Glenelg Shire Council
Audit & Risk Committee
Annual Work Plan - Year Ending 30 June 2023

No	Charter Requirement	Timing	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	✔	✔	✔	✔
2	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	✔			
3	Receive a report on outstanding debtors (general and rates) as at 30 June comparing the results against the two prior financial years	Annually	✔			
4	Receive the Closing Report - Financial Report and Performance Statement	Annually	✔			
5	Review the final management letter from the Auditor General's external audit agent for the preceding financial year	Annually		✔		
6	Review key policies - Receive a report on compliance with Council's Investment Policy	Annually		✔		
7	Receive an annual update on the Defined Benefits Superannuation vested benefit position	Annually		✔		
8	Receive a report on the budget process and timelines	Annually			✔	
9	Receive the external Audit Strategy from the Auditor General's external audit	Annually				✔
10	Receive the Interim Management Letter from the Auditor General's external audit	Annually				✔
11	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				✔
12	Receive a progress report on the implementation of the Australian Accounting Standards (AAS)	As required				

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Internal Control Environment						
1	(REGULAR ITEM) Receive and review the status of recommendations made from completed internal audits via the Audit and Risk Register	Quarterly	✔	✔	✔	✔
2	(REGULAR ITEM) Receive the quarterly Councillor Expenditure Report	Quarterly	✔	✔	✔	✔
3	(REGULAR ITEM) Receive the quarterly CEO & EA Expenditure – Credit Card and Reimbursements	Quarterly	✔	✔	✔	✔
4	Review key policies - Receive a report on the review of the Council's Procurement Policy every 4 years	2025		✔		
5	Receive a report on the Roads to Recovery Program funding as at 30 June	Annually		✔		

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Risk Management						
1	(REGULAR ITEM) Receive a quarterly OHS & Risk Management Report	Quarterly	✔	✔	✔	✔
2	(REGULAR ITEM) Receive a quarterly Workcover & Risk Report	Quarterly	✔	✔	✔	✔
3	(REGULAR CONFIDENTIAL ITEM) Current Litigation Matters	Quarterly	✔	✔	✔	✔
4	(REGULAR ITEM) Cyber Security Incident Report	Quarterly	✔	✔	✔	✔
5	Review Council's risk management framework including Organisational Strategic Risk Register and relevant controls	Annually	✔			
6	Review Council's insurance programme	Annually	✔			
7	Receive a report on the Business Continuity Plan	Annually			✔	
8	Receive a report on the Disaster Recovery Plan	Annually following review of DRP				
9	Cyber Security - Quarterly Report presenting cyber risks identified in the Internal Audit Report Cyber Security (Presented to Audit and Risk Committee 3 March 2022)	Quarterly	✔	✔	✔	✔

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Fraud Prevention Systems & Controls						
1	Review of Council's Fraud Prevention Framework: - Fraud Prevention Policy - Fraud and Corruption Control Plan - Fraud and Corruption Risk Register - Fraud and Corruption Incident Register	Annually			✔	
2	Review reports on any instances of fraud and corruption	As required				

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Internal Audit						
1	Undertake an annual performance assessment against the Audit and Risk Committee Charter and receive the outcome of the self evaluation questionnaire	Annually	✔			
2	Review Internal Audit and Risk Committee Charter and revise if required	Biennial				✔
3	Review the Strategic Internal Audit Plan prior to the next financial year	Annually				✔
4	Review the Audit and Risk Committee annual Work Plan prior to the next financial year	Annually				✔
5	Review scopes of proposed internal audit reviews	As required				

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Committee Functions						
1	Receive and review the Audit and Risk Committee's Bi-Annual Report for the preceding financial year	Half Yearly	✔		✔	
2	Conduct the election of the Audit and Risk Committee Chairperson	Annually		✔		
3	Receive a report for the scheduling of Audit and Risk Committee meetings for the next calendar year	Annually		✔		
4	Distribute the Audit and Risk Committee self-evaluation questionnaire.	Annually				✔
5	Receive a report on the meeting allowances for independent members	Each Council Term				
6	Review other VAGO reports for impacts on Council	As Required				

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Compliance and Performance Management						
1	(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	✔	✔	✔	✔
2	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	✔			
3	Receive an Annual Report on Year 1 of the Council Plan 2021 to 2025	Annually		✔		
4	Receive the Council's Annual Report (incorporating the annual financial statements) for the preceding financial year	Annually		✔		
5	Receive a report on the VicRoads Information Protection Compliance audit.	Annually		✔		
6	Review Report on Gifts, Benefits and Hospitality (Councillors) and (Employees)	Annually		✔		
7	Review processes for communicating Council's Employee Code of Conduct to employees and contractors and for monitoring compliance	Annually			✔	
8	Obtain briefings on any significant compliance matters	As Required				

No	Charter Requirement	Timing				
9	Consider reports by regulatory and integrity agencies on investigations and relevance for Council	As Required				

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Reporting to Council						
1	Provide Minutes to Council	Quarterly	✔	✔	✔	✔
2	Report on activities to Council (Refer CF1)	Half Yearly	✔		✔	
Other Matters						
1	Committee member induction	As Required				
2	Consider other matters referred by Council	As Required				

* Legislative Requirement
* Legislative s54(2)(b) LGA2020
* Legislative s40(2)LGA2020
* Legislative s54(2)(c) LGA2020

* Legislative s54(2)(c)
LGA2020

* Legislative s54(4)(b)
LGA 2020

* Legislative s54(1)
LGA 2020

* Legislative s54(3)
LGA2020

* Legislative s54(5)(a)
LGA2020

* Legislative s53(4)
LGA2020

* Legislative s53(6)
LGA2020

* Legislative s54(6)(a)
LGA2020