

## **12.2 MINUTES - AUDIT RISK AND IMPROVEMENT COMMITTEE - 25 NOVEMBER 2024 - ATTACHMENTS**

### Attachment Titles:

1. Minutes - Audit Risk and Improvement Committee - 25 November 2024

Attachment 1 - 20241125 - Minutes - Audit Risk Improvement Committee



Notice of Meeting

AUDIT RISK & IMPROVEMENT  
COMMITTEE

Monday, 25 November 2024 at 9:00 AM  
Tumut Council Chambers / Via Video Link

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**1. COMMENCING AT:**

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9:00AM

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**2. PRESENT:**

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Kylie McRae (Chair), Dennis Vaccher (Independent Member), Carolyn Rosetta-Walsh (Independent Member)

Jessica Quilty (Director Community and Corporate), Trudy Crawford (Program Manager), Manna Doshii (Chief Financial Officer), Phil Swaffield (National Audits Group), Matthew Suter (Risk Management Officer), Michelle Marsh (Coordinator Governance).

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**3. ACKNOWLEDGEMENT OF COUNTRY:**

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

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**4. APOLOGIES:**

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Apologies were received by Steven Pinnuck (Interim General Manager), Nicky Rajani (NSW Audit Office), Cr Hugh Packard (Councillor)

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**5. DECLARATION OF PECUNIARY INTEREST:**

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Nil

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**6. MINUTES OF PREVIOUS MEETING:**

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**6.1. MINUTES - AUDIT RISK AND IMPROVEMENT COMMITTEE - 28 AUGUST 2024****ARI.33/24 RESOLVED:**

THAT THE COMMITTEE:

1. The Minutes of the Audit, Risk and Improvement Committee meeting held on the 28 August 2024 be received and noted.

Accepted and Carried

**6.2. MINUTES - EXTRA-AUDIT RISK AND IMPROVEMENT COMMITTEE - 30 OCTOBER 2024****ARI.34/24 RESOLVED:**

THAT THE COMMITTEE:

1. The Minutes of the Extra-Audit, Risk and Improvement Committee meeting held on the 30 October 2024 be received and noted.

Accepted and Carried

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**7. BUSINESS ARISING:**

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Nil

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**8. AGENDA ITEMS:**

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**8.1. ARIC - GENERAL MANAGER'S IN CAMERA SESSION - CONFIDENTIAL****ARI.35/24 RESOLVED:**

THAT THE COMMITTEE:

Notes that there were no Confidential items to discuss.

Summary:

An update on Council's de-amalgamation case was given to the committee for their information by the Acting General Manager.

Discussed and Noted

**8.2. ARIC ACTION REPORT****ARI.36/24 RESOLVED:**

THAT THE COMMITTEE:

1. Discussed status of ARIC actions
2. Closed out as per recommendations:
  - a. ARI.20/24
  - b. ARI.22/24
  - c. ARI.25/24
  - d. ARI.26/24
  - e. ARI.26/24
  - f. ARI.28/24
  - g. ARI.28/24
3. The committee discussed and recommended the following to be closed:
  - a. ARI.27/23 – As action discussed a letter was sent previous week to RFS for financial information on the RFS assets.
  - b. General Items 23/08/2024 – Storm Water Valuations – closed due to completion date 2025/2026.

**ACTION:**

The committee requested dates in Due Date column of Action report with history noted to show length of time action has been carried, realistic time frames and updates on where current action is.

Accepted and Carried

**8.3. ARIC AUDIT MATRIX REPORT****ARI.37/24 RESOLVED:**

THAT THE COMMITTEE:

1. Examine and discuss the Audit Matrix
2. Discussed and recommended to close out:
  - a. 1336
  - b. 1347
  - c. 1340
  - d. 1345
  - e. 3476 - task 4

Summary:

1. 930 – Updated committee on notice of rescission decision – that council - Rescind resolution M221/24 part 2,3 and 4 only: A report to council in February 2025 meeting is required. Committee discussed 7.11 to understand the full Action from original audit recommendations.

