NOTICE OF MEETING

Members are advised that THE BAROSSA COUNCIL AUDIT COMMITTEE meeting will be held on 20 December 2016 in the Council Chamber, 43-51 Tanunda Road, Nuriootpa, commencing at 11.30am.

Martin McCarthy
CHIEF EXECUTIVE OFFICER
THE BAROSSA COUNCIL

AGENDA

1. Welcome

2. Present:

   In Attendance:  Susan Law, Managing Director Australia, LKS Quaero Pty Ltd
                  Sam Robinson, Director Leadership and Culture, LKS Quaero Pty Ltd

3. Apologies:  Mark Lague (Group Manager Corporate Services)

4. Confirmation of Minutes of previous meeting/s:
   Ordinary meeting held 19 October 2016 (Copy of Minutes attached)

5. Business Arising from Previous Minutes

6. Consensus Agenda

   6.1 Reports for Information
       6.1.1 Infrastructure Asset Management Plans – Consultation and Adoption of Plans
       6.1.2 Infrastructure Asset Management Plans – Consultation on Plans
       6.1.3 Adopted Annual Financial Statements 2015/16 and Adopted Report on Financial Results 2015/16
       6.1.4 Quarterly Budget Update as at 30 September 2016
       6.1.5 Expiration of 2 Year Term – Independent Members
       6.1.6 Audit Committee Annual Self-Assessment

   6.2 Correspondence
       6.2.1 Dean Newbery & Partners: Balance Date Management Letter – The Barossa Council; Balance Date Management Letter - Nuriootpa Centennial Park Authority; Completion of External Audit
7. Adoption of Consensus Agenda
   7.1 Items for Exclusion from the Consensus Agenda
   7.2 Receipt of Consensus Agenda

8. Debate Agenda
   8.1 Reports
      8.1.1 Draft Audit Committee Work Plan and Action Plan

9. Confidential Agenda
   9.1 Reports
      9.1.1 Service Review Project – Presentation of Stage 1 Draft Report

10. Other
    10.1 Audit Committee Action Tracking attached

11. Other Business

12. Next Meeting

13. Close

NOTE: Should any Member be unable to attend, please contact the Presiding Member, Peter Brass, with comments on the Agenda items, for discussion at the meeting.
1. **WELCOME**
The Chair, Mr Peter Brass, welcomed everyone to the meeting at 10:30am. Mr Brass advised the meeting that the Audit Committee members had a debrief with Council’s Internal Controls Compliance Officer and external Auditors from 10.00am – 10.25am.

2. **PRESENT**
Mr Peter Brass, Mr James Heuzenroeder, Ms Tanya Johnston, Cr John Angas

**Invited Staff Members and Auditors**
Mr Martin McCarthy, Chief Executive Officer
Ms Rebecca Tappert, Acting Director Corporate & Community Services
Mr Mark Lague, Manager Financial Services
Ms Vicky Rohrlach, Senior Accountant
Ms Nicole Rudd, Internal Controls Compliance Officer
Ms Liz Waters, Accountant
Ms Annette Randall, Executive Assistant (Minute Secretary)
Ms Samantha Allard, Dean Newbery & Partners
Mr Stuart Simpson, Dean Newbery & Partners

3. **APOLOGIES**
Cr Scotty Milne
Ms Jo Thomas, Director Corporate & Community Services
Mr Alan Jackson, Manager Risk Services

4. **CONFIRMATION OF MINUTES FROM PREVIOUS MEETING**

**MOVED** Cr Angas that the Minutes of the Ordinary Audit Committee Meeting held 8 June 2016, be confirmed as a true and correct record of the proceedings of that meeting, subject to the following amendments:

1. Spelling of “Tania” to “Tanya” throughout the document
2. Page 8, the Mover, Seconder and wording be amended in the copy of the resolution in the matter 9.1 – CO/AC/R1 – Auditor-General’s Audit of Council Governance, to reflect the wording in the Confidential Meeting Minutes of 8 June 2016.

**Seconded** Mr Heuzenroeder  
**CARRIED 2016-17/1**
MOVED Cr Angas that the Minutes of the Confidential Audit Committee Meeting held 8 June 2016 at 12.05pm, be confirmed as a true and correct record of the proceedings of that meeting, subject to the word “CARRIED” being added to the resolution on Page 1.

Seconded Mr Heuzenroeder  

CARRIED 2016-17/2

5. BUSINESS ARISING FROM PREVIOUS MINUTES
Nil

6. CONSENSUS AGENDA

Mr Brass approved the request to consider the Consensus Agenda in two parts, due to the limited time that the external Auditors were able to be present at the meeting, ie:
1. Reports for Information (Items 6.1.1 to 6.1.8) be considered later in the meeting
2. Correspondence (Items 6.2.1 to 6.2.3) be considered at this point in the meeting.

7. ADOPTION OF CONSENSUS AGENDA - CORRESPONDENCE ITEMS

7.1 ITEMS FOR EXCLUSION FROM THE CONSENSUS AGENDA - CORRESPONDENCE ITEMS
Nil

7.2 RECEIPT OF CONSENSUS AGENDA - CORRESPONDENCE ITEMS

MOVED Mr Heuzenroeder that the Correspondence items 6.2.1, 6.2.2 and 6.2.3 contained in the Consensus Agenda be received and that any recommendations contained therein be adopted.
Seconded Ms Johnston  

CARRIED 2016-17/3

8. DEBATE AGENDA

Mr Brass approved the request to consider the Debate Reports in an alternative sequence to that published in the Agenda, due to the limited time that the external Auditors were able to be present at the meeting.

8.1.2 NURIOOTPA CENTENNIAL PARK AUTHORITY - 2015/16 ANNUAL FINANCIAL STATEMENTS
Author: Manager Financial Services
Author: Manager Financial Services
B4256

Mr Lague spoke to the Report and answered questions from the meeting. Mr McCarthy provided a brief verbal update regarding recent flood damage to the Nuriootpa Centennial Park.

MOVED Ms Johnston that the 2015/16 Annual Financial Statements for the Nuriootpa Centennial Park Authority be endorsed and presented to Council for adoption.
Seconded Mr Heuzenroeder  

CARRIED 2016-17/4

PURPOSE

To provide a copy of the Nuriootpa Centennial Park Authority Annual Financial Statements for the year ended 30 June 2016.
Introduction
In accordance with Section 126(4) of the Local Government Act 1999, the Committee must review the Annual Financial Statements to ensure that they present fairly the state of affairs of the Council.

Discussion
The Council Auditors commenced their Balance Date Audit on 31 August 2016.

Council officers have provided information to the auditors to ensure they were able to conduct their audit and have made necessary adjustments to the report as required.

The audited final signed copy of the financial statements has been provided.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES
Attachment 1: Nuriootpa Centennial Park Authority Annual Financial Statements for the year ended 30 June 2016

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan
How We Work – Good Governance

6.2 Ensure that Council’s policy and process frameworks are based on principles of sound governance and meet legislative requirements.
6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.
6.4 Ensure that decisions regarding expenditure of Council’s budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.
6.9 Provide access to Council’s plans, policies and processes and communicate with the community in plain English.
6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements
Local Government Act 1999 – Section 126(4)

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial
The financial statements have been incorporated into Council’s consolidated Financial Statements.

COMMUNITY CONSULTATION
No separate consultation is required under Council’s Public Consultation Policy. The Statements are public documents, accessible to the community via Council’s website.

8.1.3
THE BAROSSA COUNCIL 2015/16 ANNUAL FINANCIAL STATEMENTS
B4256
Author: Manager Financial Services

Mr Lague spoke to the Report, advising of minor changes to the Financial Statements that were distributed with the Agenda:
- Page 41 – Financial Indicators – Asset Sustainability Ratio
Page 42 – Uniform Presentation of Finances
The figures have been adjusted for Work in Progress (WIP) movement between 2014/15 and 2015/16 to split between new and renewal of assets. This amendment does not affect any of the financial results.

MOVED Mr Heuzenroeder that the Audit Committee:
(1) notes the amendment to Page 6 of the 2015/16 Annual Financial Statements in relation to Expenditure on Renewal/Replacement of Assets and Expenditure on New/Upgraded Assets;
(2) subject to final confirmation with Council auditors, endorse the 2015/16 Annual Financial Statements and present to Council for adoption.

