



MELTON CITY COUNCIL

**Minutes of the Audit Committee Meeting
of the Melton City Council**

25 February 2020

**THESE MINUTES CONTAIN REPORTS DEALT WITH AT A
CLOSED MEETING OF COUNCIL**

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25 FEBRUARY 2020

MELTON CITY COUNCIL

MINUTES OF THE AUDIT COMMITTEE MEETING OF THE MELTON CITY COUNCIL HELD IN THE CONFERENCE ROOM, CIVIC CENTRE, 232 HIGH STREET, MELTON ON 25 FEBRUARY 2020 AT 12:00 NOON

1. WELCOME / ELECTION OF CHAIR (IF REQUIRED)

The Chief Executive Officer opened the meeting and called for nominations for a new Chairperson for the 2020 calendar year.

Cr. L. Carli nominated R. Tommasini as Chairperson for the 2020 calendar year, with no other nominations received.

The Chief Executive Officer declared R. Tommasini elected unopposed.

The Chairperson, R. Tommasini, resumed the meeting as Chairperson.

2. APOLOGIES AND LEAVE OF ABSENCE

Cr K. Hardy, Councillor Member and F. Mansoor, External Member.

3. DECLARATION OF INTEREST AND / OR CONFLICT OF INTEREST

Nil.

4. MINUTES OF PREVIOUS MEETINGS

RECOMMENDATION:

That the Minutes of the Audit Committee Meeting held on 11 December 2019 and adopted by Council at the Ordinary Meeting held on 3 February 2020 be noted.

Motion

Ms.Gregory/Cr. Carli.

That the Minutes of the Audit Committee Meeting held on 11 December 2020 the recommendations within which were adopted by Council at the Ordinary Meeting held on 3 February 2020 be confirmed.

CARRIED

5. OTHER BUSINESS CARRIED OVER FROM A PREVIOUS MEETING

Nil.

6. PRESENTATION OF STAFF REPORTS**6.1 EXTERNAL AUDIT STRATEGY PLANNED AUDIT APPROACH**

Author: Sam Rumoro - Manager Finance

Presenter: Sam Rumoro - Manager Finance/Nick Walker – External Auditor

PURPOSE OF REPORT

To present the proposed audit strategy for the financial year ending 30 June 2020.

RECOMMENDATION:

That the Council note that the Audit Committee reviewed the Report and that no further action is required.

Recommendation 1

Cr Carli/Ms Gregory.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

Council's external auditors, HLB Mann Judd, have prepared a proposed audit strategy outlining their planned approach to the annual audit of the financial report and performance statement for the financial year ending 30 June 2020.

2. Background/Issues

Financial reporting must be prepared in accordance with the Local Government Act 1989 and other mandatory professional reporting requirements.

HLB Mann Judd was appointed as Council's Audit Service provider by the Victorian Auditor-General's Office for a three year term, commencing with the financial year ending 30 June 2019.

It is a requirement for Council's external auditors to present a proposed audit strategy to the Audit Committee annually.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

3. External Audit Plan Planning/Process Timetable

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4. Financial Considerations

N/A

5. Consultation/Public Submissions

The proposed audit strategy for the financial year ending 30 June 2020 was prepared through discussions with Council's Finance staff and external auditors, HLB Mann Judd.

6. Risk Analysis

There are no risks associated with the recommendations contained in this report.

7. Options

The Audit Committee can recommend to Council that it:

1. Note the report as per the recommendation;
2. Request further information/clarification or amendments if deemed necessary.

LIST OF APPENDICES

1. Audit Strategy for the Financial Year ending 30 June 2020

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N. Walker/S. Akbani (External Auditors) departed the Meeting at 12.26 pm.

6.2 FINANCE REPORT - PERIOD ENDED 31 DECEMBER 2019**Author: Sam Rumoro - Manager Finance****Presenters: Sam Rumoro - Manager Finance/ David Caligari - Manager Capital Works****PURPOSE OF REPORT**

To present the 2019/2020 Finance report for the 6 months ended 31 December 2019 (the Report).

RECOMMENDATION:

That Council note that the Audit Committee reviewed the Report and that no further action is required.

Recommendation 2

Cr Carli/Ms Gregory.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

This monthly report compares 6 months ending 31 December 2019 YTD results with the profiled YTD approved budget for the same period.

2. Background/Issues

Detailed analysis of the following financial information is outlined within this report:

The operating surplus for the December year to date (YTD) period was \$87.8 million. This compared with the profiled budgeted result of \$86.1 million resulted in a favourable variance of \$1.7 million. Overall expenditure was \$3.6 million favourable to budget due mainly to timing of administrative expenditure and a favourable variance in employee costs due to timing of filling vacancies. Revenue was unfavourable to budget by \$1.9 million due mainly to the Commonwealth Government bringing forward the payment of the 2019-20 financial assistance grants in June 2019.

The actual capital expenditure completed at the end of December was \$27.78m or 35.4% of the total Council capital expenditure forecast including carry forwards.

Council's total cash position at month end is \$239.2 million. This balance includes general and restricted investments representing carry forward expenditure, employee entitlements,

MINUTES OF THE AUDIT COMMITTEE MEETING**25 FEBRUARY 2020**

and developer contributions received for future capital works. The working capital ratio for the YTD period is a healthy 1:6.8.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

17. Financial Reporting including Capital Works Progress

4. Financial Considerations

Note the operating surplus/deficit for the December YTD period.

