ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

+Index of findings	Potential impact on audit opinion	Rating	Year first raised
1. Procurement and payment control deficiencies	No	**Significant**	2026
2. Supplier masterfile amendment control deficiencies	No	**Significant**	2023
3. No reconciliation performed for bank accounts	No	**Significant**	2023
4. Journal entries not independently reviewed	No	**Significant**	2023
5. Grant revenue recognition assessment not performed	No	**Moderate**	2026
6. Inconsistent timely review of the audit trail report	No	**Moderate**	2026
7. Long outstanding cash and cash equivalent reconciling items	No	**Moderate**	2026
8. No disaster recovery plan in place	No	**Moderate**	2026
9. No business continuity plan in place	No	**Moderate**	2026
10. Rates reconciliations not prepared and reviewed appropriately	No	**Moderate**	2026
11. Incomplete timesheet supporting payroll processing	No	**Moderate**	2026
12. Pay run report and bank listing not signed as evidence of review	No	**Moderate**	2026
13. Payments reported in council meeting minutes did not agree to payment listing	No	**Moderate**	2026
14. Excessive superuser access	No	**Moderate**	2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Ratings

The ratings in this management letter reflect our assessment of risks based on the likelihood and potential impact if no action is taken. These outcomes consider both quantitative impact (such as financial loss) and qualitative impact (such as inefficiency, non-compliance, poor service to the public or loss of public confidence).

● **Significant** – Findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

● **Moderate** – Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

● **Minor** – Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Procurement and payment control deficiencies

During our procurement and payment testing, we noted the following procurement control deficiencies:

- 2 instances noted where purchase orders were not signed.
- 2 instances noted where required quotations were not obtained.
- 1 instance noted where the invoice was not signed.
- 13 instances noted where batch listings were not signed.
- 8 instances noted where batch listings were signed but not dated.
- 2 instances noted where batch listings were printed after they had been signed.

Rating: Significant

Implication
Where purchase orders, invoices, quotations and batch listings are not appropriately obtained, signed, dated and retained, there is an increased risk that purchases and payments may be processed without appropriate review and approval. This may result in unauthorised expenditure, payments being made without sufficient supporting documentation, reduced accountability over the procurement process, and the Shire not obtaining appropriate value for money.

Recommendation
Management should ensure that all purchase orders, invoices and batch listings are appropriately signed and dated before payment is processed. Required quotations should be obtained and retained in accordance with the Shire's purchasing policy. Batch listings should be printed prior to review and approval, and evidence of review should be retained. Management should also review the direct debit process to ensure that appropriate pre-authorisation or periodic review controls are documented and evidenced.

Management comment
Management accepts the finding. Processes relating to the signing of batch listings is noted and processes will be reviewed and staff reminded to follow correct process re timely approvals

Responsible person:	Substantive Manager of Corporate Services and/or Megan Shirt, Acting Manager of Corporate Services
Completion date:	31 December 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Supplier masterfile amendment control deficiencies

During our review of supplier masterfile amendment controls, we noted the following deficiencies:

- 5 instances between December 2025 and March 2026 where supplier masterfile amendment forms were not independently reviewed prior to changes being processed in the system.
- 2 instances between December 2025 and March 2026 where evidence of ABN verification was incorrectly or inconsistently documented within the supplier onboarding form, although we independently confirmed the sampled ABNs agreed to Australian Business Register records.
- 8 instances between December 2025 and March 2026 where there was no evidence that independent call-back procedures were performed to verify updated supplier bank account details prior to processing changes.
- 3 instances between December 2025 and March 2026 where review dates were not evidenced on supplier amendment documentation, limiting evidence that the review control operated in a timely manner.
- 1 instance between December 2025 and March 2026 where the supplier onboarding form did not contain the supplier's authorisation/signature, limiting evidence supporting the validity of the supplier amendment request.
- 3 instances between December 2025 and March 2026 where there was no consistent evidence identifying the individual responsible for entering supplier details into the system for sampled amendments.
- 1 instance between December 2025 and March 2026 where statutory declaration supporting documentation was not available for supplier masterfile amendments.

Rating: Significant (2025: Moderate)

Implication
Weaknesses in supplier masterfile amendment controls increase the risk that unauthorised, inaccurate or unsupported changes may be processed in the system. In particular, lack of independent review, incomplete supplier authorisation and absence of call-back verification for bank account changes may result in payments being made to incorrect or unauthorised bank accounts, creating an increased risk of fraud, error and financial loss.

