

MINUTES

of the

Audit Committee Meeting



Held, pursuant to the provisions of the
Local Government Act 1999, in the

**Council Chamber
Redbanks Road
Mallala**

on

Monday 13 November 2023 at 4:05pm

The Chairperson formally declared the meeting open at 4:11pm.

1 ACKNOWLEDGEMENT OF COUNTRY

Council acknowledges that we meet on the traditional country of the Kurna people of the Adelaide Plains and pays respect to elders past, present and emerging. We recognise and respect their cultural heritage, beliefs and relationship with the land and we acknowledge that they are of continuing importance to the Kurna people living today.

2 ATTENDANCE RECORD

2.1 Present

Mr Alan Rushbrook (Chairperson) *(by electronic means)*

Mr Peter Fairlie-Jones (Independent Member)

Acting Mayor Marcus Strudwicke

Councillor Margherita Panella *(by electronic means)*

Also in Attendance

Chief Executive Officer

Mr James Miller

Director, Finance

Mr Rajith Udugampola

Director, Development and Community

Mr Michael Ravno

Manager Governance

Ms Rachel Kammermann

Accountant

Ms Carmel Vandermolen

Executive Assistant to the Mayor and Chief Executive Officer

Ms Susan Cook

Audit Partner, Galpins Accountants, Auditors and Business Consultants

Mr Tim Muhlhausler

2.2 Apologies

Mayor Mark Wasley (leave of absence)

3 MINUTES**3.1 CONFIRMATION OF MINUTES - AUDIT COMMITTEE MEETING - 4 SEPTEMBER 2023****COMMITTEE RESOLUTION 2023/62****Moved: Acting Mayor Strudwicke****Seconded: Mr Fairlie-Jones****“that the minutes of Audit Committee Meeting held on 4 September 2023 be confirmed.”****CARRIED****3.2 CONFIRMATION OF MINUTES - SPECIAL AUDIT COMMITTEE MEETING - 16 OCTOBER 2023****COMMITTEE RESOLUTION 2023/63****Moved: Acting Mayor Strudwicke****Seconded: Mr Fairlie-Jones****“that the minutes of Special Audit Committee Meeting held on 16 October 2023 be confirmed.”****CARRIED****4 BUSINESS ARISING**

Nil

5 DECLARATION OF MEMBERS' INTEREST

Nil

6 REPORTS FOR DECISION

Mr Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants (Audit Partner) was admitted to the meeting via electronic means at 4:16pm.

6.1 DRAFT AUDITED FINANCIAL STATEMENTS 2022 - 2023**COMMITTEE RESOLUTION 2023/64****Moved: Councillor Panella****Seconded: Mr Fairlie-Jones****“that the Audit Committee, having considered Item 6.1 – *Draft Audited Financial Statements 2022-2023*, dated 13 November 2023, receives and notes the report and in doing so, receives and notes the Annual Financial Statements and notes forming part of the Annual Financial statements for the 2022/2023 Financial Year.”****CARRIED**

COMMITTEE RESOLUTION 2023/65**Moved: Acting Mayor Strudwicke****Seconded: Mr Fairlie-Jones**

“that the Audit Committee, having considered Item 6.1 – *Draft Audited Financial Statements 2022-2023*, dated 13 November 2023, receives and notes the report and in doing so, acknowledges that it has reviewed the Annual Financial Statements for the year ended 30 June 2023 and formed the opinion that they present a true and fair view, and recommends to the Council that they be formally adopted and be certified on behalf of the Council by the Mayor and Chief Executive Officer.”

CARRIED**COMMITTEE RESOLUTION 2023/66****Moved: Mr Fairlie-Jones****Seconded: Acting Mayor Strudwicke**

“that the Audit Committee, having considered Item 6.1 – *Draft Audited Financial Statements 2022 - 2023*, dated 13 November 2023, receives and notes the report and in doing so, authorises its Chairman to sign the Certification of Auditor Independence.”

CARRIED**COMMITTEE RESOLUTION 2023/67****Moved: Mr Fairlie-Jones****Seconded: Acting Mayor Strudwicke**

“that the Audit Committee, having considered Item 6.1 – *Draft Audited Financial Statements 2022-2023*, dated 13 November 2023, receives and notes the report and in doing so, acknowledges that Council’s independent Auditor Mr Tim Muhlhausler of Galpins Accountants, Auditors & Business Consultants intends to issue an unmodified opinion in relation to the Financial Statements and the Internal Financial Controls of the Council for the 2022/2023 Financial Year.”