5. Consultation/Public Submissions

N/A.

6. Risk Analysis

Financial reporting will ensure Council's continued compliance with the legislative requirements.

7. Options

The Audit Committee can recommend to Council that it:

1. Note the report and take no further action as per the recommendation;
2. Request further information/clarification if deemed necessary.

LIST OF APPENDICES

1. 2019/2020 Finance Report - 6 Months ended 31 December 2019

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D. Caligari (Manager Capital Works) departed the Meeting at 12.35 pm.

6.3 INVESTMENT HOLDING REPORT AS AT 31 DECEMBER 2019

Author: Sam Rumoro - Manager Finance
Presenter: Sam Rumoro - Manager Finance

PURPOSE OF REPORT

To present the Investment Holding Report for the 6 months ended 31 December 2019 (the Report).

RECOMMENDATION:

That the Council note that the Audit Committee reviewed the Report and that no further action is required.

Recommendation 3

Ms Gregory/Cr Carli.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

This report outlines Council's investments, compliance to policy and performance of investments for 6 months ending 31 December 2019.

2. Background/Issues

This report provides a detailed analysis of Council's investments, including the amount invested within various institutions, compliance with investment policy and performance of investment portfolio against budget.

Council's total investment holding as at 31 December 2019 is \$218.9 million and YTD actual interest earned is \$ 1.8 million which is \$0.3 million favourable to budget. It is anticipated that Council will have a favourable variance in interest income for the financial year. All investment holdings are in line with investment property parameters.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

24 e. Quarterly Investment Holdings Report

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4. Financial Considerations

Note the performance of investments and compliance with Council's investment policy.

5. Consultation/Public Submissions

N/A

6. Risk Analysis

There are no risks associated with the recommendations in this report.

7. Options

The Audit Committee can recommend to Council that it:

1. Note the report as per the recommendation;
2. Request further information/clarification if deemed necessary.

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1. Investment Holdings Report as at 31 December 2019

6.4 INTERNAL AUDIT STATUS REPORT AS AT FEBRUARY 2020 INCLUDING PROGRAM CALENDAR

Author: Cheryl Santoro - Senior Administration Officer
Presenter: Christine Denyer - Manager Legal and Governance

PURPOSE OF REPORT

To present the *Internal Audit Status Report as at 10 February 2020* (the Report)

RECOMMENDATION:

That Council note that the Audit Committee reviewed the Report and that no further action is required.

Recommendation 4

Ms Gregory/Cr Carli.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

Attached at **Appendix 1** is the *Internal Audit Status report as at 10 February 2020* including program calendar.

The *Strategic Internal Audit Plan 2019/20 to 2021/22* is approved by the Audit Committee and reviewed on an annual basis in June. In addition, a progress report is presented to each meeting.

2. Background/Issues

The *Annual Plan 2020* requires that the *Strategic Internal Audit Plan 2019/20 to 2021/22* is approved by the Audit Committee and reviewed on an annual basis in June and a progress report provided to each meeting.

Attached at **Appendix 1** is the *Internal Audit Status report as at 10 February 2020* including program calendar.

The internal auditors will be in attendance at the meeting to answer any questions in relation to this Report.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

9. Internal Audit Reports/Scopes/Progress Reports

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4. Financial Considerations

A provision has been provided in this year's budget for Council's Internal Audit contract fees.

5. Consultation/Public Submissions

N/A

6. Risk Analysis

The *Strategic Internal Audit Plan 2019/20 to 2021/22* identifies the top seven strategic and corporate risks on page 2 of the Report.

7. Options

The Committee has the option to accept or seek further information from the internal auditors in relation to this Report and adjust the work plan before the planned review in June as it sees fit.

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1. Internal Audit Status Report as at February 2020 including Program Calendar

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6.5 DRAFT TERMS OF REFERENCE (SCOPE) ON ACCOUNTS PAYABLE

Author: Cheryl Santoro - Senior Administration Officer
Presenter: Christine Denyer - Manager Legal and Governance

PURPOSE OF REPORT

To present the draft *Terms of Reference (scope) Accounts Payable Review* (the Terms of Reference).

RECOMMENDATION:

That Council:

1. note that the Audit Committee reviewed the draft Terms of Reference; and
2. approve the draft Terms of Reference.

Recommendation 5

Ms Gregory/Cr Carli.

That Council:

1. note that the Audit Committee reviewed the draft Terms of Reference, and
2. approve the draft Terms of Reference.

CARRIED

REPORT**1. Executive Summary**

Internal audit Terms of Reference (scopes) are presented to the Audit Committee in February, April, June, October and December pursuant to the *Annual Plan 2020*.

The timing of each audit and corresponding report is determined by the approved *Strategic Internal Audit Plan 2019/20 to 2021/22*.

The draft *Terms of Reference Accounts Payable Review* is presented to the Audit Committee as per that approved plan.

2. Background/Issues

Internal audit Terms of Reference (scopes) are presented to the Audit Committee in February, April, June, October and December pursuant to the *Annual Plan 2020*.

The timing of each audit and corresponding report is determined by the approved *Strategic Internal Audit Plan 2019/20 to 2021/22*.

