



Appendix 1

6.2 Audit & Risk Committee Meeting – 5 December 2022

*Audit & Risk Committee Meeting Minutes
5 December 2022*

Ordinary Meeting of Council

Wednesday 14 December 2022 at 7:00pm

Queenscliff Town Hall



Minutes

Audit and Risk Committee Meeting

Monday 5 December 2022 at 3:30 pm
Queenscliff Town Hall

Distribution

Members

Mr Roland 'Barney' Orchard
Mr Richard Bull
Mr Graeme Phipps
Ms Helen Butteriss
Cr Isabelle Tolhurst
Cr Fleur Hewitt
Cr Michael Grout

Officers

Martin Gill, Chief Executive Officer
Gihan Kohobange, Manager Finance and Corporate Services
Jenni Walker, HR and Governance Coordinator
Jodie Hunt, Financial Services Coordinator
Abbey Tatterson, Business Operations Coordinator

Invitees

Internal Audit Provider: RSD Audit

Kathie Teasdale, Engagement Partner
Paul Harrison, Internal Audit Manager



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Appendices

Appendix 1	Agenda Item 4.1 Minutes of the Audit and Risk Committee Meeting 5 September 2022	Issued 9 September 2022
Appendix 2	Agenda Item 5.2 Draft project scope of the Initial Risk Assessment and Audit Plan Development	Under separate cover
Appendix 3	Agenda Item 6.1 External Audit 2021–22 Closing Report and 2021–22 Final Management Letter	Under separate cover
Appendix 4	Agenda Item 7.2 Minutes of Risk and Governance Committee (meetings held between September 2022 to October 2022)	Under separate cover
Appendix 5	Agenda Item 8.1 Draft Council Policies for review by the Audit and Risk Committee	Under separate cover
Appendix 6	Agenda Item 8.2 Strategic Risk Register	Under separate cover



1. OPENING OF MEETING

The meeting opened at 3:32pm.

2. PRESENT & APOLOGIES

Present:

Committee members:

Roland 'Barney' Orchard
Mr Richard Bull
Mr Graeme Phipps
Ms Helen Butteriss
Cr Fleur Hewitt
Cr Isabelle Tolhurst

Invitees:

Kathie Teasdale, Engagement Partner (Internal Audit Provider: RSD Audit)
Paul Harrison, Internal Audit Manager (Internal Audit Provider: RSD Audit)

Officers:

Martin Gill, Chief Executive Officer
Jodie Hunt, Financial Services Coordinator
Jenni Walker, HR and Governance Coordinator
Abbey Tatterson, Business Operations Coordinator
Anna Handberg, Business Systems, ICT Services Coordinator

Apologies:

Cr Michael Grout
Gihan Kohobange, Manager Finance and Corporate Services

3. PECUNIARY INTEREST & CONFLICT OF INTEREST DISCLOSURES

Members: Nil

Officers: Nil



4. AUDIT AND RISK COMMITTEE MEETING MINUTES

4.1 Confirmation of Minutes from Audit and Risk Committee Meeting 5 September 2022 (Appendix 1)

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Minutes of the Audit and Risk Committee Meeting held on Monday 5 September 2022 be confirmed.

5. INTERNAL AUDIT

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.

5.1 Progress by Management on Open Audit Recommendations

A summary of the current outstanding internal audit recommendations is given below. Fifteen (15) outstanding internal audit recommendations including a recommendation rated as high risk have been completed since the last audit and risk committee meeting.