CARRIED

Mr Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants (Audit Partner) left the meeting at 4:54pm.

6.2 UPDATE ON AUDIT COMMITTEE ANNUAL WORK PROGRAM 2023/2024**COMMITTEE RESOLUTION 2023/68****Moved: Councillor Panella****Seconded: Acting Mayor Strudwicke**

“that the Audit Committee, having considered Item 6.2 – *Update on Audit Committee Annual Work Program 2023/2024*, dated 13 November 2023, receives and notes the report and in doing so recommends to the Council that the Council acknowledges the progress made to complete the activities identified for Audit Committee during 2023/2024 Financial Year. Consideration be given

to the inclusion of budget reviews and impact of the draft asset revaluations in the Audit Committee Annual Work Program.”

CARRIED

7 REPORTS FOR INFORMATION

7.1 REVIEW OF AUDITED FINANCIAL RESULTS FOR 2022/2023 AGAINST ADOPTED BUDGET

COMMITTEE RESOLUTION 2023/69

Moved: Acting Mayor Strudwicke

Seconded: Mr Fairlie-Jones

“that the Audit Committee, having considered Item 7.1 – *Review of Audited Financial Results for 2022/2023 against Adopted Budget*, dated 13 November 2023, receives and notes the report.”

CARRIED

7.2 COMMITTEE RESOLUTIONS

COMMITTEE RESOLUTION 2023/70

Moved: Councillor Panella

Seconded: Acting Mayor Strudwicke

“that the Audit Committee, having considered Item 7.2 – *Committee Resolutions*, dated 13 November 2023, receives and notes the report.”

CARRIED

8 QUESTIONS WITHOUT NOTICE

Nil

9 MOTIONS WITHOUT NOTICE

Nil

10 URGENT BUSINESS

Nil

11 CONFIDENTIAL ITEMS

11.1 ANNUAL REVIEW COUNCIL’S INSURANCE PROGRAM - 2023/2024

COMMITTEE RESOLUTION 2023/71

Moved: Councillor Panella

Seconded: Mr Fairlie-Jones

“that:

- 1. Pursuant to section 90(2) of the *Local Government Act 1999*, the Audit Committee orders that all members of the public, except Chief Executive Officer, Director Development and Community, Director Finance, Director Infrastructure and Environment, Manager Governance and Executive Assistant to the Chief Executive Officer and Mayor/Minute Taker be excluded from attendance at the meeting of Council for Agenda Item *11.1 Annual Review Council’s Insurance Program - 2023/2024*;**
- 2. The Audit Committee is satisfied that pursuant to section 90(3)(d) of the *Local Government Act 1999*, Item *11.1 Annual Review Council’s Insurance Program - 2023/2024* concerns information of a confidential nature, the disclosure of which would involve the unreasonable disclosure of commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and**
- 3. The Audit Committee is satisfied that the principle that Council meetings should be conducted in a place open to the public has been outweighed by the need to keep the information, matter and discussion confidential.”**

CARRIED

COMMITTEE RESOLUTION 2023/73

Moved: Acting Mayor Strudwicke

Seconded: Councillor Panella

“that Audit Committee, having considered the matter of Agenda Item *11.1 Annual Review Council’s Insurance Program - 2023/2024* in confidence under sections 90(2) and 90(3)(d) of the *Local Government Act 1999*, resolves that:-

- 1. The staff report pertaining to Agenda Item *11.1 Annual Review Council’s Insurance Program - 2023/2024*, remain confidential and not available for public inspection until further order of the Council;**

- 2. **Attachments pertaining to Agenda Item 11.1 Annual Review Council's Insurance Program - 2023/2024 remain confidential and not available for public inspection until further order of Council;**
- 3. **Pursuant to section 91(9)(a) of the Local Government Act 1999, the confidentiality of the matter will be reviewed every twelve (12) months; and**
- 4. **Pursuant to section 91(9)(c) of the Local Government Act 1999, Council delegates the power to revoke this confidentiality order to the Chief Executive Officer."**

CARRIED

12 NEXT MEETING

Special Meeting Late November 2023

Ordinary Meeting 12 February 2024

13 CLOSURE

There being no further business, the Chairperson declared the meeting closed at 5:20pm.

Confirmed as a true record.

Chairperson:.....

Date: ___/___/___