

CITY OF WEST TORRENS



MINUTES

of the

AUDIT GENERAL COMMITTEE

Members: Councillor J Woodward (Presiding Member),
Councillor J Wood, D Huggett
Independent Members: E Moran, A Rushbrook

of the

CITY OF WEST TORRENS

held in the Mayor's Reception Room, Civic Centre
165 Sir Donald Bradman Drive, Hilton

on

TUESDAY, 8 OCTOBER 2019
at 6.00pm

Terry Buss PSM
Chief Executive Officer

City of West Torrens Disclaimer

Please note that the contents of this Committee Minutes have yet to be considered by Council and Committee recommendations may be altered or changed by the Council in the process of making the formal Council decision.

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1 MEETING OPENED

The Presiding Member declared the meeting open at 6.02pm.

1.1 Evacuation Procedure

The evacuation procedures were read taken as read.

2 PRESENT

Committee Members:

Cr J Woodward (Presiding Member)
Councillor: J Wood
Independent Members: E Moran, A Rushbrook

Officers:

Mr T Buss (Chief Executive Officer)
Ms P Koritsa (General Manager Business and Community Services)
Mr B Ross (General Manager Corporate and Regulatory)
Ms L Gilmartin (Finance Coordinator)
Ms L Johnson (Program Leader Strategic Resilience)

In Attendance:

Mr Tim Mulhausler (Galpins)
Ms Jo Stewart-Rattray (BRM Advisory)
Mr Andrew Tickle (BDO)

3 APOLOGIES

Apologies

Committee Members:

Cr Daniel Huggett

Officers:

Mr N Biggs (Manager Financial Services)

RECOMMENDATION

That the apologies be received.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook
Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

4 DISCLOSURE STATEMENTS

Nil

5 CONFIRMATION OF MINUTES**RECOMMENDATION**

That the Minutes of the meeting of the Audit General Committee held on 13 August 2019 be confirmed as a true and correct record.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the recommendation be adopted.

CARRIED

6 COMMUNICATION BY THE CHAIRPERSON

Nil

7 PRESENTATIONS

Nil

8 OUTSTANDING REPORTS/ACTIONS**8.1 Open Actions Update**

This report presented an update on the current status of open actions from previous meetings of the Audit General Committee.

RECOMMENDATION

It is recommended to the Committee that it notes the one (1) open action which is currently in progress.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook

Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

9 REPORTS OF THE CHIEF EXECUTIVE OFFICER

9.1 Financial Reporting and Sustainability

9.1.1 Financial Reporting

This report listed those finance related reports which were considered by Council between 8 June 2019 and 1 October 2019.

RECOMMENDATION

It is recommended to the Committee that the Financial Reporting report be received.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Cr Jassmine Wood

That the recommendation be adopted.

CARRIED

9.2 Internal Controls and Risk Management Systems

9.2.1 Annual Strategic Risk Review

This report presented the results of the 2019-2020 Annual Strategic Risk Review.

RECOMMENDATION

It is recommended to the Committee that the 2019-2020 Annual Strategic Risk Review be received.

COMMITTEE RESOLUTION

Moved: Cr Jassmine Wood

Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

CEO Comment

The Presiding Member suggested that the likelihood rating in the Risk Analysis Matrix in Attachment 1 of the Agenda report be changed from moderate to possible. The Administration agreed to consider the change for future Annual Strategic Risk Reviews.

9.3 Internal Audit

9.3.1 2019-2020 Internal Audit Program Update

This report presented the 2019-2020 Internal Audit Program Update.

RECOMMENDATION

It is recommended to the Committee that the 2019-2020 Internal Audit Program Update report be received

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook
Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

9.3.2 Fraud and Corruption Internal Audit

This report presented the results of the Fraud and Corruption Internal Audit.

RECOMMENDATION

It is recommended to the Committee that the Fraud and Corruption Audit report be received.

COMMITTEE RESOLUTION

Moved: Cr Jassmine Wood
Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

CEO Comment

The Administration committed to update the Audit General Committee on leave balances in 6 months.

9.3.3 Information Technology Disaster Recovery Internal Audit

This report presented the results of the Information Technology Disaster Recovery Internal Audit.

RECOMMENDATION

It is recommended to the Committee that the Information Technology Disaster Recovery Internal Audit report be received.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook
Seconded: Cr Jassmine Wood

That the recommendation be adopted.

CARRIED

9.4 External Audit

9.4.1 BDO Audit Completion Report

This report presented the *Audit Completion Report* from Council's external auditors for the financial year ending 30 June 2019.

RECOMMENDATION

It is recommended to the Committee that the report be received.

COMMITTEE RESOLUTION

Moved: Cr Jassmine Wood
Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

9.4.2 Annual Financial Statements - Year Ending 30 June 2019

This report proposed that the Audit General Committee review the annual financial statements of the Council for the year ended 30 June 2019 to ensure that they present fairly the state of affairs of the Council.

RECOMMENDATION

It is recommended to the Committee that:

1. In accordance with Regulation 22(5) of the *Local Government (Financial Management) Regulations 2011*, it be noted that a draft unsigned statement has been received from Andrew Tickle, Partner of BDO, certifying his independence.
2. In accordance with Section 126(4)(a) of the Local Government Act 1999, the annual financial statements as contained in Attachment 1 of the agenda report be reviewed, and on being satisfied that they present fairly the state of affairs of the Council, they be referred to BDO for finalisation and the provision of an independent audit opinion.
3. In accordance with Regulation 22(3) of the *Local Government (Financial Management) Regulations 2011*, the Chief Executive Officer and Presiding Member of the Audit General Committee sign the statement contained in Attachment 1 of the agenda report certifying that the Council has not engaged BDO to provide any services outside of the scope of their function as external auditor.
4. It be recommended to Council that the Chief Executive Officer and Principal Member be authorised to certify the annual financial statements in their final form pursuant to the requirements of Regulation 14(g) of the Local Government (Financial Management) Regulations 2011.

COMMITTEE RESOLUTION

Moved: Cr Jassmine Wood
Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

MOTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the Audit General Committee commends the staff for the preparation and calibre of the 2018/19 financial statements.

CARRIED

9.5 Committee Performance and Reporting

Nil

10 OTHER BUSINESS

11 CONFIDENTIAL

Nil

12 NEXT MEETING

11 February 2020, 6.00pm in the Mayor's Reception Room.

13 MEETING CLOSE

The Presiding Member declared the meeting closed at 7.15pm.