

**MINUTES OF THE WAVERLEY COUNCIL  
AUDIT COMMITTEE MEETING HELD AT THE  
WAVERLEY COUNCIL CHAMBERS ON  
FRIDAY, 21 FEBRUARY 2014**

**Voting Members Present:**

Mr M Bass	Independent Member (Chair)
Mr N Hall	Independent Member
Cr B Mouroukas	Waverley Council

**Also Present:**

Cr T Kay	Waverley Council
Mr P Brown	General Manager
Mr S Helweh	Senior Internal Auditor
Mr S Kidnapillai	Senior Internal Auditor
Mr I Mead	Divisional Manager, Finance & Information Systems & Services
Ms B Kelly	Director, Corporate & Technical Services
Ms K Henderson	Director, Community & Recreation Services
Mr M Wood	Director, Public Works & Services
Ms J Reid	Governance & Integrated Planning Officer / Assistant Committee Secretary
Mr R Russo	Governance Manager / Committee Secretary

**Invitees:**

Mr Y Yang	Manager, Hill Rogers Spencer Steer (External Auditors)
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*At the commencement of proceedings at 10.03am, those present were as listed above with the exception of Ms Kelly, Ms Yang and Mr Wood who arrived at 10.08am, 10.20am and 10.50am respectively.*

*At 11.28am Ms Henderson left the meeting and did not return.*

**A-1402.A  
Apologies**

The Chair called for apologies and none were received.

**A-1402.DI  
Declarations of Interest**

The Chair called for Declarations of Interest and none were received.

#### **A-1402.1**

##### **Confirmation of Minutes of Previous Meeting – 6 December 2013**

**DECISION:** That the Minutes of the Waverley Council Audit Committee Meeting of 6 December 2013; a copy of which was distributed to each Committee member, be received and that such Minutes be confirmed as a true record of the proceedings of that meeting.

#### **A-1402.2**

##### **Matters Arising from Previous Minutes**

There were no matters arising from the previous Minutes that were submitted for the Committee's consideration.

#### **A-1402.3**

##### **Waverley Council Audit Committee Charter – Review (A09/1105)**

Report dated 10 February 2014 from the Governance Manager about a review of the Waverley Council Audit Committee Charter adopted by Council in September 2011.

*A copy of the Waverley Audit Committee Charter was attached to the Agenda*

**DECISION:** That the Committee:

1. Receive and note this report.
2. Review the Waverley Audit Committee Charter.
3. Report to Council on the outcome of the review of the Charter.

#### **A-1402.4**

##### **Internal Audit's Progress Report (A10/0345)**

Report dated 10 February 2014 from Internal Auditor providing an update on progress with the FY14 Audit Plan.

**DECISION:** That the Committee receive and note this progress report.

#### **A-1402.5**

##### **CONFIDENTIAL REPORT - Internal Audit Report – Capital Works Management – Waverley Pavilion**

*This matter is classified as confidential under the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter.*

*The Confidential Internal Audit Report on Capital Works Management – Waverley Pavilion was distributed separately with the agenda.*

**DECISION:** That:

1. The Committee receive and note the Confidential Internal Audit Report on Capital Works Management – Waverley Pavilion, which has been distributed separately with the agenda.
2. The Confidential Internal Audit Report on Capital Works Management – Waverley Pavilion be treated as confidential in accordance with the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter for the following reasons:
  - (a). The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.
  - (b). It is not in the public interest to reveal commercially sensitive information about Council's internal operations and business interests, which if disclosed may prejudice Council's effective operation of its functions.
3. The correspondence and reports relevant to the subject business be withheld from the public as provided by Section 6.4 of the Audit Committee Charter.

#### **A-1402.6**

#### **CONFIDENTIAL REPORT – Observations and Suggestions for Improvement from the External Audit Management Letter of 5 July 2013 and Management's Response (A04/0630)**

*This matter is classified as confidential under the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter.*

*The Confidential Report - Observations and Suggestions for Improvement from the External Audit Management Letter of 5 July 2013 and Management's Response was distributed separately with the agenda.*

**DECISION:** That:

1. The Committee receive and note the Confidential Report - Observations and Suggestions for Improvement from the External Audit Management Letter of 5 July 2013 and Management's Response, which has been distributed separately with the agenda.
2. The Confidential Report - Observations and Suggestions for Improvement from the External Audit Management Letter of 5 July 2013 and Management's Response, be treated as confidential in accordance with the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter for the following reasons:
  - (b). The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

- (c). It is not in the public interest to reveal commercially sensitive information about Council's internal operations and business interests, which if disclosed may prejudice Council's effective operation of its functions.
3. The correspondence and reports relevant to the subject business be withheld from the public as provided by Section 6.4 of the Audit Committee Charter.
4. For future meetings of the Committee, the External Audit Management letter and Council's letter of response be attached with the report to the Audit Committee. The report is to be tabled in the adopted format with an update of the progress of the Action Item within the 'status' field of the report.

**A-1402.7**  
**Proposed Schedule of Meeting Dates for 2014 (A09/1105)**

The Committee adopted the following schedule of meeting dates for 2014.

- 10.00am, Friday, 30 May 2014
- 10.00am, Friday, 26 September 2014
- 10.00am, Friday, 12 December 2014

**DECISION:** That the Committee receive and note this information.

**A-1402.8** **GENERAL BUSINESS**

There were no Items of General Business.

**THE MEETING CLOSED AT 11.57AM**