

## pdfDocs compareDocs Comparison Results

Old (original) file:

KMCF.001.001.0185.pdf

New (Modified) file:

NIRC.PUB.001.0136.pdf

Changes Found:

0 insertions

0 deletions

24 differences

0 moves

Statistics:

0 inserted bytes

0 deleted bytes

212 difference bytes (newfile)

651 difference bytes (old file)

0 moved bytes

17079 same bytes

17332 total bytes processed (new file)

17771 total bytes processed (old file)

3% change between files

Side-by-Side Results below

(Pages on the Right refer to the New file)

**Filler Page**  
(Inserted by compareDocs)



# MINUTES

## Audit Committee Meeting

**28 February 2018**

[ SEQ Minutes \r 0\h \\* MERGEFORMAT ]



# **MINUTES**

## **Audit Committee Meeting**

**28 February 2018**

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

**MINUTES OF NORFOLK ISLAND REGIONAL COUNCIL  
AUDIT COMMITTEE MEETING  
HELD AT THE NORFOLK ISLAND REGIONAL COUNCIL CHAMBERS  
ON WEDNESDAY, 28 FEBRUARY 2018 AT 2:00PM**

**PRESENT:** Kelly McFadyen (Chair), Christopher Gallagher (Member),  
Cr Rod Buffett (Member)

**IN ATTENDANCE:** Bruce Taylor (A/g General Manager), Joy Walker (Executive Manager  
Governance/Human Resources), Phillip Wilson (Financial Accountant)

**OBSERVER:** Cr Robyn Adams (Mayor)

**[ SEQ SEQLIST \\* CHARFORMAT ]****WELCOME**

The Chair opened the meeting at 2:00pm and welcomed the committee and those in attendance.

The Chair requested items be added to the agenda as Item 6 to be considered prior to the close of the meeting, that being: Agenda Items requested and not included in the papers; October meeting date and process of financial statements; Agenda and Papers; and, Audit Committee role.

**[ SEQ SEQLIST \\* CHARFORMAT ]****DISCLOSURE OF INTEREST**

Nil.

**[ SEQ SEQLIST \\* CHARFORMAT ] CONFIRMATION OF MINUTES****3.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 28 NOVEMBER 2017**

**Moved:** Kelly Mcfadyen

**Seconded:** Chris Gallagher

That the Minutes of the Audit Committee Meeting held on 28 November 2017 be read and confirmed.

**CARRIED****[ SEQ SEQLIST \\* CHARFORMAT ] BUSINESS ARISING FROM MINUTES**

Nil

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

**MINUTES OF NORFOLK ISLAND REGIONAL COUNCIL  
AUDIT COMMITTEE MEETING  
HELD AT THE NORFOLK ISLAND REGIONAL COUNCIL CHAMBERS  
ON WEDNESDAY, 28 FEBRUARY 2018 AT 2:00PM**

**PRESENT:** Kelly McFadyen (Chair), Christopher Gallagher (Member),  
Cr Rod Buffett (Member)

**IN ATTENDANCE:** Bruce Taylor (A/g General Manager), Joy Walker (Executive Manager  
Governance/Human Resources), Phillip Wilson (Financial Accountant)

**OBSERVER:** Cr Robyn Adams (Mayor)

**1 WELCOME**

The Chair opened the meeting at 2:00pm and welcomed the committee and those in attendance.

The Chair requested items be added to the agenda as Item 6 to be considered prior to the close of the meeting, that being: Agenda Items requested and not included in the papers; October meeting date and process of financial statements; Agenda and Papers; and, Audit Committee role.

**2 DISCLOSURE OF INTEREST**

Nil.

**3 CONFIRMATION OF MINUTES****3.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 28 NOVEMBER 2017**

**Moved:** Kelly Mcfadyen

**Seconded:** Chris Gallagher

That the Minutes of the Audit Committee Meeting held on 28 November 2017 be read and confirmed.