The draft *Terms of Reference Accounts Payable Internal Audit* is presented to the Audit Committee as per that approved plan.

The draft Terms of Reference states the objective is, 'to assess the *adequacy and effectiveness of policies, procedures and controls around accounts payable processes*'.

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3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

9. Internal Audit Reports/Scopes/Progress Reports

4. Financial Considerations

A provision has been provided in this year's budget for Council's Internal Audit contract fees.

5. Consultation/Public Submissions

Consultation will occur with relevant staff members throughout the review process of this internal audit review.

6. Risk Analysis

The Terms of Reference identify two corporate risks, 'fraud and corruption' and 'failure to comply with legislated duties' both of which are rated as medium.

7. Options

The Committee has the option to accept, amend or reject the draft Terms of Reference.

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1. Draft Terms of Reference on Accounts Payable Review - dated 31 January 2020

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6.6 INTERNAL AUDIT REPORT ON RECREATION AND FACILITIES (SPORTS GROUND ALLOCATIONS) REVIEW

Author: Cheryl Santoro - Senior Administration Officer
Presenter: Christine Denyer - Manager Legal and Governance

PURPOSE OF REPORT

To present the Internal Audit Report, *Recreation and Facilities (Sports Ground Allocations)* ('The Report')

RECOMMENDATION:

That Council:

1. note that the Audit Committee reviewed the Report; and
2. approve the recommendations and management comments contained in the Report.

Recommendation 6

Ms Gregory/Cr Carli.

That Council:

1. note that the Audit Committee reviewed the report; and
2. approve the recommendations and management comments contained in the report.

CARRIED

REPORT**1. Executive Summary**

Internal audit reports are presented to the Audit Committee in February, April, June, October and December pursuant to the *Annual Plan 2020*.

The timing of each audit and corresponding report is determined by the approved *Strategic Internal Audit Plan 2019/20 to 2021/22*.

According to that Plan the internal auditors conducted a review of recreation and facilities (sports ground allocations) and the resulting Report dated 10 February 2020 is attached at **Appendix 1**.

2. Background/Issues

Internal audit reports are presented to the Audit Committee in February, April, June, October and December pursuant to the *Annual Plan 2020*.

The timing of each audit and corresponding report is determined by the approved *Internal Strategic Internal Audit Plan 2019/20 to 2021/22*. According to that Plan the internal auditors conducted a review of recreation and facilities (sports ground allocations).

The objective of the Audit was to assess whether adequate processes and internal controls are in place for the allocation of sports grounds.

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The Report dated 10 February 2020 is attached at **Appendix 1**.

The Summary of Findings is set out on page 5 of the report.

The report contains 3 recommendations with management comments. In relation to those comments, the Manager of Recreation and Youth, Troy Scoble is on standby to attend the meeting to answer any questions if required.

The internal auditors will also be present at the meeting to answer any questions.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

9. Internal Audit Reports/Scopes/Progress Reports

4. Financial Considerations

N/A.

5. Consultation/Public Submissions

Consultation occurred with relevant staff members throughout the process of this internal audit review. The Key Personnel Interviewed is set out on page 16 of the Report.

6. Risk Analysis

The key risks associated with this report are set out on page 3 of the report itself. These are listed as 'growth pressures' (rated high), and 'fraud and corruption' and 'public safety' (both rated medium).

7. Options

The Committee may accept, or request further information in relation to this report tabled by the Internal Auditors.

The Committee may also suggest amendment to the management comments and/or due dates.

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1. Internal Audit Report on Recreation and Facilities (Sports Ground Allocations) dated 10 February 2020

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6.7 INTERNAL AUDIT RECOMMENDATION TRACKING REPORT FOR FEBRUARY 2020

Author: Cheryl Santoro - Senior Administration Officer
Presenter: Cheryl Santoro - Senior Administration Officer

PURPOSE OF REPORT

To present the *Internal Audit Recommendation Tracking Report for February 2020* (the Report).

RECOMMENDATION:

That Council note that the Audit Committee reviewed the Report and that no further action is required.

Recommendation 7

Ms Gregory/Cr Carli.

That Council note that the Audit Committee reviewed the report and that action/updates in relation to Risk numbers 2522, 2608, 2624, 2622 and 2621 are required.

CARRIED

REPORT**1. Executive Summary**

An updated report on the current status of recommendations emanating from Internal Audit reports is required to be presented to the Audit Committee pursuant to the *Annual Plan 2020* and pursuant to the *Strategic Internal Audit Plan 2019/20 to 2021/22*.

The Report is attached at **Appendix 1** for the Committee's consideration.

2. Background/Issues

Pursuant to the *Annual Plan 2020* and the *Strategic Internal Audit Plan 2019/20 to 2021/22* Council's internal auditors conduct planned audits.

In order to track and report on these audits and the resultant reports, the recommendations accepted by Council, upon the Audit Committee's recommendation, are recorded in Council's Risk Register.

Each internal audit recommendation is assigned an Action Owner. It is the responsibility of the Action Owner to action and report on the progress of addressing the recommendation.

Attached to this report at **Appendix 1** is the *Internal Audit Recommendation Tracking Report for February 2020*.

Recommendations shaded in green are those that have been completed since the last report to the Audit Committee.

