

12.1 MINUTES - AUDIT RISK AND IMPROVEMENT COMMITTEE - 17 MAY 2024 - ATTACHMENTS

Attachment Titles:

1. Minutes - Audit Risk & Improvement Committee - 17 May 2024

Attachment 1 - 20240517 - Minutes - Audit Risk And Improvement Committee



Notice of Meeting

**AUDIT RISK & IMPROVEMENT
COMMITTEE**

Friday, 17 May 2024 at 9:00 AM
Tumut Council Chambers / Via Video Link

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1. COMMENCING AT:

9:04AM

2. PRESENT:

Kylie McRae (Chair), Dennis Vaccher (Independent Member), Carolyn Rosetta-Walsh (Independent Member), Cr Ian Chaffey (Mayor), Cr Julia Ham (Councillor Delegate), Cr Brent Livermore (Councillor Delegate), Nicky Rajani (Audit NSW), Phil Swaffield (Nationals Audit Group).

Steven Pinnuck (Interim General Manager), Jessica Quilty (Director Community and Corporate), Parthiv Parekh (Manager Finance), Matthew Suter (Risk Management Officer), Michelle Marsh (Coordinator Governance).

3. ACKNOWLEDGEMENT OF COUNTRY:

An acknowledgement of the traditional custodians of the land was delivered by Kylie McRae (Chair).

4. APOLOGIES:

Apologies were received from Greg Parkes (Audit NSW) James Butt (Coordinator Risk and Safety).

5. DECLARATION OF PECUNIARY INTEREST:

Nil

6. MINUTES OF PREVIOUS MEETING:

6.1. MINUTES - AUDIT RISK AND IMPROVEMENT COMMITTEE - 13 MARCH 2024**ARI.09/24 RESOLVED:**

That the Committee:

1. Received the Minutes of the Audit Risk & Improvement Committee meeting held on 13 March 2024.

Carolyn Rosetta-Walsh/Cr Julia Ham

CARRIED

7. BUSINESS ARISING:

Nil.

8. AGENDA ITEMS:

8.1. ARIC - GENERAL MANAGERS IN CAMERA SESSION - CONFIDENTIAL

Jessica Quilty (Director Community and Corporate), Parthiv Parekh (Manager Finance), Matthew Suter (Risk Management Officer), Phil Swaffield (National Audits Group) and Michelle Marsh (Coordinator Governance) left the meeting, the time being 9:05AM

ARI.10/24 RESOLVED:

THAT THE COMMITTEE:

1. Note the verbal General Manager's in Camera Session - Confidential report.

Dennis Vaccher/Carolyn Rosetta-Walsh

CARRIED

Jessica Quilty (Director Community and Corporate), Parthiv Parekh (Manager Finance), Matthew Suter (Risk Management Officer), and Michelle Marsh (Coordinator Governance) re-entered the meeting, the time being 9:13AM

Phil Swaffield (National Audits Group) entered the meeting, the time being 9:16AM

Mayor Ian Chaffey entered the meeting, the time being 9:18AM

8.2. ARIC FORWARD MEETING PLAN**ARI.11/24 RESOLVED:**

THAT THE COMMITTEE:

1. Endorse the ARIC Forward Meeting Plan.

Kylie McRae/Dennis Vaccher

CARRIED

Note: Kylie McRae (Chair) to meet with Council staff to discuss Forward Meeting Plan to discuss examples of Forward Meeting Plan and align with new guidelines.

8.3. ARIC ACTION REPORT**ARI.12/24 RESOLVED:**

THAT THE COMMITTEE:

1. Accept the status of ARIC actions.
2. Close out the following as complete:
 - o General business - 23/11/20023 - Terms of Reference and Internal Audit Charter - adopted at council 18/04/2024
 - o ARI 03/24:
 - o Present ARIC adopted Terms of Reference and Internal Audit Charter
 - o 59/22 update comments from GM
 - o 18/23 update comments from GM
 - o 27/23 update comments from GM
 - o ARI 04/24 - Audit Matrix 1347 - comments updated from GM with realistic timeframes
 - o 8.5 - Updated comments in ARIC Action Report updated from last meeting

Kylie McRae/Dennis Vaccher

CARRIED

Note: - update Action Report ARI.59/22 from Comments from Steven Pinnuck - Looking to have reports completed for the June Council meeting, currently working on older ones and looking at capital works, giving a broader plan across Snowy Valleys Council.

