



W A V E R L E Y
C O U N C I L

AUDIT COMMITTEE MEETING

10.00 AM FRIDAY, 23 FEBRUARY 2018

Waverley Council
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AUDIT COMMITTEE MEETING

A meeting of the Waverley Council Audit Committee will be held in the Bronte Room, level 2, Waverley Council Chambers, corner of Bondi Road and Paul Street, Bondi Junction at:

10.00 am Friday, 23 February 2018

COMMITTEE MEMBERS:

Independent Members: Mr N Hall (Chair)
Mr M Bass

Councillor Member: Cr G Copeland
Cr S Lewis (Alternate)

ATTENDEES: Mr P Monks – Acting General Manager
Ms U Sivanandan – Internal Auditor
Ms T Su – Executive Manager, Financial Waverley
Ms J Worthy – Internal Ombudsman

QUORUM: Two Committee Members

APOLOGIES: By telephone or e-mail to:

Richard Coelho, Governance and Internal Ombudsman Officer
Ph: 9083 8193 or e-mail richard.coelho@waverley.nsw.gov.au

AGENDA

A-1802.A Apologies

A-1802.DI Declarations of Interest

The Chair will call for declarations of interest.

A-1802.1 Confirmation of Minutes of Previous Meeting – 3 November 2017

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Recommendation: That the minutes of the Audit Committee Meeting of 3 November 2017, a copy of which was distributed to each Committee member, be received and noted, and that such minutes be confirmed as a true record of the proceedings of that meeting.

A-1802.2 New Internal Auditor

The Chair will welcome the new Internal Auditor, Umayal Sivanandan.

A-1802.3 CONFIDENTIAL REPORT – Internal Audit Report – Public Place Cleansing – Occupational Health and Safety Review (A18/0106)

ISSUED SEPARATELY

Confidential Internal Audit report, issued September 2017, from the former Internal Auditor on the Occupational Health and Safety Review of the Public Place Cleansing business unit.

Recommendation: That:

1. The report be treated as confidential in accordance with section 6.4(d) of the 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 that, if disclosed, may prejudice the effective operation of Council.

2. 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.
3. The Committee receives and notes the report, which has been distributed separately with the agenda.

A-1802.4
CONFIDENTIAL REPORT – Management Letter 2017 (A17/0252)

ISSUED SEPARATELY

The Executive Manager, Financial Waverley, will present the Management Letter from the Audit Office of NSW for the year ending 30 June 2017.

Recommendation: That:

1. The report be treated as confidential in accordance with section 6.4(d) of the 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 that, if disclosed, may prejudice the effective operation of Council.
2. 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.
3. The Committee receives and notes the report, which has been distributed separately with the agenda.

A-1802.5
Register of Management Actions (SF18/416)

The Internal Ombudsman will provide a verbal update on the Register of Management Actions.

Recommendation: That the Committee receives and notes the update.

A-1802.6
Risk Workshop (SF18/331)

The Internal Ombudsman will provide a verbal update on the risk workshop.

Recommendation: That the Committee receives and notes the update.

A-1802.7

Next Meeting of the Committee

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

- Friday, 25 May 2018 at 10.00 am.

Recommendation: That the Committee receives and notes this information.

A-1802.8

GENERAL BUSINESS

**MINUTES OF THE WAVERLEY COUNCIL AUDIT
COMMITTEE MEETING HELD AT THE WAVERLEY
COUNCIL CHAMBERS ON FRIDAY, 3 NOVEMBER 2017**

Voting Members Present:

Mr M Bass	Independent Member (Chair)
Mr N Hall	Independent Member
Cr G Copeland	Waverley Council

Also Present:

Ms C Henderson	Acting General Manager
Mr S Helweh	Internal Auditor
Ms T Su	Executive Manager, Financial Waverley
Ms J Worthy	Internal Ombudsman
Mr R Coelho	Governance and Internal Ombudsman Officer

Invitees:

Mr G Mottau	Director, Audit and Assurance, Hill Rogers (External Auditor)
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Observers:

Cr D Wy Kanak	Waverley Council, Deputy Mayor
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At the commencement of proceedings at 10.17 am, those voting members present were as listed above, with the exception of Cr Copeland, who arrived at 10.26 am.

Mr Mottau was present via telephone conference for Item A-1711.2.

A-1711.A

Apologies

Apologies were received and accepted from Ms Y Yang (Manager, Audit and Assurance, Hill Rogers).

A-1711.DI

Declarations of Interest

The Chair called for declarations of interest and none were received.

A-1711.1

Confirmation of Minutes of Previous Meeting – 25 August 2017

DECISION: That the minutes of the Waverley Council Audit Committee Meeting of 25 August 2017, a copy of which was distributed to each Committee member, be received and noted, and that such minutes be confirmed as a true record of the proceedings of that meeting.

A-1711.2

Draft 2016–17 Financial Statements (A17/0252)

Report from the Executive Manager, Financial Waverley, on the draft 2016–17 statements.

The audited financial statements were distributed to Committee members before the meeting.

The External Auditor, via telephone conference, presented the audited financial statements and took questions from the Committee.

DECISION: That the Committee receives and notes the report and Council's decision.

A-1711.3

Three-Year Audit Plan (A10/0345-02)

The Internal Auditor presented the Three-Year Audit Plan.

DECISION: That:

1. The Committee adopts the Three-Year Audit Plan.
2. Council facilitates a workshop with the Executive and senior management to identify the risks specific to Waverley Council.
3. A report come back to the Committee on the outcomes of the workshop.

A-1711.4

Register of Management Actions (A09/1105)

Report from the Executive Manager, Engaging Waverley, on the tracking of management actions emanating from the Committee.

DECISION: That the Committee:

1. Receives and notes the report.
2. Notes that a further report on the register will come back to the first Audit Committee meeting of 2018.

A-1711.5

Financial Controls and Systems Review (A15/0259)

Report from the Executive Manager, Financial Waverley.

DECISION: That the Committee receives and notes the report.

A-1711.6

Audit Committee – Report to Council on its Activities – Outcomes (A09/1105)

The Committee's report to Council on its activities was received and noted at the Council meeting on 10 October 2017.

DECISION: That the Committee receives and notes the report and Council's decision.

A-1711.7

Review of the Audit Committee (A09/1105)

Report from the Internal Ombudsman on the review of the Audit Committee.

DECISION: That the Committee receives and notes the report.

A-1711.8

Proposed Schedule of Meeting Dates for 2018

Below is the proposed schedule of meeting dates for the Audit Committee for 2018:

- Friday, 23 February 2018 at 10.00 am.
- Friday, 25 May 2018 at 10.00 am.
- Friday, 31 August 2018 at 10.00 am.
- Friday, 30 November 2018 at 10.00 am.

DECISION: That the Committee adopts the schedule of meeting dates for 2018, subject to the review of the Audit Committee.

A-1711.9

GENERAL BUSINESS

There were no items of general business.

THE MEETING CLOSED AT 12.35 PM.