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3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

11. Status of Internal Audit Recommendation Tracking Report

4. Financial Considerations

Nil.

5. Consultation/Public Submissions

Nil.

6. Risk Analysis

Recommendations from each internal audit are recorded in Council's Risk Register for the attention of the respective action owners. Not all recommendations are associated with risk although many are. Nevertheless, the risk register is considered the best place to store and track this information.

Each audit report sets out the main risk and any other risks in relation to the findings and recommendations.

7. Options

The Audit Committee can:

1. Note the report as per the recommendation;
2. Request further information as deemed necessary.

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1. Internal Audit Recommendation Tracking Report for February 2020

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6.8 REVIEW OF COUNCIL ACTION IN RESPONSE TO THE VAGO REPORT ON COUNCIL LIBRARIES**Author: Troy Watson - Manager Libraries****PURPOSE OF REPORT**

To provide a response to the request by the Audit Committee to report on the actions taken by this Council in addressing recommendations one to four in the Victorian Auditor-General's Office report on Council Libraries published November 2019.

RECOMMENDATION:

That Council note that the Audit Committee reviewed the report and that no further action is required.

Recommendation 8

Cr Carli/Ms Gregory.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

At Council's Audit Committee meeting held on 11 December 2019, the Committee requested a report on the actions taken by this Council addressing recommendations one to four in the Victorian Auditor-General's Office (VAGO) report on Council Libraries published November 2019.

This report provides an overview of actions that have been taken in recent years by Council that relate to the recommendations in the VAGO Council Libraries report. Overall, Council is well-placed in relation to the recommendations as significant work has been undertaken in recent years to review, streamline and plan for the library service.

2. Background/Issues

On 13 November 2019, the Victoria's Auditor-General tabled in the Victorian Parliament the report *Council Libraries*. This audit assessed whether councils achieve value for money from their library services. It assessed five library services: Alpine Shire; City of Boroondara; Buloke Shire; Eastern Regional Libraries Corporation; and Mornington Peninsula Shire. The audit assessed how well selected library services plan, monitor and review their services to find service efficiencies and meet community needs. It also examined whether funding and investments into statewide library initiatives are supporting councils to improve their library services.

There were four recommendations in the report related to Council responsibilities. In the report, VAGO recommends that Victorian councils and regional library corporations:

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1. improve library service planning by:
 - documenting service plans
 - conducting detailed and regular community consultation to understand community expectations for library services
 - linking delivery of library services to identified community needs and overall council objectives
2. identify the full costs of their library services, including indirect costs, to inform benchmarking, planning and monitoring services
3. work with Public Libraries Victoria to ensure the cost data it reports as part of its annual survey is consistent and comparable
4. investigate ways to achieve cost-efficiencies such as through alternative library service delivery models, shared service arrangements or outsourcing.

The following is an analysis of Council's actions in relation to each of the above recommendations.

VAGO Recommendation 1: improve library service planning.***Documenting service plans***

Council conducted a review of the library service during 2016/2017, including benchmarking of library services. This led to a staffing restructure of the library service from the 1 July 2017. The result of this has been an increase in provision of additional learning and literacy programs for the community and an increase to library opening hours to enhance community access. This review has informed a new direction for the library service, and successive business plans which are completed on an annual basis.

Council is currently undertaking a service planning process during 2020 across all business units and services. This process will review the range of services Council provides, define the level of service provided and the cost of service; and project the net cost of each service over the forward 10-year period. This process will assist Council in understanding service priorities based on priority assessment, preparation of a Service Profile including purpose, outcome, customers, workload indicators, levels of service, and performance indicators.

Conducting detailed and regular community consultation to understand community expectations for library services

Council conducted a library satisfaction survey in September 2018, which included current members, lapsed members and non-members. 1,357 people completed the survey and this has been used to inform library service delivery. Satisfaction with library services was high, with an overall satisfaction rating of 89.4% (4.47 out of 5). A series of questions were included to understand community expectations. This provided an understanding of the impact the library has on the wellbeing of community members, the recreational and learning topics of interest to inform our program planning, and their vision for the future of library services. This informed the development of *Creative Melton 2030: a Vision for Libraries and Arts*, recently adopted by Council. Library satisfaction surveys are generally conducted every two to three years, with the next survey to be conducted in 2021 following completion of the two-year Creative Melton 2030 action plan. This is supplemented with Council's Annual Community Satisfaction survey where satisfaction with library services is measured each year. In 2019, libraries rate in the top 5 with an 'excellent' satisfaction rate of (8.45%).

During 2019/20, the library service has partnered with the Cultural Development Network to pilot the use of the measurable cultural outcomes schema to measure the impact of library services and programs.

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Linking delivery of library services to identified community needs and overall council objectives.

Library services feature annually in Council's Annual Action Plan, with actions linked directly to Council strategies in the Council and Wellbeing Plan. A comprehensive libraries annual business plan is also developed annually and links each action directly to a Council strategy.

The new strategy, *Creative Melton 2030*, was endorsed at the Ordinary Meeting of Council on 9 December 2019. The strategy responds to the themes in the Council and Wellbeing plan 2017 to 2021 and was informed by community engagement through surveys, a forum, and the Arts and Culture Advisory Committee. Prior to endorsement, posters and comment boards were utilised at Melton and Caroline Springs Library and Learning Hubs, and outreach events in Strathulloh, Eynesbury and Diggers Rest to gain community input on the proposed strategy. 96% of responders either agreed or strongly agreed with the goals in the plan.