Seconded Ms Johnston  CARRIED 2016-17/5

**ACTION:**
Manager Financial Services to forward the following documents to Audit Committee members:
- 2015/16 Management Representation Letter
- Analysis of Statement of Comprehensive Income
- Actual vs Budget – Income Statement

**PURPOSE**
To provide a copy of the Annual Financial Statements for the year ended 30 June 2016 for review. A copy of the document is provided.

**REPORT**

**Introduction**
In accordance with the Local Government Act 1999, Section 126(4), the Committee must “...review the adequacy of the financial management systems and practices of the Council...”. This is to ensure that they present fairly the state of affairs of the Council.

As required in the Terms of Reference, “the committee shall monitor the integrity of the financial statements of the Council, including its annual report, reviewing significant financial reporting issues and judgements they contain”.

**Discussion**
The Council Auditors conducted their Balance Day Audit on 4-5 October 2016.
Council Officers have provided information to the Auditors to ensure they were able to conduct their audit and have made necessary adjustments to the report as required.
A final review is being made by the Auditors and a copy of the Financial Statements has been provided. A final copy will be presented to Council at the November 2016 Council meeting.

**ATTACHMENTS OR OTHER SUPPORTING REFERENCES**
Attachment 1: The Barossa Council 2015/16 Annual Financial Statements

**COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**

**Corporate Plan**

6.2 Ensure that Council’s policy and process frameworks are based on principles of sound governance and meet legislative requirements.
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6.4 Ensure that decisions regarding expenditure of Council’s budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.

6.9 Provide access to Council’s plans, policies and processes and communicate with the community in plain English.

6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

**Legislative Requirements**

Section 126(4) of the Local Government Act 1999
Local Government (Financial Management) Regulations 2011

### FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

#### Financial

All known financial and resourcing requirements as at 30 June 2016 have been included in the financials.

#### Risk Management

Risk management issues are considered by Management throughout the financial year and communicated to Council as required.

### COMMUNITY CONSULTATION

No separate consultation is required under Council’s Public Consultation Policy. The Statements are public documents, accessible to the community via Council’s website.

#### 8.1.4 REPORT ON FINANCIAL RESULTS 2015/2016 (AS AT 30 JUNE 2016)

**Author:** Manager Financial Services

Mr Lague spoke to the Report, advising of minor updates required to the circulated document, including Page 4: Point (7) Road grant received amended to $31k; Page 9: Expenditure on Renewal/Replacement of Assets and Expenditure on New/Upgraded Assets (as discussed in Report 8.1.3).

Mr Brass queried the large number of ‘Carried Forwards’; Mr McCarthy responded and advised that plans are in place to complete the Target work this financial year and that Council is currently ahead of last year’s completion rates.

**MOVED** Mr Heuzenroeder that the Report on Financial Results for 2015/2016, subject to updates as discussed, be endorsed and presented to Council for adoption.

**Seconded** Ms Johnston **CARRIED 2016-17/6**

#### PURPOSE


#### REPORT

**Discussion**

The Report on Financial Results is prepared following the completion of the Financial Statements. This Report provides a final variance report for the actual results as compared to the adopted budget, along with suggested carried forward adjustments to the 2016/2017 financial year.

The Report provides information as to the financial position of Council, containing: Executive Summary, Uniform Presentation of Finances, Key Performance Indicators, Financial Statements with Variance Reporting as compared to the original budget and compared to last year actual results.
The Report also provides a list of proposed Operating and Capital Budget carried forward adjustments. Many of these adjustments are for projects not completed by 30 June 2016 for various reasons and/or are attached to grant funding/contributions for programs in 2016/2017.

For further analysis, reference should be made to the Annual Financial Statements 2015/2016, attached to Agenda item 7.1.3.

The Report also includes capital expenditure and new initiatives review.

**ATTACHMENTS OR OTHER SUPPORTING REFERENCES**


**COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**

**Corporate Plan**

How We Work – Good Governance

6.2 Ensure that Council’s policy and process frameworks are based on principles of sound governance and meet legislative requirements.

6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.

6.4 Ensure that decisions regarding expenditure of Council’s budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.

6.9 Provide access to Council’s plans, policies and processes and communicate with the community in plain English.

6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

**Legislative Requirements**

Section 126(4) of the Local Government Act 1999
Local Government (Financial Management) Regulations 2011

**FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS**

**Financial**

To enable Council to make effective and strategic financial decisions, a regular up to date high level financial report is provided. This report contains budget adjustments for decisions Council has made since the last review and other adjustments to meet financial changes in capital and/or operational areas. The document contains comments and implications for the Long Term Financial Plan as a result of this review.

**COMMUNITY CONSULTATION**

Community Consultation was part of the original budget adoption process in June 2016, as per legislation.

Ms Allard and Mr Simpson left the meeting at this point – 11.18am.

Mr Brass referred the meeting back to Agenda Item 6.1 - Consensus Agenda – Reports for Information.

Mr Lague advised that Item 6.1.2 should read “Asset Accounting Policy” and not “Asset Management Policy”.

Audit Committee - Minutes of meeting held 19 October 2016
7. ADOPTION OF CONSENSUS AGENDA - REPORTS FOR INFORMATION

7.3 ITEMS FOR EXCLUSION FROM THE CONSENSUS AGENDA - REPORTS FOR INFORMATION
Nil

7.4 RECIPIENT OF CONSENSUS AGENDA - REPORTS FOR INFORMATION

MOVED Cr Angas that the Consensus Agenda items 6.1.1 to 6.1.8 – Reports for Information, be received, subject to amending 6.1.8 (paragraph 1) to read “The Risk Management Framework is now in final draft and will be implemented by December 2016 in line with the Risk Review Action Plan”, and that any recommendations contained in the Reports be adopted.

Seconded Mr Heuzenroeder CARRIED 2016-17/7

8. DEBATE AGENDA (Continued)

8.1.1 INTERNAL FINANCIAL CONTROL REPORT

Author: Coordinator Internal Control B4256

MOVED Cr Angas that the report on Internal Financial Controls for May to September 2016 be received and noted.

Seconded Ms Johnston CARRIED 2016-17/8

PURPOSE
Update on internal control work performed since the last Audit Committee meeting.

REPORT
Introduction
The Internal Financial Control Report for May to September 2016

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

How We Work – Good Governance

6.2 Ensure that Council’s policy and process frameworks are based on principles of sound governance and meet legislative requirements.

6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.

6.4 Ensure that decisions regarding expenditure of Council’s budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.

6.9 Provide access to Council’s plans, policies and processes and communicate with the community in plain English.

6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.
**Legislative Requirements**
Local Government Act 1999 – Section 125, 126, 129 (1) (b)
Local Government (Financial Management) Regulations 2011, 14(e)

**FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS**

**Financial/ Risk Management**
The regular monitoring and review of Council’s financial internal controls and risk assessments will significantly facilitate the ongoing safeguarding of Council assets.
The control and review of risks is a core officer function and responsibility. The introduction of the new system supports officers by providing a consistent framework and process.

**COMMUNITY CONSULTATION**
Not required under legislation or Council’s Public Consultation Policy.

**8.1.5 SERVICE REVIEW PROJECT**
Author: Chief Executive Officer
BS241

Mr McCarthy spoke to the Report and answered questions from the meeting.

**MOVED** Ms Johnston that the Audit Committee, having reviewed the Service Review Project Plan, endorse the Plan and authorise the Chief Executive Officer to issue a Request for Quote to the market.
**Seconded** Mr Heuzenroeder
**CARRIED 2016-17/9**

**PURPOSE**
To introduce the Service Review Project to the Audit Committee and have the committee approve the project plan so that a request for quote can be issued to the market and thus commence the work.

**REPORT**
Introduction
Council, when it adopted the Community and Corporate Plan, also made provision in the 2016/17 budget to undertake an independent service review to ensure alignment with the new strategic planning framework and necessity of services and the levels of service provided. Coupled with a service review, an internal Workforce Plan review is also being undertaken.

