



Minutes

Audit Committee

Monday, 25 May 2020

Council Chambers, 1 Omrah Avenue, Caloundra

AUDIT COMMITTEE MEMBERS

Councillor J Natoli	Division 4
Councillor E Hungerford	Division 7
Mr P Dowling AM	Independent Member (Chair)
Mr L Scanlan	Independent Member

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Please Note: The resolutions as shown in italics throughout these minutes are the resolutions carried by the Audit Committee.

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1 DECLARATION OF OPENING

The Chair declared the meeting open at 9:01am.

2 RECORD OF ATTENDANCE AND LEAVE OF ABSENCE

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Councillor J Natoli	Division 4
Councillor E Hungerford	Division 7
Mr P Dowling AM	Independent Member (Chair)
Mr L Scanlan	Independent Member

EXECUTIVE LEADERSHIP TEAM

Acting Chief Executive Officer
Group Executive Built Infrastructure
Acting Group Executive Business Performance
Group Executive Customer Engagement and Planning Services
Group Executive Economic and Community Development
Acting Group Executive Liveability and Natural Assets
Director – Major Projects and Strategic Property
Chief Strategy Officer

ATTENDEES

Engagement Manager	Queensland Audit Office
Engagement Leader	Queensland Audit Office
Chief Executive Officer	SunCentral Maroochydore Pty Ltd

COUNCIL OFFICERS

Acting Head of Information Technology
Coordinator Financial Accounting
Manager Audit and Assurance
Head of People & Culture
Manager Corporate Governance
Principal Auditor

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3 RECEIPT AND CONFIRMATION OF MINUTES

4 INFORMING OF PERSONAL INTERESTS

4.1 MATERIAL PERSONAL INTEREST

Pursuant to Section 175C of the *Local Government Act 2009*, no declarations of material personal interest were made during this meeting.

4.2 CONFLICT OF INTEREST / PERCEIVED CONFLICT OF INTEREST

Pursuant to Section 175E of the *Local Government Act 2009*, no declarations of conflict of interest were made during this meeting.

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5 REPORTS

CLOSURE OF THE MEETING TO THE PUBLIC

Committee Recommendation

Moved: Councillor J Natoli
Seconded: Councillor E Hungerford

That the meeting be closed to the public in accordance with the endorsed Audit Committee Charter (OM20/31) and pursuant to section 275 (h) of the Local Government Regulation 2012 to consider the following items:

- 5.1.1 *Acting Chief Executive Update*
- 5.1.2 *SunCentral - Targeted Investment and Marketing Attraction Strategy*
- 5.1.3 *Update on Managing Cyber Security Risk*
- 5.2.1 *Annual Financial Statement Risk and Planning Assessment*
- 5.2.2 *Update on the Audit Issue - Delays in Recording of Contributed Assets*
- 5.3.1 *Management of Infrastructure Agreement Deliverables and Register*
- 5.3.2 *Corporate Purchase Cards*
- 5.3.3 *Caloundra Weighbridge Revenue and Contract Payment Controls for Landfill Disposal & Bulk Stockpile Area*
- 5.3.4 *Audit and Assurance Status Report*
- 5.3.5 *2020 - 2021 Internal Audit Work Plan*
- 5.3.6 *Work Health and Safety*
- 5.4.1 *Governance and Risk Report.*

Carried unanimously.

RE-OPENING OF THE MEETING TO THE PUBLIC

Committee Recommendation

Moved: Councillor J Natoli
Seconded: Councillor E Hungerford

That the meeting be re-opened to the public.

Carried unanimously.

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5.1 CHIEF EXECUTIVE OFFICER'S UPDATE

5.1.1 ACTING CHIEF EXECUTIVE UPDATE

File No: Audit Committee
Author: A/Chief Executive Officer
Office of the CEO

Committee Recommendation (AC20/18)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Acting Chief Executive Update".

Carried unanimously.

5.1.2 SUNCENTRAL - TARGETED INVESTMENT AND MARKETING
ATTRACTION STRATEGY

File No: Audit Committee
Author: Director – Major Projects and Strategic Property
Office of the CEO

Committee Recommendation (AC20/19)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "SunCentral - Targeted Investment and Marketing Attraction Strategy".