Recommendation
Management should strengthen controls over supplier masterfile amendments by ensuring all amendment forms are fully completed, independently reviewed and dated before changes are processed. ABN checks, supplier authorisations and call-back verification for bank account changes should be documented and retained. The individual entering changes into the system should also be clearly recorded, and all supporting documentation, including statutory declarations where applicable, should be maintained on file.

Management comment
Management accepts the finding. Processes relating to supplier masterfile changes have been strengthened, with appropriate audit trails now completed and signed as part of each payment batch. This control has been implemented to ensure changes are appropriately reviewed, authorised and documented.

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Responsible person:	Substantive Manager of Corporate Services and/or Megan Shirt, Acting Manager of Corporate Services
Completion date:	30 September 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. No reconciliation performed for bank accounts

During our audit, we noted that monthly bank reconciliations were not prepared for the reserve bank account, municipal investment maximiser account and term deposit account. As a result, there was no evidence that these balances were regularly reconciled to supporting bank statements, investment confirmations or the general ledger to ensure the balances were complete, accurate and appropriately supported.

Rating: Significant (2025: Moderate)

Implication
Where bank reconciliations are not performed on a regular basis, there is an increased risk that errors, omissions, incorrect interest allocations, unsupported balances, fraudulent transactions or misclassifications may not be identified and corrected in a timely manner. This may also impact the accuracy and completeness of cash, cash equivalents and financial assets reported in the financial statements.

Recommendation
Management should ensure that reconciliations are prepared for all Reserve, Maxi and Term Deposit accounts on a regular basis. Each reconciliation should agree the general ledger balance to supporting bank statements or investment confirmations, identify and explain any reconciling items, and be independently reviewed by an appropriate senior officer with evidence of preparation and review retained.

Management comment
Management accepts the finding. All of the accounts mentioned are supported by Term deposits, thus the likely oversight of monthly reconciliation processes. Staff are developing practices to tighten reconciliation processes with documented supervisory level EOM Finance processes.

Responsible person: Megan Shirt, Acting Manager of Corporate Services
Completion date: 31 August 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Journal entries not independently reviewed

During our interim journal entry testing, we noted that journal entries are posted by the preparer however, there was no evidence that the journals posted were independently reviewed or approved by an appropriate officer. As a result, we were unable to confirm that journal entries processed during the period were subject to independent review prior to or after posting.

Rating: Significant (2025: Moderate)

Implication
Where journal entries are posted without independent review, there is an increased risk that incorrect, unsupported, duplicate or unauthorised journals may be processed and remain undetected. This may result in misclassification of transactions, inaccurate general ledger balances and potential misstatement of balances reported in the financial statements.

Recommendation
Management should ensure that all journal entries are independently reviewed and approved by an appropriate officer who is separate from the preparer. Evidence of review and approval should be retained, including the reviewer's name, date of review and any supporting documentation for the journal posted.

Management comment
Management accepts the finding. Staff are developing practices to tighten reconciliation processes with documented supervisory level EOM Finance processes.

Responsible person:	Substantive Manager of Corporate Services and/or Megan Shirt, Acting Manager of Corporate Services
Completion date:	31 December 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Grant revenue recognition assessment not performed

During the audit, we noted that grant cash receipts are initially recorded directly to the revenue account when received and are subsequently transferred to contract liabilities where required. We understand an assessment under AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* is not being performed to determine whether the revenue recognition should occur upon cash receipt or on another basis.

Rating: **Moderate**

Implication
Where cash receipts are recorded directly to the revenue account without an upfront assessment of whether the amount should be recognised as revenue or deferred as a contract liability, there is an increased risk that revenue and contract liability balances are misstated in monthly financial reports. This may result in management and Council being presented with financial information that does not accurately reflect the Shire's actual revenue position during the year, particularly where grant funding includes performance obligations or specific conditions that have not yet been satisfied.

Recommendation
Management should ensure that all material grant and funding receipts are assessed under AASB 15 and AASB 1058 at the time of receipt, before being recorded as revenue. The assessment should determine whether the funding should be recognised immediately as revenue or initially recorded as a contract liability. Evidence of the assessment should be retained, and monthly financial reports should reflect the correct accounting treatment prior to being presented to management and Council.

