

## Karen Henderson

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**From:** Karen Henderson  
**Sent:** Tuesday, 22 June 2021 10:35 AM  
**To:** Maria Cavallo  
**Cc:** 'Sian Manning'; Marilyn Gray  
**Subject:** Questions for Meeting - Tuesday 22nd June

Good afternoon Maria

Thank you for agreeing to meet with Marilyn and myself via Zoom Meeting today – your time is greatly appreciated.

At our last Finance and Audit Committee Meeting it was recommended that Marilyn and I review of our financial operations with our Auditors to ensure that we are meeting appropriate guidelines and if changes were implemented what, if any, implications would arise doing so.

### 1. Internet Banking

Currently, the method is to pay invoices individually where the 2 Bank Signatories authorise each individual payment. The Bank Signatories consist of 5 Board Members, made up of 2 Executive Members being the Treasurer and Chairperson and 3 Community Members. There is a Bank Signatory Delegation in place being

1. Treasurer and 1 other Member;
2. Chair and 1 other Member ;
3. 2 Community Members;
4. Payroll Reimbursement Tax Invoices – Treasurer and Chairperson.

It has been recommended that we move towards “Multiple Payees” in one transaction where the 2 Bank Signatories will only have to authorise the Batch payment once. This will show up as a single debit on the Bank Statement.

Question to Auditor:

1. As there will no longer be individual transactions showing on Bank Statement, will this have any effect on how the auditors cross-check Bank Statements for payment of invoices when completing Organisation and Project audits?
2. Will there need to be additional reports provided to scrutinise payments? As part of the audit preparation, we are required to provide an excel spreadsheet of all transactions for the current financial audit.
3. Any further comments?

### 2. Purchase Orders

We are in the process of reviewing our Procurement Policy and the question has been asked:

1. When is a Purchase Order required? Do you have a recommended \$ value that we should adopt?  
Currently – no PO is required for Petty Cash purchases up to \$50  
PO required for Credit Card purchases  
PO required for Agreements/Grants  
PO required for general Goods/Services  
PO is not required for Utility payments nor reimbursement of CoM Payroll expenses
2. Plan to move towards Standard Purchase Orders for Suppliers who we purchase frequently with – mainly Core Service related Suppliers. We will set an amount as per budget for a 12 month period. If amount is exceeded a new PO will be issued?  
Can you see any issues arising with this streamlining process.

3. Audit

- When will we receive the annual Checklist from AMD so that we can start to prepare for Organisation Audit?
- Is there any new requirements that we should be aware of? Will we have to report on COVID19 implications?

4. Marilyn – do you have anything to ask Maria?

5. Maria – do you have anything to share with us?

So sorry for not getting this to you sooner – the power outage started 10 minutes early than expected so I missed sending this email before 7am!!

See you both soon!

Karen

**Karen Henderson**

*Chief Finance Officer*

*Peel-Harvey Catchment Council*

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*We acknowledge the Noongar people as Traditional Custodians of this land and pay our respects to all Elders past and present*

