



MINUTES OF AN AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING OF

GLADSTONE REGIONAL COUNCIL

HELD AT THE COUNCIL CHAMBERS – CIVIC CENTRE BOARDROOM
101 GOONDOON STREET, GLADSTONE

ON WEDNESDAY 15 MARCH 2023 COMMENCING AT 9:00AM

Table of Contents

ITEM	PAGE
1. COMMITTEE IN CAMERA	5
2. CONFIDENTIAL SESSION	5
2.1. CHIEF EXECUTIVE OFFICER REPORT.....	5
2.2. LEGAL REPORT	5
3. APOLOGIES	5
4. DECLARATION OF CONFLICTS OF INTEREST.....	5
5. CONFIRMATION OF MINUTES.....	6
5.1. CONFIRMATION OF AUDIT RISK AND IMPROVEMENT COMMITTEE MINUTES FOR 30 NOVEMBER 2022	6
6. BUSINESS ARISING FROM MINUTES	7
6.1. AUDIT RISK AND IMPROVEMENT COMMITTEE OPEN TASKS REPORT	7
7. NOTING PAPERS.....	8
7.1. INFORMATION COMMUNICATION TECHNOLOGY REPORT.....	8
7.2. CONTRACTS AND PROCUREMENT REPORT	9
7.3. PEOPLE CULTURE SAFETY QUARTERLY REPORT	10
7.4. QUARTERLY RISK MANAGEMENT REPORT.....	11
8. INTERNAL AUDIT	12
8.1. ETHICS INTEGRITY AND AUDIT PROGRESS REPORT	12
8.2. INTERNAL AUDIT REPORTS	13
8.3. ETHICS INTEGRITY AND AUDIT DRAFT INTERNAL AUDIT PLAN 2023/24.....	14
9. EXTERNAL AUDIT.....	15
9.2. QUEENSLAND AUDIT OFFICE BRIEFING	15
10. FINANCE REPORTS.....	16

10.1. PRIOR PERIOD FINANCIAL STATEMENTS	16
10.2. FINANCIAL STATEMENT PREPARATION AND PROCESS UPDATE.....	17
10.3. INTERNAL CONTROL SELF-ASSESSMENT.....	18
11. ASSET MANAGEMENT	19
11.1. ASSET MANAGEMENT	19
12. OFFICER'S REPORTS.....	20
12.1. ENVIRONMENTAL PERFORMANCE REPORT QUARTER TWO FY 22/23.....	20
12.2. WORKS DELIVERY UPDATE.....	21
12.3. ANNUAL REPORTING SCHEDULE 2023/24 AND ARIC REPORT TEMPLATE.....	22
13. SELF-DEVELOPMENT.....	23
14. COUNCIL REFERRALS	23
15. GENERAL BUSINESS	23
16. CLOSED SESSION - AUDIT REPRESENTATIVES	24

PRESENT

Stephen Coates (Chairperson)
Sandra Collins
Stephen Coates
Cr Muszkat
Cr Cameron

Officers:

Leisa Dowling, Chief Executive Officer
Mark Holmes, General Manager Finance, Governance and Risk
Theunis Mienie, General Manager People, Culture and Safety
Carly Quinn, General Manager Strategy and Transformation
John Tumbers, General Manager Operations
Mark Francis, General Manager Strategic Asset Performance
Rob Huth, General Manager Customer Experience
Kylie Lee, General Manager Community Development and Events (via teams)
Deon Matthee, Principal Internal Auditor
Ashlyn Chalker, Ethics Integrity and Audit Specialist
Tanya Whalley, Manager Governance and Risk
Rachael Millett, Executive Secretary
Nerrilynne Taylor, Team Leader Financial Operations
Jessica Rossow, Financial Controller
Tania Brown, Manager Asset Governance
Tim Howarth, Manager Information Communication and Technology
Celisa Faulkner, Project Lead - Implement MMF (Acting)
Sue-Ellen Howie, Transformation Lead
Scott McDonald, Manager Asset Design
Ali Moore, Manager Environment and Conservation

Others in Attendance:

Darren Jenns, PwC (via teams)
John Skilling, PwC
Dale Hassell, QAO (via teams)
Cr Rick Hansen (Observer)

1. COMMITTEE IN CAMERA

There were no matters to report from the Committee in Camera.