Management comment
It has been the process in recent years that, when grants have been received, the grant money received has been posted to the relevant revenue account, and contract liability amounts assessed and documented as part of the year-end financial process.

The reasons behind this are three-fold.

Firstly, for the purposes of monthly reporting to Council, the recognition of grants as revenue when received aligns with budgeted revenue allocations, hence the Council can compare "apples with apples" and the Council is keen to see what funding has actually been received to date.

Secondly, within the internal general ledger construction, all relevant grant revenue accounts are set up to allocate the GST appropriately (either GST inclusive or GST exclusive). This ensures that the correct GST treatment is applied. The Contract Liabilities account can only be set up to deal with one GST treatment, either GST inclusive or exclusive. Hence the process of posting grant revenues to the correct revenue account ensures that the correct GST treatment is applied.

Thirdly, from both a budgeting and revenue recognition perspective, the work to assess the value of the contract liability component of revenue recognised is both time consuming and subject to various timing constraints around expense (particularly around fixed assets recognition).

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Notwithstanding the small lack of compliance with the Financial Management Regulations in relation to Monthly financial reports being prepared in compliance with the Accounting Standards, the Shire considers that the current practice for management reports will remain because the compliance benefits are far outweighed by:

1.the issues with GST compliance,
2 the benefits of having budgeted and actual revenues aligning for internal decision making,
3.disclosure of actual revenue received to Councillors for internal decision making,,
4.and finally the additional workload and actual capability of staff in a stretched work environment

Full compliance will always be met as at 30th June in each year to comply with the Accounting Standards for Annual Financial reporting – that are prepared for the Shire with assistance from Consultant Accountants

Responsible person: Megan Shirt, Acting Manager of Corporate Services
Completion date: 30 June 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. Inconsistent timely review of the audit trail report

From testing performed, we identified the monthly audit trail review was not consistently reviewed on a timely basis. Specifically, the January 2026 audit trail report was not reviewed until May 2026, and the March 2026 audit trail report was not reviewed until June 2026. As a result, the control was not performed in a timely manner.

Rating: **Moderate**

Implication
Where audit trail reports are not reviewed on a timely basis, unauthorised or inappropriate changes to key system records may not be identified and investigated promptly. This increases the risk that errors, unsupported amendments or unauthorised changes remain undetected for an extended period, reducing the effectiveness of management's monitoring controls.

Recommendation
Management should ensure that audit trail reports are generated, reviewed and signed off on a monthly basis. The review should be performed by an appropriate officer independent of the processing function, with evidence of the review date, reviewer and follow-up of any exceptions retained.

Management comment
Management accepts the finding. Reconciliation processes have now been strengthened, with appropriate audit trails completed and signed as part of the end-of-month finance processes, providing documented evidence of supervisory review and oversight.

Responsible person:	Substantive Manager of Corporate Services and/or Megan Shirt, Acting Manager of Corporate Services
Completion date:	31 December 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

7. Long outstanding cash and cash equivalent reconciling items

During our review, we noted that the following reconciling items remained outstanding for a prolonged period and had not been cleared in a timely manner:

- In the August 2025 reconciliation:
  - one reconciling item dated August 2024 remained outstanding for over 12 months.
  - one July 2025 direct debit-related reconciling item remained outstanding.
  - multiple July 2025 receipt-related reconciling items were noted as requiring correction to September 2025, indicating transaction dating or posting errors.
- Across the August 2025, November 2025, January 2026 and March 2026 reconciliations, one payroll-related reconciling item originating from June 2025 remained outstanding.
- Across the November 2025, January 2026 and March 2026 reconciliations, 1 journal-related reconciling item originating from June 2025 remained outstanding.

Rating: **Moderate**

Implication
Long outstanding reconciling items indicate that reconciling differences may not be investigated and resolved on a timely basis. This increases the risk that errors, duplicate transactions, incorrect postings, unsupported balances or invalid reconciling items remain undetected. Where items remain unresolved from prior periods, there is also a risk that the relevant account balances may not be accurately stated.

Recommendation
Management should review all long outstanding reconciling items and determine whether each item should be cleared, corrected, written back or adjusted. Reconciling items should be aged and reviewed monthly, with items outstanding for more than 90 days specifically investigated and approved by a senior officer. Evidence of follow-up, review and resolution should be retained with the relevant reconciliation.

