

**MINUTES OF CITY OF MOUNT GAMBIER
AUDIT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, CIVIC CENTRE, 10 WATSON TERRACE, MOUNT
GAMBIER
ON MONDAY, 12 APRIL 2021 AT 5.30 P.M.**

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

OFFICERS IN ATTENDANCE: General Manager Shared Services - Mr D Barber
Acting Manager Finance - Mr C McGregor

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 14 December 2020 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

4 QUESTIONS WITHOUT NOTICE

Nil



5 REPORTS

5.1 REVIEW OF TERMS OF REFERENCE

COMMITTEE RESOLUTION

Moved: Angela Kain

Seconded: Paul Duka

1. That Audit Committee Report No. AR21/20133 titled 'Review of terms of reference' as presented on 12 April 2021 be noted.
2. That the Audit Committee terms of reference be reviewed and presented to next meeting.

CARRIED

5.2 AUDIT COMMITTEE WORKS PROGRAM

COMMITTEE RESOLUTION

Moved: Mayor Lynette Martin

Seconded: Paul Duka

1. That Audit Committee Report No. AR21/19856 titled 'Audit Committee works program' as presented on 12 April 2021 be noted.

CARRIED

5.3 QUARTERLY BUDGET REVIEW 2 2020/21

COMMITTEE RESOLUTION

Moved: Paul Duka

Seconded: Angela Kain

1. That Audit Committee Report No. AR21/19238 titled 'Quarterly Budget Review 2 2020/21' as presented on 12 April 2021 be noted.
2. That the Audit Committee note the adoption of the following resulting from the second quarterly Budget Review for 2020-21:
 - A \$34,996,000 forecast capital expenditure, representing a \$2,801,000 change from the original budget capital expenditure of \$37,797,000 (Item B and C), including a Budget revision carry over to 2020/21 of \$1,856,000 (Item A), an anticipated carry-over to 2021/22 of \$2,668,000 and a change of \$3,522,000 in relation to the construction of the Wulanda Recreation and Convention Centre (Item D);
 - \$1,230,000 forecasted operating deficit, representing a \$363,000 decreased deficit from the original budget operating deficit of \$1,593,000;
 - A \$11,632,000 forecast net surplus, representing a \$813,000 increase from the original budget net surplus of \$10,819,000; and
 - No impairment expense within other comprehensive expenses at BR2.

CARRIED



5.4 INTERNAL CONTROLS - PROPOSED BUDGET PROCESS IMPROVEMENTS

COMMITTEE RESOLUTION

Moved: Angela Kain

Seconded: Mayor Lynette Martin

1. That Audit Committee Report No. AR21/19525 titled 'Internal Controls - Proposed Budget process improvements' as presented on 12 April 2021 be noted.

CARRIED

6 CONFIDENTIAL ITEMS

6.1 TENDER FOR EXTERNAL AUDIT SERVICES FOR FY2022 TO FY2025 – REPORT NO. AR21/20765

COMMITTEE RESOLUTION

Moved: Mayor Lynette Martin

Seconded: Paul Duka

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Audit Committee orders that all members of the public, except Mayor L Martin, Councillor S Meziniec, Independent Members P Duka and A Kain and Council Officers D Barber and C McGregor be excluded from attendance at the meeting for the receipt, discussion and consideration in confidence of Agenda Item 6.1 AR21/20765 Tender for External Audit Services for FY2022 to FY2025.

The Audit Committee is satisfied that, pursuant to section 90(3) (k) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- tenders for the:
 - supply of goods, or
 - the provision of services, or
 - the carrying out of works

The Audit Committee is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because this item relates to the discussion and recommendation of tenders for external audit services.

CARRIED



COMMITTEE RESOLUTION

Moved: Mayor Lynette Martin
Seconded: Angela Kain

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 6.1 AR21/20765 Tender for External Audit Services for FY2022 to FY2025 and its attachments, the discussion and the resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (k) be kept confidential and not available for public inspection until two years after the recommendation of external audit services.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

CARRIED

7 MEETING CLOSE

The Meeting closed at 6:22 pm.

The minutes of this meeting were confirmed at the Audit Committee held on

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PRESIDING MEMBER