A comprehensive two-year action plan for 2019 to 2021 was also endorsed by Council, and features 19 actions across libraries and the arts that are linked to each of the commitments in *Creative Melton 2030*. This provides clear links between the delivery of library services and programs to the endorsed goals and commitments in *Creative Melton 2030*.

VAGO Recommendation 2: Identify the full costs of their library services, including indirect costs, to inform benchmarking, planning and monitoring services

Council currently complies with the obligations of the Local Government Performance Reporting Framework (LGPRF) to report annually on the direct cost of the library service. Reporting for this information draws from the library budget and other budget areas for costs such as facility maintenance, energy costs, cleaning, security. The LGPRF does not currently require Council library services to report indirect costs.

Council is currently unable to report on the indirect costs for libraries proposed in the VAGO report that are currently delivered through the Corporate Services, for example payroll and human resources staff support. This would require an approach by Council's Corporate Services to be able to report on and attribute indirect costs for each Council business unit, which would be complex to achieve. The service planning process during 2020 may assist in understanding estimated indirect costs for service delivery.

VAGO Recommendation 3: work with Public Libraries Victoria to ensure the cost data it reports as part of its annual survey is consistent and comparable

Council reports cost data for the library service annually to Public Libraries Victoria (PLV), which is collated for benchmarking. This includes reporting of cost and statistical information. Council's Manager Libraries attends the quarterly membership meetings of PLV and at the 10 December 2019 meeting of PLV members were advised that a PLV working group has been established to review the approach to the annual survey. The Manager of Libraries will continue to work with PLV and monitor outcomes of the review of the annual survey and ensure compliance with future requirements for reporting of cost data.

VAGO Recommendation 4: Investigate ways to achieve cost-efficiencies such as through alternative library service delivery models, shared service arrangements or outsourcing.

The library service review in 2017 identified the need to develop a more coordinated, strategic and sustainable approach to service delivery across the libraries. This included identifying the need to deliver a consistent customer service model, ensure our library facilities and resources are managed and utilised efficiently, create a coordinated community development approach to programs and increase capacity for program delivery, enhance the use and delivery of technology and digital services, and create a consistent approach across the library service in the rostering of staff.

Following implementation of the new libraries structure on 1 July 2017, the library services has improved efficiencies by:

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- Implementing a new staffing structure focused on delivery of community programs and high quality customer service. Since implementation of the structure, library visitation increased from 556,000 in 2016/17 to 612,355 in the 2018/19 financial year. Program attendance has increased from 23,045 in 2016/17 to 52,256 in 2018/19. This represents increased efficiency in the utilisation of human resources.
- Implementing shelf ready collections (outsourcing), is identified in the VAGO report as an efficiency measure. Delivering a shelf ready collection was a commitment in the library services restructure which has been achieved. All library materials are now delivered to the library shelf-ready including the cataloguing, covering and tagging of items. This has greatly improved the speed of delivery of new items, reduced handling of materials and enabled the redirection of Council's library staff resources into community programming.
- Renewing contract arrangements as part of the Libraries Victoria (formerly Swift) shared service for a library management system and resource sharing. This provides access to the library catalogue and library management system software, shared system administration and the sharing of hard copy resources with 20 other Victorian libraries, providing access to more than three million items. Council first joined the consortia in 2006 and recently re-committed in December 2019 to the shared services arrangement through a new MAV Contract with SirsiDynix for a Standing Offer for Deed for provision of an Integrated Library Management System.
- Implementing a centralised online rostering system, to replace a manual spreadsheet system. This has created significant efficiency in the rostering of staff, and was a commitment from the library service restructure.

Summary

The VAGO Public Libraries report released in November 2019 highlighted a range of recommendations for Council in relation to improving delivery of library services. Through a continuous improvement process, since review of the service in 2016/17, Council has been proactively reviewing, planning, and implementing service improvements across the library service. Many of the recommendations made by VAGO have already been addressed by Council and implemented in recent years. This includes shared service arrangements for the library management system, outsourcing of library collections to be delivered shelf ready, conducting regular community consultation, and linking library service delivery to Council objectives through the *Creative Melton 2030* plan.

Council works closely with Public Libraries Victoria to ensure we continue to meet requirements for provision of annual survey data. Indirect costs for the library services highlighted in the VAGO report would be complex for Council to determine. The service planning process being undertaken in 2020 will also meet VAGO's recommendation for documentation of service plans.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

23. Other External Reports – AG's, Ombudsman etc

4. Financial Considerations

There are no financial implications from this report.

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5. Consultation/Public Submissions

There was consultation with Manager Finance in regard to this report. Full community consultation was undertaken in the development of *Creative Melton 2030* and is noted in the report.

6. Risk Analysis

Through the proactive approach to library services that is in place, Council is already delivering on the majority of performance improvements recommended by VAGO. This therefore presents a low risk to Council, and provides assurance that Council's libraries are performing in a way that meet's VAGO expectations.

A Service Planning approach will further meet the recommendations of the VAGO report and may assist in identifying estimated indirect costs.