Management comment
The Altus bank reconciliation program balance of the Municipal Bank account does not reflect the actual Synergy Soft Bank account balance. A Manual reconciliation of the Bank account shows that the 2 old items listed as outstanding in the Altus Bank reconciliation program are not actually outstanding. Staff are working with ReadyTech to resolve the matter

Responsible person: Megan Shirt, Acting Manager of Corporate Services
Completion date: 31 December 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

8. No disaster recovery plan in place

We noted that the Shire does not have a formal disaster recovery plan in place. This plan documents procedures to respond to unexpected events, recover critical records and systems, and continue essential operations with minimal disruption.

Rating: **Moderate**

Implication
Without a formal disaster recovery plan, there is an increased risk that the Shire may not be able to recover key records, systems and operational processes in a timely manner following an emergency, system failure, data loss, fire, flood or other disruptive event. This may result in operational delays, loss of important information, additional recovery costs and disruption to community services.

Recommendation
We recommend that management develop and implement a formal disaster recovery plan. The plan should document key recovery procedures, roles and responsibilities, critical records and systems, backup arrangements, communication protocols and recovery timeframes. The plan should also be reviewed and tested periodically to ensure it remains current and effective.

Management comment
Management accepts the finding. The Shire has engaged its IT consultants to develop a formal Disaster Recovery Plan, which is currently being drafted. The draft Plan will be presented to Council at the September 2026 Ordinary Council Meeting workshop for review, together with the Business Continuity Plan. Following Council consideration, the Plan will be finalised and implemented, including appropriate arrangements for ongoing review and periodic testing

Responsible person: Manisha Barthakur, CEO
Completion date: 31 December 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

9. No business continuity plan in place

During our audit, we noted that the Shire does not have a formal business continuity plan in place. This plan is an important document that supports the Shire to outline actionable steps the Shire will take before, during, and after an unforeseen disruption.

Rating: **Moderate**

Implication
Without a business continuity plan, the Shire may not be able to continue the delivery of critical activities and services following a disruptive incident. This may result in delays to key operations, financial losses, reduced service delivery to the community, loss of records or information, and uncertainty around staff roles and responsibilities during an emergency.

Recommendation
We recommend that management prepare and implement a formal business continuity plan. The plan should identify the Shire's critical services, key risks, recovery procedures, roles and responsibilities, communication protocols, and links to incident management, emergency response and disaster recovery arrangements. The plan should also be reviewed and tested periodically to ensure it remains current and effective.

Management comment
Management accepts the finding. A formal Business Continuity Plan is currently being developed in conjunction with the Shire's Disaster Recovery Plan. Both documents are scheduled to be presented to Council at the September 2026 Ordinary Council Meeting workshop for review. Following Council consideration, the Business Continuity Plan will be finalised and implemented, with arrangements established for periodic review and testing to ensure it remains current and effective.

Responsible person: Manisha Barthakur, CEO
Completion date: 31 December 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

10. Rates reconciliations not prepared and reviewed appropriately

During our audit, we noted deficiencies in the preparation and review of monthly rates reconciliations. Specifically, we noted one instance where there was no evidence of independent review of the rates reconciliation, one instance where there was no preparer signature on the rates reconciliation, and the Shire was unable to provide the rates reconciliation for March 2026. As a result, there was insufficient evidence to confirm that rates reconciliations were consistently prepared, reviewed and retained throughout the period.

Rating: Moderate

Implication
Where rates reconciliations are not prepared, reviewed and signed on a timely basis, there is an increased risk that differences between the rates system, general ledger and supporting rates records may not be identified and corrected. This may result in errors, omissions or unsupported balances remaining undetected, which could impact the accuracy and completeness of rates revenue, rates receivables and related balances reported in the financial report.

Recommendation
Management should ensure that rates reconciliations are prepared for each month, reviewed by an appropriate senior officer, and retained as evidence of the reconciliation process. Each reconciliation should clearly include the preparer and reviewer sign-off, date of preparation and review, and supporting documentation agreeing the rates system to the general ledger. Any reconciling differences should be investigated and resolved in a timely manner.

Management comment
Management accepts the finding. Rates reconciliations are now prepared each month in a timely manner and processes. Review processes will be assessed with documented Supervisory level end of month Finance processes.