Discussion
A report was provided to Council in July 2016 that suggested that the project be overseen by the Council’s Audit Committee which has independent members with commercial and business acumen on it and Council Member representation. This recommendation was made to Council and approved. The Audit Committee having oversight of the review is completely consistent with the Audit Committee’s role pursuant to Section 126(ac) and Section 130A of the Local Government Act, which broadly provides powers to seek the Audit Committee to undertake efficiency and economy reviews; a service review is such a review.

The development of a Service Review Project Plan is provided.

Through early research into the review, it has been suggested that many factors need to be weighed up before launching into the review. A well-written plan and scope will ensure the outcomes sought, but also ensure any exposure to contract variation is minimised and all parties have had input into producing the plan and scope of the work.

Once the Audit Committee accepts the Plan, a short market approach will be undertaken to engage support to perform stage 1 work. Should specific services then be identified for detailed review, a second plan will be developed and market approach made.
The primary drivers of the review are:

1. A full and independent process to document all services and the levels of service provided by Council and determine strategic and operational alignment; and when provided that level of detail and analysis
2. Where determined by the Audit Committee and Council, undertake detailed review of (either specific or all) services levels and make recommendations for change.

The structure of the project is in two stages that reflect the two primary drivers.

The project target completion is June 2017; however that is dependent on the scope of work to be undertaken in stage 2.

**ATTACHMENTS OR OTHER SUPPORTING REFERENCES**
Service Review Project Plan

**COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**
Community Plan

How We Work – Good Governance

Corporate Plan
6.7 Implement strategies for the community to be actively engaged in Council decision making through sound information and communication.
6.10 Embed a culture of continuous improvement across Council, with tools, processes and systems being used to achieve business efficiencies and customer service improvements.
6.14 Pursue organisational excellence including shared services or other collaboration initiatives to reduce operating costs.

Legislative Requirements
Section 126 and 130A of the Local Government Act

**FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS**
Council have set aside budgeted resources to support the project and as per the Project Plan, change leaders have been allocated. Internal resources will also be required to support the project.

**COMMUNITY CONSULTATION**
The Project Plan outlines points of public consultation.

8.1.6 **DRAFT ANNUAL REPORT FOR THE BAROSSA COUNCIL FOR THE 2015/16 FINANCIAL YEAR**
Author: Chief Executive Officer

Ms Johnston commended officers on a well presented Annual Report.

**MOVED** Mr Heuzenroeder that the Audit Committee, having reviewed The Barossa Council Annual Report for the 2015/16 financial year, endorse the Report.
**Seconded** Cr Angas

CARRIED 2016-17/10

**PURPOSE**
To review and endorse The Barossa Council Annual Report for the 2015/16 financial year.

**REPORT**
Council is required to prepare an annual report in accordance with Section 131 of the Local Government Act and adopt the report by 30 November 2016.
The draft report, excluding the consolidated financial statements, which in draft form are also presented under another agenda item for the committee, is provided. The Report provides pertinent and legislative disclosure requirements.

The Audit Committee has a role in reviewing the Report to review Council performance against goals and the efficiency and economy aspects of service delivery which are encased within the Report.

Committee members are asked to review the document and provide any comments or suggested changes at the meeting.

**ATTACHMENTS OR OTHER SUPPORTING REFERENCES**

Draft Annual Report for 2015/16 Financial Year

**COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS**

Community Plan

How We Work – Good Governance

Corporate Plan

6.1 Ensure that the community has access to information regarding the discussions held and decisions made by Elected Members.
6.7 Implement strategies for the community to be actively engaged in Council decision making through sound information and communication.
6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements
Section 131 of the Local Government Act

**FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS**

Existing resources are adequate. There are no risk management considerations.

**COMMUNITY CONSULTATION**

No consultation is required or proposed to be undertaken. The Report once completed, will be made publicly available.

8.1.7

**DRAFT ANNUAL REPORT OF AUDIT COMMITTEE’S ACTIVITIES 2015-16**

Author: Manager Financial Services
B4256

Mr Brass stated that a minimum of four meetings of the Audit Committee are required each year and officers may consider dedicating one of the meetings solely to review of the annual Financial Statements. Mr McCarthy advised that each of the meetings required flexibility to include other items.

**MOVED** Ms Johnston that the draft Annual Report of Audit Committee’s Activities for 2015/16 be approved for submission to Council.

**Seconded** Cr Angas

**CARRIED 2016-17/11**

**PURPOSE**
A draft Annual Report of the Audit Committee’s activities is provided for approval.
Introduction
One of the activities of an Audit Committee identified in the LGA Information Paper 14 ‘Model Work Program for Council Audit Committees’ is its annual reporting to Council. Subsequent Information Paper 19 ‘Audit Committee Reporting’ presents a ‘best practice’ approach for Council’s to adopt.

Discussion
The Chairman’s draft report follows the model template set out in the Information Paper.

The Chairman will present his report to the 15 November 2016 Council meeting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES
Attachment 1: Draft Annual Report of Audit Committee’s Activities 2015-16

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan

How We Work – Good Governance

Corporate Plan

6.2 Ensure that Council’s policy and process frameworks are based on principles of sound governance and meet legislative requirements.
6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.
6.4 Ensure that decisions regarding expenditure of Council’s budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.
6.9 Provide access to Council’s plans, policies and processes and communicate with the community in plain English.
6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements
Local Government Act – Section 126
LGA Information Paper 19 ‘Audit Committee Reporting’

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS
Council’s Audit Committee has a key role in its good governance framework. Good communication between the Committee and the Council will ensure that financial and risk management issues raised receive appropriate consideration and attention.

COMMUNITY CONSULTATION
Council’s Audit Committee Annual Report on Activities for 2015-16 will be available to the public via Council’s website.

LATE ITEM

8.1.8
AMENDMENT TO AUDIT COMMITTEE TERMS OF REFERENCE
Author: Manager Financial Services
B4256
MOVED Ms Johnston that the Audit Committee approve and present to Council for endorsement, an amendment to clause 5.1 in the Audit Committee Terms of Reference to align the calculation of a quorum to that of Section 85 of the Local Government Act.

Seconded Mr Heuzenroeder

CARRIED 2016-17/12

PURPOSE
To approve amendment to the number of members required for a Quorum in the Audit Committee Terms of Reference.

REPORT

Introduction
In accordance with Section 17 of the Local Government Act (Financial Management) Regulations 2011, the Audit Committee of a council has between 3 and 5 members. Prior to Cr Miller’s resignation, the Committee had 6 voting members, with the Terms of Reference stating: The quorum necessary for the transaction of business shall be 4 members of the Committee, including an Independent Member.

Discussion
Council, at its meeting held 27 January 2016, accepted the resignation of Cr Miller from the Audit Committee, leaving a Committee of 3 Independent Members and 2 Elected Members.

It is recommended that the quorum necessary for the transaction of business be reduced to 3 members of the Committee, including an Independent Member, and that the Terms of Reference be amended to reflect this change.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES
Attachment 1: Draft amended Terms of Reference

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan

How We Work – Good Governance

Corporate Plan

6.2 Ensure that Council’s policy and process frameworks are based on principles of sound governance and meet legislative requirements.
6.9 Provide access to Council’s plans, policies and processes and communicate with the community in plain English.
6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements
Local Government Act (Financial Management) Regulations 2011

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Council’s Audit Committee has a key role in its good governance framework. Good communication between the Committee and the Council will ensure that financial and risk management issues raised receive appropriate consideration and attention.

COMMUNITY CONSULTATION
Community consultation is not required under legislation or Council policy.
9.1 **AUDIT COMMITTEE SELF ASSESSMENT FORM**

The meeting resolved that Committee members complete the Self Assessment form and forward to the Executive Assistant for collation of responses and presentation to the next Audit Committee meeting.

9.2 **AUDIT COMMITTEE ACTION TRACKING**

The meeting noted the Action Tracking document.

Ms Johnston reminded officers to accurately reflect the current status of matters in the Action Tracking document and any actions contained therein must be adhered to or deleted if no longer relevant.

Action:
Manager - Risk Services to review and update the risk related matters contained in the Action Tracking document.

9.3 **DEMONSTRATION OF ON-LINE INDUCTION MODULE**

As the Manager Risk Services was unable to attend the meeting, this Agenda item has been deferred to the next Audit Committee meeting.

10. **OTHER BUSINESS**

   Nil

11. **NEXT MEETING**

   Third week in December 2016 - date and time to be advised.