7. Options

1. The Committee recommend that Council take no further action.
2. The Committee recommend that Council take other action than mentioned in this report.

LIST OF APPENDICES

Nil.

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6.9 COUNCIL ACTION IN RESPONSE TO RECOMMENDATIONS WITHIN THE VAGO REPORT ON 'RESULTS OF 2018-19 AUDITS: - LOCAL GOVERNMENT'

Author: Cheryl Santoro - Senior Administration Officer
Presenter: Christine Denyer - Manager Legal and Governance

PURPOSE OF REPORT

To provide responses to the request by the Audit Committee to report on the actions taken by this Council in addressing the recommendations one to four in the Victorian Auditor General's Office report on 'Results of 2018-19 Audits: - Local Government' (the VAGO Report).

RECOMMENDATION:

That the Council note that the Audit Committee reviewed the Report and that no further action is required.

Recommendation 9

Cr Carli/Ms Gregory.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

At Council's Audit Committee meeting held on 11 December 2019, the Committee requested a report on the actions taken by Council addressing recommendations one to four in the Victorian Auditor General's Office (VAGO) report on 'Results of 2018-19 Audits: - Local Government' (the VAGO Report).

The VAGO report provides Parliament with an outline of the results of financial and performance audits of entities, being Councils, regional libraries and associated entities, and observations for the year ended 30 June 2019. It also provides assessment of the financial sustainability of the sector at 30 June 2019.

2. Background/Issues

On the 27 November 2019, VAGO tabled in the Victorian Parliament the report on 'Results of 2018-19 Audits: Local Government'.

The results of this audit found that during the year VAGO issued 102 unmodified audit reports on the financial statements of entities within the sector of which two councils missed their reporting deadlines. Common errors included the incorrect valuation of infrastructure assets, and incorrect recognition of developer contributions. Also identified were medium and high-risk internal control issues and these were mostly across asset management and procurement.

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VAGO identified the following recommendations relating to Councils and below each recommendation are actions taken by this Council in addressing these recommendations:

Recommendation 1:

- monitor the impact and progress of Cladding Safety Victoria's rectification works and continue to identify buildings at risk.

Council's response to Recommendation 1(response from Phil Lovelace, Manager Community Safety):

- Council's Community Safety Department is working with the Victoria Building Authority (VBA) to monitor the impact and progress of Cladding Safety Victoria work in Melton City Council and to work with the VBA as they identify buildings at risk.

Recommendation 2

- work with the state government to explore sustainable, innovative and longer-term solutions to recyclable waste.

Council's response to Recommendation 2:(response from Les Stokes Manager Operations):

The VAGO Report specifically highlighted the effects on some Local Government's as a result of the collapse of SKM Recycling. With these Council's recyclables going to landfill as a result. Section 1.2 of the Report (shown below) explains this in greater detail.

Waste and recycling

China's restriction of its intake of foreign waste for recycling in 2018 and the collapse of SKM Recycling in July 2019 have significantly affected kerbside recyclable waste management across the sector.

While some councils found alternative short-term recycling processors, many had no alternative other than to send their recyclable waste to landfill. Public media has estimated this waste at more than 4 500 tonnes per week, across 31 councils.

Diverting recyclable waste to landfill has resulted in councils incurring more costs, which will likely be passed onto ratepayers and residents in the form of waste charges. The full impact of this is yet to be determined, given the expected time lag between councils incurring the costs and recovering them from ratepayers.

While some councils have resumed recycling following resolution with SKM Recycling's receivers, and the announced purchase of SKM Recycling, councils and the state government need to explore sustainable, innovative and long-term solutions to recyclable waste.

As reported to the Audit Committee late last year Melton has continued to provide in kerbside recycling processing through its contract with VISY. None of our recyclables have been diverted to Landfill in this time.

Melton Council Officers are actively involved in joint long-term procurement contracts with the MWRRG for the provision of Landfill, Recycling Processing, Organics and Advanced Waste Processing (Waste to Energy).

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Recommendation 3:

- ensure they have strong frameworks, policies and controls in place for the use of corporate and procurements cards.

Council's response to Recommendation 3(response from Christine Denyer, Manager of Legal & Governance):

The Committee will recall that in June 2019, VAGO published a report entitled, 'Fraud and Corruption Control – Local Government'. The objective of the audit was stated as being 'to determine whether local councils' fraud and corruption controls are well designed and operating as intended'.

VAGO made 10 recommendations including, to review credit card policies and improve controls to ensure only allocated cardholders use their cards and there is appropriate segregation of duties over expenditure approvals.

Council reviewed its credit card policy in this regard and took the opportunity to review the policy more broadly. The recommendation of the VAGO also resulted in the issuance of further cards to ensure that the cardholder is using their own card in all cases.

A revised policy was endorsed by the Executive in relation to staff dated September 2019 and a new policy endorsed by Council in relation to Councillors dated 14 October 2019.

Recommendation 4:

- maintain sufficient oversight of activities outsourced to external service providers.

Council's Response to Recommendation 4(response by Christine Denyer, Manager Legal & Governance):

In relation to outsourced service providers which directly impact Council's financial reporting, Council has adequate controls in place for these service providers of which there are limited number.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

23. Other External Reports – AG's, Ombudsman etc

4. Financial Considerations

Nil.

5. Consultation/Public Submissions

Nil.