Responsible person:	Substantive Manager of Corporate Services and/or Megan Shirt, Acting Manager of Corporate Services
Completion date:	31 December 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

11. Incomplete timesheet supporting payroll processing

During our payroll testing, we noted one instance where the timesheet supporting a pay run was incomplete, with no entries shown for several working days in the respective fortnight. There was a variance between the calculated gross fortnightly pay and the actual gross fortnightly pay due to these discrepancies between the timesheet and the pay run report.

Rating: **Moderate**

Implication
Where timesheets are incomplete or not properly maintained, there is an increased risk that employee hours may not be accurately recorded, reviewed or approved prior to payroll processing. This may result in incorrect payroll payments, overpayments or underpayments to employees, and reduces the effectiveness of management's review over payroll accuracy.

Recommendation
Management should ensure that all employee timesheets are fully completed, reviewed and approved prior to payroll being processed. Any blank or incomplete working days should be followed up and corrected before the pay run is finalised, and evidence of review and approval should be retained to support the payroll transaction.

Management comment
Management accepts the finding. Supervisors will be reminded of their responsibilities re time sheet approval.

Responsible person: Kahli Rose, Manager Governance
Completion date: 31 August 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

12. Pay run report and bank listing not signed as evidence of review

During our payroll testing, we noted there were two different pay runs for two separate employees, dated 28 January 2026 and 17 December 2025 that were processed by an external consultant in liaison with the Manager of Corporate Services. However, there were no documented signatures on the pay run reports to evidence review and approval. We also noted that the related bank payment evidence for these pay runs did not show evidence of signatures.

Rating: **Moderate**

Implication
Where pay run reports and bank listings are not signed or otherwise evidenced as reviewed, there is an increased risk that payroll errors, unauthorised payments or incorrect employee payment details may not be identified prior to payment. This weakens the audit trail over payroll processing and reduces accountability over the review and approval of payroll transactions.

Recommendation
Management should ensure that all pay run reports and related bank listings are reviewed and signed by the appropriate preparer and reviewer prior to payment being processed. Where payroll is processed by an external consultant, the Shire should still retain documented evidence of internal review and approval by an authorised officer before the pay run and bank file are finalised.

Management comment
Management accepts the finding and will remind contractors assisting with payroll processing to documented and review appropriately.

Responsible person: Kahli Rose, Manager Governance
Completion date: 31 August 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

13. Payments reported in Council meeting minutes did not agree to payment listing

During our review of payments presented in the Council meeting minutes, we noted that the monthly payment amounts disclosed in the minutes did not agree to the creditor report population/payment listing provided for audit. Variances were noted for the months of July 2025, August 2025, September 2025, November 2025, December 2025 and March 2026. As a result, the payments reported to Council were not consistent with the supporting payment listing provided.

Rating: **Moderate**

Implication
Where amounts reported do not agree to the underlying payment listing, there is a risk that Council may not be provided with complete and accurate information for review and oversight of payments made. This may reduce transparency over payments, limit Council's ability to effectively discharge its governance responsibilities.

Recommendation
Management should ensure that monthly payment listings presented to Council are reconciled to the relevant listings generated from the system prior to inclusion in the Council meeting minutes. Evidence of the reconciliation and review should be retained.

Management comment
Management accepts the finding as an administrative error that will be monitored monthly.

Responsible person: Megan Shirt, Acting Manager of Corporate Services
Completion date: 31 August 2026

ATTACHMENT

SHIRE OF DOWERIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2026

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

14. Excessive superuser access

During our review of the system user listing, we noted based on the current employee listing reviewed, that eight have superuser access. Given the level of access this provides, this is considered excessive unless each user has a clearly documented business need for privileged access.

Rating: Moderate

Implication
Where a high number of current employees have superuser access, there is an increased risk of unauthorised or inappropriate changes being made to system configuration, user access, masterfile data or transactions. Excessive privileged access may also reduce the effectiveness of segregation of duties and increase the risk that errors or unauthorised activity are not detected in a timely manner.

Recommendation
Management should review all current users with superuser access and consider whether the level of access remains appropriate based on each employee's role and responsibilities. Superuser access should be restricted to employees with a genuine business need, and periodic user access reviews should be performed and documented.

Management comment
Management accepts the finding and will engage the IT support provider to assist with reviewing and managing User access.

Responsible person: Megan Shirt, Acting Manager of Corporate Services
Completion date: 30 September 2026