**ACTION:**

1. 1336 – Committee recommended to close – due to staff resources and no progression on actions
2. 1347 and 1340 – Montreal Theatre – Committee discussed and recommended to close audit actions – lease is a peppercorn lease and it is due June 2025.
3. 1345 – Committee discussed and recommended audit actions to be closed due to the POM has been approved by Cown Land minister.

Accepted and Carried

**8.4. ARIC ANNUAL REPORT 2023/2024****ARI.38/24 RESOLVED:**

THAT THE COMMITTEE:

1. Endorse the Audit, Risk and Improvement Committee Annual Report
2. Director Community and Corporate to present the Audit, Risk and Improvement Committee Annual Report to the December Meeting.

Accepted and Carried

**8.5. INTERNAL AUDIT PLAN 2025-2029****ARI.39/24 RESOLVED:**

THAT THE COMMITTEE:

1. Received and discussed options for the Internal Audit Plan 2025-2029
2. Noted previous Internal Audit Universe Plan 2023
3. Endorsed engagement with the National Audits Group for development of Internal Audit Plan 2025-2029

**Summary:**

Committee discussed options for the new Internal Audit Plan 2025-2029 to cover OLG requirements and councils risks, with a risk rating.

**ACTION:**

Management to bring Internal Audit Plan 2025-2029 to ARIC to the May meeting.

Accepted and Carried

**8.6. DRAFT ANNUAL ARIC WORK PLAN 2025****ARI.40/24 RESOLVED:**

THAT THE COMMITTEE:

1. Received and discussed the ARIC Annual Work Plan
2. Received and discussed agenda items within the Annual ARIC work plan for the first ARIC meeting of 2025
3. Committee Endorsed the Meeting dates and times with amendments for 12 November being at 3pm

**Summary:**

Committee discussed Annual ARIC workplan 2025 – as a working document and to keep open during the year for any changes.

Accepted and Carried

**8.7. RISK & SAFETY QUARTERLY UPDATE****ARI.41/24 RESOLVED:**

THAT THE COMMITTEE:

1. Received and discussed the Risk & Safety Quarterly report

**Summary:**

Risk and Safety Officer discussed the report with the committee and gave a presentation of Councils Risk & Safety framework. Discussed options for the new Councillors education and guidance for their decision making.

**ACTION:**

Report to ARIC quarterly – High and emerging risks and a full report to Committee annually

Accepted and Carried

**8.8. FOR YOUR INFORMATION - INTEGRATED PLANNING & REPORTING - 2024-2025  
OPERATIONAL PLAN - QUARTER ONE PROGRESS REPORT****ARI.42/24 RESOLVED:**

THAT THE COMMITTEE:

1. Reviewed and discussed the report
2. Reviewed and discussed the 2023/2024 Annual Report and 2024 State of Region Report

Summary:

Committee discussed report and education for new councillors – noting council has workshops in place for the coming new year.

Accepted and Carried

**8.9. FOR YOUR INFORMATION - QUARTERLY BUDGET REVIEW REPORTS - THIRD  
QUARTER 2023/24 AND FIRST QUARTER 2024/25****ARI.43/24 RESOLVED:**

THAT THE COMMITTEE:

1. Reviewed and discussed the report.

Summary:

Committee discussed the report and confirmed unrestricted cash reserves.

**ACTION:**

1. Present to the Committee sustainability report SVC information

Accepted and Carried

**8.10. FOR YOUR INFORMATION - PROJECT OFFICE REPORT UPDATE****ARI.44/24 RESOLVED:**

THAT THE COMMITTEE:

1. Reviewed and discussed the Project Office Report November 2024

Summary:

Projects Manager discussed report and gave the committee an update on current projects.

Accepted and Carried

**9. GENERAL BUSINESS:**

- Chief Financial Officer – advised committee that the Management letter has not been received by Council from the NSW Audit Office.
- Phil Swaffield – National Audits Group – gave the committee a brief update on the internal audit and a high-level overview of key findings. Phil noted that it is the reports for the current audits in progress will be presented for the next ARIC meeting.



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## 10. NEXT MEETING

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The next meeting will be held on the 12 March 2024 commencing at 9am in the Tumut Council Chambers / via video link.

There being no further business to discuss, the meeting closed at 10.59am