

Borough of Queenscliffe

Audit & Risk Committee Meeting

Minutes

Monday 4 December 2023 at 3:30PM

Wirrng Wirrng



Borough of Queenscliffe

Queenscliff & Point Lonsdale, Victoria, Australia



Community Vision

The Borough is a special and restorative place, renowned for its distinctive coast, rich living heritage and vibrant culture. Our community is caring, and welcoming to visitors. We have a deep respect for the Wadawurrung People and are taking action to protect Country.

Our Values

1. **Integrity:** We take ownership and responsibility for our decisions and are accountable for all that we do.
2. **Respect:** We treat everyone with dignity, fairness and empathy, look out for the safety and wellbeing of others, and nurture positive and inclusive relationships.
3. **Community Focus:** We always work with our community's experience in mind and take pride in supporting our community.
4. **Sustainability:** We place climate change risks at the core of our decision-making, and take extensive action to protect our natural environment.
5. **Openness:** We actively engage with our community and are transparent in our decision-making.

Acknowledgement of Country

Bellawiyn is the Wadawurrung name for the lands where the Borough of Queenscliffe is located.

Council acknowledges the Traditional Owners of these lands, waters and skies, the Wadawurrung People.

We acknowledge and respect their continuing connections to their lands, waters, skies, culture and the contribution they make to the life and spirit of our community.

We pay respect to their past and present Elders and extend this respect to all Aboriginal and Torres Strait Islander peoples.



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1. Opening of Meeting

Cr Ross Ebbels opened the meeting at 3:40pm.

2. Present & Apologies

Present

Committee members:

Cr Ross Ebbels, Deputy Mayor

Cr Donnie Grigau

Cr Michael Grout

Richard Davies (Chair)

Michael Tehan

Rebecca Brezzi

Richard Bull

Invitees:

Cassandra Gravenall, Partner – Audit and Assurance (External Audit Provider: Crowe Australasia)

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

Gihan Kohobange, Manager Finance & Corporate Services

Jodie Hunt, Financial Services Coordinator

Jenni Walker, HR & Governance Coordinator

Abbey Tatterson, Acting Manager Customer Experience

Apologies

Fahad Ahmed, Manager – External Audit (External Audit Provider: Crowe Australasia)



3. Audit & Risk Committee

3.1. Audit and Risk Committee Membership

Section 53(1) of the *Local Government Act 2020* requires Council to establish an Audit and Risk Committee.

The Committee shall be chaired by an external member and comprise one to three Councillors and four external members appointed by Council, all with full voting rights. The Mayor will appoint a substitute Councillor(s), if a Councillor on the Audit and Risk Committee is unavailable for a meeting(s).

Council at its Ordinary Council Meeting held on 25 October 2023, resolved to appoint the following independent members to the Audit and Risk Committee for a term of three years, after a public advertisement process.

Independent members:

Mr Richard Bull

Ms Rebecca Brezzi

Mr Richard Davies

Mr Michael Tehan

Council at its Ordinary Council Meeting on 22 November 2023, resolved to appoint the following Councillors to the Audit and Risk Committee

Councillors:

Cr Ross Ebbels

Cr Michael Grout

Cr Donnie Grigau

3.2. Election of Audit and Risk Committee Chair

In accordance with section 17 of the Borough of Queenscliffe Audit and Risk Committee Charter, the Chairperson shall be one of the external members, and be



appointed by the Audit and Risk Committee for a maximum term of two years (renewable).

Nominations will be called for the Chair of the Audit and Risk Committee, with the appointment of the Chair to take effect immediately.

- If there is only one nomination received, that external member must be declared elected;
- Where there are two nominations received, the external member with the majority of votes cast will be declared elected;
- Where there are more than two nominations received and the result has not been determined as above, the nominee with the fewest number of votes must be eliminated and the names of the remaining nominees must be put to the vote again.

The CEO, Martin Gill, will call for nominations.

RESOLUTION

That Mr Richard Davies be appointed as the Chair of the Borough of Queenscliffe Audit and Risk Committee for a maximum term of two years, commencing 4 December 2023.

Moved: Michael Tehan

Seconded Richard Davies

CARRIED



4. Pecuniary Interest & Conflict of Interest Disclosures

Councillors and Members of the Audit & Risk Committee must disclose a conflict of interest in accordance with section 130 of the *Local Government Act 2020*.

Independent Members and Councillors: Nil

Officers: Nil

5. Audit & Risk Committee Meeting

5.1. Audit & Risk Committee Meeting 12 September 2023

A copy of the minutes from the Audit & Risk Committee Meeting 12 September 2023 is attached.