12. **CLOSURE OF MEETING**

    There being no further business, Mr Brass closed the meeting at 12.15pm

    Confirmed:

    Chairman: .................................................. Date: ..............................
6.1 REPORTS FOR INFORMATION

6.1.1 INFRASTRUCTURE ASSET MANAGEMENT PLANS - CONSULTATION AND ADOPTION OF PLANS

B5584

Author: Manager Assets and Infrastructure

Infrastructure Asset Management Plans form part of Council’s Strategic Management Plans. It is a requirement of the Local Government Act 1999 to undertake a comprehensive review of these plans within 2 years of a Council election.

Council is also required under the Local Government Act 1999 to prepare and adopt a consultation policy (for a period of a minimum of 21 days) for community engagement on Infrastructure Asset Management Plans.

Council’s Infrastructure Asset Management Plans are used to guide the planning, acquisition, maintenance, renewal and disposal of assets. Its objective is to maximize asset service delivery potential, manage risks and costs over the entire life of the asset.

At the 20 September 2016 Meeting, Council endorsed the following Asset Management Plans for a six week community consultation period from 28 September to 9 November 2016:

- Recreation Assets
- Building and Structures
- Stormwater Assets
- Bridges

The community consultation period on the above IAMPS ran for a 6 week period from Wednesday 28 September 2016 until Wednesday 9 November 2016.

A Report is being presented to the 20 December 2016 Council Meeting, recommending that Council receive the consultation report and adopt the Asset Management Plans.

Responses

All feedback was noted and each respondent received a letter acknowledging and thanking them for their input.
Each item of feedback that could be addressed by Council’s Customer Request Management System and programmed as part of normal Council business has been entered into the system.

Respondents with queries that relate to the strategic direction of Council have been considered and addressed in the response to the respondent.

6.1.2 INFRASTRUCTURE ASSET MANAGEMENT PLANS - CONSULTATION ON PLANS

Author: Manager Assets and Infrastructure

Infrastructure Asset Management Plans form part of Council’s Strategic Management Plans. It is a requirement of the Local Government Act 1999 to undertake a comprehensive review of these plans within 2 years of a Council election.

Council is also required under the Local Government Act 1999 to prepare and adopt a consultation policy (for a period of a minimum of 21 days) for community engagement on Infrastructure Asset Management Plans.

Council’s Infrastructure Asset Management Plans are used to guide the planning, acquisition, maintenance, renewal and disposal of assets. Its objective is to maximize asset service delivery potential, manage risks and costs over the entire life of the asset.

At the 20 September 2016 Meeting, Council endorsed the following Asset Management Plans for a six week community consultation period from 4 January to 15 February 2017:-

- CWMS Assets
- Transport Assets

Responses
All feedback will be noted and each respondent will receive a letter acknowledging and thanking them for their input.

Each item of feedback that can be addressed by Council’s Customer Request Management System and programmed as part of normal Council business will be entered into the system.

Respondents with queries that relate to the strategic direction of Council will be considered and addressed in the response to the respondent.
6.1.3 **RECEIVE FINAL ADOPTED 2015/16 ANNUAL FINANCIAL STATEMENTS AND REPORT ON FINANCIAL RESULTS 2015/2016 (AS AT 30 JUNE 2016)**

Further to Reports 8.1.3 and 8.1.4 from 19 October 2016 Audit Committee meeting, the final adopted 2015/16 Annual Financial Statements and Report on Financial Results 2015/16 (as at 30 June 2016), adopted by Council on 15 November 2016, are provided for information (copies available on Council’s website: Annual Financial Statements, Report on Financial Results).

6.1.4 **RECEIVE ADOPTED BUDGET UPDATE QUARTERLY AS AT 30 SEPTEMBER 2016**

The quarterly budget update as at 30 September 2016, adopted by Council on 15 November 2016, is provided for information (copy is available on Council’s website www.barossa.sa.gov.au.

6.1.5 **EXPIRATION OF 2 YEAR TERM – INDEPENDENT MEMBERS MR BRASS and MS JOHNSTON**

B2650

The Audit Committee Terms of Reference (clause 3.2.1) allows for Independent Members to be appointed for a 2 year term (unless otherwise determined by Council) with a right of extension of the appointment by Council.

Peter Brass (Chair) and Tanya Johnston were appointed to the Audit Committee in January 2015, with the current term expiring on 27 January 2017. They have both advised that they wish to extend their appointment for a further 2 year term, subject to Council approval. A report will be provided to the 24 January 2017 Council Meeting, recommending an extension of appointment.

Independent Member James Heuzenroeder’s term expires on 27 January 2018. Appointments have been staggered to secure consistency of Independent Members on the Committee.

6.1.6 **AUDIT COMMITTEE ANNUAL SELF-ASSESSMENT OF COMMITTEE PERFORMANCE**

The Local Government Association ‘Audit Committee Reporting’ Information Paper 19 recommends that “in the process of preparing its annual report to Council, the audit committee should also undertake a self-assessment of its performance over the previous twelve months”.

Audit Committee members have completed an annual self-assessment of Committee performance and a collation of responses is attached.

**RECOMMENDATION:**
That Reports for Information items 6.1.1 to 6.1.6 be received.
## The Barossa Council Audit Committee

### Annual Self Assessment of Committee Performance – Survey of Members

**Rate effectiveness 1 to 5**  
(1 = Very Ineffective; 2 = Ineffective; 3 = Neither Effective or Ineffective; 4 = Effective; 5 = Very Effective)

<table>
<thead>
<tr>
<th>Creating &amp; Running an Effective Committee</th>
<th>Yes / No</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>M1</strong></td>
<td><strong>M2</strong></td>
<td><strong>M3</strong></td>
</tr>
<tr>
<td>Do you understand and agree with the functions of the Committee as detailed in its Terms of Reference? If not, why?</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Does the committee collectively have sufficient skills, experience, time and resources to undertake its duties? If not, why?</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

