



AUDIT & RISK COMMITTEE MINUTES – 14 JUNE 2022 WEST WIMMERA SHIRE COUNCIL

HELD: Tuesday 14 June 2022

LOCATION: Edenhope Council Chamber
49 Elizabeth Street, Edenhope and via Microsoft Teams video conference

COMMENCED: 2:03pm

REQUIRED TO ATTEND:	
Committee Members	Senior Management/Officers
Mick Jaensch (Chair) Andrew Johnson Celeste Gregory Cr Bruce Meyer	David Bezuidenhout Chief Executive Officer James Bentley Director Corporate and Community Services Melanie Jordan Chief Financial Officer Phillip Gillin Occupational Health, Safety and Risk Manager Kiara Silvester Executive Assistant to CEO Katie Frost Governance Manager
External Parties	
Paul Harrison – RSD Audit Cassandra Gravenall – Crowe Australasia	
APOLOGIES:	
Ram Upadhyaya Director Infrastructure Development and Works Cr Jodie Pretlove	

***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 AND APOLOGIES

Ram Upadhyaya, Director of Development and Works (DIDW) and Cr Jodie Pretlove are apologies.

DECLARATION OF CONFLICTS OF INTEREST

Nil

BUSINESS

1. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Moved: Celeste Gregory

Seconded: Andrew Johnson

That the Audit and Risk Committee endorse the minutes from the previous meeting held 5 April 2022.

Carried Unanimously

2. QUARTERLY BUDGET REPORT AS AT 31 MARCH 2022

Moved: Celeste Gregory

Seconded: Andrew Johnson

That the Quarterly Budget Report as at 31 March 2022 be received and noted.

Carried Unanimously



3. PROPOSED 2022/23 BUDGET AND ANNUAL PLAN

It is noted that the Shell 2022/23 Financial Statements were omitted from the agenda attachments. As such, these will be considered at a later date.

Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Audit and Risk Committee endorse the Proposed 2022/23 Budget and Annual Plan.

Carried Unanimously

Paul Harrison arrived at 2.17pm.

4. FINAL MANAGEMENT LETTER ISSUES - UPDATE

Moved: Andrew Saunders

Seconded: Celeste Gregory

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

Carried Unanimously

Item 5 External Audit update moved to later in meeting.

6. VAGO PERFORMANCE AUDIT - FRAUD CONTROL OVER LOCAL GOVERNMENT GRANTS

Chair requested that the Action Plan for the VAGO Performance Audit be added in to the Internal Audit Recommendations – update of actions template. An update of progress is to be provided to the Audit and Risk Committee at its quarterly meetings. To be added to Actions List.

It was further noted that per the report, two recommendations were only partially accepted.



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Recommendation 2: WWSC only partially agreed because as it is noted in the report, WWSC were the only Council who currently communicate assessment outcomes and reasons to unsuccessful applicants.

Recommendation 5: WWSC only partially agreed in regard to the sponsorship, donations and recurring funding, and recommendation all funding be provided through a formal grant program. It is noted in the report that it is acceptable for Council to continue providing support outside of a formal grant program provided a review of appropriateness is conducted, the funding is in line with the Council Plan and controls are in place.

Chair noted that for a Council of West Wimmera Shire's size, Council performed very well in the audit and congratulated Council on the outcome and effort from staff involved in the audit process.

Moved: Celeste Gregory

Seconded: Andrew Johnson

That the Audit Committee receives the report on the VAGO Performance Audit into Fraud Control Over Local Government Grants.

Carried (5/0)

Cassandra Gravenall arrived at 2.30pm

5. REPORT TITLE: EXTERNAL AUDIT UPDATE

FOR INFORMATION

Cassandra Gravenall from Crowe Australasia provided an update on the external audit strategy and interim audit for member's information. The 2021/22 External Audit is scheduled to commence 15 August 2022. General sector-wide focus areas identified include the outcome of the VAGO Performance Audit into Fraud Control over Local Government Grants and the impact of Covid-19.

Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Audit & Risk committee receive the External Audit Update.

Carried (5/0)



7. INTERNAL AUDIT UPDATE

FOR INFORMATION

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

- Contracts & Procurement (June 2022)
- General Financial Controls (Oct-Nov 2022)

8. REPORT TITLE: INTERNAL AUDIT RECOMMENDATIONS – UPDATE OF ACTIONS

Moved: Celeste Gregory

Seconded: Andrew Johnson

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

Carried (5/0)

9. REPORT TITLE: OHS & RISK MANAGEMENT UPDATE

Andrew Johnson to provide OHS&R Manager with feedback from the April Audit and Risk Committee meeting in regards to the Strategic Risk Register and Risk Management Procedure.

Moved: Celeste Gregory

Seconded: Andrew Johnson

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

Carried (5/0)

10. REPORT TITLE: WWSC CREDIT CARDS



Moved: Andrew Johnson

Seconded: Celeste Gregory

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

Carried (5/0)

11. REPORT TITLE: COUNCILLOR AND CEO REIMBURSEMENTS

Chair noted some Councillor reimbursement travel claims are not being submitted in an adequate timeframe. The Council Expense Policy should be updated to state claims must be submitted within a set timeframe, suggested within 3 months.

Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Audit & Risk Committee receive the report on Councillor and Chief Executive reimbursements, and recommended the Council Expense Policy be amended to include a timeframe.

Carried (5/0)

12. INDEPENDENT AUDIT INTO INFORMATION TECHNOLOGY UPDATE

Moved: Andrew Johnson

Seconded: Celeste Gregory

That the Audit & Risk Committee receive the Independent Audit into Information Technology Update report.

Carried (5/0)



13. REPORT TITLE: AUDIT AND RISK COMMITTEE MEETING ACTIONS UPDATE

Moved: Andrew Johnson

Seconded: Celeste Gregory

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

Carried (5/0)

14. REPORT TITLE: AUDIT AND RISK COMMITTEE WORK PLAN

Audit and Risk Committee Work Plan to be amended to remove policies as separately listed items as these are included in the Policy Tracker item. All relevant policies are now submitted to the Audit and Risk Committee in draft form for endorsement prior to Council adoption

Members requested the addition of a quarterly CEO update report to be added to the work plan. These items will be added to the Actions List.

Moved: Andrew Johnson

Seconded: Celeste Gregory

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

Carried (5/0)

15. REPORT TITLE: AUDIT & RISK COMMITTEE CHAIRS BI-ANNUAL REPORT

Moved: Andrew Johnson

Seconded: Celeste Gregory

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

Carried (5/0)



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MEETING CONCLUDED: 3:11PM

NEXT MEETING DATE: 20 SEPTEMBER 2022