



Appendix 1

6.2 Audit & Risk Committee Meeting Minutes – 7 June 2021

*Minutes of the Audit & Risk Committee
Meeting held on 7 June 2021*

Ordinary Meeting of Council

Wednesday 23 June 2021 at 7:00pm

Via videoconference (Zoom)



Minutes

Audit and Risk Committee Meeting

Monday 7 June 2021 at 3:30 pm
Via videoconference

Distribution

Members

Mr Roland 'Barney' Orchard

Mr Richard Bull

Mr Graeme Phipps

Ms Helen Butteriss

Cr Ross Ebbels

Cr Susan Salter

Officers

Martin Gill, Chief Executive Officer

Phillip Carruthers, General Manager Organisational Performance & Community Services

Gihan Kohobange, Manager Financial Services

Invitees

External Audit Provider: Crowe Australasia

John Gavens, Partner – Audit and Assurance

Felmer Ealdama, Manager – Audit and Assurance

Internal Audit Provider: HLB Mann Judd

Mark Holloway, Engagement Partner

Kundai Mtsambiwa, Manager Audit & Assurance

Irene Hills Jones, Assistant Manager Audit & Assurance



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Appendix 3	Agenda Item 4.2 Follow-Up Internal Audit Review Report	Under separate cover
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1. OPENING OF MEETING

The Chair, Mr Roland 'Barney' Orchard, opened the meeting at 3:31pm.

The Chair invited the CEO to speak. The CEO, Martin Gill, informed the Committee that Phillip Carruthers, General Manager Organisational Performance & Community Services, was retiring on 1 July 2021. The CEO noted an organisational restructure was underway with a proposal currently in formal consultation with staff.

2. PRESENT & APOLOGIES

Present:

Mr Roland 'Barney' Orchard

Mr Richard Bull

Mr Graeme Phipps

Ms Helen Butteriss

Cr Ross Ebbels

Cr Susan Salter (until 5:46pm)

Martin Gill, Chief Executive Officer

Phillip Carruthers, General Manager Organisational Performance & Community Services

Gihan Kohobange, Manager Financial Services

Alex Tonkin, Business Services Accountant

Adam Pendlebury, Business Services Accountant (parental leave position)

John Gavens, Partner – Audit and Assurance, Crowe Australasia (external audit provider) (until 4:37pm)

Kundai Mtsambiwa, Manager Audit & Assurance, HLB Mann Judd (internal audit provider) (until 3:53pm)

Irene Hills Jones, Assistant Manager Audit & Assurance, HLB Mann Judd (internal audit provider) (until 3:53pm)

Jenni Walker, Executive Assistant & HR and Corporate Governance Coordinator (minutes)

Apologies:

Mark Holloway, Engagement Partner, HLB Mann Judd (internal audit provider)

Felmer Ealdama, Manager – Audit and Assurance, Crowe Australasia (external audit provider)

3. AUDIT AND RISK COMMITTEE MEETING – 7 December 2020

3.1 Confirmation of Minutes from Audit and Risk Committee Meeting 7 December 2020 (Appendix 1)



Moved: Richard Bull / Seconded: Helen Butteriss

That the Minutes of the Audit and Risk Committee Meeting held on Monday 7 December 2020 be confirmed.

Carried

3.2 Business Arising from Audit and Risk Committee Meeting 7 December 2020.

Item	Action	Status
<u>December 2019</u> 9. Review of Council Policies	General Manager Organisational Performance and Community Services, CP023 Information Technology will be further reviewed following Council's pending IT strategy review.	Votar Partners Pty Ltd has issued the final report on the IT strategy review. Council has allocated funds in the 2021–22 draft budget for a new corporate system. IT policy to be reviewed based on the new corporate system and other proposed changes to ICT resources of the Borough.
<u>December 2020</u> 8.1 Review of Council Policies	Officers to check the practicality of restricting exposure to a single ADI to a maximum of \$500,000 in investing available (excess) funds.	Provided under the agenda item 7.1
<u>December 2020</u> 13. Dates of future Audit and Risk Committee meetings	Officers to prepare a summary of agenda items if three meetings a year were held and a summary if four meetings a year were held.	Provided under the agenda item 9.2

4. INTERNAL AUDIT

Kundai Mtsambiwa and Irene Hills Jones spoke to the report.

Council's annual budget provides for two internal audit reviews to be conducted during the year, with the internal audit service provider reporting through to management and the Audit and Risk Committee at scheduled meetings in June and December of each year.

4.1 Progress by Management on Open Audit Recommendations

A summary of the current outstanding internal audit recommendations is given below. Twenty (20) outstanding internal audit recommendations have been completed since the last Audit and Risk Committee meeting.



Review	Period	Audit Recommendations			
		Total number of recommendations included in original IA report	Outstanding Dec 2020	Complete	Outstanding May 2021
Risk Management Framework	Nov-17	13	4		4
Occupational Health and Safety	May-18	21	11		11
Records Management	May-18	9	9		9
IT Network and Security (including Cyber Security)	Oct-18	9	4		4
Fraud and Corruption Control Framework	Nov-18	22	12	(8)	4
Capital Works Framework	Nov-19	20	19	(4)	15
Human Resources Management	Nov-19	11	9	(3)	6
Business Continuity Planning and Disaster Recovery	Nov-19	7	7		7
Management of Caravan Parks, Reserves and Foreshore	May-20	8	1	(1)	-
Strategic Procurement	May-20	21	13	(4)	9
Review of Insurance (coverage & value-for-money)	Nov-20	3	3		3
Total		144	92	(20)	72

Risk Rating

High	8
Medium	55
Low	9
Total	72

(updated 28 May 2021)

Moved: Graeme Phipps / Seconded: Richard Bull

That the Audit and Risk Committee notes the progress on outstanding actions from previous internal audit recommendations.