See attachment

1. Minutes Audit and Risk Committee Meeting 12 September 2023 [5.1.1 - 26 pages]

RESOLUTION

That the minutes of the Audit & Risk Committee Meeting 12 September 2023, as distributed, be confirmed as an accurate record.

Moved: Richard Bull

Seconded Michael Tehan

CARRIED

5.2. Business Arising from Previous Audit and Risk Committee Meetings

Item	Action	Status
April 2023 6.1 Progress by Management on Open Audit Recommendations	The Committee noted how important it is to document the risk mitigating strategies undertaken on	Please refer to the update provided under the agenda item Progress by Management on Open Audit Recommendations.



Item	Action	Status
	outstanding audit items (where they cannot be promptly closed off) and making the review of outstanding items a continual matter for the Committee and noting the progress made towards closing of the outstanding item(s).	
April 2023 10.1 ICT Security Update	Scope of the comprehensive ICT audit (including penetration testing) scheduled to be carried out post-implementation of new systems, to be presented to the Audit and Risk Committee before selecting the appropriate service provider.	ICT audit to be conducted in Q2/Q3 2023-24 financial year.
June 2023 <u>13.1 Conflicts of interest</u>	The Chair has requested a report on conflicts of interest and the definition of what it means for this Committee	To be included in the induction program of the new committee.

Action:

The Committee agreed to close the outstanding action in relation to conflict of interest and requested the following additional details to be included in the future status updates.

- The percentage (%) completion of each outstanding action, and
- More details on the planned activities.

RESOLUTION:

That the table above be confirmed as an accurate record.

Moved: Richard Bull

Seconded: Rebecca Brezzi

CARRIED



6. 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.

6.1. Progress on Open Audit Recommendations

A summary of the current outstanding internal audit recommendations is provided below.



Review	Period	Audit Recommendations					
		No. in the original IA report	Sep 2023	New	Complete	Removed	Dec 2023
Records Management	May-18	9	4	-	-	-	4
IT Network and Security (including Cyber Security)	Oct-18	9	1	-	-	-	1
Capital Works Framework	Nov-19	20	6	-	(3)	-	3
Business Continuity Planning and Disaster Recovery	Nov-19	7	3	-	-	-	3
Human Resources Management	Nov-19	11	2	-	(2)	-	-
Strategic Procurement	May-20	21	8	-	(3)	-	5
Review of the Management, Oversight and Monitoring of Outsourced Service Provider	May-21	3	2	-	-	-	2
Initial Risk Assessment	May-23	7	3	-	-	-	3
A comprehensive review of Council's Tourist Park operations	Aug-23	10	9	-	(3)	-	6
Total			38	-	(11)	-	27
Analysis based on the risk rating							
High			4	-	(2)	-	2
Medium			24	-	(5)	-	19
Low			10	-	(4)	-	6
Total			38	-	(11)	-	27

Since the last Audit and Risk Committee meeting, eleven (11) outstanding internal audit recommendations including two (2) high risk audit recommendations have been successfully addressed.

Currently, Council has two (2) high risk and nineteen (19) medium risk outstanding internal audit recommendations.

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



No.	Review / Recommendation	Current Mitigation Actions	Planned Actions
1	<p>Records Management: Evaluate and update the records management strategy periodically (e.g. 6-monthly or annually) to ensure it remains relevant to changing scenarios.</p>	<p>The Council went live with its new Electronic Data and Record Management (EDRM) system in May 23. The data retention and disposal protocols embedded in to the new EDRM systems are in line with the requirements specified by the Public Records of Victoria (PROV).</p>	<p>To develop an Organisational Policy collaboratively with other three Councils involved in the project to formalise new record management process of Council (31 December 2023).</p> <p>With the implementation of the EDRM system, the current risk of this item has been reduced significantly.</p>
2	<p>Review of Business Continuity Planning and Disaster Recovery: Absence of a hot (secondary) DR site including a redundant secondary internet link.</p>	<p>Council has transitioned to new vendor-hosted systems to manage various processes, including Finance, Rating & Property, Planning & Building, Payroll, and Record Management. The sole exception is the current CRM system, which is hosted on-premise. BoQ's on-premise systems are currently backed up at the Visitor Information Centre</p>	<p>Council is on track to transition to a vendor-hosted CRM system, which will facilitate the successful closure of this outstanding audit recommendation. The target implementation date for this transition is October 31, 2023</p> <p>After moving most of the key systems to vendor-hosted systems, the current risk of this item has been reduced significantly.</p>

Action:

The Committee requested an update on the medium risk rated outstanding internal audit recommendations as well and requested the following details to be captured under the planned actions for high and medium risk rated recommendations.



