

**Glenelg Shire Council  
Audit & Risk Committee  
Annual Work Plan - Year Ending 30 June 2025**

No	Charter Requirement	Timing					* Legislative Requirement
			Sep	Dec	Mar	Jun	
<b>Financial &amp; Performance Reporting</b>							
1	(REGULAR ITEM) Receive and review a monthly Financial Management Report including profit and loss, balance sheet, cash flow and capital works	Quarterly	✓	✓	✓	✓	* Legislative s54(2)(b) LGA2020
2	Receive a report on outstanding debtors (general and rates) as at 30 June comparing the results against the two prior financial years	Annually	✓				
3	Receive an annual update on the Defined Benefits Superannuation vested benefit position	Annually		✓			
4	Receive a report on the budget process and timelines	Annually			✓		
5	Receive a report on the status of the annual budget process including a copy of the draft budget that has been placed on public exhibition	Annually				✓	
6	Receive a progress report on the implementation of the Australian Accounting Standards (AAS)	As required					
7	Receive a report on the Roads to Recovery Program funding as at 30 June	Annually		✓			
8	(REGULAR ITEM) Receive the quarterly Councillor Expenditure Report	Quarterly	✓	✓	✓	✓	* Legislative s40(2)LGA2020
9	(REGULAR ITEM) Receive the quarterly CEO & EA Expenditure – Credit Card and Reimbursements	Quarterly	✓	✓	✓	✓	
10	Receive a report on Council Assets and the applicable Accounting policies and approach to valuations including likely impact of movements in fair value for the respective financial year	Annually				✓	VAGO recommendation 2024.LG2 (Interim Management Letter 30/06/2024)
11	Receive a report on summary of asset valuations for Audit and Risk Committee review prior to signing of the financial statement.	Annually			✓		VAGO recommendation 2024.LG3 (Interim Management Letter 30/06/2024)
<b>Internal Control Environment</b>							
10	(REGULAR ITEM) Receive and review the status of recommendations made from completed internal audits via the Internal Audit Action List	Quarterly	✓	✓	✓	✓	
11	Review of key Policies - Procurement Policy	Upon Review 4-yearly or as required by					
12	Review of key Policies - Refer to Key Policy Review Register	As required	✓	✓	✓	✓	
<b>Risk Management</b>							
13	(REGULAR ITEM) Receive a Risk, Workcover and OHS Report	Quarterly	✓	✓	✓	✓	* Legislative s54(2)(c) LGA2020
14	(REGULAR CONFIDENTIAL ITEM) Current Litigation Matters	Quarterly	✓	✓	✓	✓	
15	(REGULAR ITEM) Cyber Security Incident Report	Quarterly	✓	✓	✓	✓	
16	Review Council's risk management framework including Organisational Strategic Risk Register and relevant controls	Annually	✓				* Legislative s54(2)(c) LGA2020
17	Review of key Policies - Risk Management Organisational Policy	Upon Review 4-yearly or as required by legislation					
18	Review of key Policies - Occupational Health and Safety Organisational Policy	Upon Review 4-yearly or as required by legislation					

19	Review Council's insurance programme	Annually	✓					
20	Receive a report on the Business Continuity Plan	Annually			✓			
21	Receive a report on the Disaster Recovery Plan	Annually following review of DRP						

No	Charter Requirement	Timing					
			Sep	Dec	Mar	Jun	
<b>Fraud Prevention Systems &amp; Controls</b>							
22	Review of Key Policies - Fraud Prevention Policy and Plan	Biennial or as required by legislation					* Legislative s54(2)(c) LGA2020
23	Review reports on any instances of fraud and corruption	As required					
<b>Internal Audit</b>							
24	Review Internal Audit Charter and revise if required (In Development)	Annually	✓				
25	Review the Strategic Internal Audit Program prior to the next financial year	Annually				✓	
26	Review the Audit and Risk Committee annual Work Plan prior to the next financial year	Annually				✓	* Legislative s54(3) LGA2020
27	Review scopes of proposed internal audit reviews and obtain reports on significant findings and recommendations, together with Management comments	As required					* Legislative s54(2)(d) LGA2020
28	Annual meeting with internal auditor in the absence of management	Annually as required/or requested					
<b>External Audit</b>							
29	Meet with the Auditor General's external audit agent to discuss the outcome of the audit of the Annual Financial Statements and Performance Statement and where appropriate provide 'in-principle' support to Council for their adoption	Annually	✓				* Legislative s54(2)(b) LGA2020
30	Receive the Closing Report - Financial Report and Performance Statement	Annually	✓				
31	Review the final management letter from the Auditor General's external audit agent for the preceding financial year	Annually		✓			
32	Receive the external Draft External Audit Strategy	Annually			✓		
33	Receive the external Audit Strategy from the Auditor General's external audit agent	Annually				✓	
34	Receive the Interim Management Letter from the Auditor General's external audit agent	Annually				✓	
35	Annual meeting with external auditor in the absence of management	Annually as required/or requested	✓				
<b>Committee Functions</b>							
36	Receive the Audit and Risk Committee Charter (requiring Independent Member signatures)	Biennial 2025				✓	* Legislative s54(1)LGA2020
37	Receive and review the Audit and Risk Committee's Bi-Annual Report for the preceding financial year	Half Yearly	✓		✓		* Legislative s54(5)(a) LGA2020
38	Conduct the election of the Audit and Risk Committee Chairperson	Annually		✓			* Legislative s53(4) LGA2020
39	Receive a report for the scheduling of Audit and Risk Committee meetings for the next calendar year	Annually		✓			
40	Distribute the Audit and Risk Committee self-evaluation questionnaire.	Annually				✓	
41	Undertake an annual performance assessment against the Audit and Risk Committee Charter and receive the outcome of the self evaluation questionnaire	Annually	✓				* Legislative s54(4)(b) LGA 2020

