



MINUTES

Audit and Risk Committee Meeting

9:30 AM Tuesday 11 February 2025

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

NEXT AUDIT AND RISK COMMITTEE MEETING
9:30 AM Tuesday 13 May 2025

Copies of Golden Plains Shire Council's Agendas & Minutes
Can be obtained online at www.goldenplains.vic.gov.au

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Audit and Risk Committee Meeting Minutes

11 February 2025

**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, 11 FEBRUARY 2025 AT 9:30 AM**

PRESENT: Mr Joe Adamski (Chair), Mr Phil Delahunty, Ms Ingrid Bishop, Mayor Sarah Hayden, Cr Owen Sharkey

IN ATTENDANCE: Shane Walden (CEO), Vicki Shelton (Acting Director Infrastructure and Environment), Lynne Gray (Director Corporate Services), Jo Wilson (Director Community Planning & Growth), Fiona Rae (Manager Finance), Ann McGrath (Manager People & Performance), Andrew Downie (Manager ICT and Digital Transformation), Lee Blashki (VAGO), Kelly Scholes (Crowe), Molly Willmott (Coordinator Governance and Risk), Lauren Richardson (Governance and Risk Specialist)

1 APOLOGIES AND LEAVE OF ABSENCE

Phil Josipovic (Director Infrastructure and Environment) – Leave of Absence

Andrew Zavitsanos (Crowe) – Apology

Travis Derricott (VAGO) - Apology

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 8 October 2024 be confirmed.

CARRIED

3 DECLARATION OF CONFLICT OF INTEREST

Nil

4 COUNCIL 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. The progress of the internal audit program, including audit reports provided; and
2. Publications of Interest for July-September 2024 prepared by Crowe.

CARRIED

ACTION

1. Quarterly risk report to be updated to reflect any changes from the Child Safe Standards internal audit report.

4.2 VAGO STATUS REPORT - JANUARY 2025

EXECUTIVE SUMMARY

VAGO issued the attached Status Report at January 2025 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: Cr Owen Sharkey

That the Audit and Risk Committee note the contents of the Victorian Auditor-General's Office (VAGO) Status Report for January 2025.

CARRIED

4.3 EXTERNAL AUDIT STRATEGY

EXECUTIVE SUMMARY

To review the Victorian Auditor General's Office (VAGO) 2024-25 draft audit strategy prepared by VAGO. The strategy sets out VAGO's approach to the external audit of the financial report and performance statement of Golden Plains Shire Council for the year ending 30 June 2025.

COMMITTEE RESOLUTION

Moved: Mr Phil Delahunty

Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee:

1. Receive and note the terms of the Golden Plains Shire Council draft external audit strategy for the year ending 30 June 2025, and
2. Approve the draft external audit strategy in accordance with its delegated authority as outlined in the Audit and Risk Committee Charter, noting the audit timetable is subject to finalisation.

CARRIED

4.4 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 Joe Adamski

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

ACTION

1. A session for Committee Chair to meet with Councillors yearly to be scheduled prior to 30 June 2025, as per Committee Charter. Noting session with Mayor has already taken place.
2. Committee to receive a copy of updated action items as the register provided at February meeting was incorrect, allowing committee to review and seek clarification should it be required.
3. Committee to receive a copy of the Climate Risk register/report.

4.5 AUDIT AND RISK COMMITTEE BIANNUAL REPORT (AUGUST AND OCTOBER 2024)**EXECUTIVE SUMMARY**

The Audit and Risk Committee's bi-annual report (Attachment 1) is 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 2024-25 and includes Committee findings and recommendations.

COMMITTEE RESOLUTION

Moved: Cr Owen Sharkey
Seconded: Ms Ingrid Bishop

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

CARRIED**ACTION**

1. Future Biannual reports to provide an increased level of commentary on matters being questioned, discussed or debated and reviewed by the Committee. This is to include commentary regarding key challenges faced by the organisation. Chair to review and provide feedback on the draft before papers issued.

4.6 REVIEW OF AUDIT AND RISK COMMITTEE 2025 WORK PLAN**EXECUTIVE SUMMARY**

The purpose of this report is to table the proposed work program for the meetings scheduled during 2025.