Carried

4.2 Internal Audit Reviews

Council's internal auditors, HLB Mann Judd, conducted an internal audit during April/May 2021 covering the review topic of "Management, Oversight and Monitoring of Outsourced Service Providers". Officers have since received and provided management comment, where appropriate, in response to the internal audit recommendations. Refer **Appendix 2**.

There are three (3) areas of risk in which opportunities for improvement have been identified by the internal auditor as summarised below.



Review	No. of findings	Risk Rating			
		Extreme	High	Medium	Low
Management, Oversight and Monitoring of Outsourced Service Providers	3	–	–		3
Total	3	–	–	–	3

Council officers have acknowledged that there are opportunities for improvements in the areas of risk identified by the internal auditor. A timeframe for completion of the audit recommendations is included in the management response to the internal audit report.

During this recent internal audit review, the internal auditor verified that six (6) of the eight (8) outstanding audit recommendations from the previous internal audit review in relation to the “Fraud and Corruption Control Framework”, conducted in May 2018, are now completed. The remaining two are partially completed and progressing to fully complete by December 2021. The follow-up internal audit report is provided at **Appendix 3**.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee;

- a. Confirms and accept the internal audit report, including management comments, as provided at Appendix 2; and
- b. Confirm the previous audit recommendations, now verified by the internal auditor as completed (as provided at Appendix 3), be removed from the set of outstanding recommendations.

Carried

5. EXTERNAL AUDIT

Council’s annual budget provides for two external audit reviews to be conducted each year, to meet all legislative requirements with respect to the annual financial and performance reports.

An interim audit is conducted in April/May each year, which includes a review of policies, processes and to review progress on actions required to be completed as part of the current year’s financial report.

A final audit of Council’s annual financial statements (including financial report and performance statement) is completed in August of each year, with the external auditor reporting through to management and the Audit and Risk Committee at a scheduled meeting in September of each year.

5.1 Draft External Audit strategy for financial year ending 30 June 2021

Council’s external auditor, Crowe Australasia, has provided Council with the draft audit strategy for the 2020–21 year-end audit which will be undertaken by the Victorian Auditor General’s Office (VAGO) and its agents in auditing local government accounts. Refer **Appendix 4**.



New items for 2020–21, as included in the external audit strategy, are as follows:

- AASBs 132, 15 & 1058: Termination for Convenience (TfC) clauses, typically, TfC clauses require a grant recipient to refund unspent amounts upon demand by the grantor
Impact to BoQ – Need to review unspent grant at the YE to recognise any potential financial liability
- AASBs 9 & 1058: Clarification on concessionary loans
Impact to BoQ – No impact, zero concessionary loans

New Accounting Standards that are relevant to future periods

- AASB 13: Fair value measurement of NFP entities
Likely impact to BoQ – Potential additional disclosures with respect to restricted land held by Council.

Moved: Richard Bull / Seconded: Graeme Phipps

That the external audit strategy for financial year ending 30 June 2021, included at Appendix 4, be received.

Carried

Kundai Mtsambiwa and Irene Hills Jones from HLB Mann Judd (internal audit provider) left the meeting after item 5.1 was discussed.

5.2 External Audit 2020–21 interim audit management letter

Council's external auditor, Crowe Australasia, conducted an interim audit for the 2020–21 year-end accounts in May 2021. Officers have since received and provided management comment, where appropriate, in response to the external audit recommendations. Refer **Appendix 5**.

The audit has not identified any new audit findings. However, the audit finding concerning excessive annual leave balances remain unresolved. The management has provided an updated comment for the outstanding audit finding as included in the management letter.

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the interim audit management letter including management comments, included at Appendix 5, be noted.

Carried

**Note that agenda item 8.4 was discussed at this stage of the meeting. John Gavens from Crowe Australasia (external audit provider) attended from the start of the meeting and was present for the discussion of items 1. to 5.2 and 8.4 and left after item 8.4 was discussed.*



5.3 Engagement of External Auditor for Non-Audit Service

It is a requirement of most of the grant funding agreements to provide an audited detailed statement of receipts and expenditure relating to the approved project prepared by an independent auditor in compliance with the Australian Auditing Standards. The statement must include a definitive statement as to whether the financial accounts are complete and accurate and a statement of the balance of the funds if any for the approved project.

The Borough is required to provide audited detailed statement of receipts and expenditure relating to the the following grant funding agremnet for the financial year 2020–21.

- Fixing Country Road Program (State) – Regional Roads Victoria, a division of VicRoads; and

In the past, Council has engaged Crowe Australasia (Crowe) for the purposes of auditing the detailed statements of receipts and expenditure.

Perceived risk

- Perceived potential for a conflict of interest by Crowe resulting in compromising their independence as external auditor.

Due to this perceived potential for a conflict of interest, the VOGO requires a confirmation from the Audit and Risk Committee to allow external auditors to engage in 'non-audit services'.

Reasons to engage Crowe:

- The management of the Borough plays no part in VAGO's previous or future selection and engagement of the external auditor;
- The use of the external auditor adds credibility to the reconciliation process;
- The fee for the service is minor in the context of the Borough's external audit contract (with the VAGO) making it extremely unlikely for a potential for a conflict of interest
- Crowe nevertheless review/audit transactions of major funding agreements as apart of the ongoing external audits;
- Auditors are accustomed to operating in a manner which preserves the integrity of the audit process.

Management recommends the Audit and Riak Committee endorse the appointment of Crowe for the stated non-audit services based on the reasons listed above.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee endorses the appointment of Crowe Australasia to perform non-audit services in relation to Fixing Country Road Program.

