



**MINUTES OF AUDIT COMMITTEE MEETING HELD IN COMMITTEE ROOMS, 12
JAMES STREET, SALISBURY ON**

9 OCTOBER 2018

MEMBERS PRESENT

Cr G Reynolds (Chairman)
Cr G Caruso
Mr N Ediriweera
Mr C Johnson (Deputy Chairman)

STAFF

Chief Executive Officer, Mr J Harry
Acting General Manager Business Excellence, Ms G Page
Acting General Manager City Infrastructure, Mr D Roy
Manager Governance, Mr M Petrovski
Risk and Governance Program Manager, Ms J Crook
Manager Financial Services, Ms K George
Senior Accountant, Mr T Aplin

The meeting commenced at 6:33 pm.

The Chairman welcomed the members, staff and the gallery to the meeting.

APOLOGIES

An apology has been received from Ms K Verrall.

LEAVE OF ABSENCE

Nil

PRESENTATION OF MINUTES

Moved Cr G Caruso
Seconded Mr N Ediriweera

The Minutes of the Audit Committee Meeting held on 10 July 2018, be taken and read as confirmed.

CARRIED
UNANIMOUSLY

Moved Mr N Ediriweera
Seconded Cr G Caruso

The Minutes of the Confidential Audit Committee Meeting held on 10 July 2018, be taken and read as confirmed.

CARRIED
UNANIMOUSLY

REPORTS

Administration

4.0.1 Future Reports for the Audit Committee of Council

Moved Mr C Johnson
Seconded Mr N Ediriweera

1. The information be received.

CARRIED
UNANIMOUSLY

4.0.2 Actions List

Moved Mr C Johnson
Seconded Mr N Ediriweera

1. The information be noted.

CARRIED
UNANIMOUSLY

4.0.3 Proposed Audit Committee meeting schedule for 2019

Moved Mr C Johnson
Seconded Mr N Ediriweera

1. That the information be received.

CARRIED
UNANIMOUSLY

Reports

4.2.1 Report to the Audit Committee for the year ended 30 June 2018, prepared by Bentleys

Mr David Papa, Partner at Bentleys, gave a brief outline of the External Auditor's Report.

Moved Mr N Ediriweera
Seconded Mr C Johnson

1. That:
 - a. The information be received; and
 - b. Bentleys' Final Report on Audit Findings be endorsed for receipt by Council.

CARRIED
UNANIMOUSLY

4.2.2 End of Financial Year Statements and Analysis

Mr N Ediriweera indicated that, while satisfied with the advice and recommendations, he would separately seek some points of clarification on the financial statements from the Administration.

Moved Mr C Johnson
Seconded Mr N Ediriweera

1. The information be received.
2. In accordance with Section 126(4)(a) of the Local Government Act 1999 the Audit Committee advises that it has reviewed the annual financial statements of the Council for the year ended 30 June 2018 and is satisfied they present fairly the state of affairs of Council.
3. In accordance with Regulation 22 of the Local Government (Financial Management) Regulations 2011 clauses (3) (a) and (4), that the Chief Executive Officer and the Chair of the City of Salisbury Audit Committee sign the statement to certify the independence of the Council Auditor, Bentleys.

CARRIED
UNANIMOUSLY

4.2.3 Capital Works Projects - Final Report

Moved Mr C Johnson
Seconded Cr G Caruso

1. That the final report for the Capital Works Projects Audit as set out in Attachment 1 to this report (Item 4.2.3, Audit Committee, 9/10/2018) be noted, and the responses of the Administration contained therein, be endorsed.
2. A further audit on Capital Works Projects will be suggested with other internal audits when the Committee discusses its forward plan in July 2019 for 2020.

CARRIED
UNANIMOUSLY

4.2.4 Audit Committee Self-Assessment

Moved Mr C Johnson
Seconded Mr N Ediriweera

1. That the outcomes of the self-assessment questionnaire be accepted and noted.

CARRIED
UNANIMOUSLY

4.2.5 Update on the Risk Management and Internal Controls Activities

Moved Mr N Ediriweera
Seconded Mr C Johnson

1. The information be received.
2. The Update on Risk Management and Internal Controls Activities, as set out in Attachment 1 to this report (Item 4.2.5, Audit Committee, 9/10/2018) be endorsed for approval by Council.
3. The Audit Committee notes the update on outstanding actions from completed Internal Audits, as set out in Attachment 5 to this report (Item 4.2.5, Audit Committee, 9/10/2018).

CARRIED
UNANIMOUSLY

4.2.6 Risk and Governance Program

Moved Mr N Ediriweera
Seconded Mr C Johnson

1. That the report be noted and received.

CARRIED
UNANIMOUSLY

OTHER BUSINESS

OB1 Final Audit Committee Meeting – Cr G Caruso

The Chair noted that Cr G Caruso, due to his decision not to run for re-election in the 2018 Local Government Council Elections, had participated in his final Audit Committee meeting.

The Chair, on behalf of the Committee, acknowledged and thanked Cr G Caruso for his contribution to the Audit Committee.

OB2 Senior Management and Elected Member Expenditure Discussion

Mr C Johnson, raised the item of Senior Management and Elected Member Expenditure for discussion.

Discussion ensued.

The meeting closed at 7:38 pm.

CHAIRMAN.....

DATE.....