

**MINUTES OF CITY OF MOUNT GAMBIER  
AUDIT COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, CIVIC CENTRE, 10 WATSON TERRACE, MOUNT  
GAMBIER  
ON MONDAY, 20 SEPTEMBER 2021 AT 5.30 P.M.**

**PRESENT:** Mayor Lynette Martin (OAM), Cr Sonya Mezinec (Presiding Member), Mr Paul Duka, Ms Angela Kain

**IN ATTENDANCE:** Mr Tim Mulhausler, Galpins (virtual)

<b>OFFICERS IN ATTENDANCE:</b>	Chief Executive Officer	- Mrs S Philpott
	General Manager Shared Services	- Mr D Barber
	General Manager City Growth	- Mr T Coote
	General Manager City Infrastructure	- Ms B Cernovskis
	Manager Finance	- Mrs J Scoggins
	Team Leader Finance	- Mrs K Harradine
	Executive Administrator Community Wellbeing	- Ms A Lavia

**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)**

Nil

**3 CONFIRMATION OF MINUTES**

**COMMITTEE RESOLUTION**

Moved: Paul Duka  
Seconded: Angela Kain

That the minutes of the Audit Committee meeting held on 12 April 2021 be confirmed as an accurate record of the proceedings of the meeting.

**CARRIED**

**4 QUESTIONS WITHOUT NOTICE**

Nil



## 5 REPORTS

### 5.1 2020/21 FINANCIAL STATEMENTS

#### COMMITTEE RESOLUTION

Moved: Angela Kain

Seconded: Paul Duka

1. That Audit Committee Report No. AR21/58199 titled '2020/21 Financial Statements' as presented on 20 September 2021 be noted.
2. That in accordance with Section 126 (4) (a) of the Local Government Act 1999, the draft annual financial statements of Council for the financial year 2020/21 have been reviewed and 'they present fairly the state of affairs of the council'.
3. That for the financial year ended 30 June 2021, the Audit Committee recommends that:
  - (a) Council adopts the annual financial statements and as presented at the meeting held 20 September 2021 as final.
  - (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 2021.
5. That the Auditor's representative, Mr Tim Mulhausler's verbal report providing an overview of the audit report as presented to the Audit Committee Meeting on 20 September 2021 be noted.
6. The Audit Completion Report, Management Representation Letter and Interim Management Letter be noted.

**CARRIED**

### 5.2 COMPARISON OF ACTUAL TO BUDGET FOR THE YEAR ENDING 30 JUNE 2021

#### COMMITTEE RESOLUTION

Moved: Paul Duka

Seconded: Angela Kain

1. That Audit Committee Report No. AR21/58235 titled 'Comparison of Actual to Budget for the year ending 30 June 2021' as presented on 20 September 2021 be noted.
2. That the estimates comparison for the financial year ending 30 June 2021 be adopted.

**CARRIED**



### 5.3 REVIEW OF DRAFT AUDIT AND RISK COMMITTEE TERMS OF REFERENCE

The Presiding Member sought the approval of at least two-thirds of the members present at the meeting to suspend meeting procedures:

Purpose of the Suspension: to discuss the draft Audit and Risk Committee terms of reference

Carried by more than two-thirds of the members present at the meeting.

Meeting Procedures were suspended at 6:08 pm.

The Presiding Member determined that the period of suspension should be brought to an end;

Carried by more than two-thirds of the members present at the meeting.

The Period of Suspension came to an end and Meeting Procedures resumed at 6:22 pm.

#### COMMITTEE RESOLUTION

Moved: Angela Kain

Seconded: Paul Duka

1. That Audit Committee Report No. AR21/58970 titled 'Review of Draft Audit and Risk Committee Terms of Reference' as presented on 20 September 2021 be noted.
2. That the Draft Audit and Risk Committee terms of reference be reviewed with the intent to adopt at the next scheduled Audit Committee meeting.

**CARRIED**

### 5.4 LOCAL GOVERNMENT ACT 2021 CHANGES

#### COMMITTEE RESOLUTION

Moved: Angela Kain

Seconded: Paul Duka

1. That Audit Committee Report No. AR21/58959 titled 'Local Government Act 2021 Changes' as presented on 20 September 2021 be noted.

**CARRIED**

### 5.5 RISK REPORT

#### COMMITTEE RESOLUTION

Moved: Paul Duka

Seconded: Angela Kain

1. That Audit Committee Report No. AR21/58960 titled 'Risk Report' as presented on 20 September 2021 be noted.
2. That Council's Audit Committee receives a further Risk Evaluation Report in February 2022 following the November 2021 Risk Management Evaluation, detailing findings, recommendations, and associated action plan.

**CARRIED**



**5.6 WORK HEALTH, SAFETY AND WELLBEING**

**COMMITTEE RESOLUTION**

Moved: Paul Duka  
Seconded: Angela Kain

1. That Audit Committee Report No. AR21/58962 titled 'Work Health, Safety and Wellbeing' as presented on 20 September 2021 be noted.
2. That Council's Audit Committee receives a regular Work Health Safety and Wellbeing report presenting a quarterly update on performance, compliance and initiatives.

**CARRIED**

**6 MOTIONS WITHOUT NOTICE**

Nil

**7 MEETING CLOSE**

**The Meeting closed at 6:41 pm.**

**The minutes of this meeting were confirmed at the Audit Committee held on 8 November 2021.**

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**PRESIDING MEMBER**