**CARRIED****4 BUSINESS ARISING FROM MINUTES**

Nil

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018****[ SEQ SEQLIST \\* CHARFORMAT ] REPORTS FROM OFFICERS****5.1 COUNCIL REPORTS FROM 21 FEBRUARY 2018 COUNCIL MEETING**

The Committee sought to correct the agenda paper and noted that the Committee requested:

1. to review the Audited Financial Statements for 2016/2017 prior to finalisation
2. The Quarterly Financial Report (as a standing agenda item)
3. A report of Audit Committee recommendations and status of implementation
4. The Internal Audit and Risk Management Implementation Plan (request from previous meeting)
5. A report on the Policies Register Review that demonstrates the process being undertaken (request from previous meeting)

The Committee determined to consider agenda 5.1 as three key items: 1. Audited Financial Statements for 2016/17; 2. Quarterly Financial Report; and 3. Audit Committee Recommendations and status of implementation.

**1. Annual Report and Audited Financial Statements for Year Ended 30 June 2017:**

The Committee sought an understanding of the rationale for modifying the agreed process that included the Audit Committees review of the Financial Statements prior to finalisation.

The Financial Accountant explained to the Committee the process to get the Financial Statements finalised and presented to Council. Council had engaged Pitcher Partners as external auditor who commenced in May 2017. Two extensions for the submission of audited financial statements had previously been granted due to complexities of the audit, and the final authorised statements were received on Friday 16 February 2018. The outcome was an unqualified independent audit report. The Audited Financial Statements for the year ended 30 June 2017 were then presented, adopted by Council and certified on 21 February 2018.

The Committee noted its requests and planned processes during the previous nine months, and that the Committee was not afforded the opportunity to fulfil the responsibility placed on the Committee by Council as described in the Committee Charter, to review the financial statements prior to finalisation. The Committee discussed the process reflected in the Audit Plan adopted by Council and noted that the Committee offered to hold additional remote out of session meetings to accommodate the extending timeframes.

The Committee requested that the appropriate process be followed for the next financial year and be carefully timed to ensure all governance expectations are met

The Financial Accountant provided an explanation in respect of the \$1.5M deficit of which \$1.3 M was an accounting loss as a result of the discontinued fuel business. The Committee sought an understanding of the net result of the Service Delivery Agreement (SDA), being a \$200K loss and the planned action to mitigate this. The Committee discussed the Profit and Loss Statements for Councils five business units for 2016-2017 and sought for this information to be provided.

**RECOMMENDATIONS**

**Moved:** Christopher Gallagher

**Seconded:** Kelly McFadyen

- 1) Council notes that due to considerable problems with Council completing its Financial Statements for the year ended 30 June 2017, the Committee was not afforded the opportunity to consider these Statements prior to such being completed and submitted to

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018****5 REPORTS FROM OFFICERS****5.1 COUNCIL REPORTS FROM 21 FEBRUARY 2018 COUNCIL MEETING**

The Committee sought to correct the agenda paper and noted that the Committee requested:

1. to review the Audited Financial Statements for 2016/2017 prior to finalisation
2. The Quarterly Financial Report (as a standing agenda item)
3. A report of Audit Committee recommendations and status of implementation
4. The Internal Audit and Risk Management Implementation Plan (request from previous meeting)
5. A report on the Policies Register Review that demonstrates the process being undertaken (request from previous meeting)

The Committee determined to consider agenda 5.1 as three key items: 1. Audited Financial Statements for 2016/17; 2. Quarterly Financial Report; and 3. Audit Committee Recommendations and status of implementation.

**1. Annual Report and Audited Financial Statements for Year Ended 30 June 2017:**

The Committee sought an understanding of the rationale for modifying the agreed process that included the Audit Committees review of the Financial Statements prior to finalisation.

The Financial Accountant explained to the Committee the process to get the Financial Statements finalised and presented to Council. Council had engaged Pitcher Partners as external auditor who commenced in May 2017. Two extensions for the submission of audited financial statements had previously been granted due to complexities of the audit, and the final authorised statements were received on Friday 16 February 2018. The outcome was an unqualified independent audit report. The Audited Financial Statements for the year ended 30 June 2017 were then presented, adopted by Council and certified on 21 February 2018.

The Committee noted its requests and planned processes during the previous nine months, and that the Committee was not afforded the opportunity to fulfil the responsibility placed on the Committee by Council as described in the Committee Charter, to review the financial statements prior to finalisation. The Committee discussed the process reflected in the Audit Plan adopted by Council and noted that the Committee offered to hold additional remote out of session meetings to accommodate the extending timeframes.

