



# **MINUTES**

of

## **AUDIT COMMITTEE MEETING**

held in

**WALKERVILLE COUNCIL CIVIC CENTRE  
COUNCIL CHAMBER  
66 WALKERVILLE TERRACE GILBERTON**

on

**MONDAY 26 OCTOBER 2020 AT 10.00AM**

**MINUTES**  
26 October 2020

*The meeting was declared open at 10.00am*

Preliminaries

*On behalf of the Elected Members and Administration Cr Furlan thanked Mr Greg Connor and Ms Corinne Garrett for their term on the Committee, their support and advice and wished them all the best for the future.*

*The Presiding Member read the Emergency Management Procedure.*

**1. ATTENDANCE RECORD**

1.1 Present

Greg Connor (Presiding Member)  
Corinne Garrett  
David Hitchcock  
Cr Stephen Furlan  
Cr Rob Ashby AM (Proxy)

In Attendance

Group Manager Corporate Services, Monique Palmer  
Council Secretariat, Vanessa Davidson  
Michael Richardson, BRM Advisory  
Matthew Brunato Bentleys SA/NT  
John Jovicevic, Dean Newbery and Partners  
Whitney Sandow, Dean Newbery and Partners

1.2 Apologies

Cr Conrad Wilkins  
Mayor Elizabeth Fricker  
Chief Executive Officer, Kiki Cristol

**2. CONFIRMATION OF MINUTES**

**Moved:** Ms Garrett

**Seconded:** Mr Hitchcock

**AC8/20-21**

The minutes of the Audit Committee meeting of 27 July 2020 be confirmed as a true and accurate record of the proceedings.

**CARRIED**

**3. DECLARATIONS OF INTEREST**

Nil

#### **4. STAFF REPORTS REQUIRING DECISION OF COMMITTEE**

##### **4.1 Draft Audited Financial Statements 2019 – 2020**

**Moved:** Ms Garrett

**Seconded:** Mr Hitchcock

##### **AC9/20-21**

1. That the Draft Audited Financial Statements as or the financial year ended 30 June 2020 presented in Attachment A to this report be recommended to Council for their consideration and adoption subject to the following amendments:
  - Note 4 - change wording from 'sold' to 'disposed'
  - Consistency of treatment of the carrying value and contracted cash flows in note 13.
2. That the Adjusted Income Statement for the financial year ended 30 June 2020 presented in Attachment B to this report be received and noted.
3. The Audit Committee authorises the Presiding Member to sign the certificate of Auditor Committee.

**CARRIED**

*The time being 11.06am Matthew Brunato (Bentleys SA/NT) left the meeting.*

#### **5. STAFF REPORTS PRESENTED FOR INFORMATION**

##### **5.1 Internal Audit Report – Leave Entitlements**

**Moved:** Cr Furlan

**Seconded:** Ms Garrett

##### **AC10/20-21**

1. That the Audit Committee receives and notes the 'Internal Audit Report – Leave Entitlement' report and requests that Administration actively reduces the leave entitlements.
2. The Audit Committee requests that the Chief Executive Officer provides information as to the status of the Town of Walkerville's Enterprise Bargaining Agreements to the Audit Committee at its next ordinary meeting.

**CARRIED**

*The time being 11.27 am John Jovicevic and Whitney Sandow, Dean Newbery and Partners left the meeting.*

*The time being 11.33 am Cr Furlan left the meeting.*

Motion

**Moved:** Ms Garrett  
**Seconded:** Mr Hitchcock

**AC11/20-21**

The Audit Committee recommend to Council that consideration be given to the development of a Leave Policy.

**CARRIED**

*The time being 11.34am Cr Furlan returned to the meeting.*

5.2 Request for Tender – Provision of External Auditing Services

**Moved:** Cr Furlan  
**Seconded:** Ms Garrett

**AC12/20-21**

That the Audit Committee receives and notes the Request for Tender – Provision of External Auditing Services report subject to the following amendments:

- Being a licenced an accredited auditor to be mandatory and not rated as part of the assessment matrix.
- That an open tender be conducted.
- The tender template be reviewed and areas which are not applicable to an audit tender be removed.