8.4. AUDIT MATRIX

Parthiv Parekh left the meeting, the time being 9:42AM

Parthiv Parekh re-entered the meeting, the time being 9:45AM

ARI.13/24 RESOLVED:

THAT THE COMMITTEE:

1. Note the Audit Matrix.
2. Note the responses to ARI.04/24.

Kylie McRae/Dennis Vaccher

CARRIED**8.5. AUDIT RISK AND IMPROVEMENT COMMITTEE TERMS OF REFERENCE AND INTERNAL AUDIT CHARTER****ARI.14/24 RESOLVED:**

THAT THE COMMITTEE:

1. Note the Audit, Risk and Improvement Committee Terms of Reference and Internal Audit Charter.

Kylie McRae/Cr Julia Ham

CARRIED

Note: Revisit Internal Audit Charter - At November Meeting with changes from the Office of Local Government.

8.6. NSW AUDIT OFFICE - FINAL MANAGEMENT LETTER 30 JUNE 2023

Mayor Ian Chaffey left the meeting, the time being 9:50AM

Carolyn Rosetta/Walsh left the meeting, the time being 9:50AM

Mayor Ian Chaffey re-entered the meeting, the time being 9:55AM

ARI.15/24 RESOLVED:

THAT THE COMMITTEE:

1. Note the report from NSW Audit Office Management Letter on the Final Phase of the Audit for the Year Ended 30 June 2023.

2. Note the Final Management Letter.

Kylie McRae/Dennis Vaccher

CARRIED**8.7. 2023/2024 SHELL ACCOUNTS****ARI.16/24 RESOLVED:**

THAT THE COMMITTEE:

1. Note the Shell Accounts for 2023/2024 Financial Year.

2. Note the Financial Statement Timeline.

Kylie McRae/Dennis Vaccher

CARRIED**8.8. RISK & SAFETY UPDATE**

Matthew Suter - Dropped out of meeting due to computer issues, time being 10:25AM

Matthew Suter - Re-entered meeting, time being 10:32AM

Mayor Ian Chaffey left the meeting, time being 10:39AM

ARI.17/24 RESOLVED:

THAT THE COMMITTEE:

1. Note the Risk & Safety Update report.

Kylie McRae/Dennis Vaccher

CARRIED

Note: Matthew Suter to provide excel spreadsheet to Committee of risks.

Note: Send a copy of the Strategic Risk Register and Risk Framework document to Committee for review via email

8.9. FOR YOUR INFORMATION - PROJECT OFFICE REPORT

Mayor Ian Chaffey re-entered the meeting, time being 10:45AM

ARI.18/24 RESOLVED:

THAT THE COMMITTEE:

1. Note the Project Office Report May 2024.

Cr Julia Ham/Dennis Vaacher

CARRIED**8.10. FOR YOUR INFORMATION - INTEGRATED PLANNING & REPORTING - OPERATIONAL PLAN - QUARTER THREE (3) PROGRESS REPORT****ARI.19/24 RESOLVED:**

THAT THE COMMITTEE:

1. Note the For Your Information - Integrated Planning & Reporting - Operational Plan - Quarter Three (3) progress report.

Dennis Vaccher/Kylie McRae

CARRIED

Note: 4.2.1 - Comments to be updated with more detail - for next ARIC meeting.

8.11. FOR YOUR INFORMATION - DELEGATION MANAGEMENT**ARI.20/24 RESOLVED:**

THAT THE COMMITTEE:

1. Note the For Your Information - Delegation Management report.

Kylie McRae/Dennis Vaccher

CARRIED

Note: Update Committee with progress of Delegations

9. GENERAL BUSINESS:

Note:

1. Audits are in progress and are at the initial stage.
2. Arranging onsite attendances by mid to late June 2024.
3. Timeline for completion and reports finalised mid to late July 2024

10. NEXT MEETING

There being no further business to discuss, the meeting closed at 11:21AM

The next meeting will be held on the 28/08/2024 commencing at 9:00AM in the Tumut Council Chambers and/or via video link.