

**MINUTES OF CITY OF MOUNT GAMBIER
AUDIT COMMITTEE MEETING
HELD AT THE CIVIC CENTRE, 10 WATSON TERRACE, MOUNT GAMBIER
ON MONDAY, 2 SEPTEMBER 2019 AT 4.00 P.M.**

PRESENT: Mayor Lynette Martin (OAM), Cr Sonya Mezinec, Mr Paul Duka

OFFICERS IN ATTENDANCE: Acting General Manager Council Business Services - Mr J Zwijnenburg
General Manager City Growth - Dr J Nagy
Management Accountant - Ms K Rolton

1 ACKNOWLEDGEMENT OF COUNTRY

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR INDIGENOUS PEOPLES HAVE WITH THIS LAND.

2 APOLOGY(IES)

COMMITTEE RESOLUTION

Moved: Paul Duka

Seconded: Cr Sonya Mezinec

That the apology(ies) from Ms Angela Kain be received.

CARRIED

3 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION

Moved: Paul Duka

Seconded: Cr Sonya Mezinec

That the minutes of the Audit Committee meeting held on 4 June 2019 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

4 QUESTIONS WITHOUT NOTICE

Nil



5 REPORTS

5.1 ANNUAL FINANCIAL STATEMENTS FOR 2018/19

COMMITTEE RESOLUTION

Moved: Paul Duka

Seconded: Cr Sonya Mezinec

1. That Audit Committee Report No. AR19/45358 titled 'Annual Financial Statements for 2018/19' as presented on 02 September 2019 be noted.
2. That in accordance with Section 126 (4) (a) of the Local Government Act 1999, the Audit Committee advises that it has reviewed the draft annual financial statements of Council for the financial year 2018/19 and is satisfied 'they present fairly the state of affairs of the council'.
3. That for the financial year ended 30 June 2019:
 - (a) Council adopts the annual financial statements as presented at the meeting held 2 September 2019 as final subject to the following minor amendments to Note 1 item 12 for updated lease values and Note 17 for reference to Community and Recreation Hub project.
 - (b) The Chief Executive Officer and the Mayor of the City of Mount Gambier be authorised to certify the financial statements.
4. That the Presiding Member of the Audit Committee and the Chief Executive Officer of the City of Mount Gambier be authorised to sign Council's *Certification of Auditor Independence Statement* that will accompany the financial statements for the financial year ended 30 June 2019.
5. That the Auditor's representative, Mr Tim Muhlhausler's verbal report providing an overview of the audit report as presented to the Audit Committee Meeting on 2 September 2019 be noted.

CARRIED



5.2 NON-QUARANTINING OF CEMETERY FUNDS

COMMITTEE RESOLUTION

Moved: Cr Sonya Mezinec

Seconded: Paul Duka

1. That Audit Committee Report No. AR19/45811 titled 'Non-quarantining of cemetery funds' as presented on 02 September 2019 be noted.
2. That the fourth part of the resolution (part(d)) from the Report 'Decision Making Structure – Mount Gambier Cemetery Trust' – 20 June 2017 – AR17/22190 be amended from:
“(d) that the operating funds of the cemeteries continue to be quarantined in a reserve account separate from other cash balances pending a strategic review of cemetery operations.”
to:
“(d) that a cemeteries reserve will be accounted for as a separate reserve account within Council’s equity and that a strategic review of cemetery operations and its reserve build-up will be performed at a later date.”

CARRIED

6 MOTIONS WITHOUT NOTICE

Nil

7 MEETING CLOSE

The Meeting closed at 4:49 p.m.

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

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PRESIDING MEMBER

