

MINUTES

Audit and Risk Committee Monday 25 November 2024



Minutes of City of Mount Gambier Audit and Risk Committee held at:

Time: 5:00 pm
Date: Monday 25 November 2024
Location: Council Chamber - Civic Centre
10 Watson Terrace, Mount Gambier

PRESENT: Mr Paul Duka (Presiding Member)
Cr Paul Jenner
Mr Alexander Brown (virtual)
Ms Belinda Johnson (virtual)

OFFICERS IN ATTENDANCE: Chief Executive Officer - Mrs S Philpott (virtual)
General Manager Corporate and Regulatory Services - Mrs J Fetherstonhaugh
Manager Financial Services - Ms K Rolton
Executive Administrator - Mrs A Pasquazzi

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 FIRST NATIONS PEOPLES HAVE WITH THE LAND.

2 APOLOGIES

COMMITTEE RESOLUTION ARC 2024/11

Moved: Cr Paul Jenner
Seconded: Alexander Brown

That the apology from Mayor Lynette Martin be received.

CARRIED

3 CONFIRMATION OF MINUTES

3.1 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION ARC 2024/12

Moved: Alexander Brown
Seconded: Belinda Johnson

That the minutes of the Audit and Risk Committee Meeting held on 28 October 2024 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

4 QUESTIONS WITHOUT NOTICE

Nil

Presiding Member, Paul Duka sought leave of the meeting to reorder the agenda items.

5 REPORTS

5.6 ANNUAL WORK PLAN AND MEETING SCHEDULE

COMMITTEE RESOLUTION ARC 2024/13

Moved: Alexander Brown

Seconded: Belinda Johnson

1. That Council report titled 'Annual Work Plan and Meeting Schedule' as presented on Monday 25 November 2024 be noted.
2. That the Audit and Risk Committee recommends to Council it holds at minimum 6 meetings throughout 2025, noting that meeting dates are subject to change, including additional special meetings where required.

CARRIED

5.2 INTERNAL AUDIT: AMENDED PLAN, QUARTERLY UPDATE AND PROJECT SCOPE

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 Internal Audit Plan.

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

Meeting Procedures were suspended at 5:50pm.

The Mayor 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 6:10pm.

COMMITTEE RESOLUTION ARC 2024/14

Moved: Paul Duka

Seconded: Belinda Johnson

1. That Council report titled 'Internal Audit: Amended Plan, Quarterly Update and Project Scope' as presented on Monday 25 November 2024 be noted.

2. That the Internal Audit Plan 2023/2024 - 2026/2027 (as amended), having been reviewed by the Audit and Risk Committee be recommended to Council for adoption.
3. That it be noted that progress achieved on the actions resulting from the internal audit already completed will be reported in future quarterly updates.
4. That having reviewed the scope of works for the internal audit project for procurement and contract management, the Audit and Risk Committee are satisfied it is sufficient, and is amended to include
 - reference to a minimum sample size
 - training
 - delegations
5. That the next iteration of the Internal Audit Plan:
 - Incorporates a risk based approach, informed by the strategic risk register and internal financial controls review
 - Removes Item 2, penetration testing
 - Shifts item 13, Council Policies to the 2027/2028 financial year.

CARRIED

5.1 ANNUAL REVIEW BORROWINGS AND INVESTMENTS

COMMITTEE RESOLUTION ARC 2024/15

Moved: Cr Paul Jenner

Seconded: Alexander Brown

1. That Council report titled 'Annual Review Borrowings and Investments' as presented on Monday 25 November 2024 be noted.

CARRIED

5.3 POLICY UPDATE

COMMITTEE RESOLUTION ARC 2024/16

Moved: Cr Paul Jenner

Seconded: Belinda Johnson

1. That Council report titled 'Policy Update' as presented on Monday 25 November 2024 be noted.

CARRIED

5.4 POLICIES FOR REVIEW

Alexander Brown left the meeting at 6:34pm and did not return.

COMMITTEE RESOLUTION ARC 2024/17

Moved: Cr Paul Jenner

Seconded: Belinda Johnson

1. That Council report titled 'Policies for Review' as presented on Monday 25 November 2024 be noted.
2. That having been reviewed by the Audit and Risk Committee on 25 November 2024, the following reviewed and amended policies be endorsed:
 - (a) Emergency Management Policy
 - (b) Treasury Management Policy - T150
3. That having been reviewed by the Audit and Risk Committee on 25 November 2024, the content of the following reviewed and amended policies / procedures be endorsed:
 - (a) Request for Service and Complaint Procedure - C200
 - (b) Internal Review of Council's Decision - C290and that the administration determine prior to presentation to Council the relationship between the two (2) policies and whether they are more appropriately policies or procedures.
4. That the Chief Executive Officer (or delegate) be authorised to make minor administrative changes to the policies / procedures as required.

CARRIED

5.5 LEASE AND LICENCE UPDATE

COMMITTEE RESOLUTION ARC 2024/18

Moved: Cr Paul Jenner

Seconded: Belinda Johnson

1. That Council report titled 'Lease and Licence Update' as presented on Monday 25 November 2024 be noted.

CARRIED

5.7 AUDIT AND RISK COMMITTEE MEETING REPORT

COMMITTEE RESOLUTION ARC 2024/19

Moved: Paul Duka

Seconded: Belinda Johnson

1. That Council report titled 'Audit and Risk Committee Meeting Report' as presented on Monday 25 November 2024 be noted.

CARRIED

6 URGENT MOTIONS WITHOUT NOTICE

Nil

7 CONFIDENTIAL ITEMS

Nil

8 MEETING CLOSE

The meeting closed at 7:08pm.

The minutes of this meeting were confirmed at the Audit and Risk Committee Meeting held on 5 February 2024.

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PRESIDING MEMBER