Borough of Queenscliffe
Minutes for the Audit and Risk Committee Meeting 5 December 2022

Review	Period	Audit Recommendations			
		Total number of recommendations (in original IA report)	June 2022	Complete	Nov 2022
Review of Purchasing and Accounts Payable (including Data Analytics)	Nov-17	15	-	0	-
Risk Management Framework	Nov-17	13	-	0	-
Records Management	May-18	9	9	0	9
Occupational Health and Safety	May-18	21	-	0	-
IT Network and Security (including Cyber Security)	Oct-18	9	2	(1)	1
Credit Cards	Oct-18	5	-	0	-
Fraud and Corruption Control Framework	Nov-18	22	-	0	-
Capital Works Framework	Nov-19	20	8	(3)	5
Business Continuity Planning and Disaster Recovery	Nov-19	7	4	(1)	3
Human Resources Management	Nov-19	11	3	(1)	2
Strategic Procurement	May-20	21	9	(1)	8
Management of Caravan Parks, Reserves and Foreshore	May-20	8	7	(2)	5
Review of Insurance (coverage & value-for-money)	Nov-20	3	1	(1)	-
Review of the Management, Oversight and Monitoring of Outsourced Service Provider	May-21	3	3	(1)	2
Review of Statutory Planning Process	Nov-21	6	5	(4)	1
Review of Rates Revenue (incl. data analytics)	May-22	1	1	0	1
Total		174	52	(15)	37
Analysis based on the risk rating					
High			7		6
Medium			28		20
Low			17		11
Total			52		37

Currently, Council has six (6) high risk and twenty (20) medium risk outstanding internal audit recommendations.

A summary of outstanding internal audit recommendations considered as **high risk** is provided below.



Review	No. of outstanding recommendations	Update
Review of Records Management	3	<p>BoQ is working collaboratively with three other councils for an EDRMS system. It is a Microsoft Office 365, SharePoint-based solution supported with AvePoint Cloud Governance.</p> <p>The project is in the early implementation stage. Four councils are in the process of finalising the Business Classification Scheme (BCS) with the support of the selected implementation partner. The BCS is based on the guidelines issued by the Public Record Office Victoria (PROV).</p> <p>Target implementation date is 28 February 2023 (delay of two months from the previous target of 31 December 2022).</p>
Review of Capital Works Framework	2	<p>BoQ developed a framework and has introduced a phase-gate process for project approval and initiation.</p> <p>BoQ now needs to develop and implement a framework for monitoring of projects once started/initiated. BoQ is looking for a project management system to be implemented as a part of the new corporate system.</p> <p>Target implementation date 31 December 2023.</p>
Review of Business Continuity Planning and Disaster Recovery	1	<p>Moving all of BOQ's on-premise hosted applications into a vendor-hosted data centre has been identified as an alternative to having a hot (secondary) DR site that BoQ can failover if an incident was to occur. It is a requirement of the BoQ ICT strategy which is being implemented, that any new application implemented to be a Software As A Service (SAAS).</p> <p>Target implementation date 31 December 2023.</p> <p>Note: BoQ'S systems are currently being backed up at the Visitor Information Centre. The backup schedule operates hourly, performing incremental backups to local network-attached storage. Hourly backups are kept for 15 days, weekly backups for 6 weeks and monthly backups are retained for 12 months However, a server needs to be first configured to failover if an incident was to occur.</p>

Moved: Richard Bull / Seconded: Helen Butteriss

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



5.2 Internal Audit Reviews

RSD audit has been appointed as Council's new internal audit service provider for a three-year contract period commencing 1 October 2022.

RSD will conduct a risk assessment of the Council's operations, to develop a new three-year strategic internal audit plan. The risk-based approach in developing the strategic internal audit plan will ensure that potential internal audit projects are based on the key risk areas of the organisation.

The outcome of the initial risk assessment and the draft strategic internal audit plan will be presented to the Audit and Risk Committee in April 2023 for input and approval.

The draft project scope of the Initial Risk Assessment and Audit Plan Development is provided at **Appendix 2**.

Recommendation:

That the Audit and Risk Committee approves the project scope of the Initial Risk Assessment and Audit Plan Development.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee approves the project scope of the Initial Risk Assessment and Audit Plan Development. The Audit and Risk committee notes the role of Councillors in requiring risk assessments and the effect on the role of the Audit and Risk committee; the impact of this will be discussed with (internal auditors) RSD to ensure best practice procedures are being met.