2. CONFIDENTIAL SESSION

2.1. CHIEF EXECUTIVE OFFICER REPORT

There were no matters to report from the Chief Executive Officer Report.

2.2. LEGAL REPORT

There were no matters to report from the Legal Report.

3. APOLOGIES

Mayor Burnett
Cr O'Grady

4. DECLARATION OF CONFLICTS OF INTEREST

Nil

5. CONFIRMATION OF MINUTES

5.1. CONFIRMATION OF AUDIT RISK AND IMPROVEMENT COMMITTEE MINUTES FOR 30 NOVEMBER 2022

Responsible Officer: Chief Executive Officer

Audit Risk and Improvement Committee Meeting: 15 March 2023

File Ref: CM7.2

Purpose:

Seeking confirmation of the Audit Risk and Improvement Committee Meeting Minutes of the 30 November 2022.

Officer's Recommendation to the Business Improvement Committee:

That the Committee confirm the Minutes of the Audit Risk and Improvement Committee Meeting held on the 30 November 2022.

Discussion:

An enquiry was made regarding the status of the water and sewer insurance claim. It was noted that the claim is in progress and not yet finalised. It was anticipated that the claim will be finalised with an update to be provided at the next meeting.

Decision:

Moved Sandra Collins
Seconded Stephen Coates

That the Officers recommendation be adopted.

CARRIED

6. BUSINESS ARISING FROM MINUTES

6.1. AUDIT RISK AND IMPROVEMENT COMMITTEE OPEN TASKS REPORT

Responsible Officer: General Manager Finance Governance and Risk

Audit Risk & Improvement Committee Meeting: 15 March 2023

File Ref: CM26.2

Estimated Duration: 2 mins

Purpose:

Standing Item to update the Committee on the Open Tasks Report.

Officer's Recommendation:

That the Committee note and receive the Open Tasks Report.

Discussion:

Nil

Decision:

Moved Cr Muszkat
Seconded Cr Cameron

That the Officers recommendation be adopted.

CARRIED

7. NOTING PAPERS

7.1. INFORMATION COMMUNICATION TECHNOLOGY REPORT

Responsible Officer: General Manager Strategy and Transformation

Officer Presenting Report: Noting

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: IT5.1

Estimated Meeting Duration: For noting

Purpose:

The purpose of this report is to provide the committee with an update on the work managed by the Information, Communication and Technology (ICT) team, and to show in detail how Council manage risk associated with ICT and Cyber Security.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the committee note the ICT update for Quarter 2 2022/23.

Discussion:

A discussion was held regarding the Cyber Phishing Campaign and it was mentioned that the results were very good when compared with the average of other organisations of similar size. The committee enquired regarding the percentage rate of failure against the three categories and were advised of 9% for easy; 15-20% for medium; and just over 20% for hard. It was noted that this campaign was to achieve a baseline rate with targeted exercises to be undertaken.

A discussion was held regarding the replacement of aging infrastructure and it was noted that the replacement program is tracking well with no concerns at this stage. It was further noted that the work program has been tailored to progress through the replacement of aging infrastructure to catch up prior to implementing a standard replacement schedule. It was anticipated to be caught up by end of next financial year.

The committee enquired regarding an audit report identifying a risk of information being sent to a cloud based system and the ability to access the data if the cloud system is unavailable. It was noted that this was in reference to the backup process of the minimum data required from third party providers and not an information security issue. It was further noted that Sharepoint isn't an adopted record keeping system but an operational system and that work is being undertaken with business units to transfer data from Sharepoint into an approved record keeping system.

Decision:

Moved Sandra Collins
Seconded Cr Cameron

That the Officers recommendation be adopted.