- The percentage (%) completion,
- Planned / outstanding actions, target completion date, and
- Current risk mitigation actions in place until planned actions are complete.

RESOLUTION

That the Audit & Risk Committee notes the progress on the outstanding Actions from previous internal audit recommendations.

Moved: Rebecca Brezzi

Seconded: Michael Tehan

CARRIED

6.2. Draft Internal Audit Plan for 2023 – 2026

Council's internal auditors, RSD Audit, has developed a draft 3-year internal audit plan based on:

- various discussions RSD Audit had with Management;
- risk assessments conducted by RSD onsite at Borough of Queenscliffe and the subsequently developed operational risk registers;
- strategic risk register;
- prior period completed internal audit projects; and
- trends and emerging risks in the local government sector.

The risk-based approach that RSD has undertaken in developing the strategic internal audit plan will ensure that potential internal audit projects are based on the key risk areas of Council.

Officers have reviewed the proposed audit plan to ensure its adequacy in addressing the associated risks.

Council will engage a suitably qualified consultant as a separate engagement for a comprehensive ICT audit (including security ecosystem, penetration testing, cyber security, etc.) which is scheduled to be carried out before the end of the current



financial year. The scope of the engagement will be presented to the Audit and Risk Committee before selecting the appropriate service provider.

See attachment

1. Draft Internal Audit Plan 2023 - 2026 [6.2.1 - 18 pages]

RESOLUTION

That the Audit & Risk Committee supports the draft 3-year internal audit plan.

Moved: Michael Tehan

Seconded: Rebecca Brezzi

CARRIED

7. 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.

7.1. External Audit 2022–23 Final Audit Closing Report and Final Management Letter

Council's external auditor, Crowe, conducted the final audit for the 2022–23 financial year in August 2023 on behalf of the Victorian Auditor General's Office (VAGO). External auditor representative, Cassandra Gravenall, provided an update on the draft audit closing report and about the draft management letter at the September 2023 Audit and Risk Committee meeting.



It was noted that the auditors had identified a reclassification difference of \$29,332 in the financial statements between the accounting system and the debtor management system as a result of changes in the systems. In addition, a small number of minor presentation and disclosure changes in the financial report and performance statement had also been highlighted by the auditors. Subsequently, the VAGO has issued unmodified audit opinions about the financial statements and performance statements of Council.

As per the final management letter, the previous management letter point concerning compliance with the Local Government Act 2020 – Asset Plan has been satisfactorily resolved. The management letter point about excessive leave balances has been reclassified as an ongoing business improvement opportunity as it has been substantially resolved by the management.

See attachment

1. Audit Closing Report 2022-23 [7.1.1 - 21 pages]
2. Final Management Letter 2022-23 [7.1.2 - 8 pages]

Cassandra made additional comments on the management letter and confirmed that the previous management letter point concerning compliance with the Local Government Act 2020 – Asset Plan has been satisfactorily resolved. The management letter point about excessive leave balances has been reclassified as an ongoing business improvement opportunity as it has been substantially resolved by the management.

A further update was provided by Cassandra about VAGO's plans to undertake the financial audit of the Borough of Queenscliffe using in-house resources commencing with the 2023-24 financial year.

RESOLUTION

That the Audit and Risk Committee recommends that Council accept the 2022–23 External Audit Closing Report and 2022–23 Final Management Letter.

Moved: Cr Ross Ebbels

Seconded: Richard Bull

CARRIED



Note:

The Committee wishes to acknowledge the work of Crowe Australasia over the past financial years and the valuable input the Council has received from them to ensure the Council's financial statements were free from any material misstatements.

8. Compliance Management

8.1. 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 Borough of Queenscliffe was last included in the performance audit conducted in 2018–19 in relation to Reporting on Local Government.

The Victorian Auditor-General's Office (VAGO) has not tabled a report since the last meeting in relation to the Local Government sector.

8.2. Reports from the Risk and Governance Committee

The minutes of September 2023 to October 2023 Risk and Governance Committee meetings are provided as attachments to this agenda item.

See attachment

1. Risk and Governance Committee Minutes - Sep 2023 [**8.2.1** - 3 pages]
2. Risk and Governance Committee Minutes - Oct 2023 [**8.2.2** - 3 pages]

Action:

1. The Committee requested minutes of the Risk and Governance Committee meetings to capture more details of the action items such as the percentage (%), completion, target completion date, details of outstanding activities to complete the action and Responsible Officer.

