



AUDIT & RISK COMMITTEE MINUTES – 5 APRIL 2022 WEST WIMMERA SHIRE COUNCIL

MEETING HELD: Tuesday 5 April 2022

LOCATION: Kaniva Council Chambers
25 Baker Street, Kaniva and via Microsoft Teams video conference

COMMENCEMENT: 2:00pm

IN ATTENDANCE:	
Committee Members	Senior Management/Officers
Mick Jaensch (Chair) Andrew Johnson Celeste Gregory Cr Jodie Pretlove Cr Bruce Meyer	David Bezuidenhout Chief Executive Officer James Bentley Director Corporate and Community Services Ram Upadhyaya Director Infrastructure Development and Works Melanie Jordan Chief Financial Officer Phillip Gillin Occupational Health, Safety and Risk Manager Katie Frost Governance Manager (Minutes)
External Parties	
Paul Harrison – RSD Audit	
Apologies:	
Kathie Teasdale – RSD Audit	

***Vision Statement:** Our West Wimmera communities are healthy, thriving, diverse, harmonious, prosperous and self-sustaining, with regional and global connectivity*



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WELCOME

Welcome to Ram Upadhyaya, Director Infrastructure Development and Works. Ram commenced with West Wimmera in January 2022 and brings with him a wealth of experience and local knowledge, with a background in engineering and management, and having worked in the Wimmera region for the past 10 years.

West Wimmera Shire Council has accepted the resignation of independent member Monica Revell as of 3rd March 2022. We wish to thank Monica for her valued commitment to the Audit & Risk Committee since February 2018.

DECLARATION OF CONFLICTS OF INTEREST

Nil

BUSINESS

1. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

The minutes of the previous meeting of the Audit & Risk Committee held 20 December 2021 were provided for members' information and confirmation.

Moved: Celeste Gregory

Seconded: Cr Bruce Meyer

That the Minutes of the Audit and Risk Committee Meeting held on 20 December 2021 as circulated be taken as read and confirmed.

Carried Unanimously



FINANCIAL REPORTING

2. QUARTERLY BUDGET REPORT AS AT 31 DECEMBER 2021

Council's interim quarterly budget report as at 31 December 2021 was provided to the Audit & Risk Committee for information. Formal midyear review will be provided in the March Quarterly Report.

Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Quarterly Budget Report as at 30 December 2021 be received and noted.

Carried Unanimously

EXTERNAL AUDIT

3. FINAL MANAGEMENT LETTER ISSUES – UPDATE

The Victorian Auditor General's Office (VAGO), undertook an annual audit on Council's finances and operations. Particular items of risk relating to Council's control systems were identified in the Audit Management Letter to Council. The management letter outlines a number of issues raised in previous audits which Council management continues to work towards addressing.

Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Audit Committee receives the Summary of Final Management Letter Issues Update Report for information.

Carried Unanimously



INTERNAL AUDIT

4. INTERNAL AUDIT UPDATE

Paul Harrison provided an update on the internal audit program. The following projects have been scoped and planned for Council's next internal audits:

- Contracts & Procurement (May 2022)
- General Financial Controls (September 2022)

Members proposed that the general financial controls audit should capture the changeover to new software system, and be conducted in October to December 2022. RSD to provide managers with updated scope. Members also suggested AP be included in the contracts and procurement scope.

Members suggested a column be added to the IA update report as to how the reports and publications might apply to WWSC.

5. INTERNAL AUDIT RECOMMENDATIONS – UPDATE OF ACTIONS

Moved: Cr Bruce Meyer

Seconded: Celeste Gregory

That the Audit and Risk Committee receives the Internal Audit Recommendations – Update of Actions Report for information.

Carried Unanimously

RISK MANAGEMENT & INTERNAL CONTROLS

6. RISK REGISTER & OHS COMMITTEE UPDATE

Strategic risk register outline from OHS & Risk Manager which are linked to the policy and particularly the framework. Members suggested that Council must report on three levels and need to relate back to strategic objectives and annual plan.



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Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Audit and Risk Committee receives the reports on OHS & Risk Management for information.

Carried Unanimously

7. RISK MANAGEMENT POLICY

Andrew Johnson to provide his recommendations to the OHS & Risk Manager regarding the Risk Management policy and procedure.

Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Audit and Risk Committee receive and note the Risk Management Policy and Framework pending changes as discussed to be presented to the next meeting.

Carried Unanimously

8. WWSC CREDIT CARDS

Statements from the CEO's credit card along with a quarterly report detailing the usage by cardholder and by expenditure type were provided for the Committee's information.

In addition, quarterly reports are presented for the period 5 November 2021 – 4 February 2022 detailing the usage by cardholder and by expenditure type.

Moved: Cr Jodie Pretlove

Seconded: Cr Bruce Meyer

That the Audit and Risk Committee receives notes the use of Council Credit Cards.

Carried Unanimously

9. COUNCILLOR AND CEO REIMBURSEMENTS

Councillor and Chief Executive Officer reimbursements were provided for Member's information, in accordance with s.40(2) of the *Local Government Act 2020*.



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Moved: Celeste Gregory

Seconded: Andrew Johnson

That the Audit & Risk Committee receive the report on Councillor and Chief Executive reimbursements.

Carried Unanimously

10. PRIOR YEAR CARRIED-FORWARD PROJECTS UPDATE

DIDW provided verbal update on projects progress. Some items have been held up due to permits or political reasons and can't be completed at this time.

Moved: Celeste Gregory

Seconded: Cr Jodie Pretlove

That the Audit & Risk Committee receive the report on prior year carried-forward projects update.

Carried Unanimously

AUDIT & RISK COMMITTEE ACTIONS AND GOVERNANCE

11. POLICY TRACKER

As part of its annual work plan, the Audit and Risk Committee was provided with the Policy Tracker bi-annually for review. This document lists all of Council's policies, review cycles and review dates.

Moved: Celeste Gregory

Seconded: Andrew Johnson

That the Audit and Risk Committee receives the Policy Tracker.

Carried Unanimously



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12. AUDIT COMMITTEE MEETING ACTIONS UPDATE

Item 27 watching brief of ICT audit recommendations to be provided at June Meeting.

Moved: Cr Jodie Pretlove

Seconded: Celeste Gregory

That the Audit and Risk Committee receives the report on Audit Committee actions update for information.

Carried Unanimously

13. AUDIT & RISK COMMITTEE WORK PLAN

Several documents due for this meeting will be carried over to June, including external audit strategy, legislative compliance tracker and updated policy tracker.

Moved: Andrew Johnson

Seconded: Cr Jodie Pretlove

That the Audit and Risk Committee receive and note the annual work plan.

Carried Unanimously

14. AUDIT & RISK COMMITTEE CHARTER REVIEW – COUNCIL APPROVAL

Council approval update noted by members.

MEETING CONCLUDED: 3.20pm

NEXT MEETING DATE: 14 JUNE 2022