**Rate 1 – 5**

<table>
<thead>
<tr>
<th><strong>M1</strong></th>
<th><strong>M2</strong></th>
<th><strong>M3</strong></th>
<th><strong>M4</strong></th>
<th><strong>M5</strong></th>
</tr>
</thead>
</table>
| Does the committee work constructively as a team and work well with others attending the meetings? If not, how do you suggest this is addressed? | 4 | 4 | 4 | 5 | 4 | • Members contribute and work as a team.  
• Important that any issues are raised prior to meetings, to ensure that agenda is inclusive and relevant. |
| Does the relationship between committee members strike the right balance between challenge and mutuality? If not, please provide comments. | 4 | 4 | 4 | 5 | 4 | • Not a high degree of challenge observed (or necessary). Seems fairly balanced and appropriate.  
• Balance is right.  
• Yes |
| Do the meeting arrangements enhance the Committee’s effectiveness (e.g. frequency, timing, duration, venue and format) to allow sufficient time for the discussion of agenda items? | 4 | 4 | 4.5 | 4 | 4 | • Ensure 4 meetings annually (FS Manager will schedule - meeting 8 June).  
• Meetings are scheduled with sufficient time to discuss agenda items. Need to ensure minimum of 4 meetings per year (TOR).  
• Yes |
| Are the reports for each meeting sufficiently comprehensive and yet understandable enough for you to make informed decisions? | 4 | 4 | 4 | 4.5 | 4 | • Time doesn’t allow for Risk Manager to present at all meetings per AC Tracking.  
• Reports are effective for decision making.  
• Given the TOR, on occasions it would appear that excessive unnecessary information is included as supporting documentation. A more summarised approach to information provision may be considered with additional documentation being provided upon request, as required.  
• If there are areas requiring clarification, info is readily available |
| Are the presentations an interesting and helpful way of informing members about various issues? | 5 | 4 | 4 | 5 | 4 | • Presentations from management are informative and presentation of Risk Profiles will assist decision making.  
• Given the TOR, on occasions it would appear that excessive unnecessary information is included as supporting documentation. A more summarised approach to information provision may be considered with additional documentation being provided upon request, as required. |
| Are effective minutes prepared, distributed and followed up? | 3 | 4 | 4 | 5 | 4 | • Ensure feedback is reflected in minutes (re meeting 8 June). (I provided correction which was not embedded in final version.)  
• Timely distribution |
<table>
<thead>
<tr>
<th>How do you rate the overall efficiency and effectiveness of the Committee? Please provide reasons for your ranking</th>
<th>4</th>
<th>4</th>
<th>4</th>
<th>5</th>
<th>5</th>
</tr>
</thead>
</table>
| • Agenda is usually full and all items are discussed during meetings.  
• Generally effective. Need to ensure the attendance of at least two councillor members or proxies at each meeting.  
• Professional standards of independent members are very high and staff support is also of a very high standard.  
• Diversity of membership |  }
| Do staff and members conduct themselves in accordance with high standards of behaviour (eg. Code of Conduct and Corporate Values)? | 5  | 4  | 5  | 5  | 5  |
| • The staff are outstanding with their level of competency and professionalism.  
• High standards displayed.  
• Yes |  }
| How do you rate the performance of the Presiding Member in preparing for and conducting the meetings? What are the reasons for your ranking? | 5  | N/A | 5  | 5  | 5  |
| • Does well to review large numbers of documents and ensure all matters are tabled.  
• No comment.  
• Always well prepared and knowledgeable on relevant issues.  
• Fully across his brief at all times. Always in control of the meeting.  
• Peter’s extensive knowledge of audit/governance, etc |  }
| How do you rate the performance of the other members of the Committee in fulfilling their role on the Committee? What are the reasons for your ranking? | 4  | 4  | 4.5 | 5  | 5  |
| • Always room for improvement.  
• Understand the issues being considered and willing to challenge management and staff.  
• Important to adhere to the agenda items.  
• Selection criteria for members is very high and this is reflected in performance of the overall committee.  
• They are well qualified and committed to The Barossa Council Audit Committee |  }
| How do you rate your performance as a member of the Committee? What are the reasons for your ranking? | 4  | 4  | 4.5 | 3  | 4  |
| • Always rooms for my personal improvement. I have a corporate background, slight difference between Audit Cttee imperatives at corporate and LG level.  
• Well prepared and involves all Members, management and staff in discussion of agenda items.  
• New challenges always require some adaptability.  
• For various reasons, have been absent from some meetings in the previous 12 months. |  }
| How do you rate the performance of the support staff in facilitating the Committee’s role and function? What are the reasons for your ranking? | 4  | 4  | 4.5 | 5  | 5  |
| • Occasional errors in preparing and following up final version of minutes. The do a great job with large amounts of reporting into Audit meetings.  
• Management provide meeting papers on time and usually follow up requests for additional information.  
• Always be aware of timing of provision of agenda documentation to members.  
• Staff members are at all times professional, fully briefed and responsive to committee concerns/questions.  
• Staff are competent and committed |  }

**Overseeing Governance, Risk Management and Asset Planning**

<table>
<thead>
<tr>
<th>Does the Committee assure itself that the Executive take responsibility for risk identification and control, and give formal assurance through reporting that key risks are being adequately managed?</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>5</th>
<th>Y</th>
</tr>
</thead>
</table>
| • Risk personnel not present at every meeting. Not practical (time constraints) to cover at every meeting so we can only obtain assurance to the extent it is included in the agenda.  
• Dedicated risk management and internal control resource has improved focus in this area.  
• Yes  
• At all times |  }
<table>
<thead>
<tr>
<th>Is the Committee satisfied that there is an effective program in place to ensure that risk management becomes</th>
<th>3*</th>
<th>4</th>
<th>5</th>
<th>5</th>
<th>Y</th>
</tr>
</thead>
</table>
| • This is still being developed and embedded – it is ever evolving.  
• Development and roll out is continuing with framework finalised end of 2016. | 20 |   |   |   |   |
an integral part of the way in which Council conducts business?

<table>
<thead>
<tr>
<th>Integration into culture should be assessed over longer period of time.</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Yes</td>
</tr>
</tbody>
</table>

Are internal audit findings and recommendations responded to in a timely and appropriate manner?

<table>
<thead>
<tr>
<th>• Any items that require extension of time are adequately explained.</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Yes</td>
</tr>
</tbody>
</table>

### Overseeing Financial Reporting and external Audit

<table>
<thead>
<tr>
<th>Yes / No</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>**</td>
<td>Details are not provided, nor is it practical for Audit Committee to review external auditor workings.</td>
</tr>
<tr>
<td>*</td>
<td>Annual work plan reviewed. Audit performance should be assessed.</td>
</tr>
</tbody>
</table>

- **Does the Committee review the work of the external auditor?**
  - N**
  - Y
  - Y
  - Y
  - Y
  - • Details are not provided, nor is it practical for Audit Committee to review external auditor workings.
  - • Annual work plan reviewed. Audit performance should be assessed.

- **Does the Committee review and discuss the external auditor’s management letter?**
  - Y
  - Y
  - Y
  - Y
  - Y
  - • Track through Action Item reporting.

- **Is the Committee effective in managing and monitoring the relationship with the external auditor?**
  - Y
  - Y
  - Y
  - Y
  - Y
  - • Audit Management letters and annual in-camera discussion is effective.

### General

<table>
<thead>
<tr>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>• My suggestion is already in process of Action Plan (revise to use LGA template “Model Work Program”). This will help document exactly how the Audit Committee has fulfilled its duties at any given point in time.</td>
</tr>
<tr>
<td>• Noted in comments above</td>
</tr>
<tr>
<td>• Refer above comments</td>
</tr>
<tr>
<td>• Perhaps additional training for elected members of the committee, prior to taking up the position</td>
</tr>
<tr>
<td>• Audit Committee is working well with its current composition</td>
</tr>
</tbody>
</table>

*For example:
- Divisional managers yet to present risk profiles at Audit Committee meetings following Audit meeting 5 Feb 2015
- Risk Manager does not report at every meeting
- Quarterly risk report is not always tabled

However, the Committee does seek assurance from CEO, that key risks have been consciously addressed – in a verbal (not always documented manner). It is preferable for time to be spent actually addressing risks and fixing problems, rather than writing a report about it. The Committee is pragmatic in this regard, conscious of resource limitations. The Committee generally asks “Is there anything else we need to be aware of?” during an Audit Committee meeting.

**Committee reviews the FINDINGS of external Auditor, not the “work” itself.
AUDIT COMMITTEE

CORRESPONDENCE

20 DECEMBER 2016

CONSENSUS AGENDA

6.2 CORRESPONDENCE

6.2.1 DEAN NEWBERY & PARTNERS
Letters received from Dean Newbery & Partners:
1. Balance Date Management Letter - Financial Year Ended 30 June 2016 – The Barossa Council (Attachment 1)
2. Balance Date Audit Management Letter - Financial Year Ended 30 June 2016 – Nuriootpa Centennial Park Authority (Attachment 2)
3. Completion of External Audit: Provision of 2016 Auditor’s Report to Council (Attachment 3)

6.2.2 CHIEF EXECUTIVE OFFICER TO AUDIT COMMITTEE MEMBERS
Refer to email sent to Audit Committee Members on 17 November 2016 from the Governance Officer, including letter from the Chief Executive Officer (copy attached), in relation to recent changes to the Local Government Act (General) Regulations, relevant to the conflict of interest provisions and informal gathering requirements.

RECOMMENDATION:
That Correspondence items 6.2.1 and 6.2.2 be received.
26 October 2016

Mayor Bob Sloane
The Barossa Council
43-51 Tanunda Road
NURIOOTPA SA 5355

Dear Mayor Sloane


As a result of the work recently completed in connection with our final Balance Date audit of your Council for the financial year ended 30 June 2016, we provide a summary of the audit matters we wish to bring to your attention.

Since our meeting with Council’s Audit Committee on 19 October 2016 we have issued an unqualified Auditor’s Report on the annual Financial Statements and Council’s Internal Controls per Section 129 of the Local Government Act 1999 (the Act) for the financial year ended 30 June 2016.

We wish to highlight to the following matters to you as a result of work recently completed:

1. We have received appropriate explanations for all material variations as between 2014/15 actual and 2015/16 actual (operating and capital).

2. We are confident that all audit matters raised in our Management Letters issued during the 2015/16 financial year audit have, or are in the process of being attended to by the Administration.