Carried



6. COMPLIANCE MANAGEMENT

6.1 Reports from the Victorian Auditor General's Office (VAGO)

The Victorian Auditor-General's Office (VAGO) provides in its Annual Plan for a range of performance audits to be conducted each financial year. These performance reports typically include state government departments as well as a sample of local councils selected for audit.

The Victorian Auditor-General's Office (VAGO) has tabled the following reports with Parliament.

- **Sexual Harassment in Local Government (December 2020)**

The Borough was not directly included in the performance audit conducted in relation to Sexual Harassment in Local Government. However, the Borough participated in the voluntary survey conducted by the VAGO as a part of this performance audit.

Background

This audit looked at whether Victorian local councils provide workplaces free from sexual harassment.

The VAGO looked at how well councils are working to understand, prevent and respond to sexual harassment in their workplaces.

The VAGO audited five of Victoria's 79 local councils. These five councils, and an additional 70, took part in a voluntary survey on sexual harassment, with almost 10,000 council employees and councillors responding.

VAGO conclusion drawn from this audit

"We found that councils are not providing workplaces free from sexual harassment. More than one in four survey respondents said they had experienced workplace sexual harassment in the last 12 months.

Councils have the tools—such as policies, complaint procedures and training—to prevent and respond to these experiences, but they don't use these tools to their full advantage. As a result, councils rarely engage staff in meaningful conversations about sexual harassment and victim's lack confidence to report their experiences."

VAGO Recommendations

The VAGO has made 11 recommendations to all Victorian councils:

- three about prevalence of sexual harassment
- three about preventing sexual harassment
- three about responding to sexual harassment
- two about councillors.



Relevance for the Borough of Queenscliffe

Have summarised the relevance of recommendations to the Borough in **Appendix 6**.

- **Maintaining Local Roads (March 2021)**

The Borough was not directly included in the performance audit conducted in relation to Maintaining Local Roads. The Borough participated in a sector-wide questionnaire to collect road maintenance data as a part of this performance audit. A summary report compiled by the VAGO for the Borough of Queenscliffe is provided at **Appendix 7**.

<https://www.audit.vic.gov.au/report/maintaining-local-roads>

Background

This audit looked at whether Victorian local councils achieve value for money in maintaining their local roads.

The VAGO looked at whether councils use data about their roads when planning their road maintenance work. The VAGO has also looked at whether councils deliver this maintenance in a cost efficient and timely manner.

The VAGO collected roads data for all of Victoria's 79 local councils and audited five councils that represent different council types and sizes.

VAGO conclusion drawn from this audit

"We found that, despite road costs representing 10 per cent of council expenditure, councils cannot determine whether they are achieving value for money when maintaining their road network. This is because councils lack detailed cost data to analyse and benchmark their performance. In addition, some councils:

- have gaps in their road condition data
- do not effectively engage their communities to understand road users' needs."

VAGO Recommendations

The VAGO has made 10 recommendations to all Victorian councils:

- five about improving the information used for road maintenance planning
- three about collecting and reporting accurate performance data
- two about using data to assess council performance on Road Management Plans.

Relevance for the Borough of Queenscliffe

Have summarised the relevance of recommendations to the Borough in **Appendix 6**.



Moved: Helen Butteriss / Seconded: Richard Bull

That the Audit and Risk Committee notes the summary provided by Council officers, with respect to the above VAGO Reports.

Carried

6.2 Reports from the Compliance Committee

The minutes of December 2020 to April 2021 Compliance Committee meetings are provided at **Appendix 8** (noting the May 2021 meeting needed to be postponed; the next meeting will be held in early June 2021).

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the minutes of Compliance Committee meetings held between December 2020 to April 2021 provided at Appendix 8.

Carried

7. CONTROL FRAMEWORK AND RISK MANAGEMENT

Review of Council Policies

Council policies are reviewed by officers and adopted by Council on a rolling basis, with most policies scheduled for review every three years, noting that some policies require review every year (e.g. Procurement). It is preferred that policies with a financial and risk management focus be reviewed by the Audit and Risk Committee prior to being forwarded to Council for adoption, however this is dependent on the timing of scheduled Audit and Risk Committee meetings and the allocation of staff resources to undertake the policy review work.

7.1 Draft Council Policies for review by Audit and Risk Committee

The following draft Council Policies are provided, at **Appendix 9**, for review by the Audit and Risk Committee, prior to being considered by Council for adoption at its Ordinary Meeting in June 2021:

- Revised Council Policy CP011: Investment of Available Funds

This policy was presented to the Audit and Risk Committee in December 2020. Based on the feedback officers received at the December meeting and subsequently out of session feedback in March 2021, the officers have recommended the following changes.

1. Investments up to \$500,000 with any Australian owned ADI (no consideration to credit ratings), and
2. Investments in excess of \$500,000 with any ADI shall be spread the following way as a minimum,



Short Term

Minimum Standard and Poors' rating (or Moodys Investor Services equivalents)	Maximum Exposure to a single ADI (of totals funds available for investment)
A-1+ (Extremely strong capacity to pay)	30%
A-1 (Strong capacity to pay)	25%
A-2 (Satisfactory capacity to pay)	20%

Long Term

Minimum Standard and Poors' rating (or Moodys Investor Services equivalents)	Maximum Exposure to a single ADI (of totals funds available for investment)
AAA (Extremely strong capacity to pay)	20%
AA (Very strong capacity to pay)	15%
A (Strong capacity to pay)	10%

Due to Council's limited internal (Council officer) fund management expertise, officers feel more comfortable referring to an externally validated and easily accessible assessment of risk when making decisions about investments over \$500,000.