6. EXTERNAL AUDIT

6.1 External Audit 2021–22 Final Audit Closing Report and Final Management Letter

Council's external auditor, Crowe, conducted the final audit for the 2021–22 financial year in August 2022 on behalf of the Victorian Auditor General's Office (VAGO). External auditor representative, Cassandra Gravenall, provided an update on the audit closing report. In the final management letter it was noted that Council still had excessive annual leave and an asset plan had not been developed/reviewed in line within the timing requirements of the *Local Government Act 2020*.

Further, auditors have included an additional comment in the final management letter under the heading "Business improvement opportunities and other guidance", in relation to Council's readiness for the external audit process.



A copy of the final management letter which includes management responses for audit findings and the external audit closing report are included at **Appendix 3**.

Recommendation:

That the Audit and Risk Committee recommends that Council accept the 2021–22 External Audit Closing Report and 2021–22 Final Management Letter as provided at Appendix 3.

Moved: Graeme Phipps / Seconded: Richard Bull

That the Audit and Risk Committee recommends that Council accept the 2021–22 External Audit Closing Report and 2021–22 Final Management Letter as provided at Appendix 3. The Audit and Risk committee would like to thank officers for their diligence in producing a great result.

7. COMPLIANCE MANAGEMENT

7.1 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 not tabled a performance audit report relevant to the local government sector since the last Audit and Risk committee meeting.

7.2 Reports from the Risk and Governance Committee

The minutes of September 2022 to October 2022 Risk and Governance Committee meetings are provided at **Appendix 4**.

Moved: Helen Butteriss / Seconded: Richard Bull

That the Audit and Risk Committee notes the minutes of Risk and Governance Committee meetings held between September 2022 to October 2022 provided at Appendix 4.

8. CONTROL FRAMEWORK AND RISK MANAGEMENT

8.1 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. It is preferred that policies with a 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.



8.1.1 Draft Council Policies for review by the Audit and Risk Committee

CP035 Complaint Handling

This policy was first adopted by Council in December 2016. The purpose of this policy is to ensure that the community can raise their complaints with Council easily and with confidence that Council will listen to their concerns and handle their complaints fairly and objectively. The current policy can be accessed via the following link:

[Current Complaint Handling policy](#)

Though this policy was last reviewed in November 2021, the proposed version brings this policy in line with the "Customer Service Charter" adopted by Council in February 2022.

The format and the content of the policy have been rewritten in line with the model complaints policy for councils prescribed by the Victorian Ombudsman's 'Councils and Complaints – A Good Practice Guide' 2nd edition 2021 ([Link to the Good Practice Guide](#)).

The proposed policy has also been reviewed against similar policies of other councils.

Key changes from the current policy are:

- Removal of repetitive and out of date information and re arrangement of information to clearly outlines how to lodge a complaint;
- Inclusion of interpreter service; and
- Updated the process of managing complaints about the Chief Executive Officer.

The proposed policy is given at **Appendix 5**.

CP017 Risk Management

The draft policy outlines Council's commitment to managing risks and sets Council's risk management objectives. It also defines and explains how responsibility for managing risks is distributed among Councillors, officers and committees of the organisation.

Through the policy, Council confirms its risk appetite. The risk appetite is the amount of risk exposure, or potential adverse impact from an event, that the Borough of Queenscliffe is willing to accept in pursuit of its objectives.

The format and the content of the policy have been rewritten in line with the Risk Management Framework which the Audit and Risk Committee endorsed at its April 2022 meeting, removing repetitive and out of date information. The current policy can be accessed via the following link: [Current Risk Management policy](#)

The proposed policy has also been reviewed against similar policies of other councils. One of the key changes in the proposed policy is the identification of the risk appetite for each separate risk category.



The proposed policy is given at **Appendix 5**.

