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## AUDITED FINANCIAL STATEMENTS 2018/2019

### SIGNIFICANT MATTERS IDENTIFIED AND ACTION PROPOSED

*Local Government Act 1995 s.7.12A (4)*

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#### Report and Actions

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Significant Matter	Finding	Action Taken or Proposed
General Journals	As reported in the previous year, supporting documentation for accounting journal entries was not maintained at all times and there was no evidence of an independent review/approval of journals prior to them being posted.	An accounting procedure (OP040270) has been implemented since October 2018 to establish a procedure to ensure proper accountability and control over journal entries posted within the accounting software system. An amendment to the procedure has been made subsequent to the interim audit findings stated above to ensure a person more senior than the preparer is authorising all general journals entries processed in the system and is reviewing the correctness after being processed.