The Committee requested that the appropriate process be followed for the next financial year and be carefully timed to ensure all governance expectations are met

The Financial Accountant provided an explanation in respect of the \$1.5M deficit of which \$1.3 M was an accounting loss as a result of the discontinued fuel business. The Committee sought an understanding of the net result of the Service Delivery Agreement (SDA), being a \$200K loss and the planned action to mitigate this. The Committee discussed the Profit and Loss Statements for Councils five business units for 2016-2017 and sought for this information to be provided.

**RECOMMENDATIONS**

**Moved:** Christopher Gallagher

**Seconded:** Kelly McFadyen

- 1) Council notes that due to considerable problems with Council completing its Financial Statements for the year ended 30 June 2017, the Committee was not afforded the opportunity to consider these Statements prior to such being completed and submitted to

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

Canberra;

- 2) Council provide the Committee with the Audit Clearance Report, Management Representation Letter and Audit Management Letter for the 2016-2017 FY;
- 3) That the Audit Committee and Councillors be provided with individual financial results of the Council's business units for the year ended 30 June 2017.

**2. Quarterly Financial Report as at 31 December 2017**

The Financial Accountant gave a view of Council's financial risks and key concerns including: a decrease in revenue, the need to refocus on the expenditure side, continued cashflow management and the need for a mechanism to identify and access grants.

The Committee suggested that the report show a forecast of Profit and Loss for the business units. The A/g General Manager ran through and commented on various business unit revenues which have decreased.

The Committee stated it was a good report as it shows a clear financial position of Council, albeit that position is unfavourable. The Committee discussed the projected unsatisfactory financial position as at 30 June 2018 and the impact on Council's financial sustainability if the trend continues.

The Committee discussed the budgeted revenue assumptions and the significant effect on the financial position resulting in a deficit result of \$1.96M from a previously forecast profit of \$1.90M. Swings of this magnitude impact the Long Term Financial Plan position communicated to the Community and Stakeholders.

The committee discussed the preparation of the 2018/19 Operating Plan and that the 5 business units being fully costed and self-funded (including reserves for investment in infrastructure) as stated in the Long Term Financial Plan. It was noted that key financial information on business units and grants would need to be available by April to help inform Budget decisions.

**RECOMMENDATIONS**

**Moved:** Chris Gallagher

**Seconded:** Cr Rod Buffett

- 1) Council note the Committee's concern that the Council's financial position has further deteriorated over the last 3 month period ending 30 December 2017, by an amount of \$868,000 and the projected deficit for the year increased from \$1.128M to \$1.996M which the Committee believes is unsustainable. Council might recall it budgeted for a surplus of \$1.9M for this financial year;
- 2) Council notes the Committee endorses the opinion of the responsible Financial Officer that the projected financial position as at 30 June 2018 will be unsatisfactory and that actions should be undertaken to rectify the situation;
- 3) Council notes that some of the business units of the Council have projected deficits and the Committee recommends to Council that it ensures when determining the 2018/19 budget that these business units are at least self-funding by adequate user charges.

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

Canberra;

- 2) Council provide the Committee with the Audit Clearance Report, Management Representation Letter and Audit Management Letter for the 2016-2017 FY;
- 3) That the Audit Committee and Councillors be provided with individual financial results of the Council's business units for the year ended 30 June 2017.

**2. Quarterly Financial Report as at 31 December 2017**

The Financial Accountant gave a view of Council's financial risks and key concerns including: a decrease in revenue, the need to refocus on the expenditure side, continued cashflow management and the need for a mechanism to identify and access grants.

The Committee suggested that the report show a forecast of Profit and Loss for the business units. The A/g General Manager ran through and commented on various business unit revenues which have decreased.

The Committee stated it was a good report as it shows a clear financial position of Council, albeit that position is unfavourable. The Committee discussed the projected unsatisfactory financial position as at 30 June 2018 and the impact on Council's financial sustainability if the trend continues.

The Committee discussed the budgeted revenue assumptions and the significant effect on the financial position resulting in a deficit result of \$1.96M from a previously forecast profit of \$1.90M. Swings of this magnitude impact the Long Term Financial Plan position communicated to the Community and Stakeholders.

The committee discussed the preparation of the 2018/19 Operating Plan and that the 5 business units being fully costed and self-funded (including reserves for investment in infrastructure) as stated in the Long Term Financial Plan. It was noted that key financial information on business units and grants would need to be available by April to help inform Budget decisions.

