

# MEETING MINUTES



## Meeting

**Team Name:** Audit Committee

**Date:** 6 October 2022

**Time:** 5 – 7pm

**Venue:** Committee rooms ([ZOOM](#))

**Chairperson:** Ben Niland

**Minutes:** Tim Crosdale

## Purpose of Meeting:

The objective of the Audit Committee is to enhance the corporate governance of Port Stephens Council through the provision of independent oversight, review and advice. The Committee will assist Council by providing independent assurance and assistance on the organisation's governance, risk, control and compliance framework.

## Members in Attendance

Ben Niland

Frank Cordingley

Shaun Mahony

Cr Leah Anderson

## Officers in Attendance

Tim Crosdale (GM)

Greg Kable (F&S)

Brock Lamont (Acting DS)

Zoe Pattison (Acting CS)

Tim Hazell (FS)

Tony Wickham (GovM)

Kirily Sheridan (Acting ERM)

## Guests in Attendance

Martin Matthews (PKF)	Cameron Hume (RSM Australia Partners)		

## Apologies

Chris Hilkemeijer (ERM)	Cr Chris Doohan	Furqan Yousuf (Audit Office)	Martin Doerr (RSM Australia Partners)	David Hutchison
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Item	Topic	Time Required	Responsible Officer	Action	Decision
<b>1.0</b>	<b>WELCOME and APOLOGIES</b>				
1.1		2 mins	Chair		Noted.
<b>2.0</b>	<b>DECLARATION OF INTEREST</b>				
2.1	Declaration of Interest form - attachment 1.	5 mins	Chair		Nil.
<b>3.0</b>	<b>MINUTES AND OUTSTANDING ACTIONS</b>				
3.1	Minutes of last meeting held – attachment 2.	2 mins	Chair	To be endorsed.	Endorsed.
3.2	Outstanding Actions from 28 July 2022 – attachment 3.	2 mins	Chair	To be confirmed – meeting became inquorate after item 4.4.1 at the meeting of 28 July 2022.	Endorsed.
<b>4.0</b>	<b>BUSINESS ITEMS</b>				
<b>4.1</b>	<b>INTERNAL AUDIT</b>				

Item	Topic	Time Required	Responsible Officer	Action	Decision
4.1.1	Review internal audit register actions and implementation – attachment 4.	10 mins	Chair	For consideration and review of high priority risks. <ul style="list-style-type: none"> <li>Internal Audit outstanding actions as at 21 September 2022.</li> </ul>	Noted.
4.1.2	Internal Audit Plan 2022 to 2023 – attachment 5.	10 mins	T Wickham	For consideration and discussion.	Endorsed.
4.1.3	Governance Health Check – attachment 6.	10 mins	T Wickham	For information.	Noted.
<b>4.2</b>	<b>EXTERNAL AUDIT</b>				
4.2.1	Receive presentations and reports from external auditors.	10 mins	Audit Office	Brought forward to Item 2. Emailed to Audit Committee by Financial Services Section Manager on 7 October 2022.	Noted.
4.2.2	Review external audit register actions and implementation.	2 mins	T Hazell	For consideration and review: <ul style="list-style-type: none"> <li>There are no external audit actions.</li> </ul>	Noted.
4.2.3	2021 to 2022 Annual Financial Accounts presentation.	10 mins	T Hazell	Brought forward to Item 1. Emailed to Audit Committee by Financial Services Section Manager on 7 October 2022.	Noted.
<b>4.3</b>	<b>RISK MANAGEMENT</b>				
4.3.1	Enterprise Risk Report – attachment 7.	10 mins	K Sheridan	For consideration and review of high priority risks: <ul style="list-style-type: none"> <li>Enterprise Risk Report as at 4 October 2022.</li> </ul>	Noted.

Item	Topic	Time Required	Responsible Officer	Action	Decision
<b>4.4</b>	<b>FINANCE</b>				
4.4.1	Annual Financial Reports – to be sent to the Committee for feedback. Committee members to provide feedback on rate peg methodology.	10 mins	T Hazell	For endorsement.	Noted.
4.4.2	Credit card spend analysis – 1 January 2022 to 30 June 2022 – attachment 8.	10 mins	T Hazell	For information.	Noted.
4.4.3	Financial crosscheck – 1 January 2021 to 30 June 2022 – attachment 9.	10 mins	T Hazell	For information.	Noted.
4.4.4	Supplier payments analysis (75k to 150k) – 1 July 2021 to 30 June 2022 – attachment 10.	10 mins	T Hazell	For information.	Noted.
4.4.5	Supplier payments analysis – (150k+) - 1 July 2021 to 30 June 2022 – attachment 11.	10 mins	T Hazell	For information.	Noted.
<b>4.5</b>	<b>LEGAL</b>				
4.5.1	Receive presentations and reports on current legal matters – attachment 12.	10 mins	T Crosdale	For consideration and review: <ul style="list-style-type: none"> <li>Summary of legal matters as at 21 September 2022.</li> </ul>	Noted.
<b>4.6</b>	<b>STRATEGY</b>				
	Nil.				
<b>4.7</b>	<b>GENERAL BUSINESS</b>				
	Nil.				
<b>5.0</b>	<b>FUTURE MEETING DATES</b>				

Item	Topic	Time Required	Responsible Officer	Action	Decision
5.0.1	Current meeting schedule	5 mins	Members	That the meeting schedule be updated as follows and meetings to commence at 5pm. <ul style="list-style-type: none"> <li>Thursday 23 February 2023.</li> <li>Thursday 25 May 2023.</li> <li>Thursday 27 July 2023.</li> <li>Thursday 5 October 2023.</li> </ul>	Noted.
<b>6.0</b>	<b>KEY MESSAGES</b>				
	Nil.				

**MEETING CLOSED AT 6.23pm**

**NEXT MEETING**

**Date:** Thursday 23 February 2023      **Time:** 5 – 7pm      **Venue:** Committee rooms

**MEETING CODE OF COOPERATION**

We start on time and finish on time.

We all participate and contribute – everyone is given opportunity to voice their opinions.

We use improvement tools that enhance meeting efficiency and effectiveness.

We actively listen to what others have to say, seeking first to understand then to be understood.

We follow up on the actions we are assigned responsibility for and complete them on time.

We give and receive open and honest feedback in a constructive manner.

We use data to make decisions (whenever possible).

We strive to continually improve our meeting process and build time into each agenda for reflection.

We will promote best practice, keeping open minds, combining our experiences and shared learnings to inform our deliberations.