CARRIED

7.2. CONTRACTS AND PROCUREMENT REPORT

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Manager Contracts and Procurement

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: PE7.2

Estimated Meeting Duration: For Noting Only

Purpose:

The purpose of this report is to present procurement KPIs for the quarter ending 31 January 2023.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Contracts and Procurement Report is received and noted.

Discussion:

Nil

Decision:

Moved Peter Sheville
Seconded Sandra Collins

That the Officers recommendation be adopted.

CARRIED

7.3. PEOPLE CULTURE SAFETY QUARTERLY REPORT

Responsible Officer: General Manager People Culture and Safety

Officer Presenting Report: For noting

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: HS9.1

Estimated Meeting Duration: For noting

Purpose:

The purpose of this noting report is to provide the Audit, Risk and Improvement Committee with an update of the People and Culture statistics and activities.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the People Culture and Safety update report be received and noted.

Discussion:

A discussion was held regarding the Converge Quarterly Utilisation Report and the Employee Assist Personal v's Work issues statistics comparison between Council and the industry benchmark. The committee enquired if there was any concern around the work issues statistic. It was noted that Council promote and advocate the Employee Assistance Program (EAP) significantly to employees resulting in a higher referral. It was mentioned that results from the culture survey demonstrated that the stress level within Council is below the average. The committee noted that the report shows quarterly trends and enquired if there was a longer-term trend analysis available. Advice was provided that a longer term trend could be requested from the provider.

A discussion was held regarding the workforce distribution representation and the committee sought clarification regarding the status of the employment target, e.g. ahead or behind the target. It was noted that the workforce distribution representation is a head count which includes shared roles, part time and maternity leave employees. The committee requested future reports include the full time equivalent (FTE).

A discussion was held regarding the Beakon Incident Management System and continued reference to issues with roll out and user take up. It was noted that the Beakon system has become accepted with users and that there are ongoing improvements to the system to enable better reporting and user experience. The committee recommended that the roll out phase should be closed out with a focus on managing and enhancing the system.

Decision:

Moved Sandra Collins
Seconded Cr Cameron

That the Officers recommendation be adopted.

CARRIED

7.4. QUARTERLY RISK MANAGEMENT REPORT

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Tanya Whalley, Manager Governance and Risk

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: RM1.7

Estimated Meeting Duration: For Noting

Purpose:

To provide an update to the Committee on Council's risk position and to seek feedback from ARIC on areas of concern in Council's risk profile.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Quarterly Risk Management Report be received.

Discussion:

The committee requested that future reports include the controls that are in place for the corporate risks.

The committee noted the variance in the risk descriptions with some showing limited information. It was noted that the variances between the risk description is being worked through with business units to improve on.

A discussion was held regarding project risk and project teams recording the project risks in relation to success of the project rather than risk for Council. It was noted that there is a piece of work currently underway to review the project risk register and working with the project teams to reframe the project risks. It was further noted that the corporate standard is also being reviewed to provide assistance to the teams to enable consistency. The committee mentioned that preference would be to have one risk scale for the business and that the risk needs to consider what is the risk to the project and then what is that project risk to the business. It was noted that the corporate standard reflects one risk matrix and work is required on improving the businesses understanding and consideration of risk.

The committee enquired regarding the ability to view the entire risk register to view the level of maturity of the risk register. It was noted that the enquiry would be taken on notice. It was further noted that the risk register is being reviewed and interrogated to ensure the quality of data and risks being included is appropriate.

Decision:

Moved Peter Sheville
Seconded Cr Muszkat

That the Officers recommendation be adopted.

CARRIED

8. INTERNAL AUDIT

8.1. ETHICS INTEGRITY AND AUDIT PROGRESS REPORT

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Principal Internal Auditor

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: CM27.3

Estimated Meeting Duration: 15 minutes

Purpose:

Provide the Audit Risk and Improvement Committee with information about the activities of Ethics, Integrity and Audit for the period 16 November 2022 to 28 February 2023.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Ethics Integrity and Audit Progress report be received and noted.

Discussion:

The committee enquired regarding tracking the recommendations from the incident report with advice provided that they will be included in the review of the Business Continuity Plan (BCP) including the BCP Framework and individual plans.

