

CITY OF WEST TORRENS



MINUTES

of the

AUDIT GENERAL COMMITTEE

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

of the

CITY OF WEST TORRENS

held in the Civic Centre
165 Sir Donald Bradman Drive, Hilton

on

TUESDAY, 13 OCTOBER 2020
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 6:10pm.

1.1 Evacuation Procedures

The evacuation procedures were read out to the gallery by Bill Ross.

1.2 Electronic Platform Meeting

The Presiding Member explained the housekeeping matters for the online Zoom platform for the Committee Members noting that Independent Member, Alan Rushbrook, was participating in the meeting via the electronic platform.

2 PRESENT

Committee Members:

Cr J Woodward (Presiding Member)

Councillor: D Huggett

Independent Members: E Moran, A Rushbrook

The Presiding Member advised the meeting that Cr J Wood has recently resigned as a member of the Committee.

Officers:

Mr T Buss	(Chief Executive Officer)
Ms P Koritsa	(General Manager Business and Community Services)
Mr B Ross	(General Manager Corporate and Regulatory)
Mr A Catinari	(General Manager Urban Services)
Ms L Gilmartin	(Manager Financial Services - Acting)
Mr S Thomson	(Organisational Resilience Officer)

In Attendance:

Ms Chelsea Aplin	(BDO)
Mr Andrew Tickle	(BDO)

3 APOLOGIES

Nil

4 DISCLOSURE STATEMENTS

Nil

5 CONFIRMATION OF MINUTES

RECOMMENDATION

That the Minutes of the meeting of the Audit General Committee held on 18 August 2020 be confirmed as a true and correct record.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Cr Daniel Huggett

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 three open actions which are 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 6 August 2020 and 30 September 2020.

RECOMMENDATION

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

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Cr Daniel Huggett

That the recommendation be adopted.

CARRIED

9.2 Internal Controls and Risk Management Systems

Nil

9.3 Internal Audit

9.3.1 Annual Strategic Risk Review

This report presented the results of the 2020-2021 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 Daniel Huggett

Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

6:38pm Cr Daniel Huggett left the meeting.

Agreed Action

The Chief Executive Officer agreed to:

1. The inclusion of the inherent risk rating in the summary table contained in the Annual Strategic Risk Review report.
2. Detailing in future Strategic Risk Reviews how the effectiveness of the strategic risk controls is determined and who assesses the effectiveness of controls.

3. Include additional controls to mitigate the financial impact of an increasing waste levy in Strategic Risk Review Report Item 12 - Waste Management.
4. Include additional controls to mitigate the impact of urban densification in Strategic Risk Review Report Item 11 - Urban Densification.
5. Consider the presentation of a report to the Committee, in addition to the WHS audit outcome reports currently presented to the Committee, detailing the organisation's WHS statistics.

9.3.2 2020-2021 Internal Audit Plan Update

This report presented the 2020-2021 Internal Audit Program Update.

RECOMMENDATION

It is recommended to the Committee that the *2020-2021 Internal Audit Program Update* report be received.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the recommendation be adopted.

CARRIED

6:46pm Cr Daniel Huggett returned to the meeting.

9.3.3 Bi-Annual Internal Audit Recommendations and Actions Progress Report

This report presented progress against those internal audit recommendations that were approved for actioning, as at 30 September 2020.

RECOMMENDATION

It is recommended to the Committee that the Internal Audit Recommendations and Actions Progress Report be received.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Cr Daniel Huggett

That the recommendation be adopted.

CARRIED

9.3.4 COVID-19 Learnings from Strategies Implemented - September 2020

This report provided an overview of the lessons learnt from strategies implemented from the incident management and recovery measures undertaken across Council in response to the COVID-19 pandemic.

RECOMMENDATION

It is recommended to the Committee that the *COVID-19 Learnings from Strategies Implemented - September 2020* report be received.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Cr Daniel Huggett

That:

The *COVID-19 Learnings from Strategies Implemented - September 2020* report be received and that the Administration be commended for their work in response to the COVID-19 pandemic.

CARRIED

Agreed Action

The Chief Executive Officer agreed to:

1. Present a pre-brief to Council on COVID-19 learnings and strategies.
2. Present the COVID-19 Learnings from Strategies Implemented - September 2020 report directly to Council for its information following the pre-brief presentation.

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 2020.

RECOMMENDATION

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

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the recommendation be adopted.

CARRIED

9.4.2 Annual Financial Statements - Year Ending 30 June 2020

This report proposed that the Audit General Committee review the annual financial statements of the Council for the year ended 30 June 2020 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: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

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*.

5. That staff be congratulated on the presentation of the Annual Financial Statements - Year Ending 30 June 2020.

CARRIED

9.5 Committee Performance and Reporting

Nil

10 OTHER BUSINESS

10.1 Committee Commendation of General Manager Corporate and Regulatory

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook

Seconded: Cr Daniel Huggett

The Audit General Committee commends and thanks Mr Bill Ross for his contribution to the City of West Torrens over the past 27 years and for leaving the organisation in good financial shape and wishes him well in his retirement.

CARRIED

11 CONFIDENTIAL

Nil

12 NEXT MEETING

TBA

13 MEETING CLOSE

The Presiding Member declared the meeting closed at 7:19pm.