



AGENDA AUDIT & RISK MANAGEMENT COMMITTEE MEETING

Monday, 24th November 2025

10.00 am

Wakefield Regional Council
31 Wallace Street, Balaklava

Online via MS Teams

Meeting ID: 433 191 514 787 1

Passcode: cx343JG2

Notice is hereby given that the next Audit & Risk Management Committee meeting of the N&YLGA will be held on Monday, 24th November 2025 commencing at 10.00 am.

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Attachments:

- A: Draft Minutes of the meeting held 14th August 2025
- B: Management Reports August and September 2025
- C: Bank Reconciliation Reports, August and September 2025.

1. MEETING ATTENDANCE AND APOLOGIES

Committee

Mayor Rodney Reid	Wakefield Regional Council
Mayor Stephen McCarthy	District Council of Mount Remarkable
Mr Stephen Rufus	CEO, District Council of Orroroo Carrieton (Chair)
Mr Sean Holden	CEO, Flinders Ranges Council
Mr Ian McDonald	Independent member

Other Attendees

Mrs Bridget Ransome	CEO, Northern & Yorke Local Government Association
Ms Vanessa Miller	Financial Shared Services, Local Government Association

2. MINUTES OF THE PREVIOUS MEETING

Reports for discussion

From: Bridget Ransome

Background:

The minutes of the meeting held on 14th August 2025 were provided with the agenda for the information of committee members as Attachment A.

Recommendation: That the minutes of the Northern & Yorke Local Government Association Audit & Risk Management Committee Meeting held on 14th August 2025 be taken as read and confirmed.

3. BUSINESS ARISING

3.1 N&YLGA Banking Provider

From

Bridget Ransome

Background:

When I commenced as CEO of the Northern & Yorke LGA in November 2024, there were a number of issues in being able to remove the previous CEO Simon Millcock as a bank signatory with BankSA and adding myself as a new signatory.

The process required multiple visits to different branches of BankSA, including regional branches and the branch in Stirling in the Adelaide Hills. The bank originally supplied us with the wording of a draft minute which was required to be approved by the board to effect the changes in signatories.

The board met and approved the minute and when I took the details to the BankSA branch in Stirling, I was advised that the wording of the minute was not appropriate.

As a result of this we had to hurriedly convene a circular motion board meeting to approve the next version of the wording to suit the bank's needs. At that time the process was subsequently approved by BankSA.

When Colin Davies resigned as financial services provider in April 2025, we again had to go through the process of changing the signatories at bank to remove Colin Davies and add in representatives of LGA Shared Services as the new provider of financial services to N&YLGA.

Instead of removing the signatories as instructed, BankSA removed all signatories, including myself and Stephen Rufus as Chair of the Audit & Risk Committee.

This impacted on the financial transacting of the association for a number of days, including a delay in paying my salary.

Vanessa Miller was required to urgently contact BankSA to resolve this issue. At this time both myself and Stephen Rufus had to also travel to re-sign signatory paperwork which Vanessa then submitted to BankSA on our behalf.

Most recently BankSA, without notice, delayed paying my salary by 2 days. When Vanessa followed up with them, they said this can sometimes occur. Other than the signatory issues we have had, this was the first occurrence since LGA Shared Services had been processing our financials, that this delay had occurred.

Further to this, the online banking process for BankSA is quite involved, and many times I have been locked out of the system, when I go in to attempt to authorise payments of association invoices.

In addition, the bank does not use online two-factor authentication processes, they use quite an old-fashioned RSA key, which is a time-consuming process when trying to quickly approve payments.

It is for the above reasons that both Vanessa Miller and I would recommend that the N&YLGA move away from BankSA and choose another banking provider at this time.

The LGA originally suggested moving to NAB, as it is also the bank used by the association.

Recommendation: That the Audit & Risk Management Committee approve the change in banking provider for the Northern & Yorke Local Government Association and make a recommendation as to a new preferred banking provider.

4. FINANCIAL SERVICES

4.1 Financial Services Provider Update

From:

Bridget Ransome

Background:

In March of this year, I initiated a review of the finances in consultation with the Chairman N&YLGA and the Chair of the Audit & Risk Management Committee.

