

# Nillumbik Audit Committee minutes



Held Monday 15 February at 5pm at the Civic Centre, Civic Drive, Greensborough

## **1 Present**

Linda MacRae, Roger Male, John Watson and Cr Ken King

### **In attendance**

Conal Creedon (acting CEO), Andrew Port, Vince Lombardi, Craig Commene, Melika Sukunda, Lisa Pittle, Garry Leon (Crowe Horwath), Mark Peters (HLB Mann Judd)

## **2 Apologies**

Cr Meralyn Klein

## **3 Disclosure of any conflicts of interests**

Nil

## **4 Declarations**

- i. CEO – Any impending legal action or legislation breaches.

The committee was advised of pending legal action relating to a motor vehicle accident. Council was not aware of the action at the time the Risk and Insurance report was prepared. Financial exposure is estimated to be limited to the insurance excess payable.

- ii. Internal Auditor – Any obstructions to the work of the internal audit.

Nil

## **5 External audit strategy for the financial year ended 30 June 2016.**

The external audit strategy was presented by Mark Peters of HLB Mann Judd.

### **Resolution**

1. That the external audit strategy for the financial year ended 30 June 2016 was received and noted.
2. Management to prepare brief responses in relation to Attachment A of the external audit strategy and to VAGO's audit recommendations made in the Local Government: 2014-15 audit snapshot and present responses at the next committee meeting.

## **6 Adoption of the notes of the meeting held 16 November 2015**

### ***Resolution***

That the notes of the Audit Committee meeting held on 16 November 2015 were received and noted.

## **7 Matters arising**

### **7.1 Status report of outstanding internal audit recommendations**

The status report of outstanding internal audit recommendations was presented to the Committee.

### ***Resolution***

1. The status report, including management comments and actions was received and noted.
2. Comments and dates in respect of the ESM Audit be reviewed and circulated with meeting minutes. Comments are to include measures mitigating risks associated with the deferment of completion dates.

## **8 Risk and Insurance report**

The risk and insurance report was presented to the Committee.

### ***Resolution***

The risk and insurance report was received and noted.

## **9 Mobile Plant Management Review audit report**

The Mobile Plant Management Review audit report was presented to the Committee.

### ***Resolution***

The Mobile Plant Management Review audit report was received and noted.

## **10 Councillor's Expenses audit report**

The Councillor's Expenses audit report was presented to the Committee.

### ***Resolution***

That the Councilor's Expenses audit report was received and noted.

## **11 Internal Audit progress report**

The progress report on internal audit by Crowe Horwath was presented to the Committee.

### ***Resolution***

The internal audit progress report was received and noted.

## **12 Finance Policy Review**

### **12.1 Procurement Policy**

### **12.2 Petty Cash Guidelines**

The above listed policies were presented to the Committee.

#### ***Recommendation***

1. The above listed policies were received and noted.
2. Quarterly procurement reports to be circulated with minutes.

## **13 December Quarter Financial report**

The December quarter financial report was presented to the Committee.

#### ***Resolution***

The December quarter financial report was received and noted.

## **14 Rates in Arrears report**

The rates in arrears report was presented to the Committee.

#### ***Resolution***

The Rates in arrears report was received and noted.

## **15 Rate Capping Framework**

An update on the Rate Capping framework was presented by the General Manager Corporate Services.

#### ***Resolution***

The Rate Capping update was received and noted.

## **16 Other Business**

- Review of the Local Government Act
- Tenure expiry of audit committee members
- Local Government emerging issues

## **17 Meeting Schedule**

The next Audit Committee Meetings:

5pm Monday 16 May 2016

5pm Monday 15 August 2016

5pm Monday 28 November 2016\*

\*Due to Councillor elections, the November 2016 Audit Committee Meeting was be rescheduled to Monday 28 November 2016.