Carried unanimously.

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5.1.3 UPDATE ON MANAGING CYBER SECURITY RISK

File No: Council Meetings
Author: Customer Service & IT Delivery Manager
Business Performance Group

Committee Recommendation (AC20/20)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee:

- (a) receive and note the report titled "**Update on Managing Cyber Security Risk**"
- (b) acknowledge Council has a security program in place to implement further risk mitigations
- (c) support the ongoing investment and continuation of Council's Cyber Security Program to enable further mitigation of cyber security risks and implementation of the Information Security Management System

Carried unanimously.

5.2 EXTERNAL AUDIT

5.2.1 ANNUAL FINANCIAL STATEMENT RISK AND PLANNING ASSESSMENT

File No: Council Meetings
Author: Coordinator Financial Accounting
Business Performance Group

Committee Recommendation (AC20/21)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Annual Financial Statement Risk and Planning Assessment".

Carried unanimously.

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5.2.2 UPDATE ON THE AUDIT ISSUE - DELAYS IN RECORDING OF CONTRIBUTED ASSETS

File No: Council Meetings
Author: Coordinator Financial Accounting
Business Performance Group

Committee Recommendation (AC20/22)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Update on the Audit Issue - Delays in Recording of Contributed Assets".

Carried unanimously.

5.3 AUDIT AND ASSURANCE

5.3.1 MANAGEMENT OF INFRASTRUCTURE AGREEMENT DELIVERABLES AND REGISTER

File No: Council Report
Author: Manager Audit and Assurance
Office of the CEO

Committee Recommendation (AC20/23)

Moved: L Scanlan
Seconded: Councillor E Hungerford

*That the Audit Committee receive and note the report titled "**Management of Infrastructure Agreement Deliverables and Register**".*

Carried unanimously.

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5.3.2 CORPORATE PURCHASE CARDS

File No: Council Meetings
Author: Manager Audit and Assurance
Office of the CEO

Committee Recommendation (AC20/24)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Corporate Purchase Cards".

Carried unanimously.

5.3.3 CALOUNDRA WEIGHBRIDGE REVENUE AND CONTRACT PAYMENT
CONTROLS FOR LANDFILL DISPOSAL & BULK STOCKPILE AREA

File No: Council Meetings
Author: Manager Audit and Assurance
Office of the CEO

Committee Recommendation (AC20/25)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Caloundra Weighbridge Revenue and Contract Payment Controls for Landfill Disposal & Bulk Stockpile Area".

Carried unanimously.

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5.3.4 AUDIT AND ASSURANCE STATUS REPORT

File No: Council Meetings
Author: Manager Audit and Assurance
Office of the CEO

Committee Recommendation (AC20/26)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Audit and Assurance Status Report".

Carried unanimously.

5.3.5 2020 - 2021 INTERNAL AUDIT WORK PLAN

File No: Council meetings
Author: Manager Audit and Assurance
Office of the CEO

Committee Recommendation (AC20/27)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee:

- (a) *receive and note the report titled "2020 - 2021 Internal Audit Work Plan" and*
- (b) *recommend to Council that the 2020 – 2021 Internal Audit Work Plan be endorsed.*

Carried unanimously.

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5.3.6 WORK HEALTH AND SAFETY

File No: Council Meeting
Author: Head of People & Culture
Business Performance Group

Committee Recommendation (AC20/28)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Work Health and Safety".

Carried unanimously.

5.4 GOVERNANCE REPORTING

5.4.1 GOVERNANCE AND RISK REPORT

File No: Council Meetings
Author: Manager Corporate Governance
Office of the CEO

Committee Recommendation (AC20/29)

Moved: L Scanlan
Seconded: Councillor E Hungerford

That the Audit Committee receive and note the report titled "Governance and Risk Report".

Carried unanimously.

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6 GENERAL BUSINESS

7 NEXT MEETING

The next Audit Committee Meeting will be held on 7 September 2020.

8 MEETING CLOSURE

The meeting closed at 11:14am.

Confirmed 7 September 2020.

CHAIR