The financial services of N&YLGA had not been reviewed for several years, and so it was timely to initiate this, and to implement more rigour around the financial controls of the association.

As a result of the review the existing contractor, Colin Davies, chose to resign and negotiations were then undertaken with LGA to provide financial services going forward. LGA has been providing services since May 2025 and it was negotiated as two months initially to June 30th 2025; and then a 12-month contract, which is working very well at this time; and has seen all financial reporting streamlined to a more user-friendly format.

LGA Shared Services provide the following on behalf of N&YLGA:

- Payment of N&YLGA operational invoices
- Issuing of invoices as directed by the CEO
- Preparation of salary payments and superannuation
- Preparation of financial reporting as required, including Management Reports and Bank Reconciliation Reports
- Transfer of investment funds co-authorised by the LGA and CEO.

As CEO of N&YLGA I remain responsible for reviewing and approving invoice payments; authorising payments at bank; providing invoicing details for issuing of invoices on behalf of N&YLGA; and co-authorising movement of investments funds.

I work closely with both Vanessa Miller and Gurpreet Kaur at the LGA on a regular basis and I highly appreciate their support and excellence in delivering the financial activities of the N&YLGA.

Recommendation: That the committee acknowledge the excellent work being carried out by LGA Shared Services at this time.

4.2 Management Reports and Bank Reconciliation Reports

From: Bridget Ransome

Background:

The management and bank reconciliation reports for the months of August and September are submitted for the information of the Audit & Risk Committee. These reports are attached to the agenda as Attachment B and Attachment C.

Recommendation: That the Audit & Risk Committee accept the Management and Bank Reconciliations Reports for August and September 2025 for the Northern & Yorke LGA.

5. N&YLGA POLICIES AND PROCEDURES

From: Bridget Ransome

Background:

Early on in my tenure as CEO I identified that the policies and procedures of N&YLGA had not been updated for quite some time.

When ATA Audits were appointed in February 2025 to review and audit the N&YLGA financials for the 2024-2025 financial year; and in our subsequent meetings and further discussions leading up to preparing papers for the August AGM; we noted that it was timely to progress a review of all N&YLGA policies and procedures.

N&YLGA currently has 27 policies and procedures which are listed on the current website of the association. Some of these documents have not been reviewed for 5 years, and others as long as 9 years.

I am currently working with the Auditor to review each policy and procedure and to update the details as required. We meet on a regular basis and work has commenced in this regard. It is timely to also re-brand these policy and procedure documents with the

new updated logo of N&YLGA; and this also coincides with the development of a new N&YLGA website, where these documents will be published.

The Auditor has also identified that we are potentially missing some policies and procedures that we should have included as part of our overall internal controls as an association. We are progressing development of these with our planned monthly meetings at this point in time between myself and the Auditor.

New updates of all policies and procedures will be presented to the Audit & Risk Committee at a future meeting, and from there will be referred to the full N&YLGA Board for approval.

Our current list of policies and procedures includes the following:

<ul style="list-style-type: none">• Accounting Policy• Agenda Items and Presentations to Meetings• Board Induction Policy• Collaborative Procurement Policy• Complaints Procedure Policy• Confidentiality Policy• Credit Card Policy• Disciplinary Policy• Disposal of Assets Policy• Dress Code Policy• Fraud and Corruption Prevention Policy• Grievances in the Workplace Policy• Internal Controls Policy	<ul style="list-style-type: none">• Internal Review Policy• Investigation Checklist• Members' Code of Conduct• Policy and Procedures Register• Privacy Policy• Procurement Tender Policy• Records and Information Policy• Risk Management Policy• Sexual Harassment Policy• Social Media Policy• Treasury Management Policy• Whistleblower Policy• Working from Home Policy• Workplace Bullying Policy
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Recommendation: That the Audit & Risk Committee acknowledges the review of the policies and procedures of the Northern & Yorke LGA.

6. ANY OTHER BUSINESS

7. CLOSE AND NEXT MEETING