**RECOMMENDATIONS**

**Moved:** Chris Gallagher

**Seconded:** Cr Rod Buffett

- 1) Council note the Committee's concern that the Council's financial position has further deteriorated over the last 3 month period ending 30 December 2017, by an amount of \$868,000 and the projected deficit for the year increased from \$1.128M to \$1.996M which the Committee believes is unsustainable. Council might recall it budgeted for a surplus of \$1.9M for this financial year;
- 2) Council notes the Committee endorses the opinion of the responsible Financial Officer that the projected financial position as at 30 June 2018 will be unsatisfactory and that actions should be undertaken to rectify the situation;
- 3) Council notes that some of the business units of the Council have projected deficits and the Committee recommends to Council that it ensures when determining the 2018/19 budget that these business units are at least self-funding by adequate user charges.

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

- 4) Council prior to placing the 2018-2019 Operational Plan on public exhibition, test the validity of the income and expenditure assumptions to mitigate the risk of significant budget adjustments and reporting of accurate financial forecasts.

**3. Audit Committee Recommendations from Previous Audit Committee meetings**

The Committee discussed the recommendations and progress of implementation. The Committee noted that minutes of the Audit Committee meeting held on 10 May 2017 were amended from those adopted by the Committee prior to being presented to Council. It was agreed that Committee minutes would not be amended prior to being presented to Council. It is a matter for Council if they wish to adopt the Committees recommendations.

The Committee requested the report on recommendations and progress of implementation be a standing agenda item.

**5.2 POLICIES AND PROCEDURES REVIEW UPDATE - FEBRUARY 2018**

The Committee sought to correct the agenda paper and noted that the Committee had not requested a review to be undertaken, rather a report be brought forward on the Policies and Procedures Review that demonstrates the process being undertaken and provide an overview of the policies framework.

The Executive Manager Governance/Human Resources advised that a Policy Register was in place and a list of Administration Policy and Guidelines (APG's from the former Administration of Norfolk Island) were currently being reviewed, amended and in some cases being made obsolete and / or deferred for future approval. Workplace Health and Safety Policy and Procedures are in place under the current NIRC policy framework. The timeframe for completion of the review is around the end of April or the end of the FY.

The Committee confirmed its role is to review the controls in place to manage compliance and it is interested in the process and framework within which policies are developed and compliance managed. The Committee does not propose to review policies, other than those directly relevant to its charter such as Prevention of Fraud and Corruption and Internal Audit and Risk Management.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

That Council note the information.

**5.3 CONTINUOUS IMPROVEMENT REGISTER UPDATE FEBRUARY 2018**

The Committee sought to correct the agenda paper and noted that it is not the Committees role to review identified risks and provide information on better practices to reduce and/or eliminate risk, rather, this is the role of Council.

The Committee clarified that the role of the Audit Committee is to: review whether Council has a

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

- 4) Council prior to placing the 2018-2019 Operational Plan on public exhibition, test the validity of the income and expenditure assumptions to mitigate the risk of significant budget adjustments and reporting of accurate financial forecasts.

**3. Audit Committee Recommendations from Previous Audit Committee meetings**

The Committee discussed the recommendations and progress of implementation. The Committee noted that minutes of the Audit Committee meeting held on 10 May 2017 were amended from those adopted by the Committee prior to being presented to Council. It was agreed that Committee minutes would not be amended prior to being presented to Council. It is a matter for Council if they wish to adopt the Committees recommendations.

The Committee requested the report on recommendations and progress of implementation be a standing agenda item.

**5.2 POLICIES AND PROCEDURES REVIEW UPDATE - FEBRUARY 2018**

The Committee sought to correct the agenda paper and noted that the Committee had not requested a review to be undertaken, rather a report be brought forward on the Policies and Procedures Review that demonstrates the process being undertaken and provide an overview of the policies framework.

The Executive Manager Governance/Human Resources advised that a Policy Register was in place and a list of Administration Policy and Guidelines (APG's from the former Administration of Norfolk Island) were currently being reviewed, amended and in some cases being made obsolete and / or deferred for future approval. Workplace Health and Safety Policy and Procedures are in place under the current NIRC policy framework. The timeframe for completion of the review is around the end of April or the end of the FY.