Currently, Council has close to \$10 million in cash and investments. Subject to the exposure levels stipulated in the policy, the amount invested with a single ADI can be high as \$3.3 million.

A clean (non-track changes) version of the draft policy is provided at **Appendix 9**.

- **Revised Council Policy CP031: Rates Assistance**

During the review process of this policy, the feedback received from the Victorian Ombudsman investigating ratepayers in financial hardship and recommendations of the Local Government rating system review, has been considered.

Key changes are:

1. Expanded the definition for "Hardship",
2. No interest to be charged if rates and charges are deferred due to financial hardships,
3. Hardship assistance will not be restricted to a period of 12 months. Period of assistance to be determined case by case basis but will be reviewed every 12 months,
4. Council will consider to waive-off rates and charges subject to conditions stipulated in the policy,
5. If the applicant is not satisfied with the advice, Council to seek an opinion from an independent Financial Councillor, and
6. Wording and formatting changes to make it easy to understand.

- **Revised Council Policy CP038: Waste Management**

Key changes are:



1. Included definitions for “Electronic waste” and “Residential vacant land”
2. Non-rateable residential premises operate purely for not for profit purposes now eligible to request for kerbside bins and green waste bins,
3. Owner of vacant residential land rated property will be responsible for the cost of any replacement bin due to theft or damage,
4. Administration cost of waste management services to be included in waste management charges in the future, and
5. Wording and formatting changes to make it easier to understand.

- **Revised Council Policy CP041: Residential Vacant Land Rate**

The key change is updating of definitions for “Residential land” and “Residential vacant land”.

Officers have already discussed proposed changes to Council policies, rates assistance, waste management and residential vacant land rate with Councillors as a part of the new rating and revenue plan provided under the agenda item 8.6. Councillor’s feedback is incorporated into draft versions presented at **Appendix 9**.

- **Revised Council Policy CP017: Risk Management**

During the review process of this policy, feedback received from officers during the review of a risk framework, have been considered.

Key changes are:

1. Removed reference to General Manager Organisational Performance and Community Services, and referred to the Risk Manager,
2. Insertion of new clause 3.5.4 Performance measures,
3. Insertion of new clause 3.5.5 Training,
4. Renumbering of clauses thereafter.

Moved: Helen Butteriss / Seconded: Richard Bull

That the Audit and Risk Committee endorse the draft revisions to Council Policies included at Appendix 9, and recommend that Council consider adoption of these policies at its Ordinary Meeting in June 2021.

Carried

7.2 Council Policies adopted by Council

Council has adopted the following policies since the last Audit and Risk Committee meeting in December 2020.

- **Revised Council Policy CP003: Community Engagement**



<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council/policies/cp003-community-engagement-adopted-161220.pdf>

The *Local Government Act 2020* requires Council to have a community engagement policy in place with a number of specific inclusions defined by the Act. Council's existing policy did not include the specific references required by the Act.

Key changes are:

1. A new list of principles that meets the requirements of the *Local Government Act 2020*. These principles are applied throughout the policy, and interpreted as three broad principles for Council's community engagement:
 - a. Community engagement should have a clear purpose and function;
 - b. Community engagement should be accessible to everyone;
 - c. Community engagement should be open and transparent,
2. Definitions have been updated for clarity and consistency throughout the document. Some areas of ambiguity have also been removed, such as the difference between consultation broadly and the IAP2 Level 2 – Consult. Some new definitions have also been added based on community feedback,
3. Greater clarity has been provided on how project categories impact community engagement Activities,
4. A list of specific plans for which Council will conduct engagement in line with the *Local Government Act 2020* has been included,
5. A commitment to early engagement has been listed within the policy,
6. Examples of consultation methods are directly listed within the policy,
7. Examples of advertising methods are directly listed within the policy,
8. Methodologies are connected back to the principles referred to earlier in the policy, and
9. A commitment to continuous improvement has been listed within the policy.

- **Revised Council Policy CP039: Discretionary Reserves**

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council--documents/policies/cp039-discretionary-reserves-adopted-170221.pdf>

Council approved the draft policy presented to the Audit and Risk Committee in December 2020 with the following additional requirements (highlighted).

Section 4

Transfers of funds in excess of approved budget

In cases where a transfer of funds from a Reserve was approved in the budget but subsequently a higher level of funding is required from Reserves, approval must be sought before transfers are made. For transfers from Reserves which are less than \$25,000 variance to budget, relevant General Manager's approval is required. In cases where the difference to budget is more than \$25,000 but less than \$100,000 the CEO must approve the transfer. The maximum amount a General Manager and the CEO can approve in a financial year is \$50,000 and \$200,000 respectively. Any further transfers in excess of this amount will require council approval.



Section 5.4

The Manager, Financial Services is responsible for maintaining all discretionary reserves in the general ledger. This includes reporting quarterly to Council on material forecast adjustments including a listing of impacted individual reserves and ensuring the appropriate transfers to/from discretionary reserves are actioned prior to the annual financial statements being finalised for review by the Victorian Auditor-General and inclusion in Council's annual report. This responsibility includes ensuring all reserve funds are reconciled, and cash backed with investment funds.

- **Revised Council Policy CP040: Borrowings**

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council--documents/policies/cp040-borrowings-adopted-170221.pdf>

Council approved the draft policy presented to the Audit and Risk Committee in December 2020.

- **Revised Council Policy CP020: Vegetation Vandalism**

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council--documents/policies/cp020-vegetation-vandalism-adopted-170221.pdf>

The purpose of this policy is to highlight the importance and value Council places on the protection and preservation of vegetation on Council Land within the Borough of Queenscliffe. Council officers have reviewed this policy and recommend a minor update to change the reference to the local law.

