



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

**12 OCTOBER 2021**

**MEMBERS PRESENT**

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

**OBSERVERS**

Mr David Papa, Partner, Bentleys  
Mr. Matthew Brunato, Manager, Bentleys

**STAFF**

Chief Executive Officer, Mr J Harry  
General Manager Business Excellence, Mr C Mansueto  
Manager Governance, Mr R Deco  
Team Leader Corporate Governance, Mr B Kahland  
Internal Auditor & Risk Coordinator, Mr H Rafeeu  
Manager Financial Services, Ms K George (*from 6.52pm*)  
Senior Accountant, Ms T Aplin (*from 6.52 pm*)  
Assistant Accountant, Ms M Hamilton (*from 6.52 pm*)

The meeting commenced at 6:33 pm

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

**APOLOGIES**

Nil.

**LEAVE OF ABSENCE**

Nil

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## PRESENTATION OF MINUTES

Moved Cr K Grenfell  
Seconded Ms P Davies

The Minutes of the Audit Committee Meeting held on 13 July 2021, be taken as read and confirmed.

**CARRIED**

## REPORTS

### *Administration*

#### **7.0.2 Actions List**

Moved Mr C Johnson  
Seconded Cr K Grenfell

That Council:

1. Notes the report.

**CARRIED**

#### **Bringing Forward Confidential Item 7.4.1**

Moved Ms P Davies  
Seconded Cr K Grenfell

1. That Confidential Agenda Item 7.4.1 be brought forward to this point on the agenda.

**CARRIED**

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**CONFIDENTIAL ITEMS**
**7.4.1 In-Confidence Session with the External Auditor as per approved Audit Committee Annual Work Plan 2020/2021 (verbal discussion)**

Moved Ms P Davies  
Seconded Cr K Grenfell

Pursuant to section 83(5) of the *Local Government Act 1999* the Chief Executive Officer has indicated that, if Council so determines, this matter may be considered in confidence under Part 3 of the *Local Government Act 1999* on grounds that:

1. *Pursuant to Section 90(2) and (3)(b)(i) and (b)(ii) and (d)(i) and (d)(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; and*
  - *commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and*
  - *commercial information of a confidential nature (not being a trade secret) 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*

*On that basis the public's interest is best served by not disclosing the **In-Confidence Session with the External Auditor as per approved Audit Committee Annual Work Plan 2020/2021 (verbal discussion)** 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 the Chief Executive Officer and External Auditor, be excluded from attendance at the meeting for this Agenda Item.*

Moved into confidence at 6:36pm

At the request of the Audit Committee Chairman, the Chief Executive Officer vacated the room.

Moved out of confidence at 6:52pm

*For Decision*

**7.1.1 Report to the Audit Committee for the year ended 30 June 2021, prepared by Bentleys**

Moved Cr K Grenfell  
Seconded Mr C Johnson

That Council:

1. Approves Bentleys' Final Report on Audit Findings 30 June 2021, appearing as Attachment 4 to this report (Audit Committee 12 October 2021, Item7.1.1)
2. Notes the Management Representation Letter requested by the Bentleys, appearing as Attachment 5 to this report (Audit Committee 12 October 2021, Item7.1.1), is signed by management.

**CARRIED**

**7.1.2 End of Financial Year Statement and Analysis**

Moved Ms P Davies  
Seconded Mr C Johnson

That Council:

1. Receives the information.
2. Approves, in accordance with Section 126(4)(a) of the Local Government Act 1999, that the Audit Committee's advice that it has reviewed the annual financial statements of the Council for the year ended 30 June 2021 and is satisfied they present fairly the state of affairs of Council, noting that a going concern question was considered by the Audit Committee and deemed no concern due to availability of funds as per note 11 to the Financial Statements.
3. Approves, 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.
4. Approves that the draft analysis of the Annual Financial Statements, as presented in Attachment 1 to this report (Audit Committee 13 October 2021, Item 7.1.2), be included in the End of Year Financial Statements Report to Council.

**CARRIED**

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**MWON1 In-Camera Session**

Moved Mr N Ediriweera  
Seconded Ms P Davies

That in-camera sessions with external auditor and internal auditor are to be held without management.

**CARRIED**

**OTHER BUSINESS**

Nil

**CONFIDENTIAL ITEMS****7.4.2 In-Confidence Session with the Internal Auditor as per approved Audit Committee Annual Work Plan 2021/2022 (verbal discussion)**

Moved Cr K Grenfell  
Seconded Ms P Davies

Pursuant to section 83(5) of the *Local Government Act 1999* the Chief Executive Officer has indicated that, if Council so determines, this matter may be considered in confidence under Part 3 of the *Local Government Act 1999* on grounds that:

1. Pursuant to Section 90(2) and (3)(b)(i) and (b)(ii) and (d)(i) and (d)(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; and
  - commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
  - commercial information of a confidential nature (not being a trade secret) 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

*On that basis the public's interest is best served by not disclosing the **In-Confidence Session with the Internal Auditor as per approved Audit Committee Annual Work Plan 2021/2022 (verbal discussion)** 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 the Chief Executive Officer and Internal Auditor of the City of Salisbury, be excluded from attendance at the meeting for this Agenda Item.

**CARRIED**

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*In order to comply with item MWON1, the Chief Executive Officer left the room for the discussion.*

The meeting moved into confidence at 7:15pm.

The meeting moved out of confidence at 7:59pm .

The meeting closed at 7:59pm.

CHAIRMAN.....

DATE.....