

**MINUTES OF THE WAVERLEY COUNCIL AUDIT
COMMITTEE MEETING HELD AT THE WAVERLEY
COUNCIL CHAMBERS ON FRIDAY 24 MARCH 2017**

Voting Members Present:

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

Also Present:

Cr T Kay	Waverley Council (Alternate Council Representative)
Ms C Henderson	Acting General Manager
Mr F Rombola	Executive Manager, Financial Waverley
Mr S Helweh	Internal Auditor
Ms J Worthy	Manager, Internal Ombudsman's Office
Ms W Liao	Director, Financial Audit Services, Audit Office of New South Wales
Mr G Mottau	Director, Audit and Assurance, Hill Rogers
Mc L Bathur	Acting Director, Waverley Life
Ms T Su	Management and System Accountant
Ms N Kirkup	Committee Secretary

At the commencement of proceedings at 10.04 am, those present were as listed above.

A-1703.A

Apologies

There were no apologies.

A-1703.DI

Declarations of Interest

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

A-1703.1

Confirmation of Minutes of Previous Meeting – 10 June 2016

DECISION: That the Minutes of the Waverley Council Audit Committee Meeting of 10 June 2016; 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-1703.2

Audit Function at Waverley Council (A09/1105)

Under the Local Government Amendment (Governance and Planning) Act 2016 the Auditor-General is now the auditor of all NSW councils (s.422).

Ms Weini Liao from the Audit Office of NSW has been appointed by the Auditor-General to oversee the audit function at Waverley Council.

Ms Liao explained the changes in the audit process to the Committee.

DECISION: That the Committee receives and notes this information and the Client Services Plan as tabled at the meeting.

A-1703.3

Internal Audit's Progress Report (A10/0345)

Report from the Internal Auditor about progress with the FY16-17 Audit Plan.

DECISION: That the Audit Committee receives and notes the report.

A-1703.4

Interim Audit - Response to 2016 Audit Management Letter (A04/0630)

Report from the Executive Manager Financial Waverley about Council's response to Hill Rogers' 2016 Audit Management Letter.

Council's response to the 2016 Audit Management Letter was tabled at the meeting.

NOTE: *The External Auditor (Hill Rogers) will use the response to consider the current audit letter.*

DECISION: That the Committee receives and notes the report.

A-1703.5

CONFIDENTIAL REPORT - Internal Audit Special Request Report on Cash Management at Bondi Pavilion (A09/1105)

ISSUED SEPARATELY

Confidential Internal Audit Special Request Report on cash management at Bondi Pavilion issued January 2017.

DECISION: That:

1. The Audit Committee receives and notes the report.

2. The report 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.
4. A report be prepared for the Committee on Council's obligation to report criminal activity to the Police and other appropriate authorities.

A-1703.6

Randwick Waverley Woollahra Combined Audit Committee Meeting October 2016 (A09/1105)

Mr Martin Bass and Mr Noel Hall briefed the Committee on the Combined Audit Committee Meeting held in October 2016.

The minutes of the combined meeting were attached to the agenda.

DECISION: That:

1. The Committee receives and notes the information.
2. The Acting General Manager asks the other General Managers of Randwick and Woollahra when the next Combined Audit Committee Meeting will occur.

A-1703.7

Next Meeting of the Committee (A09/1105)

The next meeting of the Committee is scheduled to be held at:

- 10.00am on Friday 9 June 2017

DECISION: That the Committee receives and notes this information.

A-1703.8

GENERAL BUSINESS

There were no matters of General Business.

THE MEETING CLOSED AT 12.56 PM.