3. We recommend Council considers the potential impact of future changes to Accounting Standards existing accounting policies which may have an impact on the Council in future periods. Notably, the following changes introduced are of relevance to the Council for further consideration:

   - AASB 9 Financial Instruments (commencing 1 January 2018)
   - AASB 15 Revenue from customer with contracts (commencing 1 January 2018)
   - AASB 16 Leases (commencing 1 January 2019)
   - AASB 124 Related Party Disclosures (commencing 1 July 2016)

The above changes to Accounting Standards will be required to be reflected in future updates to the industry Model Financial Statements template. Should Council’s Administration require further support with addressing this matter, we are happy to provide further assistance.
Summary

I would like to thank the Council and the Administration for the assistance they provided to my audit staff during the course of our audit of the Council this financial year.

If any additional information is required on any of the audit matters raised above, please feel free to contact me on the details provided below.

Yours sincerely

DEAN NEWBERY & PARTNERS

Samantha Allard
Partner

T: 8267 4777
E: sam@deannewbery.com.au

C. Council’s Audit Committee
C. Council’s Chief Executive Officer
19 October 2016

Mr. Guy Martin
Chairperson
Nuriootpa Centennial Park Authority
C/- PO Box 867
NURIOOTPA SA 5355

Dear Mr Martin

RE: Balance Date Audit Management Letter
Financial Year Ended 30 June 2016

As you are aware, our external audit of the Nuriootpa Centennial Park Authority (the Authority) for the financial year ended 30 June 2016 is now completed and I have signed and issued to you separately our Audit Report without reference to any qualification.

I am pleased to advise that there were no adverse matters identified during the course of our audit and all of our audit queries were promptly dealt with by the Authority’s Administration.

There is no matter arising from the audit of your Authority for the year ended 30 June 2016 which we need to report to the Minister, as would otherwise be required under Section 129(6) of the Act.

In reaching our audit opinion, we are satisfied as to the overall standard of Council’s accounting practices and management of Authority’s financial affairs.

I would like to take this opportunity to thank the Authority’s staff for their valued assistance provided during the course of the audit.

If you require further information, please contact me on 8267 4777 or sam@deannewbery.com.au.

Yours sincerely

DEAN NEWBERY & PARTNERS

Samantha Allard
Partner

C. Chairperson – Audit Committee
C. Authority Executive Officer
26 October 2016

Mayor Bob Sloane  
The Barossa Council  
43-51 Tanunda Road  
NURIOOTPA SA 5355

Dear Mayor Sloane

COMPLETION OF EXTERNAL AUDIT: PROVISION OF 2016 AUDITOR’S REPORT TO COUNCIL

Please be advised that in accordance with the requirements under the Local Government Act 1999 (the Act), we have now completed the statutory audit of the Barossa Council for the financial year ended 30 June 2016.

We have enclosed the 2016 Audit Opinions in relation to the audit of Council’s Financial Statements and Internal Controls which has been signed without reference to any qualification in relation to audit opinions issued under Section 129(1)(a) and 129(1)(b) of the Act.

Under Section 129 (4) of the Act “The auditor must also provide to the council a report on particular matters arising from the audit”.

Our report under Section 129(4) to the Council is as follows:-

1. **No report is required to the Minister**

There is no matter arising from the audit of your Council for the year ended 30 June 2016 which we need to report to the Minister, as would otherwise be required under Section 129(6) of the Act.

2. **Audit Correspondence issued during the 2016 Financial Year**

Various audit matters have been formally communicated through our issued Management Letters to you from time to time during the year. We are satisfied that action has, or is in the process of addressing all matters previously raised.

3. **Accounting Practices and Management of the Council’s Financial Affairs**

In reaching our audit opinion, we are satisfied as to the overall standard of Council’s accounting practices and management of Council’s financial affairs.

4. **Council’s Audit Committee**

We are satisfied that Council’s Audit Committee has addressed all of its prescribed functions as outlined in Section 126(4) of the Act.
5. Auditor's Independence Declaration

Please note that our signed Auditor Independence Declaration has been issued as required by Section 16A of the Local Government (Financial Management) Regulations 2011.

6. 2016 Balance Date Audit Management Letter

Our 2016 Balance Date Management Letter will be separately issued to you shortly, with a copy forwarded to Council's Audit Committee as is our customary practice.

Please contact me on the details provided below should you require any further information.

Yours sincerely

DEAN NEWBERY & PARTNERS

Samantha Allard
Partner

T: 8267 4777
E: sam@deannewbery.com.au

C. Council's Audit Committee

Enc:

Statutory Audit Opinion 2016 – Section 129(1)(a)
Statutory Audit Opinion 2016 – Section 129(1)(b)
Dear Council Committee Chairs:

This letter is to update you with the recent changes to the Local Government (General) Regulations, which will come into effect on the 24 November 2016.

The changes are relevant to the conflict of interest provisions and informal gathering requirements of the Local Government Act.

**Conflict of Interest provisions**

Sections 74 and 75A of the Local Government Act govern Council’s Elected members, Council committee members and Council subsidiary board members when a material, actual and perceived conflict of interest arises.

Usually if there is a conflict of interest, the member is required to take certain action to avoid being part of the decision-making process by leaving the meeting for the item being discussed. However, when the conflict arises in the course of the “ordinary business of the Council”, the member is exempted and no conflict arises.

The conflict of interest provisions were causing some difficulties for those Elected members who were representatives of Council on committees. In some circumstances, there was a material conflict of interest between the roles of the Elected member when they represented Council at the committee meeting and when they represented the committee at the Council meeting. This matter is now resolved by the new regulations.

From 24 November, a matter to be discussed or a matter in relation to which a recommendation or decision is to be made at a meeting of a Council committee will be considered the ordinary business of a Council committee and part of the committee’s role - and therefore members will not have a conflict of interest.

The one exception however, is if the Committee member still has a personal benefit or loss (financial or non-financial) as a result of the decision at hand – and if so, they still must declare the conflict and leave the meeting.

**Informal gatherings**

The Local Government Act allows informal gatherings of Council and its committees, provided that the gathering or discussion does not obtain, or effectively obtain, a decision on a matter outside a formally constituted meeting of the Council or Council committee.

Examples of informal gatherings are planning sessions associated with the development of policies or strategies briefing or training sessions; workshops and social gatherings to encourage informal communication.

The new Regulation 8AB sets out requirements for informal gatherings of Council or a Council committee. Council’s Informal Gatherings Policy must now contain specific

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43-51 Tanunda Road [PO Box 867]
Nuriootpa SA 5355
Phone (08) 8563 8444
Email: barossa@barossa.sa.gov.au
ABN: 47 749 871 215

[Barossa Council Logo]
requirements as determined by the Minister for Local Government. Please read Council’s revised policy on the topic, which was approved at today’s Council meeting.

A certain type of informal gathering has now been defined in the Regulations and has special requirements. This is the ‘designated informal gathering or discussion’, which is “an event organised and conducted by or on behalf of the Council or Chief Executive Officer to which members of the Council or Council committee (as the case may be) have been invited and that involves discussion of a matter that is, or is intended to be, part of the agenda for a formal meeting of the Council or Council committee”.

So, if your committee seeks to informally discuss any matter that will ultimately be part of a formal committee agenda, then notice and agenda of the informal gathering must be published on Council’s website so that there is transparency for the public.

Please ensure this letter is provided to members of your committee at the next available meeting, noting the new laws commence from 24 November 2016.

Should you have any specific questions about the new requirements, please contact me at mmccarthy@barossa.sa.gov.au or Council’s Governance Advisor, Nicole Westrich on nwestrich@barossa.sa.gov.au / 8563 8408.

Sincerely,

[Signature]

Martin McCarthy
Chief Executive Officer
8.1.1
DRAFT AUDIT COMMITTEE 2017 WORK PLAN
B4256

PURPOSE
Draft Audit Committee Work Plan for 2017 is attached for approval.

RECOMMENDATION
That the Audit Committee approve the draft Audit Committee Work Plan for 2017.

REPORT
The draft work plan has been formulated based on a model developed by the Local Government Association.

