



MINUTES

Audit Committee Meeting

(Subject to confirmation)

29 October 2019

**MINUTES OF YORKE PENINSULA COUNCIL
AUDIT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS , MINLATON TOWN HALL, 57 MAIN STREET,
MINLATON
ON TUESDAY, 29 OCTOBER 2019 AT 3:00PM**

1 WELCOME BY CHAIRPERSON

Member Peter Brass welcomed everyone to the meeting and declared the meeting open at 3:00pm

2 PRESENT

Member Peter Brass (via Phone), Cr Leanne O'Brien, Cr Adam Meyer, Cr Tania Stock

In Attendance

David Harding (Director Corporate and Community Services), Renee Edwards (Minute Taker) Sid Jain (Manager, Financial Services), Michael McCauley (Assets Manager), Amanda Pitt (Business Improvement Officer), Daniel Griffin (Financial Accountant).

3 LEAVE OF ABSENCE

Nil

4 APOLOGIES

Member Rob Reiman, Mayor Darren Braund, Andrew Cameron (CEO), Trevor Graham (Director Assets and Infrastructure).

5 CONFLICT OF INTEREST

Member Peter Brass reminded all Members of the requirement to disclose any conflict of interest in relation to any matters before Council.

6 MINUTES OF PREVIOUS MEETING – FOR CONFIRMATION

COMMITTEE RESOLUTION

Moved: Cr Leanne O'Brien

Seconded: Cr Adam Meyer

That the minutes of the Audit Committee Meeting held on 27 August 2019 be confirmed.

CARRIED 044/2019 (29/10/2019)

7 VISITORS TO THE MEETING

Dean Newbery and Partners – Samantha Creten and Whitney Sandow, External Auditors.

3:02pm Council Staff left the Chamber. The Audit Committee and External Financial Auditors had an informal discussion.

3:39pm Council Staff returned to the Chamber and re-joined the meeting.

REPORTS**8 NEW BUSINESS****8.1 AUDIT COMMITTEE WORK PLAN 2019****PURPOSE**

To consider and endorse an updated work plan for 2019.

COMMITTEE RESOLUTION

Moved: Cr Adam Meyer
Seconded: Cr Leanne O'Brien

That the Audit Committee endorse the updated 2019 Work Plan.

CARRIED 045/2019 (29/10/2019)

8.2 AUDITED GENERAL PURPOSE FINANCIAL STATEMENTS 2018/2019**PURPOSE**

To present Council's 2018/2019 audited General Purpose Financial Statements ("Statements") and management representation letter for the Committee's information and consideration.

COMMITTEE RESOLUTION

Moved: Cr Leanne O'Brien
Seconded: Cr Tania Stock

That the Audit Committee

1. Endorse the Chief Executive Officer and the Presiding Member of the Audit Committee to sign the Certification of Auditor Independence;
2. Receive and note the Management Representation Letter to be signed by the Chief Executive Officer and the Director Corporate and Community Services and provided to the Auditor; and
3. Recommend to Council that the audited General Purpose Financial Statements for the year ended 30th June 2019 be endorsed.

CARRIED 046/2019 (29/10/2019)

COMMITTEE RESOLUTION

Moved: Cr Leanne O'Brien
Seconded: Cr Tania Stock

That the Committee accept and endorse the Audit Completion Report 30 June 2019

CARRIED 047/2019 (29/10/2019)

Members requested that further information on 'cash backed' reserve funds for open space and recreation be presented to the Committee. Mr David Harding to provide details of criteria relevant to these funds to the Committee.

Chair Peter Brass thanked and congratulated the Finance Team and the External Auditors for all their work that went in to finalising the Audited General Purpose Financial Statements 2018/2019.

8.3 POLICY REVIEW - PO060 - RATES RELIEF POLICY

PURPOSE

To seek endorsement for the updated PO060 Rates Relief Policy.

COMMITTEE RESOLUTION

Moved: Cr Adam Meyer
Seconded: Cr Leanne O'Brien

That the Committee endorse the updated PO060 Rates Relief Policy and recommend to Council that it be adopted as presented.

CARRIED 048/2019 (29/10/2019)

8.4 POLICY REVIEW - PO008 BAD DEBTS - DELEGATION OF AUTHORITY POLICY

PURPOSE

To seek endorsement for the updated PO008 Bad Debts – Delegation of Authority Policy.

RECOMMENDATION

That the Committee endorse the updated PO008 Bad Debts – Delegation of Authority Policy and recommend to Council that it be adopted as presented.

LAPSED FOR WANT OF A MOVER

The Committee recommended that the current policy remain in place with further information on outstanding debts to be presented to the Committee. Following receipt of the information, the Committee will re-consider the policy at a future meeting. Mr David Harding to provide the Committee with a current list of outstanding debts likely to be written off in the next 12 months along with ageing analysis of current debtors.

8.5 POLICY UPDATE - PO128 ASSET MANAGEMENT POLICY**PURPOSE**

To seek endorsement and approval from Council for the updated PO128 Asset Management Policy.

COMMITTEE RESOLUTION

Moved: Cr Adam Meyer

Seconded: Cr Tania Stock

That the Audit Committee endorse the updated PO128 Asset Management Policy and recommend to Council that it be adopted.

CARRIED 049/2019 (29/10/2019)

The Committee requested *Section 10 - Council Delegation* - the Chief Executive Officer remain as the Delegate and the Director Assets and Infrastructure remain as the Sub Delegate.

Chair Peter Brass requested the Risk Management Policy (PO091) be added to *Section 8. Related Council Policies and Documents*.

8.6 PUBLIC INTEREST DISCLOSURE POLICY AND PROCEDURE**PURPOSE**

To provide the Audit Committee with a copy of Council's recently endorsed Public Interest Disclosure Policy and supporting Public Interest Disclosure Procedure.

COMMITTEE RESOLUTION

Moved: Cr Adam Meyer

Seconded: Cr Leanne O'Brien

That the report be received.

CARRIED 050/2019 (29/10/2019)

The Committee suggested that an additional *Responsible Officer* be added to the Policy to ensure coverage during extended absences.

8.7 INTERNAL AUDIT ACTIVITY REPORT**PURPOSE**

To provide Audit Committee members with an update on recent Internal Audit Activity.

COMMITTEE RESOLUTION

Moved: Cr Leanne O'Brien

Seconded: Cr Tania Stock

That the report be received.

CARRIED 051/2019 (29/10/2019)

Implementation of Agreed Action – Accrued Employee Leave – Members suggested that a Long Service Leave Policy be developed and included in the next Enterprise Bargaining Agreement negotiation with staff. A new 'Agreed Action' to be incorporated to reflect this, with an 'In Progress' status.

Samantha Creten and Whitney Sandow left the meeting at 5:09pm.

8.8 COMPLYING (SCHEDULE 4) DEVELOPMENTS - RESPONSE AND CLARIFICATION FROM DPTI**PURPOSE**

To advise the Audit Committee of recent correspondence received from the Department Planning, Transport and Infrastructure (DPTI) in regards to Schedule 4 Complying Development Fees.

COMMITTEE RESOLUTION

Moved: Cr Adam Meyer

Seconded: Cr Tania Stock

That the report be received.

CARRIED 052/2019 (29/10/2019)

9 GENERAL BUSINESS**10 NEXT MEETING**

Tuesday 3 December 2019

11 CLOSURE

The Meeting closed at 5:17pm

The minutes of this meeting were confirmed at the Audit Committee Meeting held on 3 December 2019.

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CHAIRPERSON