The Committee confirmed its role is to review the controls in place to manage compliance and it is interested in the process and framework within which policies are developed and compliance managed. The Committee does not propose to review policies, other than those directly relevant to its charter such as Prevention of Fraud and Corruption and Internal Audit and Risk Management.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

That Council note the information.

**5.3 CONTINUOUS IMPROVEMENT REGISTER UPDATE FEBRUARY 2018**

The Committee sought to correct the agenda paper and noted that it is not the Committees role to review identified risks and provide information on better practices to reduce and/or eliminate risk, rather, this is the role of Council.

The Committee clarified that the role of the Audit Committee is to: review whether Council has a

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

Risk Management Framework and procedures for effective identification and management of business and financial risks; review the approach in developing strategic risk management plans; review the impact of the Risk Management Framework on the control environment and insurance arrangements; and, review the approach to business continuity management.

The Committee discussed the perception of responsibility and accountability of risk management and suggested that a Risk Management Framework and Performance Management Framework would assist in imbedding responsibility and accountability for risk management at appropriate levels for staff and management.

In examining the Continuous Improvement Register the Committee commended Heritage Management on their input to the register and the improvements made on the Fire Services training regime.

**RECOMMENDATIONS**

**Moved:** Chris Gallagher

**Seconded:** Cr Rod Buffett

- 1) Council acknowledge four failed attempts to recruit a Risk and Audit Officer and that a lack of capable resources results in the Internal Audit and Risk Management practices expected in the *Local Government Internal Audit Guidelines under Section 23A of the Local Government Act*, not being met. The Committee recommend Council procure resources with the required capability to commence the implementation of expected requirements.
- 2) Council notes the Committees concern that no risks have been identified by: Electricity; Telecom and Liquor Bond business units of the Council.

**[ SEQ SEQLIST \\* CHARFORMAT ]****ADDITIONAL AGENDA ITEMS:****6.1 AGENDA ITEMS REQUESTED AND NOT INCLUDED**

The Committee discussed the agenda items requested for the meeting and not included in the papers. The agenda items requested being relevant to the Committee Charter and in keeping with the schedule developed to ensure the Committee fulfil its oversight role.

The Committee requested that the following items be placed on the agenda for the next meeting and papers provided:

1. Business Continuity and Emergency Management arrangements
2. Control framework for exercise of delegations
3. Performance Management Framework for employees

The Committee clarified that it is seeking the high level framework and control overview of each of the items and not the low level detailed documents.

**6.2 OCTOBER MEETING DATE AND PROCESS FOR FINANCIAL STATEMENTS**

The Committee discussed its understanding that management propose to present the 2017/18 Audited Financial Statements to Council at its 17 October 2018 Council Meeting. On this basis, the October Committee meeting could be held on 16 October 2018, the day before Council's meeting. To achieve this, the Committee would require the papers (Audited Financial Statements, Annual

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

Risk Management Framework and procedures for effective identification and management of business and financial risks; review the approach in developing strategic risk management plans; review the impact of the Risk Management Framework on the control environment and insurance arrangements; and, review the approach to business continuity management.

The Committee discussed the perception of responsibility and accountability of risk management and suggested that a Risk Management Framework and Performance Management Framework would assist in imbedding responsibility and accountability for risk management at appropriate levels for staff and management.

In examining the Continuous Improvement Register the Committee commended Heritage Management on their input to the register and the improvements made on the Fire Services training regime.

**RECOMMENDATIONS**

**Moved:** Chris Gallagher

**Seconded:** Cr Rod Buffett

- 1) Council acknowledge four failed attempts to recruit a Risk and Audit Officer and that a lack of capable resources results in the Internal Audit and Risk Management practices expected in the *Local Government Internal Audit Guidelines under Section 23A of the Local Government Act*, not being met. The Committee recommend Council procure resources with the required capability to commence the implementation of expected requirements.
- 2) Council notes the Committees concern that no risks have been identified by: Electricity; Telecom and Liquor Bond business units of the Council.

**6 ADDITIONAL AGENDA ITEMS:****6.1 AGENDA ITEMS REQUESTED AND NOT INCLUDED**

The Committee discussed the agenda items requested for the meeting and not included in the papers. The agenda items requested being relevant to the Committee Charter and in keeping with the schedule developed to ensure the Committee fulfil its oversight role.