Moved: Richard Bull / Seconded: Helen Butteriss

That the Audit and Risk Committee endorse the proposed revisions to Council Policies included at Appendix 5.

8.1.2 Council Policies adopted by Council

Council has adopted the following policies since the last Audit and Risk Committee meeting in September 2022.

CP012 Events – Revised

CP013 Events was first adopted in October 2011 and last revised in March 2019. The purpose of this policy is to outline Council's position on events and set out Council's approach to support the development of events within the municipality.

The following amendments were incorporated into the policy:

- Update to Officer positions/titles
- Expand on the 'Event Organiser' definition
- Update Council Plan objectives to align with current 2021–2025 plan
- Rename application form from 'approval form' to 'permit form', to better reflect the application process
- Amend the period for submitting an application to 8 weeks from 3 months, as this timeframe is considered acceptable
- Amend reference specifically to the Events Officer for being responsible for assessing applications, to more broadly, 'an officer from the Community Development team', to enable better workflows amongst the team.

The full policy can be accessed via the following link:

[CP012](#)

CP018 Councillor Resources, Support & Facilities – Revised

CP018 Councillor Resources, Support & Facilities was first adopted in October 2011 and last revised in April 2019. The purpose of this policy is to outline the resources, support and facilities that will be provided to Councillors to effectively exercise their duties as an elected Councillor.

- Update to relevant section of the current Local Government Act (ie. Section 42 LG Act 2020)
- Update to Officer positions/titles
- Delete reference to an 'exclusive' Councillor office as this is no longer practicable (refer clause 3.0)
- Update to ICT requirements to reflect current practice (refer clause 5.0)



- Delete reference to Local Government Act 1989 and its associated 'Recognition and Support:
The Victorian Governments Policy Statement on Local Government Mayoral and Councillor Allowances and Resources (November 2008)
- Insert reference to other relevant Council policies, CP005 & CP016

The full policy can be accessed via the following link:

[CP018](#)

CP002 Community Service Awards – Revised

In August 2021, resolved to review and rename the CP002 Australia Day policy to CP002 Community Service Awards, which was to be held during the Volunteers' Celebration in May each Year. After a trial period and consultation with Councillors, the policy has been updated to reflect the awards ceremony and the award categories.

The full policy can be accessed via the following link:

[CP002](#)

CP029 Use of Council Facilities

CP029 Commercial, Community and Mixed Use Leases was last reviewed on 23 August 2018. The purpose of this policy is to provide a consistent framework for the use of Council owned and managed land and facilities by setting out principles applying to such use. It is not intended to be a rigid set of rules, but rather a framework that assists Council in participating in fair and equitable discussions with all types of users.

The policy has been extensively workshopped and subsequently rewritten to better outline the aspects of developing agreements for the use of Council facilities.

As per the revised policy, Council will not lease or licence its facilities where they will be used for gambling purposes, other than fundraising appeals (as defined in the *Fundraising Act 1988*) conducted by entities registered as community and charitable organisations with the Victorian Commission for Gambling and Liquor Regulation as part of their fundraising activities in accordance with the *Gambling Regulation Act 2003*. Where historical lease arrangements have allowed gambling, leases will not be renewed on expiration if gambling is to continue.

The full policy can be accessed via the following link:

[CP029](#)

Moved: Graeme Phipps/ Seconded: Richard Bull

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

8.2 Strategic Risk Register



The strategic risk register is reviewed as a standard agenda item at the Risk and Governance Committee meeting held each month. The updated risk register is provided at **Appendix 6** with the following changes to the strategic risk register since the last Audit and Risk Committee in September 2022.

1. Service (main risk category)

Combined two risk events (with same risk ratings) as stated below

SE04 (new) – Not being able to attract and retain staff for specific positions and the risk of not having backup staff for critical roles.

