



**MINUTES OF AUDIT AND RISK COMMITTEE MEETING HELD IN WITTBER &
DR RUBY DAVY ROOMS, SALISBURY COMMUNITY HUB, 34 CHURCH STREET,
SALISBURY ON**

10 OCTOBER 2023

MEMBERS PRESENT

Cr K Grenfell (Chair)
Cr B Brug (Deputy Chair)
Ms P Davies
Mr N Ediriweera
Mr C Johnson

EXTERNAL AUDITOR

Mr A Tickle, Partner, BDO
Ms C Aplin, Senior Manager, BDO

STAFF

Chief Executive Officer, Mr J Harry
General Manager Business Excellence, Mr C Mansueto
Manager Governance, Mr R Deco
Internal Auditor & Risk Coordinator, Mr H Rafeeu
Manager Financial Services, Ms K George
Team Leader Accounting Services, Ms M Hamilton

The meeting commenced at 6:30pm

The Chairman welcomed the Elected Members, members of the public and staff to the meeting.

APOLOGIES

Nil.

LEAVE OF ABSENCE

Nil

PRESENTATION OF MINUTES

Moved Cr B Brug
Seconded Ms P Davies

The Minutes of the Audit and Risk Committee Meeting held on 11 July 2023, be taken as read and confirmed.

CARRIED
Unanimously

REPORTS

For Decision

7.1.1 BDO's Final Audit Completion Report 30 June 2023

Moved Cr B Brug
Seconded Mr N Ediriweera

That Council:

1. Receives the Annual Completion Report for the year ended 30 June 2023, appearing as Attachment 1 to this report (Audit and Risk Committee, 10 October 2023, Item 7.1.1), including the Independent Auditor's Report on the Audit of the Financial Report, Independent Assurance Report on the Internal Controls of the City of Salisbury, and the Certification of Auditor Independence.
2. Notes the Management Representation Letter requested by BDO to be signed by the CEO and the General Manager Business Excellence, appearing as Attachment 2 to this report (Audit and Risk Committee, 10 October 2023, Item 7.1.1).

CARRIED
Unanimously

7.1.2 End of Financial Year Statement and Analysis

Mr N Ediriweera asked for confirmation from the Chief Executive Officer and the External Auditor whether the Council is a going concern, in particular in the context of balance of current assets and current liabilities. This was subsequently confirmed.

Leave of the meeting was sought and granted to include this question and its answer into the minutes.

Moved Cr B Brug
Seconded Mr N Ediriweera

That Council:

1. Receives the information.
2. Notes that the Audit and Risk Committee, in accordance with Section 126(4)(a) of the *Local Government Act 1999*, reviewed the annual financial statements of the Council for the year ended 30 June 2023 and is satisfied they present fairly the state of affairs of Council.
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 and Risk Committee sign the statement to certify the independence of the Council Auditor, BDO Australia.
4. Approves that the draft analysis of the Annual Financial Statements, as presented in Attachment 1 to this report (Audit and Risk Committee, 10 October 2023, Item 7.1.2), be included in the End of Year Financial Statements Report to Council.

CARRIED
Unanimously

7.1.3 Treasury Policy Review

Moved Cr B Brug
Seconded Mr C Johnson

That Council:

1. Adopts the amended Treasury Policy, as set out in Attachment 1 to this report (Audit and Risk Committee, 10 October 2023, Item 7.1.3) reflecting the change in format and minor editing changes, as considered appropriate by the Audit and Risk Committee.

CARRIED

QUESTIONS WITHOUT NOTICE

There were no Questions Without Notice.

MOTIONS WITHOUT NOTICE

There were no Motions Without Notice.

OTHER BUSINESS

Nil

ORDERS TO EXCLUDE THE PUBLIC

7.4.1 In-Confidence Session with the External Auditor as per Terms of Reference and approved Audit and Risk Committee Annual Work Plan 2022/2023 (verbal discussion)

Moved Ms P Davies

Seconded Mr C Johnson

Pursuant to section 83(5) of the *Local Government Act 1999* the Audit and Risk Committee orders the matter to 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 Terms of Reference and approved Audit and Risk Committee Annual Work Plan 2022/2023 (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, and staff of the City of Salisbury, be excluded from attendance at the meeting for this Agenda Item.*

CARRIED

The meeting moved into confidence at 6:58pm

The meeting moved out of confidence and closed at 7:14pm

CHAIRMAN.....

DATE.....