The committee enquired regarding the ability to view the full internal audit action register with advice provided that it can be included as an appendix or supplementary meeting document at each meeting.

The committee enquired if an information communication and technology BCP exercise was undertaken. It was noted that an emergency exercise was undertaken through the Local Government Disaster Management Group (LDMG) however an internal exercise was not undertaken. It was further noted that the BCP is currently under review.

The committee requested that the high risk rated tasks shown in the report include which audit report the task related to.

Decision:

Moved Sandra Collins
Seconded Cr Cameron

That the Officers recommendation be adopted.

CARRIED

8.2. INTERNAL AUDIT REPORTS

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Principal Internal Auditor

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: CM27.3

Estimated Meeting Duration: 15 minutes

Purpose:

Presentation of internal audit and compliance assurance projects finalised this quarter.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the internal audit reports and assurance map be received and noted.

Discussion:

A discussion was held regarding the Road Condition Assessment process audit report. The committee expressed concern that the audit report demonstrated that there was a lot of work to do whereas the Works Delivery Update indicates that work is on track. It was noted that the audit report was completed prior to the progress of work through the Works Delivery with the audit report finalisation delayed due to COVID impacts. It was further noted that the audit report validated some of the concerns which lead to the development of the works delivery project. It was highlighted that despite some of the inadequacies, council are still keeping people safe and are still delivering for the community. A discussion was held regarding the ownership of data held via third party software systems and the importance of ensuring the availability and security of data was highlighted.

Decision:

Moved Sandra Collins

Seconded Cr Muszkat

That the Officers recommendation be adopted.

CARRIED

8.3. ETHICS INTEGRITY AND AUDIT DRAFT INTERNAL AUDIT PLAN 2023/24

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Principal Internal Auditor

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: CM27.3

Estimated Meeting Duration: 10 minutes

Purpose:

To consider the draft Internal Audit Plan for 2023/2024.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

Presenting the draft Internal Audit Plan for 2023/2024 and confirming the proposed internal audits as discussed during the Committee Planning Day.

Discussion:

Nil

Decision:

Moved Stephen Coates
Seconded Sandra Collins

That the Officers recommendation be adopted.

CARRIED

9. EXTERNAL AUDIT

9.2. QUEENSLAND AUDIT OFFICE BRIEFING

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Queensland Audit Office Representative

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: FM4.4

Estimated Meeting Duration: 10 minutes

Purpose:

The purpose of this report is to allow Queensland Audit Office to provide an update to the committee.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Queensland Audit Office Briefing Paper dated 15 March 2023 be received and noted.

Discussion:

An overview of the briefing paper was provided by PricewaterhouseCoopers (PwC) and Queensland Audit Office (QAO) representatives. It was noted that the draft workplan has been distributed to council's and stakeholders for feedback. The blog 'Advice on reporting data breaches' was highlighted.

A discussion was held regarding the 2023 External Audit Plan and the anticipated timeline for the committee to view the draft statements. It was noted that the draft statements are anticipated to be presented to the committee at the September 2023 meeting.

Decision:

Moved Peter Sheville
Seconded Cr Muszkat

That the Officers recommendation be adopted.

CARRIED

The meeting was adjourned at 10:47am and reconvened at 11:05am.

10. FINANCE REPORTS

10.1. PRIOR PERIOD FINANCIAL STATEMENTS

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: General Manager Finance Governance and Risk

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: FM15.1

Estimated Meeting Duration: 10 minutes

Purpose:

To provide the Audit Risk and Improvement Committee with the Monthly Financial Reports for Period ending 31 January 2023.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Audit Risk and Improvement Committee note the Monthly Financial Reports for period ending 31 January 2023.

Discussion:

An overview of the prior period financial statements was provided and it was noted that there have been significant movements in both revenue and expenditure however the increases in income have been offset by increases in expenditure.

The committee enquired regarding the reporting showing actuals year to date but not budget year to date. Advice was provided that the maturity within Council for reporting on monthly basis is improving and that the budget year to date could be included in future reports.

Decision:

Moved Sandra Collins

Seconded Peter Sheville

That the Officers recommendation be adopted.