COMMITTEE RESOLUTION

Moved: Cr Owen Sharkey
Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee adopt the 2025 Annual Work Program, as required by the Local Government Act 2020

.CARRIED**ACTION**

1. Accounting Issues or Position Papers be presented to the Committee in May each year and during final audit phase. The Annual Workplan be updated to reflect any change.

4.7 IT SYSTEMS ARCHITECTURE MAP

EXECUTIVE SUMMARY

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

Verbal presentation provided at the meeting.

COMMITTEE RESOLUTION

Moved: Mr Joe Adamski
Seconded: Mr Phil Delahunty

That the Audit and Risk Committee receive the IT Architecture map as requested on 8 October 2024.

CARRIED

4.8 CORE SYSTEM TRANSFORMATION – PROGRESS REPORT

EXECUTIVE SUMMARY

The Core System Transformation Project continues to progress with the go live of the Customer Relationship Management System, EDRM and Finance systems. A new master cloud contract has been signed with the main vendor ReadyTech, which locks them into a formal delivery timetable with penalties. The Animal Management module is due to go-live during January 2025 and Infringements and Permits in progress with Rates and Property to commence in May. ReadyTech have advise of a discontinuance of the Altus Financials solution and management are considering the impact of this announcement. The project is on track from a financial and scope perspective.

COMMITTEE RESOLUTION

Moved: Mr Joe Adamski
Seconded: Mr Phil Delahunty

That the Audit and Risk Committee note the progress of the Core System Transformation Project.

CARRIED

ACTION

1. Committee to receive the Core Systems Transformation Project financials at May 2025 meeting.

4.9 2024-25 MID-YEAR LOCAL GOVERNMENT PERFORMANCE REPORTING FRAMEWORK REPORT

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.

The mid-year report for the period 01 July 2024 to 31 December 2024 is attached (Attachment 1).

COMMITTEE RESOLUTION

Moved: Mr Phil Delahunty

Seconded: Cr Owen Sharkey

That the Audit and Risk Committee receive the mid-year report for the Local Government Performance Reporting Framework (LGPRF) for the period 01 July 2024 to 31 December 2024.

CARRIED

4.10 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 second quarter of 2024-25.

CARRIED

ACTION

1. The Instances of Fraud and Corruption and Actions Taken report is to be refreshed to provide broader information to commence from the next meeting.

4.11 QUARTER 2 FINANCE REPORT

EXECUTIVE SUMMARY

The Quarter 2 Finance Report outlines the financial results for the period ending 31 December 2024. It compares the Council's adopted budget and forecast which includes budget carry forwards from the 2023-24 financial year and additional funding received to complete projects.

This report includes a summary of Council's financial performance and position for the 2024-25 year up to 31 December 2024 and an update on capital projects as of 31 December 2024. The financial statements also include a high-level full-year forecast.

COMMITTEE RESOLUTION

Moved: Mr Phil Delahunty

Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee note the Quarter 2 Finance Report for the six month period from 1 October until 31 December 2024 with amended contracts approved under delegation contracts committee document.

CARRIED

4.12 QUARTER 2 SAFETY AND WELLBEING REPORT - OCTOBER TO DECEMBER 2024

This report provides an update on safety and wellbeing metrics for the period of Q2 - 1st of October to 31st of December 2024. The report helps to ensure that Council delivers on its commitment to risk and hazard management, incident reporting, claims, current critical risk priorities and meeting legislation.

COMMITTEE RESOLUTION

Moved: Ms Ingrid Bishop
Seconded: Mr Joe Adamski

That the Audit and Risk Committee receive and note the Safety and Wellbeing Report and associated Charts for Quarter 2.

CARRIED**4.13 QUARTER 2 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 Joe Adamski
Seconded: Mayor Sarah Hayden

That the Audit and Risk Committee receive the 2024-2025 Quarter 2 Governance Report, noting the actions that continue to be taken to improve governance practices.

CARRIED**ACTION**

1. Committee to be updated with the timelines for the Risk Management Framework project at the next meeting.

4.14 QUARTER 2 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: Mr Phil Delahunty

Seconded: Ms Ingrid Bishop

That the Audit and Risk Committee receive and note the Quarter 2 Risk Management and Insurance Report for 2024-25.

CARRIED

The Meeting closed at 11.21am.

The minutes of this meeting were confirmed at the Audit and Risk Committee Meeting held on 13 May 2025.

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CHAIRPERSON