- **Revised Council Policy CP024: Memorials and Plaques**

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council--documents/policies/cp024-memorials-and-plaques-adopted-170221.pdf>

The purpose of this policy is to provide a clear framework for the approval and installation of memorials and plaques, and includes commemorative trees.

Council officers have reviewed this policy and recommend a minor update to the definition of 'public place', which sees the removal of the reference to the Summary and Offences Act as 'public place' is already clearly defined in the local law and it is felt unnecessary to refer the reader to several reference documents.

- **Revised Council Policy CP045: Child Safety Statement as amended**

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council--documents/policies/cp045-child-safety-statement-adopted-170221.pdf>

A number of key word changes have been made to further enhance Council's commitment to the important issue of child safety, including:



1. delete the word “serious” from the definition of “child abuse” (so we have zero tolerance for any type of abuse and neglect)
2. expand bullet point #3 to cover identifying risks
3. note in bullet point #3 that allegations will be responded to expeditiously and in accordance with our robust policies and procedures
4. state that Council will foster a culture and environment of openness which encourages and supports children and adults to safely disclose risks or incidents of harm to children in the knowledge that their concerns will be taken seriously, investigated and responded to appropriately.

- **Revised Council Policy CP009: Gifts, Benefits & Hospitality**

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council/policies/cp009-gifts-benefits-hospitality-adopted-240321.pdf>

Key changes are:

1. Update reference from 1989 Act to 2020 Act,
2. Rename ‘Ordinary Return’ to ‘Personal Interests Return’ in accordance with the 2020 Act.
3. Insert new definition for ‘Gift Disclosure Threshold’ in accordance with 2020 Act, a disclosable gift means any gift valued at or above \$500, and
4. Section 3, inserted a new line referring to the section 137 of the *Local Government Act 2020*, ‘Anonymous gifts are not to be accepted’.

- **Revised Council Policy CP013: Procurement**

https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council--documents/policies/cp013_procurement_adopted_180620.pdf

The *Local Government Act 2020* requires Council to have a new/revised procurement policy in place by 31 December 2021 with specific inclusions defined in the Act. Council has extended the Current policy without any amendments to be effective until the new/revised policy is adopted.

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the policies recently adopted by Council.

Carried

The CEO advised that when the Climate Emergency Response Plan (CERP) Implementation Plan is completed it would be provided to the Committee to consider its financial implications.

7.3 Risk Register

Risk management committee meetings are held monthly as a part of the Compliance Committee, which incorporates the Risk Committee. The current risk register is provided at **Appendix 10** and



there has not been any material change to the risk register since the last updated version provided to the Audit and Risk Committee in December 2020.

Recommendation:

That the Audit and Risk Committee notes the risk register provided at Appendix 10.

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the risk register provided at Appendix 10 and recommends its adoption to Council.

Carried

7.4 Business Continuity Plan (BCP) and Testing Regime

Council's business continuity plan and the disaster recovery plan were reviewed and updated in October 2019.

A mock BCP/DR incident response drills/testing exercise has not been carried out by the BoQ since June 2016. (Note that annual mock exercises are conducted of Council's Municipal Emergency Management Plan.)

The Business Continuity Committee has met regularly since March 2020 due to the global COVID-19 pandemic, with the most recent Business Continuity Committee meeting held on 13 May 2021 (although a meeting of key Committee members was held on 28 May 2021 in response to the lockdown effective from 11:59pm 27 May 2021).

Moved: Richard Bull / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the summary provided by Council officers, with respect to business continuity planning and testing regime.

Carried

7.5 Reports on any instances of unethical behaviour, fraud and corruption

There has not been any unethical behaviour, fraud and corruption reported or suspected since the last Audit and Risk committee meeting.

Moved: Graeme Phipps / Seconded: Richard Bull

That the Audit and Risk Committee notes the update provided by Council officers, with respect to unethical behaviour, fraud and corruption.

Carried



7.6 General Ledger Reconciliations

Reconciliations are a fundamental control check for fraudulent activity and to prevent financial statement errors. An update on the status of the bank and general ledger reconciliations has been provided at 31 March 2021. Reconciliations have been categorised into three risk categories based on the value of the unreconciled items as a percentage (%) to the ledger balance of the each reconciliation.

Risk Category	No. Reconciliations	Comment
Low risk – zero unreconciled value	62	
Medium risk – less than 5% and \$5,000 unreconciled value	2	<ul style="list-style-type: none"> Sundry debtors has an unreconciled difference of \$316 (balance \$78,060) Fire Service Property Levy FSPL Clearing an unreconciled difference of \$32 (balance \$146,793)
High risk – more than 5% and \$5,000 unreconciled value	0	
Total	64	

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the update provided by Council officers, with respect to general ledger reconciliations.

Carried

8. COUNCIL FINANCIAL AND PERFORMANCE REPORTING

8.1 The Victorian Auditor-General's Office (VAGO) – Results of Local Government Audits 2019–20

The Victorian Auditor-General's Office (VAGO) tabled this report with Parliament on 17 March 2021.

The Borough of Queenscliffe received a clear audit opinion on each of the general purpose financial statements and performance statement, for the 2019–20 financial year.