2. The Committee requested operational risk registers to be shared with the Committee once the ongoing review process has been concluded.



RESOLUTION

That the Audit and Risk Committee notes the minutes of the Risk and Governance Committee meetings.

Moved: Michael Tehan

Seconded: Richard Bull

CARRIED

9. Control Framework & Risk Management

9.1. 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, 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.

9.1.2. Status Update on Council Policies

Currently, there are 43 policies adopted by Council to provide guidance and direction in the decision-making process. Further these policies play a very important role in ensuring consistency in the decision-making process while confirming compliance with relevant regulatory requirements.

Out of these 43 policies, 11 policies are beyond the date they were scheduled for review.

See attachment

1. Council Policies [**9.1.2.1** - 1 page]

Action:

The Committee requested officers to include details of actions required to update/review policies passed review date, in future updates.



RESOLUTION

That the Audit and Risk Committee notes the update provided in relation to the status of Council policies.

Moved: Michael Tehan

Seconded Rebecca Brezzi

CARRIED

9.2. Strategic Risk Register

Council has developed a suite of policies and procedures to ensure that Borough has an effective risk management system in place.

Risk Management Policy

The policy outlines Council's commitment to managing risks. It 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 policy indicates that the Borough will tolerate a low to moderate level of risk depending on the risk category as defined in the risk management policy. The policy was last reviewed and adopted by Council in its December 2022, ordinary Council meeting.

Risk Management Framework

The Risk management framework details the roles and responsibilities of risk management within the Council, and the reporting structures that provide Council with the appropriate oversight of risk management within the organisation. In other words, the risk management framework explains how risk is identified, managed and reported internally in line with the risk appetite of the Council. The Audit and Risk Committee review and approve the Risk Management Framework (Last reviewed and approved in April 2023).



Operational Risk Register

The operational risk register is used to identify and record, risks and controls (controls that can be used to manage the risk within the risk appetite of the Council), of each business unit/area. The Head of each directorate is responsible to ensure the accuracy, completeness and timeliness of the operational risk register. The Risk and Governance Committee (an internal committee) will oversee the operational risk registers of each business unit.

Strategic Risk Register

The strategic risk register articulates risks that could impact the Council's strategic objectives. It is presented at each Audit and Risk Committee meeting, and the minutes of the Audit and Risk Committee are tabled at the immediately following ordinary meeting of the Council.

Further, the strategic risk register is reviewed as a standard agenda item at the Risk and Governance Committee meeting held each month.

As a part of the initial risk assessment exercise conducted by RSD Audit (Council's internal auditors), a comprehensive review of the Council's strategic risk register was also performed by the internal auditors. Subsequently, the strategic risk register has been updated to reflect feedback from internal auditors. The strategic risk register presented has been updated to reflect the recent feedback received from Councillors as well.

Officers and Councillors consider the strategic risk register as a dynamic document which will be revisited and updated frequently.

See attachment

1. Strategic Risk Register [**9.2.1** - 5 pages]
2. Risk Management Policy [**9.2.2** - 3 pages]
3. Risk Management Framework [**9.2.3** - 17 pages]

Action:

The Committee requested officers to include additional details in future updates regarding the assessment of each risk item against the Council's risk appetite and re-arranging of risk items in line with portfolios identified in the Council Plan.



RESOLUTION

That the Audit and Risk Committee notes the update provided by Council officers, with respect to the Strategic Risk Register.

Moved: Rebecca Brezzi

Seconded: Michael Tehan

CARRIED

9.3. Business Continuity Plan & Testing Regime

Council's Business Continuity Plan (BCP) and the Disaster Recovery Plan (DRP) were reviewed and updated in October 2019.

Subsequent reviews have highlighted that the plan was too prescriptive and that real life scenarios require a more nuanced approach. As a result, the plan is currently going through a comprehensive review.

RESOLUTION

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

2 That the Audit and Risk Committee notes the Business Continuity Plan is currently under review.

Moved: Michael Tehan

Seconded: Rebecca Brezzi

CARRIED

9.4. Reports on any Instances of Unethical Behaviour, Fraud and Corruption

There have been no reported or suspected cases of unethical behaviour and fraud and corruption since the last Audit and Risk Committee meeting.



Action:

The Committee suggested to include "Integrity" to this standard agenda item to assess the culture of the Organisation in the context of integrity.

RESOLUTION

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

Moved: Richard Davies

Seconded: Richard Bull

CARRIED

10. Council Financial & Performance Reporting

10.1. 2022–23 Annual Report

The Borough of Queenscliffe 2022–23 Annual Report was completed by the statutory timeframe and issued to the public at its Ordinary Council Meeting on 25 October 2023.