42	Receive a report on the meeting allowances for independent members	Each Council					* Legislative s53(6) LGA2020
----	--	--------------	--	--	--	--	---------------------------------

No	Charter Requirement	Timing					
			Sep	Dec	Mar	Jun	
<b>Compliance and Performance Management</b>							
43	(REGULAR ITEM) Receive the Attestation Report Attestation Report to be included on each Audit and Risk Committee Agenda including a statement addressing accreditations and compliance matters, for the purpose of providing a level of assurance to the Independent Members of the Audit and Risk Committee	Quarterly	✓	✓	✓	✓	
44	Receive a report on the Local Government Performance Reporting Framework (LGPRF) - six monthly reports of indicators measuring results against financial and non financial performance	Half yearly	✓		✓		* Legislative Schedule 1 (20) <i>Local Government (Planning &amp; Reporting) Regulations 2014</i>
45	Receive the Council's Annual Report (incorporating the annual audited financial statements and a progress report on implementation of the Council Plan) for the preceding financial year	Annually		✓			* Legislative s98(2)(3) LGA2020
46	Receive a report on the WEX Motorpass Fuel Card audit	Annually				✓	
47	Road Management Plan Compliance Report	Annually			✓		* Legislative Part 3 <i>Road Management Act 2004</i>
48	Information Asset Register	Biannually		✓		✓	
49	Consider reports by regulatory and integrity agencies on investigations and relevance for Council	As Required					
No	Charter Requirement	Timing					
			Sep	Dec	Mar	Jun	
<b>Reporting to Council</b>							
50	Provide Minutes to Council	Quarterly	✓	✓	✓	✓	* Legislative s54(6)(a) LGA2020
51	Report on activities to Council (Refer CF1)	Half Yearly	✓		✓		
<b>Other Matters</b>							
52	Committee member induction	As Required					
53	Consider other matters referred by Council	As Required					

**Glenelg Shire Council  
Appendix 1  
Key Policy Register Review**

Supply to ARC	Council Policy (CP) or Organisational Policy (OP)	Document Name	Last review Adoption Date	Expiry Date	Notes	Legislative Requirement
<b>Governance Related Policies</b>						
	CP	Councillor Code of Conduct	23/02/2021	23/02/2025		
✓	CP	<b>Fraud and Corruption Control Policy</b>	<b>24/10/2023</b>	<b>24/10/2025</b>		
✓	-	<b>Fraud and Corruption Control Plan</b>	<b>24/10/2023</b>	<b>24/10/2025</b>		
✓	-	<b>Fraud and Corruption Risk Register</b>			Reviewed annually	
	CP	Privacy Policy	23/05/2023	23/03/2025		
<b>Finance Related Policies</b>						
	CP	Borrowings Policy	23/01/2024	23/01/2028		
	OP	Credit Card Policy	8/09/2020	8/09/2024		
	CP	Financial Hardship (Rates & Charges)	25/07/2023	25/07/2027		
	CP	Investment Policy	22/02/2022	22/02/2026		
<b>Organisational Development Related Policies</b>						
	OP	Child Safe Policy	1/06/2023	1/06/2027		
	OP	Gifts Benefits and Hospitality (Employees)	8/06/2021	8/06/2025		
	OP	Staff Code of Conduct	7/12/2021	31/12/2025		
<b>Compliance Related Policies</b>						
	CP	Asset Management Policy	23/06/2020	23/06/2024	Note: Asset Plan (AP), mandated by the LG Act is to be reviewed this year and presented to the new Council for adoption. This document will set Council's AM direction for the next four years, and the policy cannot be updated until the AP has gone out for consultation and adopted by Council.	

	CP	Council Expenses Policy	25/08/2020	25/08/2024		s41 LGA 2020
	CP	CEO Employment and Remuneration Policy	14/12/2021	13/12/2025		s45 LGA2020
	CP	Community Engagement Policy	23/12/2021	21/02/2025		s55 LGA2020
	CP	Customer Complaint Handling Policy	14/12/2021	14/12/2025		s107 LGA2020
	CP	Election Period Policy	23/01/2024	23/01/2027	To be reviewed 12m prior to a General Election	s69 LGA2020
	OP	Fuel Card Policy	21/01/2021	21/01/2025		
	CP	Gifts Benefits and Hospitality (Councillors)	23/02/2021	23/02/2025		s138 LGA2020
	-	Governance Rules	27/09/2022	As required		s69 LGA2020
✓	<b>CP</b>	<b>Procurement Policy</b>	<b>14/12/2021</b>	<b>14/12/2025</b>		<b>s108 LGA2020</b>
	CP	Public Transparency Policy	25/08/2020	25/08/2024		s57 LGA2020
<b>Risk Management Related Policies</b>						
	OP	Information Security Policy	29/08/2022	29/08/2024		
✓			<b>1/09/2020</b>	<b>1/09/2024</b>	Incorporated in Risk Management Framework Reporting annually (September)	
	<b>OP</b>	<b>Risk Management Policy</b>				
✓	<b>OP</b>	<b>Occupational Health and Safety Policy</b>	<b>21/03/2022</b>	<b>21/03/2026</b>		