A full copy of the VAGO report is available by accessing the following web link:

<https://www.audit.vic.gov.au/sites/default/files/2021-03/20210317-Local-Government-report.pdf>



The local government dashboard, with respect to the local government audit results, can be accessed via the link below:

<https://www.audit.vic.gov.au/report/results-2019-20-audits-local-government#data-dashboard>

A summary of the key recommendations:

- review and update their systems and processes so they can apply the new accounting standards better (**BoQ** – Due to the less complexity of Council’s operations, it is not expected that new accounting standards will have any significant impact on council)
- separately disclose COVID-19 related transactions in their financial reports for more transparency (**BoQ** – Provided information separately in 2019–20 annual financial report. Will include a separate note in 2020–21 annual financial report as well. An update on the financial impact is given under the agenda item 8.3)
- review its IT systems and controls to ensure systems are secure (**BoQ** – Council is in the planning phase of moving to a new corporate system), and
- resolve overdue internal control issues promptly (**BoQ** – Provided an update under the agenda item 4.1).

The summary report given below was provided by officers to Council, at its meeting on 28 April 2021. With respect to the VAGO report on Local Government audit outcomes for the 2019–20 financial year including a five-year average and short term forecasts of financial sustainability indicators, the VAGO has used these indicators to assess the financial sustainability of Councils.

Financial Sustainability Indicators	Risk Assessment Matrix			Risk Assessment						Forecast
				Actual						
	Low	Medium	High	15/16	16/17	17/18	18/19	19/20	*5 yrs average	20/21
Net result	>0%	-10% - 0%	<-10%	1.71%	2.45%	10.77%	25.07%	4.45%	8.89%	28.58%
Adjusted underlying result	>5%	0% - 5%	< 0%	-2.00%	2.00%	1.00%	0.00%	-3.27%	-0.45%	-0.90%
Liquidity	>1.0	0.75 - 1.0	<0.75	2.96	3.06	2.88	5.04	5.13	3.81	4.32
Internal financing	>100%	75% - 100%	<75%	56%	183%	135%	144%	151%	134%	166%
Indebtedness	<=40%	40% - 60%	>60%	2.09%	1.08%	1.08%	0.51%	1.18%	1.19%	1.00%
Capital replacement	>1.5	1.0 - 1.5	<1.0	1.96	1.22	1.79	2.88	1.42	1.85	5.11
Renewal gap	>1.0	0.5 - 1.0	<0.5	1.64	0.82	1.14	2.21	1.22	1.41	5.03

Source : VAGO

*calculated by BoQ

Adjusted underlying result: This ratio checks whether Council generates sufficient ongoing income to manage ongoing operations and assets renewal requirements into the foreseeable future.



In most instances, the reported underlying result is impacted by the timing of operating grants, non-recurrent operating projects, asset write-offs, and other non-recurrent transactions. As a result, the underlying result is more meaningful when it is assessed over the medium to long term rather than the underlying result of a particular year.

Council reported an underlying deficit of \$375,000 (-3.27%) in 2019–20 mainly due to an asset write-off amounting to \$870,000. Without this asset write-off, the underlying result for the year would have been a surplus of \$495,000.

After adjusting for the timing of operating grants, non-recurrent operating projects, and one-off gains from the sale of assets, etc. a \$302,000 underlying deficit is projected for 2020–21 though the reported underlying loss is \$109,000 (-0.90%), mainly due to loss of income from tourist parks and other fees and charges due to COVID. Income losses from other fees and charges represent income Council decided to forgo as a part of the COVID community support scheme.

Capital Replacement:

This ratios checks whether the spending on capital works has not kept pace with consumption of assets.

This is a long-term indicator because capital expenditure can be deferred in the short term due to various reasons. Based on the last 5 year average, BoQ falls well within the low risk category.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the update provided by Council officers, with respect to the Victorian Auditor-General's Office (VAGO) – Results of Local Government Audits 2019–20.

Carried

8.2 2020–21 Quarterly Financial Report as at 31 March 2021

The 31 March 2021 quarterly financial report was issued to Council at its Ordinary Meeting on 28 April 2021. This report is provided at **Appendix 11**.

The forecast cash result is a **deficit of \$148,000** for the year, a **decrease of \$108,000** on the quarter 2 forecasted cash deficit of \$256,000. This net decrease mainly reflects the receipt of a 2021–22 grant of \$117,000 in advance from Better Boating Victoria (BBV). This is the last payment under the current agreement with BBV for the abolition of boat ramp parking fees.

The forecast **accumulated cash surplus** for 2020–21 is **\$304,000** at June 2021.

The forecast **underlying result** for the year is a **deficit of \$109,000**, a reduction of \$977,000 against the quarter 2 forecast mainly due to the net gain on the sale of Murray Road land and the early receipt of grant money from BBV.



Total financial assets (including cash and cash equivalents) as at **31 March 2021** is **\$10.0 million**.

Trade and other receivables stands at **\$1,952,686** at **31 March 2021** of which 8.9% is due for more than 60 days.

Council settled in full the existing loan and currently has **zero debt** on its balance sheet after twelve years.

During the last nine months, **\$1,568,000** has been spent in **capital projects** against the **forecast of \$7.3 million for the year**.

The final settlement in relation to the **sale of Murray Road land** is the most significant change incorporated into the Quarterly Financial Report as at 31 March 2021. Expected proceeds from the sale has been set aside in a reserve account until a potential project/s is identified in the future in line with Council policy "CP044, Sale, Exchange or Transfer of Council Land".

Moved: Helen Butteriss / Seconded: Richard Bull

That the Audit and Risk Committee notes the 2020–21 Quarterly Financial Report as at 31 March 2021, included at Appendix 11.

Carried

8.3 Financial Impact of COVID 19

A summary of the financial impact of COVID 19, is provided below. The impact for the 2020–21 financial year is considered in finalising the 2020–21 Quarterly Financial Report as at 31 March 2021.

