



**MINUTES OF AUDIT COMMITTEE MEETING HELD IN LITTLE PARA
CONFERENCE ROOMS, SALISBURY COMMUNITY HUB, 34 CHURCH STREET,
SALISBURY ON**

9 FEBRUARY 2021

MEMBERS PRESENT

Cr G Reynolds (Chairman)
Cr K Grenfell (Deputy Chairman)
Mr C Johnson
Mr N Ediriweera
Ms P Davies

OBSERVERS

Nil

STAFF

Chief Executive Officer, Mr J Harry
General Manager Business Excellence, Mr C Mansueto
Manager Governance, Mr M Petrovski
Risk and Governance Program Manager, Ms J Crook
Internal Auditor & Risk Coordinator, Mr H Rafeeu

The meeting commenced at 6:35pm.

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

APOLOGIES

Nil.

LEAVE OF ABSENCE

Nil

PRESENTATION OF MINUTES

Moved Cr K Grenfell
Seconded Mr N Ediriweera

The Minutes of the Audit Committee Meeting held on 10 November 2020, be taken as read and confirmed.

CARRIED

REPORTS

Administration

7.0.1 Actions List

Moved Cr K Grenfell
Seconded Mr C Johnson

1. The information is noted

CARRIED

7.0.2 Future Reports for the Audit Committee

Moved Cr K Grenfell
Seconded Mr C Johnson

1. The information is received.

CARRIED

For Decision

7.1.1 Update on Internal Audit Plan

Action items are to be added to the Actions List regarding the regular attachments to this item and progress on the appointment of a co-source partner for the Cyber Security and IT Disaster Recovery.

Moved Mr C Johnson
Seconded Ms P Davies

1. That the updates made to the 2021 - 2023 Internal Audit Plan as set out in Attachment 1 to this report (Item 7.1.1, Audit Committee, 09/02/2021) and the accompanying high level indicative scope for pending audits as set out in Attachment 2 (Item 7.1.1, Audit Committee, 09/02/2021) are endorsed.

CARRIED

7.1.2 Trade Card Review

Moved Mr C Johnson

Seconded Mr N Ediriweera

1. That the final audit report for the Trade Card / Trading Account audit as set out in Attachment 1 to this report (Audit Committee 09/02/2021, Item No.7.1.2) is noted and that the responses of the Administration to the Trade Card / Trading Account Audit Report contained therein is endorsed.

CARRIED

7.1.3 Legislative Compliance Audit - Final Report

Moved Ms P Davies

Seconded Cr K Grenfell

1. That the final audit report for the Legislative Compliance audit as set out in Attachment 1 to this report (Audit Committee 09/02/2021, Item No.7.1.3) is noted and that the responses of the Administration to the Legislative Compliance Audit Report contained therein is endorsed.

CARRIED

7.1.4 Risk Management and Internal Controls Activities

An action item will be added to the Actions List regarding the development of a dashboard summary for outstanding actions arising out of internal audits.

Moved Ms P Davies

Seconded Cr K Grenfell

1. The information is received.
2. The Update on Risk Management and Internal Controls Activities for 2020/2021, as set out in Attachment 1 to this report (Audit Committee 9/02/2021, Item No. 7.1.4) is endorsed.
3. Council notes the update on outstanding actions from completed Internal Audits, as set out in Attachment 3 to this report (Audit Committee 9/02/2021, Item No. 7.1.4).

CARRIED

7.1.5 Draft Fraud and Corruption Prevention and Management Policy

Moved Mr N Ediriweera
Seconded Cr K Grenfell

1. The Audit Committee supports the Fraud and Corruption Prevention and Management Policy as drafted and set out in Attachment 2 to this report (Audit Committee, 09/02/2021, Item No. 7.1.5) with recognition of the Audit Committee comments being incorporated for further consideration of the Governance and Compliance Committee in February 2021.

CARRIED

7.1.6 Audit Committee Performance Self Assessment

Moved Cr K Grenfell
Seconded Mr N Ediriweera

1. The self-assessment survey questions, as set out in Attachment 1 to this report (Audit Committee, 09/02/2021, Item No. 7.1.6) be issued to members of the Audit Committee for completion following the February 2021 Council meeting, with results to be collated and presented at the next Audit Committee meeting.

CARRIED

OTHER BUSINESS

Process Maturity definition in items 7.1.2 and 7.1.3

The Committee noted the Chief Executive Officer's comments in relation to the Process Maturity ratings for items 7.1.2 and 7.1.3 and that the Chair of the Committee will represent the Committee's position to Council should the need arise.

CONFIDENTIAL ITEMS

7.4.1 11426 External Audit Services - Acquisition Plan

Moved Cr K Grenfell

Seconded Mr N Ediriweera

1. *Pursuant to Section 90(2) and (3)(b)(i) and (b)(ii) of the Local Government Act 1999, the principle that the meeting should be conducted in a place open to the public has been outweighed in relation to this matter because:*
 - *it relates to information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and*
 - *information the disclosure of which would, on balance, be contrary to the public interest.*
2. *In weighing up the factors related to disclosure,*
 - *disclosure of this matter to the public would demonstrate accountability and transparency of the Council's operations*
 - *Non-disclosure of the matter and discussion of this item in confidence would protect council's commercial position regarding confidential information provided to council in relation to the acquisition of external audit services.*

*On that basis the public's interest is best served by not disclosing the **11426 External Audit Services - Acquisition Plan** item and discussion at this point in time.*
3. *Pursuant to Section 90(2) of the Local Government Act 1999 it is recommended the Council orders that all members of the public, except staff of the City of Salisbury on duty in attendance, be excluded from attendance at the meeting for this Agenda Item.*

CARRIED

The meeting moved into confidence at 8:15pm.

The meeting moved out of confidence at 8:22pm.

7.4.2 St Kilda Mangroves die back update

Moved Cr K Grenfell

Seconded Mr N Ediriweera

1. *Pursuant to Section 90(2) and (3)(b)(i) and (b)(ii) of the Local Government Act 1999, the principle that the meeting should be conducted in a place open to the public has been outweighed in relation to this matter because:*
 - *it relates to information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial.*
2. *In weighing up the factors related to disclosure,*
 - *disclosure of this matter to the public would demonstrate accountability and transparency of the Council's operations*
 - *Non-disclosure of the matter and discussion of this item in confidence would protect council's position regarding confidential information provided to council in relation to the maintenance of law.*

*On that basis the public's interest is best served by not disclosing the **St Kilda Mangroves die back update** item and discussion at this point in time.*
3. *Pursuant to Section 90(2) of the Local Government Act 1999 it is recommended the Council orders that all members of the public, except staff of the City of Salisbury on duty in attendance, be excluded from attendance at the meeting for this Agenda Item.*

CARRIED

The meeting moved into confidence at 8:22pm.

The meeting moved out of confidence and closed at 8:29pm.

CHAIRMAN.....

DATE.....