The Committee requested that the following items be placed on the agenda for the next meeting and papers provided:

1. Business Continuity and Emergency Management arrangements
2. Control framework for exercise of delegations
3. Performance Management Framework for employees

The Committee clarified that it is seeking the high level framework and control overview of each of the items and not the low level detailed documents.

**6.2 OCTOBER MEETING DATE AND PROCESS FOR FINANCIAL STATEMENTS**

The Committee discussed its understanding that management propose to present the 2017/18 Audited Financial Statements to Council at its 17 October 2018 Council Meeting. On this basis, the October Committee meeting could be held on 16 October 2018, the day before Council's meeting. To achieve this, the Committee would require the papers (Audited Financial Statements, Annual

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

Report, Audit Clearance Report, Management Representation Letter) at least a week in advance of that (10 October).

The Committee requested the Executive Management Team consider the timeframe, process and availability of the External Auditor and provide its approach to the Committee, so that a meeting date may be set.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

That Council note the information.

**6.3 AGENDA AND PAPERS**

The Committee discussed the agenda and papers and requested that: agreed standing agenda items be included in each agenda; agenda and papers be provided electronically one week before the meeting (as stated in the Charter) and in hard copy two days prior to the meeting; that only those papers relevant to the Committee are provided.

The Committee acknowledged that whilst it is outside its role to comment on Council meeting processes, it is good governance practice to receive papers a minimum of one week prior to a meeting to ensure reasonable time to consider the content and fully inform themselves prior to making a decision.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

That Council note the information.

**6.4 AUDIT COMMITTEE ROLE**

The Committee discussed the Committees role following the enactment of the *Local Government Amendment (Governance and Planning) Act 2016*, No. 38. The Legislation includes a requirement to have an 'Audit, Risk and Improvement Committee' and states the scope of the functions of the Committee. The Committee requested Council review the Act and advise its position on amending the Committee Charter.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

Council review the requirements of the *Local Government Amendment (Governance and Planning) Act 2016*, No. 38 and provide its position on adopting the requirements and amending the Audit Committee Charter.

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

Report, Audit Clearance Report, Management Representation Letter) at least a week in advance of that (10 October).

The Committee requested the Executive Management Team consider the timeframe, process and availability of the External Auditor and provide its approach to the Committee, so that a meeting date may be set.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

That Council note the information.

**6.3 AGENDA AND PAPERS**

The Committee discussed the agenda and papers and requested that: agreed standing agenda items be included in each agenda; agenda and papers be provided electronically one week before the meeting (as stated in the Charter) and in hard copy two days prior to the meeting; that only those papers relevant to the Committee are provided.

The Committee acknowledged that whilst it is outside its role to comment on Council meeting processes, it is good governance practice to receive papers a minimum of one week prior to a meeting to ensure reasonable time to consider the content and fully inform themselves prior to making a decision.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

That Council note the information.

**6.4 AUDIT COMMITTEE ROLE**

The Committee discussed the Committees role following the enactment of the *Local Government Amendment (Governance and Planning) Act 2016*, No. 38. The Legislation includes a requirement to have an 'Audit, Risk and Improvement Committee' and states the scope of the functions of the Committee. The Committee requested Council review the Act and advise its position on amending the Committee Charter.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Christopher Gallagher

Council review the requirements of the *Local Government Amendment (Governance and Planning) Act 2016*, No. 38 and provide its position on adopting the requirements and amending the Audit Committee Charter.

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018****[ SEQ SEQLIST \\* CHARFORMAT ]****CLOSE OF COMMITTEE MEETING**

Next meeting will be held on Wednesday 30 May 2018.

The Chair closed the meeting at 4:22pm

---

Signed as a true and correct record of the minutes of the Audit Committee Meeting held on Wednesday 28 February 2018.

Submitted to the Audit Committee Meeting held on Wednesday 30 May 2018.

Chair – Kelly McFadyen

Date

**AUDIT COMMITTEE MEETING MINUTES****28 FEBRUARY 2018**

---

**7 CLOSE OF COMMITTEE MEETING**

Next meeting will be held on Wednesday 30 May 2018.

The Chair closed the meeting at 4:22pm

---

Signed as a true and correct record of the minutes of the Audit Committee Meeting held on Wednesday 28 February 2018.

Tabled at the Audit Committee Meeting held on Wednesday 30 May 2018 by the Chair.

Chair – Kelly McFadyen

Date