Description (in \$)	2019–20 Actual	2020–21 Forecast	Total
Loss of income			
Estimated loss of income from the caravan parks	244,000	174,912	418,912
<u>Loss of income due to subsidisations</u>			
– Rates (rebate on waste management charge)	–	130,000	130,000
– Lease rental	17,182	18,097	35,279
– Environmental health fees	–	30,231	30,231
– Local law fees	5,801	9,830	15,631
– Interest income (due to low interest rates)	24,807	90,852	115,659
Total – Loss of income	291,790	453,922	745,713



Cost of other measures				
	Additional cleaning cost of public amenities	8,073	24,220	32,293
	Additional office admin cost (COVID safe)	8,393	10,000	18,393
	Community hardship reserve fund	40,000	50,000	90,000
Total – Cost of other measures		56,467	84,220	140,687
Cost savings (only the cost that could be directly attributable)				
	Tourist parks operating cost	(10,000)		(10,000)
	Due to cancelation of events and sponsorships	(58,000)	(69,000)	(127,000)
	Staff training and conferences	(11,365)		(11,365)
Total – Cost savings		(79,365)	(69,000)	(148,365)
Total net financial impact		268,892	469,142	738,034

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the update provided by Council officers, with respect financial impact of COVID 19.

Carried

8.4 Fair Value Assessment (Property, Plant, Equipment and Infrastructure)

Officers have prepared a position paper provided at **Appendix 12**, summarising the Fair value assessments as at 30 June 2021. Council’s external auditor has performed a preliminary review of the position paper and has agreed in principle with the conclusions drawn. The assessment will be reviewed again before finalising the 2020–21 financial year end.

John Gavens noted that he had not had the opportunity to fully consider all the recommendations of Appendix 12 and would do so as part of the audit process.

Recommendation:

That the Audit and Risk Committee endorses the officer’s conclusion in relation to fair value assessment of Council’s physical assets as at 30 June 2021 as mentioned in the position paper provided at Appendix 12.



Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the officer's conclusion in relation to fair value assessment of Council's physical assets as at 30 June 2021 as mentioned in the position paper provided at Appendix 12, and notes the assessment is to be reviewed again before finalising the 2020–21 financial year end.

Carried

8.5 Draft Budget 2021–22

The draft 2021–22 budget was endorsed by Council at its Ordinary Council Meeting on 28 April 2021. This document is out on exhibition for public comment until the public submission period closes Friday 21 May 2021.

Key budget highlights

- Draft Budget is \$17.5 million break even budget (cash basis),
- Operating expenditure budget of \$12.3 million,
- Capital works program of \$5.2 million,
- \$490,000 for new operating initiatives,
- \$716,000 for new capital works,
- 1.5% increase in rates, but still lowest rates in G21,
- 18.1% increase in waste management charges, but still lower than our closest neighbours, and
- Zero borrowings, debt free balance sheet.

An electronic copy of the draft budget 2021–22 is available to the public on Council's website and can be accessed via the following link:

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council/budget-and-finance/boq-2021-22-draft-budget.pdf>

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the Draft Budget 2021–22.

Carried

8.6 Draft Revenue and Rating Plan

The draft revenue and rating plan were endorsed by Council at its Ordinary Council Meeting on 28 April 2021. This document is out on exhibition for public comment until the public submission period closes Friday 21 May 2021.



Key aspects

- A new requirement of the Local Government Act 2020,
- Purpose: “To determine the most appropriate and affordable revenue and rating framework for Council”,
- Key elements,
 - Rates – rating options available to the Council to ensure a fair and equitable distribution of rates across all property owners, and
 - Other revenue items – Principles that are used in decision making for other revenue sources
- Proposed plan does not set revenue targets for Council, only outlines the strategic framework on how Council will go about calculating and collecting its revenue,
- The draft plan will replace the current rating strategy,
- Council commits to maintain future rates increases at or within the capped rate increase as determined by the Minister for Local Government.

An electronic copy of the draft revenue and rating plan is available to the public on Council’s website and can be accessed via the following link:

<https://www.queenscliffe.vic.gov.au/files/assets/public/documents/your-council/budget-and-finance/boq-2021-22-draft-revenue-and-rating-plan.pdf>

9. AUDIT AND RISK COMMITTEE

Council’s Audit and Risk Committee membership comprises Councillors nominated by Council and up to four independent members.

9.1 Requirements of the Local Government Act 2020

The *Local Government Act 2020* (the Act) expands the scope of audit and risk committees, including support for the committee to assume a broader risk management role over and above financial auditing. Under the new arrangements, councils must adopt a charter for the Audit and Risk Committee that satisfies a number of requirements listed in the Act. Membership of the committee also varies from previous requirements for Audit Committees.

There are five new requirements that Audit and Risk Committees must meet:

1. Audit and Risk Committee Charter
The council must prepare and approve a committee charter and establish the committee (appoint members) by 1 September 2020 (complete).
2. Reporting to council
The committee must report to council twice yearly; the report must include the committee’s findings and recommendations.



3. Membership

A majority of committee members must be independent of council; the chair must not be a councillor and members of council staff must not be committee members. Collectively, the committee must have expertise in financial and risk management and experience in public sector management.

4. Self-assessment

The committee must undertake an annual assessment of its own performance against the charter and report on this to council.

5. Work plan

The committee must adopt an annual work plan.

So far, the Audit and Risk Committee has met requirements in relation to items 1, 3, and 5 above. The Audit and Risk Committee has reviewed and approved the Audit and Risk Committee Self-Assessment Survey template provided at December 2020 meeting. A copy of the Audit and Risk Committee Self-Assessment Survey template and a copy of the Audit and Risk Committee Charter are provided at **Appendix 13** and **Appendix 14** respectively to assist the Audit and Risk Committee to conduct the annual assessment of its performance against the charter and report to Council in September 2021 along with its biannual report to the Council for the 2020–21 financial year.