6. Risk Analysis

Recommendations identified in reports by Victorian Auditor-General's Office and tabled in the Victorian Parliament in relation to same should be considered by the Committee as these represent an independent and forensic appraisal of various issues.

7. Options

The Audit Committee can recommend to Council that it:

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1. Note the report as per the recommendation;
2. Request further information/clarification if deemed necessary.

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Nil.

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6.10 2019-2020 SECOND QUARTER COUNCIL ANNUAL ACTION PLAN EXCEPTION REPORT**Author: Bob Baker - Corporate Planning and Performance Coordinator****PURPOSE OF REPORT**

To present the 2019-2020 Second quarter Council Annual Action Plan Exception Report ('the Report')

RECOMMENDATION:

That the Council note that the Audit Committee reviewed the Report and that no further action is required.

Recommendation 10

Cr Carli/Ms Gregory.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

The quarterly report shows those actions from the 2019-2020 Second Quarter Council Annual Action Plan that have been assessed as Not on Track or Postponed.

2. Background/Issues

The Council and Wellbeing Plan is Council's primary vision and strategic planning document that establishes the direction Council has committed to for its term of office (4 years). The Council and Wellbeing Plan contains objectives, strategies and performance indicators.

Each year Council provides a range of services, activities and initiatives for the community. These key strategic activities and new initiatives are included in the development of an Annual Action Plan.

The 2019-2020 Council and Wellbeing Annual Action Plan provides 134 actions that Council has committed to deliver. Council provides the community with quarterly progress reports that support Council's commitment in providing transparency, through public access to relevant information, decision making and strategic documents.

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Appendix 1 provides a detailed summary on the status of each action in the 2019-2020 Council and Wellbeing Annual Action Plan, inclusive of the period from 1 July - 31 December 2019 that have been assessed as Not on Track or Postponed. The areas with a stronger link to health and wellbeing are displayed with a heart icon ♥
The following table provides summary of progress against actions.

Status	Description	Number of actions
Achieved	The Action is completed.	24
On track	The action is on track and expected to be completed by the current timeline	106
Not On Track	The Action has been delayed impacting on the current timeline. An explanation and any remedial action and revised due date, where appropriate, is provided in the 'progress comments' column	2
Postponed	The Action has been deferred for the financial year. An explanation is provided in the 'progress comments' column	2
Total		134

Not On Track:

- Action 47 – Review Council's tree planting and removal policy
- Action 85 – Develop Public Realm Design Guidelines

Postponed:

- Action 40 – Develop a Waste & Litter Prevention Strategy
- Action 119 – Develop Service Unit Workforce Plans

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

19. Council Action Plan Quarterly Exception Report

4. Financial Considerations

Initiatives and activities delivered from the Action Plan are contained within the Council approved 2019-20 Budget.

5. Consultation/Public Submissions

The 2017-2021 Council and Wellbeing planning process involved extensive consultation with stakeholders including the community, Council staff, government agencies, community organisations and private industry. This process resulted in the publication of the 2017-2021 Melton City Council and Wellbeing Plan. The 2019-2020 Council and Wellbeing Annual Action Plan is prepared from internal consultation of Council management.

6. Risk Analysis

Nil

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7. Options

Nil

LIST OF APPENDICES

1. 2019-2020 Second Quarter Council Annual Action Plan Exception Report

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6.11 KEY RISK MATTERS UPDATE**Author: Anthony Hinds - Risk and Performance Manager****PURPOSE OF REPORT**

To present to the Audit Committee the Key Risk Matters Update for 1 August 2019 to 13 February 2020 ('the Report')

RECOMMENDATION:

That Council note that the Audit Committee reviewed the report and that no further action is required.

Recommendation 11

Ms Gregory/Cr Carli.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

REPORT**1. Executive Summary**

Council Officers have undertaken risk mitigation actions over the last six months to decrease the likelihood and the severity of Council's strategic risks. These have included: ensuring that the ten year capital portfolio addresses current population growth areas and infrastructure needs; decreasing the likelihood of a destructive event in Council's IT systems, through the continued implementation of the Information Security Program; helping protect Council's financial position, in relation to a possible economic downturn or changes to State or Federal policy, through ongoing work in Council's Advocacy Program; and the opening of temporary staff accommodation relieving some workplace-related staff stress issues.

2. Background/Issues

Council maintains an online Risk Register where officers record information on Council's enterprise (organisational) risks: strategic, corporate and operational. This includes risk ratings and the progress of mitigation actions. Information regarding the strategic risks is presented six-monthly to the Audit Committee as the Key Risk Matters Update refer to **Appendix 1**.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:
24 f. Key Risk Matters Update

