

Meeting Minutes

Audit Risk and Improvement Committee

Date: 22 March 2018

Start Time: 9.00am

End Time: 11.00am

Location: Federation Council – 100 Edward Street Corowa

Record Ref: 18/10893

Invited Participants: Linda MacRae (Independent Chairperson), Peter McLean (Independent external Committee member), Kathie Teasedale (External Auditor/RSD), Nick Bell (External Auditor/RSD), Adrian Butler (Interim General Manager), Kim Parker (Director, Finance and Organisational Development), Kristy Kay (Director Corporate and Community), Heidi Neumeister (Governance Officer), Cr. Miegel, Cr. Wales.

Attendees: Linda MacRae (Independent Chairperson), Peter McLean (Independent external Committee member), Kathie Teasedale (External Auditor/RSD), Adrian Butler (Interim General Manager), Kim Parker (Director, Finance and Organisational Development), Kristy Kay (Director Corporate and Community), Heidi Neumeister (Governance Officer)

Apologies: Cr. Paul Miegel, Nick Bell, Cr. Norm Wales

Purpose: As per Committee Charter

Agenda

Item 1: Endorse Minutes of previous meeting (Standing agenda item) Linda MacRae 5 Mins

Minutes: The draft minutes of the previous meeting held on 14 December were put to the committee for any final changes. No further amendments were advised.

Action: That the committee endorse the minutes of the December meeting with no further changes.

Item 2: Conflicts of Interest (Standing agenda item) Linda MacRae 5 Mins

Minutes: The committee members were asked whether there were any conflicts of interest to declare for the meeting agenda items.

Action: Noted that there were no conflicts of interest to declare.

Item 3:	Finance Report (Standing agenda item)	Kim Parker	10 Mins
Minutes:	A finance report was provided to the committee and it was noted that condition assessments had not yet been completed but that this would be available for the meeting in June. An overview was also provided concerning the status of the Howlong situation.		
Action:	The finance report was noted and it was requested that this be a standing agenda item for all meetings.		
Item 4:	Purchasing and contract management internal audit report	Kathie Teasedale	10 Mins
Minutes:	The committee discussed the findings of the audit report and requested that the actions be provided for the management comments and that they be included in the Management Tool to allow greater monitoring. It was also requested that the recommendations be numbered in future reports for ease of reporting.		
Action:	Management comments to include actions and responsibilities.	Kim Parker	1 June 218
Action:	Populate actions into Pulse for reporting.	Heidi Neumeister	1 June 2018
Item 5:	Draft internal audit frameworks for Fraud and Corruption, Environmental Health and Waste Management - Landfill	Kathie Teasedale	10 Mins
Minutes:	The committee endorsed the scope of the Fraud and Corruption audit (with management comments and actions to be included) and a date to be determined prior to the next meeting. The proposed scope for the Environmental Health Audit and the Waste Management and Landfill were also noted and approved noting they were not scheduled until October and November 2018 respectively.		
Action:	To schedule dates for the Fraud and Corruption internal audit.	Heidi Neumeister	30 April 2018
Item 6:	Draft Risk Management Framework	Kim Parker	10 Mins
Minutes:	The committee discussed the Risk Management Framework to be presented to Councillors at the May Council workshop in conjunction with a risk appetite presentation by Phil Butt, Council's Regional Risk Manager from Statewide Mutual. It was agreed that the Draft Risk Management Framework should include a standard response to a risk rating that is determined to be unacceptable (e.g. catastrophic) to clearly state that an activity is not to proceed. It was further suggested that this be included for discussion at the Councillor workshop.		
Action:	That the first Risk Management report and status on the Risk Register will be made available to the committee twice yearly and be provided by the last meeting of 2018.	Kim Parker	1 November 2018

Action:	That the Draft Risk Management Framework should include a standard response to a risk rating that is determined to be unacceptable (e.g. catastrophic) to clearly state that an activity is not to proceed. It was further suggested that this be included for discussion at the Councillor workshop.	Kim Parker	1 May 2018
Item 7:	Procurement Process Improvement Project Brief	Kim Parker	10 Mins
Minutes:	The committee noted the Procurement Process Improvement and work completed with some minor amendments and a request for an update to be provided at the last meeting in 2018.		
Action:	An update to be provided on the Procurement Process Improvement brief by the last meeting in 2018.	Kim Parker	1 November 2018
Item 8:	Audit Office of New South Wales - Client Services Plan 2018	Kim Parker	10 Mins
Minutes:	The Client Services Plan 2017-2018 was discussed by the committee with a recommendation to invite the external auditors to the October meeting.		
Action:	To invite the external auditors to the Audit Committee meeting in October	Kim Parker	31 August 2018
Item 9:	Update on Section 355 Committee policy and Guidelines	Kristy Kay/Heidi	10 Mins
Minutes:	The committee noted that the review of Section 355 Committee work is ongoing with further reports to be provided to the committee as it progresses.		
Action:	Noted	Responsibility	Due Date

Meeting closed at 11.15 am

Next Meeting scheduled for 1 June 2018 at 9.00am.