

##### COMMITTEE RESOLUTION

Moved: Mr Phil Delahunty

Seconded: Ms Ingrid Bishop

1. That the Audit and Risk Committee note:
  - (a) The attached 2023/24 Annual Financial Statements and Performance Statement in accordance with section 99(2) of the *Local Government Act 2020* upon the statements being approved in principle by Council
  - (b) Completion of the External Audit by the Victorian Auditor-General's Office (VAGO)
  - (c) VAGO Closing Report attached
2. The Audit and Risk Committee recommend the final audited 2023/24 Financial Statements and Performance Statement to the authorised Councillors, Cr Brett Cunningham (Mayor) and Cr Owen Sharkey, for certification on behalf of Council, in accordance with Section 99 of the *Local Government Act 2020*.

**CARRIED**

#### **4.5 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: Mr Joe Adamski  
Seconded: Mr Phil Delahunty

That the Audit and Risk Committee note that no instances of fraud have been detected in the first quarter of 2024-25.

**CARRIED**

##### **ACTION**

1. Fraud Risk Register to be provided to the Audit and Risk Committee out of session.

#### **4.6 REVIEW OF AUDIT AND RISK COMMITTEE CHARTER AND 2024 WORK PLAN**

##### **EXECUTIVE SUMMARY**

Section 12 of the Audit and Risk Committee Charter requires the Charter to be reviewed by the Committee on an annual basis. The Charter is then to be adopted by the Council.

The Charter was last reviewed by the Audit and Risk Committee at its meeting on 9 May 2023 with minor formatting changes proposed. Material changes to the order of the Charter are proposed, with minor changes to the content are recommended at this time.

##### **COMMITTEE RESOLUTION**

Moved: Mr Phil Delahunty  
Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee:

1. Note the Audit and Risk Committee Charter and associated Annual Work Program.
2. Adopt the Annual Work Program, as required by the Local Government Act 2020.
3. Subject to any changes proposed by the Committee, recommend that Council approve the Charter at the November 2024 Council meeting.

**CARRIED**

##### **ACTION**

1. The skills and capabilities of Independent Members outlined in the Charter to be broadened and the revised relevant section of the Charter be provided out of session for endorsement by the Committee. The endorsed changes will be made in the Charter and provided to Council for adoption.

## 4.7 ASSESSMENT OF COMMITTEE PERFORMANCE

### EXECUTIVE SUMMARY

Under section 13 of Golden Plains Shire Council's adopted Audit and Risk Committee Charter and in accordance with section 54(4) of the Local Government Act, the Audit and Risk Committee is required to complete an annual assessment of its performance, which is to be tabled at the next Council meeting. Following the completion of the self-assessment, this report presents the outcomes for 2023/24.

The results from the 2023/24 self-assessment indicate that the committee members are satisfied with the performance of the Committee throughout 2023/24, with the average result for all areas rated as 'adequate' or 'more than adequate'.

### COMMITTEE RESOLUTION

Moved: Mr Joe Adamski

Seconded: Cr Owen Sharkey

That the Audit and Risk Committee:

1. Notes the Audit and Risk Committee's self-assessment report for the 2023/24 year.
2. Notes the areas that have improved from last year and opportunities for continual improvement.
3. Endorses the results of the self-assessment report for 2023/24 to be presented to the Council, in fulfilment of section 54(4)(b) of the Local Government Act 2020 and the Audit and Risk Committee Charter.

**CARRIED**

### ACTION

1. Incorporate an introductory meeting with the Audit and Risk Committee Chair or Member regarding the role and responsibilities of the Committee for the newly appointed Councillor Committee members each year.
2. The Audit and Risk Committee Chair or Member to meet annually with Council to provide an understanding of the Committee's role and responsibilities.



## 4.8 QUARTER 1 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: Mr Phil Delahunty  
Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee receive the 2024-2025 Quarter 1 Governance Report, noting the actions that continue to be taken to improve governance practices.

**CARRIED**

### ACTION

1. Strategic and Operational risk registers in draft or final form be provided to the next Audit and Risk Committee meeting.

## 4.9 QUARTER 1 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: Cr Brett Cunningham  
Seconded: Mr Phil Delahunty

That the Audit and Risk Committee receive and note the Quarter 1 Risk Management and Insurance Report for 2024-25.

**CARRIED**

### ACTION

2. An IT Systems Architecture Map providing a visual representation of the architecture systems (components) and broad information flow be presented to the next Audit and Risk Committee meeting.

**4.10 QUARTER 1 2024-25 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 July to 30<sup>th</sup> of September 2024 – Quarter 1. 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: Mr Joe Adamski  
Seconded: Mr Phil Delahunty

That the Audit and Risk Committee receive and note the Quarter 1 Safety and Wellbeing report (Attachment 1) for 2024-25.

**CARRIED**

**The Meeting closed at 11.47am.**

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**CHAIRPERSON**