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4. Financial Considerations

Nil

5. Consultation/Public Submissions

Nil

6. Risk AnalysisSome context regarding the information in **Appendix 1**:

- The strategic risk 'Growth Pressures' (Risk 340) addresses the risk that:
 - (i) "The approved Developer Contribution Plans (DCPs) and Infrastructure Contribution Plans (ICPs) in Precinct Structure Plan (PSP) areas:
 1. do not collect adequate money to cover local infrastructure costs; and
 2. do not collect any contributions towards regional level infrastructure;and
 - (ii) early delivery of infrastructure ahead of demand raises service delivery costs earlier than otherwise anticipated, and therefore not covered in rates income;
resulting in a significant funding shortfall for Council in the delivery of services and infrastructure in these areas, with associated damage to community confidence in Council and Council's service delivery capacity."
- To assist in mitigating this risk, the ten year capital portfolio has been developed; in the reporting period it has been reviewed to ensure that it addresses current population growth areas and infrastructure needs. It will be adopted by Council in June 2020.
- Risk 2460 is the risk "that a pandemic, natural disaster, destructive event or cyber event against a major Council or community asset (e.g. facility or information) will result in: loss of IT systems; Council not being able to deliver critical business functions like community services; the community losing access to Council services; and/or damages to Council's reputation."
 - The risk mitigation activity in the reporting period has involved information security training for staff, a program of regular software updates, and improved information security governance.
- There are two strategic risks that are mitigated through Council's Advocacy program:
 - Risk 1836: "That an external financial or economic downturn will result in Council losing a significant amount of revenue from the joint venture with Lend Lease"
 - The Advocacy program seeks to support the success of the joint venture by encouraging early delivery of community infrastructure and services.
 - Risk 1841: "That a change of State or Federal government or their policy (including rate capping and regulation of service levels) will result in Council: losing a significant amount of funding; having significant additional responsibilities imposed; and experiencing decreased ability to calibrate Council's responses to community service needs, thereby affecting community confidence in Council."
 - In the reporting period: the development and launch of Council's new Advocacy Priorities booklet, as well as budget submissions and meeting requests with ministers.

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- Risk 2484 has the title Work-Related Stress, and is the risk “that significant numbers of staff will experience work-related stress due to changing environment or accommodation; resource allocation; workload balance; or conflict; resulting in difficulties in attracting and retaining staff; decrease in productivity; and increased WorkCover costs.”

Temporary accommodation adjacent to the Civic Centre was completed, and staff moved in, in October 2019. This completed one of the Mitigation Actions against this risk in the Risk Register. The status of that action is now 100%, and thus the average Mitigation Status has gone from 35 to 75% in the reporting period.

7. Options

The Audit Committee can recommend to Council that it:

1. Note the report and take no further action as per the recommendation;
2. Request further information/clarification if deemed necessary.

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1. Strategic Risk Summary Report - 1 August 2019 to 13 February 2020

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6.12 ANNUAL PLAN FOR 2020

Author: Cheryl Santoro - Senior Administration Officer
Presenter: Christine Denyer - Manager Legal and Governance

PURPOSE OF REPORT

To note the Annual Plan for the 2020 calendar year.

RECOMMENDATION:

That the Council note that the Audit Committee noted the Plan and that no further action is required.

The Committee confirmed that there were no Council Policies requiring review at this meeting.

Recommendation 12

Cr Carli/Ms Gregory.

That Council:

1. note that the Audit Committee reviewed the Annual Plan in relation to action required for the February meeting for 2020;
2. require the inclusion of an Action Tracking Report, in the agenda, adding actions emanating from previous meetings, including the Staff Excess Leave report amended to include a column showing approved future leave.

CARRIED

REPORT**1. Executive Summary**

As requested at the Audit Committee meeting held 11 December 2019, the Annual Plan for 2020 is presented as a standing item on this agenda.

2. Background/Issues

The Annual Plan for 2020 is attached as **Appendix 1**.

3. Audit Committee Annual Plan Reference

The Melton City Council Audit Committee Annual Plan references:

13. AC Charter

4. Financial Considerations

N/A

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5. Consultation/Public Submissions

N/A

6. Risk Analysis

N/A

7. Options

Nil; for the Committee's reference only.

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1. Annual Plan 2020

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7. MEET WITH AUDITORS IN THE ABSENCE OF MANAGEMENT

Meeting not required.

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8. PUBLICATIONS

8.1 PUBLICATIONS

- IBAC Report on 'Unauthorised Access and Disclosure of Information held by the Victorian Public Sector' published February 2020

RECOMMENDATION:

That Council note that the Audit Committee reviewed the report and that no further action is required.

Recommendation 13

Cr Carli/Ms Gregory.

That Council note that the Audit Committee reviewed the report and that no further action is required.

CARRIED

LIST OF APPENDICES

1. IBAC Report on 'Unauthorised Access and Disclosure of Information held by the Victorian Public Sector'

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9. OTHER MATTERS RAISED BY THE COMMITTEE

No matters were raised.

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D. Robertson/M. Oroszi (Internal Auditors)/S. Rumoro (Manager Finance) departed meeting at 1.02 pm.

10. CONFIDENTIAL BUSINESS

Procedural Motion

Cr Carli/Ms Gregory.

That the meeting be closed to all staff other than the CEO, Manager Legal & Governance and minute taker to consider the following reports, that are considered confidential for the reasons indicated:

- 10.1 Quarterly Legal Report**
- as it relates to legal advice.

CARRIED

MINUTES OF THE AUDIT COMMITTEE MEETING

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Procedural Motion

Cr Carli/Ms Gregory.

That the meeting be opened to all staff.

CARRIED

12. NEXT MEETING

The next Audit Committee meeting will be held on Wednesday 29 April 2020.

13. CLOSE OF BUSINESS

The meeting closed at 1.02 pm.

Confirmed

Dated this

.....CHAIRPERSON