CARRIED

10.2. FINANCIAL STATEMENT PREPARATION AND PROCESS UPDATE

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Nerrilynne Taylor, Team Leader Financial Operations

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: FM4.4

Estimated Meeting Duration: 15 minutes

Purpose:

The purpose of this report is to provide the Audit Risk and Improvement Committee members with an update on the financial statement process for their consideration and feedback.

Officer's Recommendation to the Audit Risk and Improvement Committee:

That the Audit Risk and Improvement Committee note the report.

Discussion:

It was noted that the information provided in the report is based on the Queensland Audit Office model and a few improvement items were highlighted.

A discussion was held regarding the inability to complete a soft close due to resourcing. It was noted that the review process has been completed and with the structure now being outworked. It was noted that there was a risk of council's integrated rating going down, however acknowledged that it would only be short term and going back to established.

The committee enquired regarding a timetable for the preparation process for this financial year. Advice was provided that the audit plan has only recently been received with a full timetable usually presented to the June committee meeting. It was noted that visibility of the overall plan prior to June would be preferable for the committee. The committee requested that the timetable be presented to the March committee meeting in future. It was noted that the timetable presented should include key milestones, risks, how to mitigate the risks and valuations that are needed and being completed.

Decision:

Moved Sandra Collins
Seconded Cr Muszkat

That the Officers recommendation be adopted.

CARRIED

10.3. INTERNAL CONTROL SELF-ASSESSMENT

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Nerrilynne Taylor, Team Leader Financial Operations

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: FM4.4

Estimated Meeting Duration: 10 minutes

Purpose:

This report's purpose is to give the Audit Risk and Improvement Committee members the opportunity to provide feedback on the Internal Control Self-Assessment.

Officer's Recommendation to the Audit Risk and Improvement Committee:

That the Audit Risk and Improvement Committee note the report.

Discussion:

A discussion was held regarding the Internal Control Self-Assessment and feedback was sought from the committee regarding the Internal Control Self-Assessment report and whether the committee would like to continue to receive the report. It was agreed that the committee should continue to receive the report. A discussion was held regarding the current state of the subject matter experts (SME's) completing the self-assessment with a suggestion that someone else set the desired state with the SME to complete the assessment. It was acknowledged that the Internal Control Self-Assessment is a good tool to demonstrate where council thinks it needs to be and where it is.

Decision:

Moved Sandra Collins
Seconded Peter Sheville

That the Officers recommendation be adopted.

CARRIED

11. ASSET MANAGEMENT

11.1. ASSET MANAGEMENT

Responsible Officer: General Manager Strategic Asset Performance

Officer Presenting Report: Tania Brown, Manager Asset Governance

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: FM18.1

Estimated Meeting Duration: 15 mins

Purpose:

To provide an update on Council's asset management activities including a summary of the current status of Council's asset data and future data improvement actions.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

It is recommended that the Asset Management update be noted.

Discussion:

A discussion was held regarding the review of Council's Strategic Asset Management Plan (SAMP) and the Asset Management Plans (AMPs) and that templates for the next versions of the plans have been developed. The committee recommended that the process for updating the SAMP and AMP's should be the SAMP first to provide the strategic direction down to the AMPs. It was noted that the data that feeds into the AMPs needs to be updated to feed into the SAMP. The committee highlighted there is a risk of holding up the development of the SAMP to get data when the SAMP doesn't require that level of data. The committee requested the SAMP and AMPs templates be provided to the committee to review and provide feedback.

Decision:

Moved Peter Sheville

Seconded Sandra Collins

That the Officers recommendation be adopted.

CARRIED

12. OFFICER'S REPORTS

12.1. ENVIRONMENTAL PERFORMANCE REPORT QUARTER TWO FY 22/23

Responsible Officer: General Manager Strategic Asset Performance

Officer Presenting Report: Ali Moore, Manager Environment and Conservation

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: EM17.9

Estimated Meeting Duration: 15 minutes

Purpose:

The purpose of this report is to provide an update of Council's environmental performance against the established indicators from the last quarter being 1 October 2022 to 31 December 2022, for noting by the Audit, Risk and Improvement Committee.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Audit, Risk and Improvement Committee receive and note the environmental performance report for the 1 October 2022 to 31 December 2022 period.

