

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, 28 FEBRUARY 2023
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 6.00pm.

1.1 Acknowledgement of Country

At the opening of the Audit General Committee Meeting, the Presiding Member stated:

"West Torrens City Council acknowledges that we are meeting on the traditional Country of the Kurna people of the Adelaide Plains and pays respect to Elders past, present, and emerging.

We recognise and respect their cultural heritage, beliefs and spiritual relationship with the land, sea, waterways and sky.

We acknowledge that they are of continuing importance to the Kurna people living today."

1.2 Evacuation Procedures

The evacuation procedures were taken as read.

1.3 Meeting Livestream

The Presiding Member advised:

"This meeting is being audio livestreamed for the benefit of members of the public who wish to listen to proceedings and the recording of this meeting will be available for playback via a link on Council's website."

2 PRESENT

Committee Members:

Cr J Woodward (Presiding Member)

Independent Members: E Moran, A Rushbrook

Officers:

Mr A Catinari	(Deputy Chief Executive Officer)
Ms P Koritsa	(General Manager Business and Community Services)
Mr P Della	(General Manager Corporate and Compliance)
Ms L Gilmartin	(Manager Financial Services)

In Attendance:

Ms Janna Burnham (Director - Galpins)

In Attendance via electronic platform:

Ms L Johnson (Management Lead - LG Reform and Integrity)

3 APOLOGIES

Apologies

Committee Member:

Cr Daniel Huggett

Officer:

Mr T Buss (Chief Executive Officer)

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 11 October 2022 be confirmed as a true and correct record.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook

Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

6 COMMUNICATION BY THE CHAIRPERSON

The Chair advised that the ESCOSA report and findings, with respect to its review of the City of West Torrens, was publicly released and that the General Manager Corporate and Compliance would provide a verbal update on the report under Item 10 - Other Business.

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 status of five (5) actions arising from previous Committee meetings, as detailed in the report.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the recommendation be adopted.

CARRIED

Agreed Actions

1. That an update on the City of West Torrens' Cyber Security Action Plan be presented to the 11 April 2023 meeting of the Audit General Committee;
2. That a review of the City of West Torrens' use of email policy be undertaken and an education session be provided as part of the City of West Torrens' employee induction program; and
3. That an ongoing education program on Cyber Security be established.

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 2 October 2022 and 1 February 2023.

RECOMMENDATION

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

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the recommendation be adopted.

CARRIED

9.2 Internal Controls and Risk Management Systems

Nil

9.3 Internal Audit**9.3.1 Audit General Committee Work Plan Update**

This report presented the February to October 2023 Annual Work Plan Update of the Audit General Committee.

RECOMMENDATION

It is recommended to the Committee that the *Audit General Committee Work Plan Update* report be received.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook

Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

9.3.2 Planning, Development and Infrastructure Act (PDI Act) Audit - Stage One Audit Report

This report presented the results of the *Planning, Development and Infrastructure Act 2016 (PDI) Audit - Stage One Audit Report*.

RECOMMENDATION

It is recommended to the Committee that the *Planning, Development and Infrastructure Act (PDI Act) Audit - Stage One Audit Report* be noted.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the recommendation be adopted.

CARRIED

9.3.3 Partnership Agreements - Community Centres Audit

This report presented the results of the *Partnership Agreements - Community Centres Internal Audit*.

RECOMMENDATION

It is recommended to the Committee that the *Partnership Agreements - Community Centres Internal Audit* report be received.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook

Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

9.4 External Audit

Nil

9.5 Committee Performance and Reporting

9.5.1 Audit General Committee Work Plan 2023

This report provided the Audit General Committee Work Plan 2023.

RECOMMENDATION

It is recommended to the Committee that:

1. The proposed Work Plan 2023 remain in place until the commencement of the new legislative provisions applying to the Audit General Committee, as a result of the Local Government Reform; and
2. The Administration provides the independent members of the Audit General Committee with the Draft Annual Business Plan and Budget, Financial Policy Reviews and Budget Reviews at the same time they are provided to Elected Members so that there is an opportunity for them to provide relevant feedback to the Elected Members for their consideration.

Discussion took place in relation to the recommendation with Independent Member Mr Alan Rushbrook advising of his intention to amend the wording of the recommendation. The Presiding Member suggested that proceedings could be suspended to allow for a discussion to take place on the intent of the matter.

MOTION

Moved: Mr Alan Rushbrook
Seconded: Ms Elizabeth Moran

That, in accordance with Division 2 (Prescribed Procedures) of Council's Code of Practice for Procedures at Meetings, proceedings be suspended temporarily to allow for informal discussion on the Audit General Committee Work Plan 2023.

