



Department of
**Local Government, Sport
and Cultural Industries**



Our Ref M24002175
Enquiries Tom Griffiths
Phone (08) 6552 1421
Email tom.griffiths@dlgsc.wa.gov.au

Ms Rebecca McCall
Chief Executive Officer
Shire of Narembeen
1 Longhurst Street
Narembeen WA 6369

Dear Ms McCall

SIGNIFICANT ITEM IN REPORT TABLED IN PARLIAMENT

On 27 May 2024, the Auditor General tabled a report in Parliament on the *Information Systems Audit Results – Local Government 2022-23* (Report). This Report states:

“In accordance with section 7.12A of the Local Government Act 1995, local government entities should prepare a report on any matters identified as significant in the local government’s audit report⁹. The report should be given to the Minister for Local Government within three months of the local government receiving the audit report and published on the local government’s website.”

The Department of Local Government, Sport and Cultural Industries (DLGSC) has been advised by the Office of the Auditor General that the Shire of Narembeen (the Shire) is one of the audited entities.

I understand the basis and contents of the Report tabled in Parliament was gathered through the Auditor General’s financial audit of the Shire. Specifically, the Auditor General made the following significant finding with respect to the Shire:

ICT control deficiencies

In terms of section 7.12A of the Local Government Act 1995, the Shire must have given a report to the Minister of Local Government regarding the above-mentioned significant finding by 27 August 2024. This report should have detailed the actions the Shire has taken or intend to take in respect of this significant finding. If such report is still outstanding, please send it to the Minister for Local Government at Minister.Beazley@dpc.wa.gov.au.

246 Vincent Street Leederville WA 6007
Gordon Stephenson House, 140 William Street Perth WA 6000
PO Box 8349 Perth Business Centre WA 6849
Telephone (08) 9492 9800
Email odg@dlgsc.wa.gov.au
Web www.dlgsc.wa.gov.au

Please provide the DLGSC with a copy of the report the Shire has provided to the Minister for Local Government via the LG.accounting@dlgsc.wa.gov.au inbox.

If you have any questions relating to the reporting requirements, please do not hesitate to contact Anton Prinsloo, A/Senior Project Officer via LG.accounting@dlgsc.wa.gov.au.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'T. Griffiths'.

Tom Griffiths
A/EXECUTIVE DIRECTOR LOCAL GOVERNMENT

30 August 2024



Hon Hannah Beazley BA MLA
Department of Local Government, Sport and Cultural Industries
246 Vincent Street
LEEDERVILLE WA 6007

Dear Hannah

SHIRE OF NAREMBREEN - 2023 SIGNIFICANT AUDIT FINDINGS

I refer to the letter received at our office from Tom Griffiths of the Department of Local Government, Sport and Cultural Industries requesting a report to address the significant findings made by the Office of the Auditor General in the Shire of Narembreen's 2023 financial audit.

As detailed in the final management letter, there were two 'significant' findings:

1. ICT Control Deficiencies
2. Fair value of land and building assets.

I note that the second 'significant' finding has been made a moot point with the changes to Regulation 4A(a)(ii) in the *Local Government (Financial Management) Regulations 1996*.

Regarding the ICT Control Deficiencies, we have/are actively implementing:

- significantly improved ICT security and controls
- continuous staff training
- a robust ICT Disaster Recovery Plan and supporting ICT infrastructure.

I am confident that the above deficiencies have been materially addressed and will not reappear on future audit reports as 'significant' findings.

Yours sincerely

Rebecca McCall
Chief Executive Officer

4 September 2024



Department of
**Local Government, Sport
and Cultural Industries**



Our Ref M24003633
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Ms Rebecca McCall
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1 Longhurst Street
NAREMBEEN WA 6369

Email Address: ceo@narembeen.wa.gov.au

Dear Ms McCall

SIGNIFICANT ITEM IN REPORT TABLED IN PARLIAMENT

Thank you for your correspondence dated 4 September 2024 to Hon Hannah Beazley MLA, Minister for Local Government, regarding the significant item reported by the Auditor General in the report tabled in Parliament on 27 May 2024. The Minister has requested that I respond to you on their behalf.

Section 7.12A(4) and (5) of the *Local Government Act 1995* sets out the requirements for a local government's response where significant matters are identified by an auditor in an audit report.

The Shire of Narembeen's response to the matter identified is noted.

Thank you for advising the Minister of your response.

Yours sincerely

Tom Griffiths
A/Executive Director - Local Government

24 September 2024

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