**CARRIED**

5.3 Budget Review 1

**Moved:** Ms Garrett  
**Seconded:** Cr Furlan

**AC13/20-21**

That the Audit Committee receives and notes Budget Review One (1) for the 2020/2021 financial year and the variances contained within it.

**CARRIED**

**6. STANDING AGENDA ITEMS**

6.1 Audit Committee Work Program

**Moved:** Mr Hitchcock  
**Seconded:** Ms Garrett

**AC14/20-21**

That the Audit Committee receives and notes the Audit Committee Work Program for 2020/ 2021.

**CARRIED**

## 6.2. Outstanding Audit Committee Resolutions / Action Report

**Moved:** Ms Garrett  
**Seconded:** Cr Ashby

### **AC15/20-21**

1. That the Committee receives and notes the list of Audit Committee resolutions currently being processed as at 22 October 2020.
2. That the audit outcomes from the external and internal audit be included as a register within the action report.
3. That regular updates of the asset reconciliation in the general ledger be included within the action report.

**CARRIED**

## **7. CONFIDENTIAL REPORTS**

### 7.1 Review of Services Provided by EHA to Town of Walkerville

#### **Recommendation (Public)**

Pursuant to s90(3)(b)

**Moved:** Ms Garrett  
**Seconded:** Mr Hitchcock

#### **AC16/20-21**

Pursuant to section 90(2) of the *Local Government Act 1999* the Committee orders that all members of the public, except Group Manager Corporate Services Monique Palmer, Council Secretariat Vanessa Davidson and Michael Richardson BRM Advisory, be excluded from attendance at the meeting for Agenda Item 7.1 Review of Services provided by EHA to Town of Walkerville.

The Committee is satisfied that, pursuant to section 90(3)(b) of the Act, the information to be received, discussed or considered in relation to this Agenda Item is information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is: conducting business; proposing to conduct business; and would prejudice the commercial position of the Council.

In addition, the Committee has further considered that the information would on balance be contrary to the public interest because the disclosure of Council's commercial position may severely prejudice Council's ability to negotiate a cost effective proposal for the benefit of the Council and the community in this matter.

**CARRIED**

*The time being 11.52 am the meeting moved into confidence.*

**Recommendation (Confidential)**

**Moved:** Ms Garrett  
**Seconded:** Cr Furlan

**AC17/20-21**

1. That the Audit Committee receives and notes the content of the Review of Services provided by EHA to Town of Walkerville report.
2. That the Audit Committee recommends that the report be presented to Council for their consideration.
3. That the Audit Committee expresses concern about the inability of the Walkerville Board Members to attend the Board meetings.

**CARRIED**

**Recommendation (Public)**

Pursuant to s.91(7)

**Moved:** Ms Garrett  
**Seconded:** Cr Ashby

**AC18/20-21**

That having considered Agenda Item 7.1 Review of Services Provided by EHA to Town of Walkerville in confidence under section 90(2) and (3)(b) of the *Local Government Act 1999*, the Committee, pursuant to section 91(7) of that Act orders that the report, attachments and minutes relevant to this Agenda Item be retained in confidence until the matter has been finalised by Council, excepting that the Committee authorises the release of the minutes to substantive party/parties to enable enactment of the resolution and that pursuant to Section 91(9)(c) of the *Local Government Act 1999*

and

That the Committee resolves to end its confidential deliberations pursuant to Section 90(2) of the *Local Government Act 1999* and re-admit the public.

**CARRIED**

*The time being 12.26pm the meeting moved out of confidence.*

**9. URGENT OTHER BUSINESS**

The Presiding member thanked the Committee for their support and efforts.

**10. CLOSURE**

*The meeting was declared closed at 12.27pm.*

*The date and time of the next meeting is to be confirmed.*