SE04 (old) – Not being able to attract, retain and get the best from quality staff

SE10 (old now deleted) – The risk of not having backup staff for critical roles

2. Financial (main risk category)

FI05 – The risk of a future unfunded defined benefits superannuation call

Increased the likelihood to 3 from 2 (to Likely from Unlikely) considering the recent movements in the VBI.

Officers provided a comprehensive report to the Committee at its April 2022 meeting about the Local Authorities Superannuation Fund (LASF) defined benefit (DB) sub-plan.

As stated in the update, if the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category’s Vested Benefit Index (VBI) is below its shortfall limit (97%) at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring.

VBI has been fluctuating significantly in the recent past due to various economic shocks that the world and Australia have been experiencing. If the war in Ukraine escalates further and inflationary pressures in the domestic economy do not stabilise soon, there is a high possibility of a funding call being made by the LASF.

Date	VBI	Net Investment Return	Key Assumptions Salary Growth	CPI	Status
30/06/2021	109.8%	4.75%pa	2.75% pa	2.25% pa	Actual
30/06/2022	102.2%	5.5% pa	2.5% pa to 30 June 2023, and 3.5%pa thereafter	3.0% pa	Actual
30/09/2022*	101.6%	5.5% pa	2.5% pa to 30 June 2023, and 3.5%pa thereafter	3.0% pa	Estimated
31/10/2022*	104.4%	5.5% pa	2.5% pa to 30 June 2023, and 3.5%pa thereafter	3.0% pa	Estimated
14/11/2022*	105.1%	5.5% pa	2.5% pa to 30 June 2023, and 3.5%pa thereafter	3.0% pa	Estimated

*Please note that the assumptions won’t change until the next actuarial review (scheduled for 30 June 2023).



Moved: Richard Bull / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the risk register provided at Appendix 6.

8.3 Business Continuity Plan (BCP) and Testing Regime

There has not been any activity/change since the business continuity and testing regime since the last Audit and Risk committee meeting.

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

The Committee was briefed on one allegation of fraud, as well as the investigation conducted and outcomes of that investigation. One pleasing finding is the willingness of staff to raise concerns when something may not be 'quite right' and trusting the matter will be dealt with promptly, thoroughly and confidentially.

This discussion was held in camera.

Moved: Richard Bull / Seconded: Helen Butteriss

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

8.5 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 30 September 2022. Reconciliations have been categorised into three risks categorise based on the value of the unreconciled items (excluding timing differences) as a percentage (%) to the ledger balance of each reconciliation.

Risk Category	No. Reconciliations
Low risk - zero unreconciled value	27
Medium risk – less than 5% and \$5,000 unreconciled value	0
High risk – more than 5% and \$5,000 unreconciled value	0
Total	27



Moved: Helen Butteriss / Seconded: Graeme Phipps

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

9. COUNCIL FINANCIAL AND PERFORMANCE REPORTING

9.1 2021–22 Annual Report

The Borough of Queenscliffe 2021–22 Annual Report was completed by the statutory timeframe and issued to the public at its Ordinary Council Meeting on 26 October 2022.

An electronic copy of the annual report is available to the public on Council’s website and can be accessed via the following link:

[Annual Report 2021–22](#)

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the Borough of Queenscliffe 2021–22 Annual Report.

9.2 2022–23 Quarterly Financial Report as at 30 September 2022

The 30 September 2022 quarterly financial report was presented to Council at its Ordinary Meeting on 26 October 2022 which can be accessed via the following link:

[2022–23 Quarterly Financial Report 30 September 2022](#)

The forecasted year-end result meets all financial sustainability indicators specified in the Council Plan 2021–2025 except for the adjusted underlying result. The forecasted accumulated cash surplus for the 2022–23 year is \$336,000, after allocating additional funding for the items summarised below:

