

Glenelg Shire Council
Audit & Risk Committee
Annual Work Plan - Year Ending 30 June 2024

No	Charter Requirement	Timing					* Legislative Requirement
			Sep	Dec	Mar	Jun	
Financial & Performance Reporting							
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	✓	✓	✓	✓	

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Internal Control Environment							
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 legislation					
12	Review of key Policies - Refer to Key Policy Review Register	As required	✓	✓	✓	✓	

No	Charter Requirement	Timing					
			Sep	Dec	Mar	Jun	
Risk Management							
13	(REGULAR ITEM) Receive a quarterly OHS Report	Quarterly	✓	✓	✓	✓	* Legislative s54(2)(c) LGA2020
14	(REGULAR ITEM) Receive a quarterly Risk Management Report	Quarterly	✓	✓	✓	✓	* Legislative s54(2)(c) LGA2020
15	(REGULAR ITEM) Quarterly Workcover Report	Quarterly	✓	✓	✓	✓	
16	(REGULAR CONFIDENTIAL ITEM) Current Litigation Matters	Quarterly	✓	✓	✓	✓	
17	(REGULAR ITEM) Cyber Security Incident Report	Quarterly	✓	✓	✓	✓	
18	Review Council's risk management framework including Organisational Strategic Risk Register and relevant controls	Annually	✓				* Legislative s54(2)(c) LGA2020
19	Review of key Policy - Risk Management Organisational Policy	Upon Review 4-yearly or as required by legislation					
20	Review of key Policy - Occupational Health and Safety Organisational Policy	Upon Review 4-yearly or as required by legislation					
21	Review Council's insurance programme	Annually	✓				
22	Receive a report on the Business Continuity Plan	Annually			✓		
23	Receive a report on the Disaster Recovery Plan	Annually following review of DRP					

24	Cyber Security - Quarterly Report presenting cyber risks identified in the Internal Audit Report Cyber Security (Presented to Audit and Risk Committee 3 March 2022) (Temporary Report until completion)	Quarterly	✓	✓	✓	✓	
No	Charter Requirement	Timing	Sep	Dec	Mar	Jun	
Fraud Prevention Systems & Controls							
25	Review of Key Policy - Fraud Prevention Policy and Plan	Upon Review 4-yearly or as required by legislation					* Legislative s54(2)(c) LGA2020
26	Review reports on any instances of fraud and corruption	As required					
No	Charter Requirement	Timing	Sep	Dec	Mar	Jun	
Internal Audit							
27	Review Internal Audit Charter and revise if required (In Development)	Biennial				✓	* Legislative s54(1) LGA 2020
28	Review the Strategic Internal Audit Plan prior to the next financial year	Annually				✓	
29	Review the Audit and Risk Committee annual Work Plan prior to the next financial year	Annually				✓	* Legislative s54(3) LGA2020
30	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
31	Annual meeting with internal auditor in the absence of management	Annually as required/or requested					
No	Charter Requirement	Timing	Sep	Dec	Mar	Jun	
External Audit							
32	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
33	Receive the Closing Report - Financial Report and Performance Statement	Annually	✓				
34	Review the final management letter from the Auditor General's external audit agent for the preceding financial year	Annually		✓			
35	Receive the external Draft External Audit Strategy	Annually			✓		
36	Receive the external Audit Strategy from the Auditor General's external audit agent	Annually				✓	
37	Receive the Interim Management Letter from the Auditor General's external audit agent	Annually				✓	
38	Annual meeting with external auditor in the absence of management	Annually as required/or requested	✓				
No	Charter Requirement	Timing	Sep	Dec	Mar	Jun	
Committee Functions							
39	Receive the Audit and Risk Committee Charter (requiring Independent Member signatures)	Biennial				✓	* Legislative s54(1)LGA2020
40	Receive and review the Audit and Risk Committee's Bi-Annual Report for the preceding financial year	Half Yearly	✓		✓		* Legislative s54(5)(a) LGA2020
41	Conduct the election of the Audit and Risk Committee Chairperson	Annually		✓			* Legislative s53(4) LGA2020
42	Receive a report for the scheduling of Audit and Risk Committee meetings for the next calendar year	Annually		✓			
43	Distribute the Audit and Risk Committee self-evaluation questionnaire.	Annually				✓	

44	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
45	Receive a report on the meeting allowances for independent members	Each Council Term						* Legislative s53(6) LGA2020
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Compliance and Performance Management								
46	(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	✓	✓	✓	✓		
47	Receive a report on the Local Government Performance Reporting Framework (LGPRF) for the full year results as at 30 June comparing Council's performance against prior years.	Annually	✓					
48	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
49	Receive a report on the VicRoads Information Protection Compliance audit.	Annually		✓				
50	Receive a report on the WEX Motorpass Fuel Card audit	Annually				✓		
51	Road Management Plan Compliance Report	Annually			✓			* Legislative Part 3 Road Management Act 2004
52	Information Asset Register	Biannually		✓		✓		
53	Consider reports by regulatory and integrity agencies on investigations and relevance for Council	As Required						
No	Charter Requirement	Timing	Sep	Dec	Mar	Jun		
Reporting to Council								
54	Provide Minutes to Council	Quarterly	✓	✓	✓	✓		* Legislative s54(6)(a) LGA2020
55	Report on activities to Council (Refer CF1)	Half Yearly	✓		✓			
Other Matters								
56	Committee member induction	As Required						
57	Consider other matters referred by Council	As Required						