Discussion:

Nil

Decision:

Moved Cr Muszkat
Seconded Cr Cameron

That the Officers recommendation be adopted.

CARRIED

12.2. WORKS DELIVERY UPDATE

Responsible Officer: General Manager Strategy and Transformation

Officer Presenting Report: Sue-Ellen Howie, Transformation Lead

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: CM26.11

Estimated Meeting Duration: 20 minutes

Purpose:

Provide monthly update to Audit, Risk and Improvement Committee on the Works Delivery Initiative.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Works Delivery Update report be received.

Discussion:

Nil

Decision:

Moved Cr Cameron
Seconded Peter Sheville

That the Officers recommendation be adopted.

CARRIED

12.3. ANNUAL REPORTING SCHEDULE 2023/24 AND ARIC REPORT TEMPLATE

Responsible Officer: General Manager Finance Governance and Risk

Officer Presenting Report: Tanya Whalley, Manager Governance and Risk

Audit, Risk & Improvement Committee Meeting Date: 15 March 2023

File Ref: CM26.2

Estimated Meeting Duration: 10 minutes

Purpose:

To present a draft ARIC Annual Reporting Schedule 2023/24 and a new ARIC Report Template for the Committee's consideration and approval.

Officer's Recommendation to the Audit, Risk & Improvement Committee:

That the Committee:

1. Approves the Audit Risk and Improvement Committee Annual Reporting Schedule 2023/24;
and
2. Approves the ARIC Report Template.

Discussion:

It was noted that the fraud and corruption report is provided verbally quarterly but can be included as a presentation on the framework report every 18 months.

Decision:

Moved Cr Cameron
Seconded Cr Muszkat

That the Officers recommendation be adopted.

CARRIED

13. SELF-DEVELOPMENT

A discussion was held regarding an induction for new members. It was noted that an awareness of the committee is provided for all councillors following the election. It was further noted that a process for new members and alternates could be implemented but to be on hold pending the next local government election.

Peter Sheville advised that he has been maintaining awareness around risk noting that there is a lot of diverse information out there and there was potential for the information to be tainted one way or another.

Sandra Collins advised that she has taken on a 6-month contract managing our biggest quarry in the Gladstone region which required her to redo shotfiring qualifications. Sandra noted that as one of the biggest challenges in managing the operations and dealing with local suppliers and local market gives her an insight into the current trends. Sandra advised that the next half of the financial year she is focusing on refreshing the Company Director information.

Stephen Coates advised that he obtains a lot of personal growth from other audit committees that he is a member of. Stephen further advised that he attended a conference recently regarding audit and highlighted that while the topics were good, the people you meet and the discussion held are of great benefit.

Councillor Natalia Muszkat advised that she would like to understand the assurance information better and will reach out to the Principal Internal Auditor for assistance. Cr Muszkat noted that council has recently discussed the planning scheme review and she is interested in moving through the process. Cr Muszkat requested if committee members had any information regarding how other similar or neighbouring councils work through planning schemes to pass onto her.

14. COUNCIL REFERRALS

Nil

15. GENERAL BUSINESS

The committee undertook a round table exercise on what they took value from out of today's meeting. The value noted included the following:

- experiences from other organisations
- insights in the comparison between two reports and identifying an inconsistency
- Council have identified their own problems, weaknesses and gaps and are taking steps to rectify
- the level of experience and intellectual ability is inspiring
- the external challenges; the fresh set of eyes and fresh perspective the committee provides; consider your target audience with respect to the reports
- re-emphasising planning, disasters and looking at resources and maintaining growth
- the openness and professionalism of the officers
- the highlight on the corporate risks and monitoring of the controls

16. CLOSED SESSION - AUDIT REPRESENTATIVES

Nil

There being no further business the Chair formally closed the meeting.

THE MEETING CLOSED AT 12:23pm