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Report on Significant Findings from 2024/25 Final Audit

The following items were identified as significant during the 2024/25 Final Audit conducted by AMD Chartered Accountants and the Office of Auditor General.

1. Risk Management Policy

Significant Finding

Our enquiries indicated that the Shire of Kulin has no formal risk management policy in place, documenting assessed risks and risk management procedures. We acknowledge that there is currently a draft version that is yet to be endorsed by Council.

Recommendation

We recommend that a risk management policy be prepared as a priority, updated and subsequently reviewed on a regular basis.

Management Comment

A risk management policy has been drafted and will be reviewed by the Executive Management Team in the coming weeks. This will be adopted at either the December 2025 or February 2026 Council meeting.