CARRIED

6.28pm Short term suspension of proceedings commenced.

7.04pm Short term suspension of proceedings ended.

The Presiding Member advised that, following discussions with Independent Member Mr Alan Rushbrook, the second Point of the recommendation would be amended as follows.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook
Seconded: Ms Elizabeth Moran

That:

1. The proposed Work Plan 2023 remain in place until the commencement of the new legislative provisions applying to the Audit General Committee, as a result of the Local Government Reform; and
2. A report be presented to the Audit General Committee detailing the Governance Structure and Policy Framework of the City of West Torrens.

CARRIED

Agreed Actions

1. Amend the headings of the Audit General Committee Work Plan 2023 (Work Plan) to detail and align with the functions of the Audit General Committee and distribute actions/tasks under the headings;
2. Add internal controls into the Work Plan and schedule timing of Control Track report;
3. Add the Budget Review and Budget and Annual Business Plan into the Work Plan;
4. Amend the wording of the first action under Financial Reporting in the Work Plan so that it reads as follows: *Review the Draft Budget and Annual Business Plan (10 Year Financial Plan)*; and
5. Include the presentation on Governance and Policy Structure into the Work Plan prior to the next meeting of the Audit General Committee on 11 April 2023.

9.5.2 Internal Audit Program Update 2023 - 2024

This report presented the 2023 - 2024 Internal Audit Program Update.

RECOMMENDATION

It is recommended to the Committee that the *2023 - 2024 Internal Audit Program Update* report be noted.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook
Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

9.5.3 2023 - 2026 Internal Audit Plan

This report presented the 2023 - 2026 Internal Audit Plan.

RECOMMENDATION

It is recommended to the Committee that the 2023 - 2026 Internal Audit Plan be noted.

COMMITTEE RESOLUTION

Moved: Mr Alan Rushbrook
Seconded: Ms Elizabeth Moran

That the recommendation be adopted.

CARRIED

Agreed Action

That an annual cyber security audit be undertaken and be listed in the 2023 - 2026 Internal Audit Plan.

10 OTHER BUSINESS

10.1 Overview of ESCOSA Report and Advice

The General Manager Corporate and Compliance provided an overview of the ESCOSA report and advised that the report would be presented to Council for its information in due course, together with the Administration's response. Both of these items would be included in the draft and adopted Budget and Annual Business Plan for 2023/2024.

11 CONFIDENTIAL

11.1 External Audit Tender Evaluation

Reason for Confidentiality

The Committee is satisfied that, pursuant to Section 90(3)(k) of the *Local Government Act 1999*, the information to be received, discussed or considered in relation to this agenda item is:

- (k) tenders for the supply of goods, the provision of services or the carrying out of works.

RECOMMENDATION

It is recommended to Audit General Committee that:

1. Pursuant to Section 90(2) of the *Local Government Act 1999*, the Committee orders, that the public, with the exception of the Chief Executive Officer, members of the Executive and Management Teams in attendance at the meeting, and meeting secretariat staff, be excluded from attendance at so much of the meeting as is necessary to receive, discuss and consider in confidence, information contained within the confidential report Item 11.1 - External Audit Tender Evaluation, attachments and any associated documentation submitted by the Chief Executive Officer, specifically on the basis of the provisions of Section 90(3)(k) because the information to be received, discussed or considered in relation to this item is information relating to the tenders received for the provision of statutory audit services to the City of West Torrens.
2. At the completion of the confidential session the meeting be re-opened to the public.

COMMITTEE RESOLUTION

Moved: Ms Elizabeth Moran

Seconded: Mr Alan Rushbrook

That the recommendation be adopted.

CARRIED

7.31pm the meeting moved into Confidence and the confidential session commenced.

Committee also resolved that:

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999*, the Audit General Committee orders that the Item 11.1 - External Audit Tender Evaluation, the Minutes arising, attachments and any associated documentation, having been considered by the Audit General Committee in confidence under Section 90(3)(k), be kept confidential and not available for public inspection for a period of 12 months from the date of this meeting, on the basis that the information to be received, discussed or considered in relation to this item is information relating to the tenders received for the provision of statutory audit services to the City of West Torrens.

2. Council delegates the power of review, but not the extension, of the confidential order to the Chief Executive Officer on a monthly basis in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

7.36pm the Confidential session closed and the meeting reopened to the public.

Note: The Confidential Minutes are kept separately from this document.

12 NEXT MEETING

11 April 2023, 6.00pm in the Mayor's Reception Room.

13 MEETING CLOSE

The Presiding Member declared the meeting closed at 7.37pm.