The work plan has been prepared to include all proposed reports, policy reviews, compliance reviews for 2017 and will be used for action tracking during 2017.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES
Attachment: Audit Committee Work Plan 2017

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan
How We Work – Good Governance

6.2  Ensure that Council’s policy and process frameworks are based on principles of sound governance and meet legislative requirements.
6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislation
Local Government Act 1999 – Section 126

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS
Adoption and adherence to an annual work plan is a risk management tool.

COMMUNITY CONSULTATION
Not required under legislation or Council’s Public Consultation Policy.
<table>
<thead>
<tr>
<th>Activity</th>
<th>Responsible Officer</th>
<th>Estimated Meeting</th>
<th>Frequency</th>
<th>Current Status</th>
<th>Date Completed</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Reporting</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review and establish Audit Committee budget</td>
<td>Manager Financial Services</td>
<td>1st meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receive proposed indexation and assumptions for formulation of the Annual Budget &amp; Business Plan (AB&amp;BP) and Long Term Financial Plan (LTFP) document</td>
<td>Manager Financial Services</td>
<td>1st meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review draft AB&amp;BP document which includes the LTFP</td>
<td>Manager Financial Services</td>
<td>2nd meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Receive Budget Public Consultation submissions and AB&amp;BP document including the LTFP</strong></td>
<td>Manager Financial Services</td>
<td>October meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review Treasury Management performance</td>
<td>Senior Accountant</td>
<td></td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review Budget Update – Quarterly as at 31 March</td>
<td>Manager Financial Services</td>
<td>2nd meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review Budget Update – Quarterly as at 30 September</td>
<td>Manager Financial Services</td>
<td>4th meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review Mid – year Budget Review – Quarterly as at 31 December</td>
<td>Manager Financial Services</td>
<td>1st meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receive draft Financial Statements for last year - Council and Nuriootpa Centennial Park Authority including Auditor attendance</td>
<td>Manager Financial Services</td>
<td>3rd meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Draft Report on Financial Results, including carry forwards</td>
<td>Manager Financial Services</td>
<td>3rd meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity</td>
<td>Responsible Officer</td>
<td>Estimated Meeting</td>
<td>Frequency</td>
<td>Current Status</td>
<td>Date Completed</td>
<td>Comments</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
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<td>-------------------</td>
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</tr>
<tr>
<td>Receive adopted Financial Statements and Report on Financial Results</td>
<td>Manager Financial Services</td>
<td>4th meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>for last year - Council and Nuriootpa Centennial Park Authority</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance / Accounting Policy review: - Budget and Business Plan and</td>
<td>Manager Financial Services</td>
<td>10/09/2017</td>
<td>As required</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review Policy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance / Accounting Policy review: - Prudential Management Policy</td>
<td>Manager Financial Services</td>
<td>15/07/2017</td>
<td>As required</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Internal Controls and Risk Management Systems**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Responsible Officer</th>
<th>Estimated Meeting</th>
<th>Frequency</th>
<th>Current Status</th>
<th>Date Completed</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review and recommend the approval of statements to be included in the</td>
<td>Coordinator Internal Controls</td>
<td>3rd meeting</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>annual report on internal control</td>
<td></td>
<td></td>
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<tr>
<td>Receive Internal Financial Controls Compliance report from Internal</td>
<td>Coordinator Internal Controls</td>
<td>Each meeting</td>
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<tr>
<td>Control Co-ordinator</td>
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<tr>
<td>Review and recommend the approval of statements to be included in the</td>
<td>Risk Manager</td>
<td>Each meeting</td>
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<td>annual report on risk management</td>
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<tr>
<td>Receive Risk Management report from Risk Manager</td>
<td>Risk Manager</td>
<td>Each meeting</td>
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<tr>
<td>Receive departmental reports showing relevant risks and how they are</td>
<td>CMT Members / Risk Manager</td>
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<td>being managed</td>
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<tr>
<td>Discuss with management and/or external auditors any matters arising</td>
<td>Manager Financial Services</td>
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<td>from the interim audits</td>
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**External Audit**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Responsible Officer</th>
<th>Estimated Meeting</th>
<th>Frequency</th>
<th>Current Status</th>
<th>Date Completed</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review any representation letter(s) requested by the external auditors</td>
<td>Manager Financial Services</td>
<td></td>
<td>As required</td>
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<tr>
<td>Discuss with management and/or external auditors any matters arising</td>
<td>Manager Financial Services</td>
<td>32</td>
<td>As required</td>
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<tr>
<td>from the interim audits</td>
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<tr>
<td>Activity</td>
<td>Responsible Officer</td>
<td>Estimated Meeting</td>
<td>Frequency</td>
<td>Current Status</td>
<td>Date Completed</td>
<td>Comments</td>
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<tr>
<td>Discuss with management and/or external auditors any matters arising from the year end audit</td>
<td>Audit Committee</td>
<td>3rd meeting</td>
<td>Annually</td>
<td></td>
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</tr>
<tr>
<td>Oversee the selection process for new auditors or reappointment of existing auditors</td>
<td>Audit Committee</td>
<td></td>
<td>As required</td>
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</table>

### Reporting Responsibilities

<table>
<thead>
<tr>
<th>Activity</th>
<th>Responsible Officer</th>
<th>Estimated Meeting</th>
<th>Frequency</th>
<th>Current Status</th>
<th>Date Completed</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Establish meeting schedule and work plan</td>
<td>Manager Financial Services</td>
<td>1st meeting</td>
<td>Annually</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Propose and provide information relevant to the review of Council's Strategic Management Plans</td>
<td>CEO</td>
<td></td>
<td>As required</td>
<td></td>
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</tr>
<tr>
<td>Risk Management/ Governance/Strategic policies review as required</td>
<td>Various Officers</td>
<td></td>
<td>As required</td>
<td></td>
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<tr>
<td>Delegations Review</td>
<td>Governance Advisor</td>
<td></td>
<td>As required</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual report on Audit Committee activities</td>
<td>Audit Committee Chairperson</td>
<td>4th meeting</td>
<td>Annually</td>
<td></td>
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<tr>
<td>Chairperson to present Audit Committee Annual Report to Council</td>
<td>Audit Committee Chairperson</td>
<td></td>
<td>Annually</td>
<td></td>
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<tr>
<td>Review Council Annual Report</td>
<td>CEO</td>
<td>3rd meeting</td>
<td>Annually</td>
<td></td>
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<tr>
<td>Complete Audit Committee annual self-assessment</td>
<td>Audit Committee</td>
<td></td>
<td>Annually</td>
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<tr>
<td>Business Continuity Plan update</td>
<td>Risk Manager</td>
<td></td>
<td>As required</td>
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<tr>
<td>The annual LGAWCS KPI Audit Report</td>
<td>Risk Manager</td>
<td></td>
<td>Annually</td>
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### Other

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<thead>
<tr>
<th>Activity</th>
<th>Responsible Officer</th>
<th>Estimated Meeting</th>
<th>Frequency</th>
<th>Current Status</th>
<th>Date Completed</th>
<th>Comments</th>
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</thead>
<tbody>
<tr>
<td>Appointment of Independent Members</td>
<td>Group Manager</td>
<td></td>
<td>As required</td>
<td></td>
<td>2 Independent Members term ends January 2017</td>
<td></td>
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</tbody>
</table>
The matter of the agenda item being a Report on the commercial in confidence draft report for Stage 1 of the Service Review Project and pursuant to Section 90(3) (d) of the Local Government Act 1999 (“the Act”) being commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest; and being information that must be considered in confidence in order to ensure that the Audit Committee does not disclose commercially sensitive information while the Service Review Report is still in draft format and subject to further development and consideration.

There is strong public interest in enabling members of the public to observe Council’s transparent and informed decision-making. This helps to ensure accountability, maintain transparency of public expenditure, facilitate public participation, assist public awareness and allow for the scrutiny of information. Attendance at an Audit Committee meeting is one means of satisfying this interest. The public will only be excluded from a Council meeting when the need for confidentiality pursuant to Section 90(2) of the Act outweighs the public interest of open decision-making.

In this matter, the reason that receipt, consideration or discussion of the information or matter in a meeting open to the public would be contrary to the public interest is that it contains draft information in a format that relies on the commercial in confidence methodology and intellectual property of the consultant engaged to conduct the Service Review.