Recommendation:

That the Audit and Risk Committee notes the update provided in relation to new requirements that Audit and Risk Committees must meet as per the *Local Government Act 2020*.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the update provided in relation to new requirements that Audit and Risk Committees must meet as per the *Local Government Act 2020*, and notes the Committee will review its Charter at its next meeting.

Carried

The Chair undertook, with officer assistance, to co-ordinate the completion of the Committee self-assessment.

Due to time constraints, the Chair determined to carry over items 9.2 to 10.1 (inclusive) until the next Committee meeting.

9.2 Number of Audit and Risk Committee Meetings

At the December 2020 Audit and Risk Committee meeting, members expressed interest in having four meetings a year instead of three due to the additional requirements that the Audit and Risk Committee needs to meet as per the *Local Government Act 2020*.



Subsequently officers provided comparative work plans provided at **Appendix 15** for four meetings a year and three meetings a year.

Recommendation:

That the Audit and Risk Committee to advise officers about the number of Audit and Risk Committee meetings for the financial year 2021–22 and beyond.

9.3 Audit and Risk Committee Charter

Annual review of the Audit and Risk Committee Charter is a requirement stated in the Annual Work Plan of the Audit and Risk Committee.

Officers have reviewed the Charter but no change is proposed.

A copy of the Audit and Risk Committee Charter is provided at **Appendix 14**.

Recommendation:

That the Audit and Risk Committee to review and advise officers about the Audit and Risk Committee Charter.

10. INFORMATION TO NOTE

10.1 Victorian Ombudsman’s Report – Investigation into how Local Councils Respond to Ratepayers in Financial Hardship

In August 2020 the Victorian Ombudsman launched an investigation into council hardship relief for homeowners (ratepayers who cannot pay rates on their primary residence).

The report has now been completed and was tabled in Parliament in May 2021. Officers have considered the key recommendation of the report in reviewing the “Council Policy CP031: Rates Assistance”, presented under the agenda item 7.1 above.

Key findings

- Almost all councils had a hardship policy but they varied greatly;
- Councils offered relief to ratepayers during COVID-19;
- Information about hardship relief can be hard to find;
- Many councils encourage ratepayers in financial hardship to go on payment plans;
- Councils do not always tell ratepayers their rates can be deferred or waived;
- Many councils charge high penalty interest, currently 10 per cent, on unpaid rates;
- Councils had an over reliance on debt collectors;
- Some councils were too quick to sue, including litigation against victims of family violence and people with mental health issues; and



- Council hardship practices compare poorly with sectors such as banks, energy and water.

Key Recommendations

- Capping councils' ability to charge high penalty interest (**BoQ** – Proposed a 0% interest on deferred rates in the revised rates assistance policy, even it is proposed in the revised policy to provide rates and interest waivers for ratepayers facing financial hardships).
- A stronger oversight of debt collectors (**BoQ** – Rely mainly on the in-house process to collect outstanding rates and charges. A debt collecting agency is used only as the last resort. On average 30 cases out of more than 3,000 assessments refer to the debt collecting agency for followup in a year).
- New laws requiring councils to publish hardship information making it easier for ratepayers to know their rights (**BoQ** – Revised rates assistance policy and the new revenue and rating plan will be available on the Council's website. Specific details about the proposed hardship assistance presented to the community during the community presentation of 2021–22 draft budget).
- Issuing standards for rates hardship relief, including where rates debts are associated with family violence (**BoQ** – Rates assistance policy will be updated to capture any such standards. Council will consider any serious or difficult circumstances in determining the appropriate hardship assistance in line with the revised policy. The revised policy provides, if the applicant is not satisfied with the Council's advice to seek an opinion from an independent Financial Councillor).
- Legal action to be the last resort (**BoQ** – After Council has been through Council's in-house process of escalation, as a last resort, Council may proceed to recover any outstanding rates and charges via the Magistrates' Court. Only one court action in 2018–19 and no court actions since then).

A full copy of the Ombudsman report is available by accessing the following web link:

<https://assets.ombudsman.vic.gov.au/assets/Reports/Parliamentary-Reports/Financial-Hardships/Investigation-into-how-local-councils-respond-to-ratepayers.pdf?mtime=20210513161712>

Recommendation:

That the Audit and Risk Committee notes the update provided by officers in relation to the Victorian Ombudsman's Report – Investigation into how Local Councils Respond to Ratepayers in Financial Hardship.

11. GENERAL BUSINESS

On behalf of the Committee, the Chair expressed his thanks and appreciation to Phillip Carruthers for his support and work throughout his time at Council. The Committee wishes Phillip all the best for a wonderful retirement.



The Chair also noted that Alex Tonkin is about to go on parental leave and wished her all the very best. The Chair welcomed Adam Pendlebury, who will be Council's Business Services Accountant while Alex is on leave.

12. DATES OF FUTURE AUDIT AND RISK COMMITTEE MEETINGS

Audit and Risk Committee meetings are scheduled to occur at least one week prior to an Ordinary Council Meeting, in order for the Minutes of the Audit and Risk Committee meeting to be finalised and included in the Agenda for the Ordinary Council Meeting, for acceptance by Council.

All meetings of the Audit and Risk Committee will commence at 3:30pm.

The September meeting of the Audit and Risk Committee each year is for the specific purpose of reviewing the draft financial statements and recommending that Council consider adoption of the financial statements, in principle, at its Ordinary Council Meeting in September.

Audit and Risk Committee Meeting	Ordinary Council Meeting
Monday 6 September 2021	Wednesday 22 September 2021
Monday 6 December 2021	Wednesday 15 December 2021

13. CLOSE OF MEETING

Meeting Closed at 5:51pm.