

## Winton Shire Council Audit, Risk and Improvement Committee Meeting held at Winton Shire Council Boardroom on Thursday 23 May 2024 at 2:00pm

### 1 Members present

Leia Mitchell (Community Member), Kirsten Raitelli (Community Member), Sabrina Frank QOA (on line), Matthew Monaghan William Buck Auditors (on line), Peter Gogsch Accountant (on line)

### Present

Cr Tina Elliott (Chair), Cr Julie Dorries (Deputy Chair), Cr Cathy White (Mayor), Dirk Dowling (WSC CEO), Adam Seiler (WSC A/Finance Manager), Kristi Minehan (Secretariat)

### 2 Apologies

Lacey Cluff

### 3 Conflict of Interest

Nil

### 4 Minutes of previous meeting

Nil

The Meeting opened at 2:01pm and closed at 2:33pm.



## 5 General business

1. Business arising out of previous meeting
2. Recommendation status
  - a) That Winton Shire Council write letters to thank those that are leaving the committee for their service.  
(Adopted 14/03/2024)
  - b) That a Confidentiality Agreement be provided for the members of the Audit, Risk and Improvement Committee including the requirement to appropriately destroy any confidential reports / paperwork.  
(Adopted 14/03/2024)

This Non Disclosure document has been drafted and is to be provided to legal advisors and should be available for the next meeting.

### 3. Planning outcomes

### 4. Audit Reports

- a) Procurement, Water Quality, Investigation Findings, WHS

The initial Procurement Audit is being progressed and the expectation for next meeting is to provide details of the progress towards addressing the findings.

This will be presented at the next meeting to bring people up to date on the plan progress.

### 5. Other business

- a) The State Government has indicated that there may be a formalisation of requirements in relation to the Audit Committee for smaller Councils.
- b) External Audit Plan

The External Auditor provided an overview of the document contents and focus. Section 3 - Commonwealth Certificates should be resolved this audit and the New Financial sustainability report that will be included in the Annual Report.. Section 5 – agreed milestones means they will be on site next week as will Peter Gogsch.

- c) Audit Committee Briefing Paper and Addendum

Financial reporting issues hoping to be closed out this year. Forward work plan that will be published on the website next month State entities 2023 report with recommendation that may be applicable to all entities in relation to audit committees actively following up control issues and security of data when dealing with third party entities. Cyber security report should be through in the next month, as well as asset management. The NSW report refers to entities had frameworks and detect and follow up on cyber security breaches.



On page 2 of the 2024 Audit Committee briefing paper– the Financial reporting issues are items that need to be resolved noted . Discussed each point.

23IR-1 Insufficient finance system controls over purchase orders – ongoing,

23-IR4 Contract assets and liabilities not included in monthly reporting to council control environment – the A/Finance Manager will recommend this remains annual as required by legislation.

22FR-2 Neighbourhood Centre payroll issue – liaison has occurred with the contractor to get an accurate figure with follow on communication requirements. The CEO provided an overview of the options considered and the legal advice received in relation to ensuring the information is as accurate as possible and the poor information that was available over the period being considered.

21R-2 Procurement cycle deficiencies – between requisitions and purchase orders. More of a training issue. It is a system limitation that does not pick up on placing of orders above a person's financial delegation. Dealing with the system we have however it is also a cultural issue.

Accountant comments: A focus on the financial statements and end of year for the audit. Focus on property, plant and equipment which is the largest portion of Council asset. One of the issue is flood / natural disaster damage. The quantum is still unknown.

Term of the current external auditors – this is the last year of this term. Assume the Audit Office will advise.

## 6 Meeting details

Next meeting date: Thursday, 22 August 2024