On balance, the above reason which supports the need for confidentiality pursuant to Section 90(2) of the Act outweighs the factors in favour of the public interest of open decision-making.
RECOMMENDATION:

That the Audit Committee:

(1) Under the provisions of Section 90(2) of the Local Government Act 1999, make an order that the public be excluded from the meeting with the exception of the Chief Executive Officer, Community Project Director, Acting Group Manager Corporate Services, Acting Manager Financial Services, Internal Control Compliance Officer, Managing Director Australia and Director, Leadership and Culture of consultants LKS Quaero Pty Ltd, and the Minute Secretary, in order to consider in confidence a report relating to the Service Review Project, Presentation of Stage 1 Draft Report and in accordance with Section 90(3) (d) of the Local Government Act 1999 ("the Act") being commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest;

(2) Accordingly, on this basis, the Audit Committee is satisfied that public interest in conducting meetings in a place open to the public has been outweighed by the need to keep the information and discussion confidential to comply with the Audit Committee’s obligation not to release draft report information in a format that relies on the commercial in confidence methodology and intellectual property of the consultant (LKS Quaero Pty Ltd) engaged to conduct the Service Review.
<table>
<thead>
<tr>
<th>Action Source - date/report</th>
<th>Agreed Management</th>
<th>Audit Report</th>
<th>Follow Up</th>
<th>Comments</th>
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<tbody>
<tr>
<td>Audit Meeting 17/2/11 (7.1.3)</td>
<td><strong>Business Continuity Plan</strong>&lt;br&gt;Mr Brass requested that any future updates or amendments to the Business Continuity Plan be reported to the Committee&lt;br&gt;Responsible person: CEO / Manager Risk</td>
<td></td>
<td></td>
<td>Refer Agenda item 6.1.5 11/03/14 - “Health Check” completed.&lt;br&gt;First meeting of the the Business Continuity Working Party - October 2015.&lt;br&gt;Business Continuity Plan Maintenance Program Proposal received from LGRS 9 Oct 2015&lt;br&gt;New Maintenance Plan Received Jan 2016. With CEO for review&lt;br&gt;BCP and Critical Tasks have been updated through LGRS with Review meeting set for 22 Dec 2016&lt;br&gt;Undertake the Executive Briefing (overview of the LGRS approach to BC Planning) in Jan 2017 with the Executive Team.</td>
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<td>2 Audit Meeting 4 Aug 2011 (7.1.4)</td>
<td><strong>Organisational Risk Register</strong>&lt;br&gt;<strong>Manager Risk</strong> to present future reports regarding the WHS Planning Review, in particular, improvements made to the Organisational Risk Register.</td>
<td></td>
<td>✓ Development of both Strategic and Operational Risk Register in SharePoint has been halted in preparation for development in Sky Trust.</td>
<td></td>
</tr>
<tr>
<td>3 Audit Meeting 4 Dec 2012 (6.1.3) Audit Meeting 10 Dec 2013 (6.1.4)</td>
<td><strong>Manager Risk</strong> to provide reports from Executives of various sections of council (annually) on how they are managing the risks relevant to them.</td>
<td></td>
<td>✓ Provided through the Quarterly Risk Report.</td>
<td></td>
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<tr>
<td>4 Audit Meeting 4 December 2012 (6.1.4)</td>
<td><strong>Manager Risk</strong> to provide a progress report to each meeting on Council’s Hazard Register.</td>
<td></td>
<td>✓ All current high priority Hazardous Tasks have been risk assessed and SWI put in place. Review of the Hazard Register and associated SWI’s commenced December 2015. Hazard Register and Hazardous task risk assessments all complete with SWI linked to each risk assessment.</td>
<td></td>
</tr>
<tr>
<td>5 Audit Meeting 12 June 2013 (6.1.2)</td>
<td><strong>Chief Executive Officer</strong> to:&lt;br&gt;• Establish a separate dedicated Fraud &amp; Corruption Risk Profile as part of Strategic Project No. 8 - Risk Management Strategy</td>
<td></td>
<td>✓ Refer agenda item 6.1.2 12/6/15 Fraud and Corruption Risk policy and process frameworks are in place. As general risk profile is developed.</td>
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<td></td>
<td>• Provide 6 monthly updates on how projects are tracking in relation to milestones</td>
<td></td>
<td>Further during 2015 Fraud and Corruption shall be identified as a separate component of the risk register. Refer agenda item 6.1.6 19/10/16 – Retirement of Strategic Projects Framework Governance Advisor meeting with Risk Services Administration Officer in February 2017 to discuss further development.</td>
<td></td>
</tr>
<tr>
<td>6 Audit Meeting 12 June 2013 (7.2.1) Audit Meeting 8 June 2016 (8.2.1)</td>
<td><strong>Manager Financial Services</strong> to: • Include report on Policy and Process for treatment of Attractive Assets to the October 2013 meeting</td>
<td>?</td>
<td>Attractive asset acquisition register to be developed and populated by each relevant Department. As at Dec 2016 - Stocktakes held; ICT and Depot Registers started; work progressing but considered low priority.</td>
<td></td>
</tr>
<tr>
<td>7 Audit Meeting 5 February 2015 (7.1.1)</td>
<td><strong>Manager Risk</strong> to coordinate divisional Managers to present their risk profiles at future meetings</td>
<td>?</td>
<td>Refer Agenda item 7.1.1 5/2/2015 Organisational Risk Assessments are now being facilitated by Risk Team for all Directorates</td>
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<td>8 Audit Meeting 11 Feb 2016 (6.1)</td>
<td>Manager Risk Services to provide a demonstration of the online induction module at the next Audit Committee Meeting</td>
<td></td>
<td>✔</td>
<td>On Agenda for demonstration 19/10/16 Demonstration will be provided in early 2017.</td>
</tr>
<tr>
<td>9 Audit Meeting 11 Feb 2016 (6.1)</td>
<td>Chief Executive Officer to present Nuriootpa Centennial Park Authority (NCPA) Workplan to Council’s Audit Committee Further notes – Dec 2016 Manager Financial Services to send a copy of Council’s Workplan to NCPA Audit Committee so they may draft their own and return for TBC Audit Committee review.</td>
<td></td>
<td>✔</td>
<td>Refer additional notes added to the Action – Dec 2016</td>
</tr>
<tr>
<td>10 Audit Meeting 11 Feb 2016 (7.1.1)</td>
<td>Director Corporate and Community Services to review and revise the Audit Committee’s Workplan and Action Plan utilising the format of the LGA template “Model Work Program for a Council’s Audit Committee”.</td>
<td></td>
<td>✔</td>
<td>No current resources to implement. Await end of secondment of DCC SEA in July 16 to action. Will be considered for next calendar year Refer agenda item 8.1.1 20/12/16 – Work Plan and Action Plan</td>
</tr>
<tr>
<td>11 Audit Meeting 8 June 2016 (11.)</td>
<td>Manager Financial Services to prepare an approximate timetable for the 4 meetings for 2016/17 to ensure Council is meeting its obligations in the Terms of Reference in relation to the holding of 4 meetings per year.</td>
<td></td>
<td>✔</td>
<td>Refer agenda item 8.1.1 20/12/16 – Work Plan and Action Plan</td>
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<tr>
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| 12 Audit Meeting 19 October 2016 | **Manager Financial Services** to forward the following documents to Audit Committee members:  
- 2015/16 Management Representation Letter  
- Analysis of Statement of Comprehensive Income  
- Actual vs Budget – Income Statement | ✔ | Sent 20/10/16 |
| 13 Audit Meeting 19 October 2016 (8.1.7) | **Chairman** to present the Annual Report of Audit Committee’s Activities for 2015/16 to Council at 15 November 2016 Council Meeting. **Manager Financial Services** to ensure the Annual Report is posted on Council’s website | ✔ | Mr Brass is presenting the Report to the 20 December Council Meeting. |
| 14 Audit Meeting 19 October 2016 (8.1.8) | **Manager Financial Services** to update Terms of Reference following Council endorsement. | ✔ | EA has updated in Trim 16/3874 and on website |
| 15 Audit Meeting 19 October 2016 | **Committee** to forward Self-Assessment forms to Executive Assistant for collation of responses for presentation to December meeting. | ✔ | Refer agenda item 20/12/16 |

NOTE: Once items have been noted as complete for the purposes of the minutes they will be removed from the tracking sheet.