



Wreck Bay Aboriginal Community Council

Submission to the Joint Committee of Public Accounts and Audit

Expanded terms of reference for the inquiry into the Commonwealth Financial Statements 2023–24 and 2024–25 (Auditor-General Report No. 17 of 2025–26)

Date: 13 March 2026

1. Executive Summary

Wreck Bay Aboriginal Community Council (WBACC) acknowledges the findings of Auditor-General Report No. 17 of 2025–26 and the invitation from the Joint Committee of Public Accounts and Audit (JCPAA) to provide a submission.

While a number of improvements were made during 2024–25, one moderate audit finding remained open at the conclusion of the audit. That finding related to governance arrangements, specifically the need for the Audit Committee to fulfil its responsibilities under the Audit Committee Charter by meeting at least four times during the financial year, maintaining attendance sufficient for quorum, and supporting more robust reporting through the Audit Committee.

The Australian National Audit Office noted the improvements made during the year, including stronger policies and governance processes. These observations show that governance arrangements had improved, while one moderate matter remained unresolved.

2. Summary of Moderate Audit Finding in 2024-25

The remaining moderate finding in the 2024–25 audit related to governance arrangements.

During 2024–25, WBACC took a number of steps to address this finding, including:

- developing a SharePoint site to make policies more readily available to staff;
- developing and implementing a formal procurement policy;
- continuing to table and complete a conflict of interest register at all Board meetings; and

- completing annual disclosures by Board members.

The ANAO noted that these measures demonstrated improvement in governance arrangements. However, the finding remained a moderate risk area because further action was still required in relation to the operation of the Audit Committee.

3. Outstanding Governance Matter

The outstanding matter identified by the ANAO was that the Audit Committee should fulfil its responsibilities under the Audit Committee Charter by:

- holding meetings at least four times during the financial year;
- ensuring attendance sufficient to satisfy quorum requirements; and
- introducing more robust reporting through the Audit Committee.

As noted in the audit observations, the Audit Committee was dissolved in March 2025 when a new Board was elected. A new Audit Committee was subsequently formed, but it remained short one community representative required under the Audit Committee Charter.

A Board meeting held on 29 September 2025 resolved to update the Audit Committee Charter to allow for the appointment of an independent person where insufficient community representatives could be identified. At the time of the audit observation, no meetings had yet been held by the current Audit Committee.

4. Management Response and Remediation

WBACC agrees with the finding. The immediate priority was to ensure the Audit Committee was properly constituted and operating in accordance with its Charter.

To address the membership shortfall, the Board updated the Audit Committee Charter in September 2025 to allow the appointment of an independent person when community member positions remain vacant.

Since the audit was handed down in November 2025, the newly constituted Audit Committee has successfully held three meetings. An annual work plan has also been prepared and adopted. Future meeting dates for the remainder of the financial year have been scheduled.

5. Conclusion

WBACC thanks the Joint Committee of Public Accounts and Audit for its continued oversight.

WBACC remains committed to strengthening its governance arrangements, supporting the operation of the Audit Committee, and ensuring timely and accurate financial reporting.

Yours sincerely,

Tamara Mitchell

Chief Executive Officer

Wreck Bay Aboriginal Community Council