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 2022–23](#)

RESOLUTION

That the Audit and Risk Committee notes the Borough of Queenscliffe 2022–23 Annual Report.

Moved: Rebecca Brezzi

Seconded: Richard Bull

CARRIED



10.2. 2023–24 Quarterly Financial Report as at 30 September 2023

The 30 September 2023 quarterly financial report was presented to Council at its Ordinary Meeting on 22 November 2023.

To facilitate a more accurate comparison of Council's financial performance with that of similar governing bodies, certain expense items have undergone reclassification within Council's new financial system. As a result, the values of specific line items in the original budget have been adjusted, as outlined in the attached report. It is important to note that these reclassification adjustments have no bearing on the overall budgeted financial outcome of the Council.

The projected accumulated cash surplus at year-end is anticipated to be \$302,000, exceeding the initially budgeted breakeven accumulated cash surplus.

The projected accumulated cash surplus of \$302,000 as of 30 June 2024, represents the excess cash surplus of \$774,000 generated in the 2022–23 financial year after deducting the Financial Assistance Grant (FAG) received in advance (\$413,000, timing of grant income).

Furthermore, specific allocations have been made within this surplus, including \$20,000 for the Wadawurrung Signage, a non-recurring operating project which was included in the 2023–24 budget as a project to be brought over. However, this amount was carried over from the 2022–2023 financial year without a corresponding reserve balance.

Additionally, \$39,000 has been earmarked to cover the additional costs associated with the installation of Electric Vehicle (EV) charging stations. The increased expenses related to the EV charging stations can mainly be attributed to civil work that was carried out that had not been factored into the original budget of the project.

In summary, the projected surplus of \$302,000, is driven by additional cash surplus from the previous financial year.

Measured against the Local Government Performance Reporting Framework (LGPRF) definition, the adjusted underlying result of the Council, reveals a projected deficit of



\$0.83 million (-6.5%) against the budget deficit of \$0.33 million due to the early receipt of 2023–24 FAG and operating projects carried over from the 2023–2024 financial year.

As outlined in section 2.1.1 of the detailed quarterly financial report, after eliminating the impact of the early receipt of the FAG and the carried-over projects, the adjusted underlying result (on a recurring basis) remains at the budgeted level.

See attachment

1. Quarterly Financial Report at 30 September 2023 [**10.2.1** - 23 pages]

RESOLUTION

That the Audit and Risk Committee notes the 2022–23 Quarterly Financial Report as at 30 September 2023.

Moved: Richard Bull

Seconded: Rebecca Brezzi

CARRIED

11. Chief Executive Officer update

11.1. CEO Update

The Chief Executive Officer provided a further update in relation to the following areas at the meeting:

- Follow-up update on staff resources, the current staff vacancies etc;
- Proposed approach for 2024/25 Budget process;
- Formal Complaints; and
- Recent VCAT decision and other planning matters that have been referred to VCAT.

RESOLUTION

That the Audit and Risk Committee notes the Chief Executive Officer update.

Moved: Michael Tehan

Seconded: Richard Bull

CARRIED



12. Other Information to Note

Officers provided an update to the Audit and Risk Committee on the progress Council has made in relation to the ICT Transformation Project.

Attached Internal Audit Update – Q1 FY2024 complied by RSD Audits.

See attachment

1. New ARC ICT Briefing Dec 2023 [**12.1.1** - 5 pages]
2. ICT Architecture Strategy [**12.1.2** - 34 pages]
3. IA Update Report - Q 1 F Y 24 - Local Government [**12.1.3** - 8 pages]

RESOLUTION

That the Audit and Risk Committee notes the information provided.

Moved: Rebecca Brezzi

Seconded: Richard Bull

CARRIED

13. General Business

The Chair called for General Business items.

Action:

A session shall be organised before the April 2024 Audit and Risk Committee meeting to review financial details of the Council.

14. Audit & Risk Committee Meetings Schedule

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 15 April 2024	Wednesday 24 April 2024
Tuesday 11 June 2024	Wednesday 26 June 2024
Monday 2 September 2024	Wednesday 18 September 2024
Monday 2 December 2024	Wednesday 11 December 2024

RESOLUTION

That the Audit & Risk Committee notes the proposed meeting schedule.

Moved: Michael Tehan

Seconded: Rebecca Brezzi

CARRIED

15. Close of Meeting

The Chair declared the meeting closed at 5:42 PM.