

# MEETING MINUTES



## Meeting

**Team Name:** Audit Committee

**Date:** 23 February 2023

**Time:** 5 – 7pm

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

**Chairperson:** Frank Cordingley

**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

Frank Cordingley

Shaun Mahony

Cr Chris Doohan  
(ZOOM – joined 5.06pm)

Cr Leah Anderson (ZOOM  
– joined 5.16pm)

Ben Niland

## Officers in Attendance

Tim Crosdale (GM)

Greg Kable (F&S)

Steve Peart (DS)

Zoe Pattison (Acting CS)

Glen Peterkin (Acting FS)

Tony Wickham (GovM)

Chris Hilkemeijer (ERM)

## Guests in Attendance

Martin Matthews (PKF)	David Hutchison (PKF)	David Daniels (Audit Office)	Alex Hardy (Prosperity Advisers Group) (arrived 5.07pm)

## Apologies

Tim Hazell (FS)	Luke Malone (Prosperity Advisers Group)			

Item	Topic	Time Required	Responsible Officer	Action	Decision
<b>1.0</b>	<b>WELCOME and APOLOGIES</b>				
1.1		2 mins	Chair		
<b>2.0</b>	<b>DECLARATION OF INTEREST</b>				
2.1	Declaration of Interest form - attachment 1.	5 mins	Chair	Audit Committee Chair – Historical Interest – Prosperity Advisors Group	Declared.
<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 6 October 2022 – attachment 3.	2 mins	Chair	To be noted.	Noted.

Item	Topic	Time Required	Responsible Officer	Action	Decision
<b>4.0</b>	<b>BUSINESS ITEMS</b>				
<b>4.1</b>	<b>INTERNAL AUDIT</b>				
4.1.1	Receive presentations and reports from internal auditors. <ul style="list-style-type: none"> <li>Environmental Risk Audit Report – attachment 4.</li> <li>Payment to Mayor and Councillors report – attachment 5.</li> </ul>	10 mins	PKF	For consideration and discussion.	Noted.
4.1.2	Review internal audit register actions and implementation – attachment 6.	10 mins	Chair	For consideration and review of high priority risks. <ul style="list-style-type: none"> <li>Internal Audit outstanding actions as at 8 February 2023.</li> </ul>	Noted.
<b>4.2</b>	<b>EXTERNAL AUDIT</b>				
4.2.1	Receive presentations and reports from external auditors – Prosperity Advisers Group <ul style="list-style-type: none"> <li>Audit Plan 2022 to 2023 – to be tabled.</li> </ul>	10 mins	Prosperity Advisers Group	For consideration and discussion.	Noted.
4.2.2	Management Letter on the Final Phase of the Audit for the year ended 30 June 2022 – attachment 7.	10 mins	Audit Office	For information.	Noted.
<b>4.3</b>	<b>RISK MANAGEMENT</b>				

Item	Topic	Time Required	Responsible Officer	Action	Decision
4.3.1	Enterprise Risk Report – attachment 8.	10 mins	C Hilkemeijer	For consideration and review of high priority risks: <ul style="list-style-type: none"> <li>Enterprise Risk Report as at 23 February 2023.</li> </ul>	Noted.
4.3.2	Injury Management Work Health and Safety Annual Report 2021 to 2022 – attachment 9.	10 mins	C Hilkemeijer	For information.	Noted.
<b>4.4</b>	<b>FINANCE</b>				
4.4.1	Finance update & presentation – to be tabled.	10 mins	G Peterkin	For information.	Noted.
4.4.2	Crosscheck EFT Payments to Employee Bank Accounts – 1 July 2022 to 31 December 2022 – attachment 10.	10 mins	G Peterkin	For information.  <b>Note:</b> A question was raised about the refund of rates to an employee’s bank account. Enquiries have revealed that the refund relates to a former employee of Council (from 2016) who was in credit on their rates account and submitted a refund request.	Noted.
4.4.3	Purchasing Card Review – 1 July 2022 to 31 December 2022 – attachment 11.	10 mins	G Peterkin	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 7 February 2023.</li> </ul>	Noted.

Item	Topic	Time Required	Responsible Officer	Action	Decision
<b>4.6</b>	<b>STRATEGY</b>				
<b>4.7</b>	<b>GENERAL BUSINESS</b>				
4.7.1	Council Circular 22-41 – Update on the Guidelines for Risk Management and Internal Audit for Local Government in NSW – attachment 13.	10 mins	T Wickham	For information.	Noted.
4.7.2	Council Circular 22-42 – Councils and joint organisations to provide OLG’s credit card guidelines to their ARICs – attachment 14.	10 mins	T Wickham	For information.	Noted.
<b>5.0</b>	<b>FUTURE MEETING DATES</b>				
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 25 May 2023.</li> <li>Thursday 27 July 2023.</li> <li>Thursday 5 October 2023.</li> <li>Thursday 29 February 2024.</li> </ul>	Endorsed.
<b>6.0</b>	<b>KEY MESSAGES</b>				

**MEETING CLOSED AT 6.11pm**

## NEXT MEETING

**Date:** Thursday, 25  
May 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.