Description	Value (\$)
Surplus as per the 2022–23 adopted budget	0.00
Add:	
Additional cash surplus c/f from the 2021–22 financial year	783,000
Recurrent operating grant from Better Boating Victoria	120,000
Less: additional income losses due to the closure of sites at Victoria Park	(53,000)
Total funds available for allocations	850,000
Less: new budget allocations included in the quarter 1 forecast	



Additional funding allocation for Queenscliffe Cultural Hub, <i>refer to section 2.5 of the quarterly report for more details</i>	(200,000)
Asset renewal - Public toilet facility at Point Lonsdale Lighthouse Reserve	(160,000)
Provision of financial assistance for community organisations impacted by COVID	(20,000)
Council contribution for Boat ramp asphaltting work	(17,000)
Less: cost of capital and operating projects carried over from the 2021–22 financial year (projects for which c/f reserves were not created in the 2021–22 financial year)	(117,000)
Balance funds available for future allocations (accumulated cash surplus)	336,000

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the 2022–23 Quarterly Financial Report as at 30 September 2022.

10. INFORMATION TO NOTE

10.1 ICT Transformation Project

Electronic Document and Record Management System (EDRM)

The EDRM project is in the early implementation stage. Four councils are in the process of finalising the Business Classification Scheme (BCS) with the support of the selected implementation partner. The BCS is based on the guidelines issued by the Public Record Office Victoria (PROV).

The project is tracking within the implementation budget of \$110,000. However, Council will revisit the scope of the work to explore the opportunities to best use the grant funding of \$178,000 confirmed by the Rural Councils Transformation Program (RCTP).

Project CORE (new corporate system implementation)

Council is collaborating with another two councils to procure a new corporate system. The project is named as the project “CORE” and is in the tender stage. Tenders are subject to a three (3) stage evaluation process, and currently it is going through the last stage, “Best Fit” evaluation.

Council currently has a budget of \$278,000 to cover the implementation cost which is 100% funded by Council. The implementation budget will be revisited once the successful tender/s have been identified. Council has also been able to secure grant funding of \$250,000 through the RCTP program for this project.

10.2 Provisional Improvement Notice (PIN) issued by WorkSafe Victoria



Further to the updates Council officers provided at the previous Audit and Risk Committee meetings, Council has now met the requirements of both PINs issued by WorkSafe Victoria about the safety of Victoria Park.

Council officers will implement specialised software to further improve the process around the monitoring of the trees.

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the information provided.

11. AUDIT AND RISK COMMITTEE

11.1 Councillor Representatives on Council's Audit and Risk Committee

Council's Audit and Risk Committee Charter provides for membership of one to three Councillors and four external members appointed by Council, all with full voting rights.

At the Ordinary Council Meeting held on 23 November 2022, Council resolved to appoint Cr Isabelle Tolhurst, Cr Fleur Hewitt and Cr Michael Grout as its three representatives on Council's Audit and Risk Committee.

12. GENERAL BUSINESS

The Audit and Risk Committee would like to acknowledge the contribution of Cr Ebbels to the Audit and Risk Committee over the last 3 years.

The Chair raised that the terms for the independent Audit and Risk Committee members end in August 2023. The chair requested that current members inform him of their intentions to either continue or not continue serving on the Audit and Risk Committee. The Chair noted some continuity with the members would be advantageous. Depending on the number of members interested in extending their terms, a decision will be made **as to how to stagger terms and impact on tenure of the Audit and Risk Committee members.**

13. 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 April and September meetings of the Audit and Risk Committee each year are for specific purposes of reviewing the draft financial budget and the draft financial statements and recommending that Council consider the adoption of the financial statements, in principle, at its Ordinary Council Meeting in September.



Audit and Risk Committee Meeting	Ordinary Council Meeting
Monday 17 April 2023	Wednesday 26 April 2023
Monday 5 June 2023	Wednesday 28 June 2023
Monday 11 September 2023	Wednesday 27 September 2023
Monday 4 December 2023	Wednesday 13 December 2023

14. CLOSE OF MEETING

Meeting closed at 5:34 pm