



**Minutes of the City of Unley
Audit & Risk Committee Meeting
Tuesday, 22 October 2024, 6:30pm
Council Chambers
181 Unley Road Unley**

PRESENT

Presiding Member M Davies
Independent Member A Martin
Independent Member P Lee
Councillor M Broniecki
Councillor J Gaffey

OFFICERS PRESENT

General Manager Corporate Support, Mr A Brown
General Manager Assets and Sustainability, Mr C Malak (departed at 7:15 pm)
Acting Finance Team Leader, Mr E Peters
Finance Business Partner, Mr M Murawsky
Principal Risk Management Officer, Mr J Phillips
Principal Governance and Policy Officer, Ms D Edwards
Executive Assistant Corporate Support and City Shaping, Mrs M Messiha

OBSERVERS

Councillor J Bonham

GUEST

Chair East Waste, Fraser Bell
General Manager East Waste, Rob Gregory
Bentleys Director and Audit Manager, Matthew Brunato

ACKNOWLEDGEMENT

The Presiding Member welcomed Members to the meeting and opened the meeting with the Acknowledgement.

1. ADMINISTRATIVE MATTERS

1.1 APOLOGIES

Nil

1.2 LEAVE OF ABSENCE

Nil

1.3 CONFLICT OF INTEREST

Nil

1.4 MINUTES

ITEM 1.4.1

**MINUTES OF THE ORDINARY AUDIT AND RISK COMMITTEE MEETING
HELD TUESDAY, 6 AUGUST 2024**

MOVED Councillor J Gaffey

SECONDED Councillor M Broniecki

That:

1. The minutes of the Ordinary Audit and Risk Committee held on Tuesday, 6 August 2024 be taken as read and signed as a correct record.

CARRIED

Resolution No. AC0031/24

1.5 DEFERRED / ADJORNED ITEMS

Nil

1.6 PRESENTATION: EAST WASTE OPERATIONS UPDATE

Councillor Gaffey left the Chambers at 7:23pm.

Councillor Gaffey returned to the Chambers at 7:28pm.

The Presiding Member M Davies requested that the Administration Officers leave the meeting to enable committee to discuss Item 2.1 with the External Auditors, Bentleys. Officers departed the Chambers at 7:36pm.

Officers returned to the Chambers at 7:46pm.

2. REPORTS

ITEM 2.1

2023-24 GENERAL PURPOSE FINANCIAL STATEMENTS

MOVED Councillor M Broniecki

SECONDED Independent Member P Lee

This report presents the Draft General Purpose Financial Statements and External Audit reports for the year ended 30 June 2024 for consideration, and recommendation to Council that they present fairly the state of affairs of the Council for the 2023-24 financial year.

A comparison of actual results compared to the Original Adopted Budget for 2023-24 is also presented as an attachment to this report.

That:

1. The report be received.
2. Having reviewed the City of Unley's 2023-24 General Purpose Financial Statements contained in Attachment 1, and Bentleys' Audit Finding Report contained in Attachment 2, the Audit and Risk Committee considers that the 2023-24 General Purpose Financial Statements present fairly the state of affairs of Council, and recommends presentation to Council for adoption at its Meeting on 25 November 2024.
3. Council authorise the City of Unley's 2023-24 General Purpose Financial Statements contained in Attachment 1, to be certified by the Chief Executive Officer and the Mayor.
4. The Certification of Auditor Independence contained in Attachment 1 be signed by the Chief Executive Officer and the Presiding Member of the Audit and Risk Committee and be noted by Council.
5. The Centennial Park Cemetery Authority General Purpose Financial Statements for 2023-24, signed by the subsidiary's External Auditor and contained within Attachment 4, be noted.
6. The Brown Hill and Keswick Creeks Stormwater Board General Purpose Financial Statements for 2023-24, signed by the subsidiary's External Auditor and contained in Attachment 5, be noted.
7. The Eastern Waste Management Authority General Purpose Financial Statements for 2023-24, signed by the subsidiary's External Auditor and contained within Attachment 6, be noted.
8. The comparison of Actual results for the 2023-24 year compared to the Adopted Original Budget, contained in Attachment 3, be noted.
9. The Management Representation Letter provided as Attachment 7 be noted.

CARRIED

Resolution No. AC0032/24

ITEM 2.2
INTERNAL AUDIT UPDATE
MOVED Independent Member P Lee
SECONDED Councillor J Gaffey

This report provides an update on the progress of the Internal Audit Plan, as approved by the Audit and Risk Committee at the meeting held on 13 February 2024, and activities associated with the internal audits.

That:

1. The report be received.

CARRIED

Resolution No. AC0033/24

Councillor Gaffey left the Chambers at 8:08pm.

Councillor Gaffey returned to the Chambers at 8:08pm.

ITEM 2.3
IA2024-02 PROJECT MANAGEMENT FRAMEWORK
MOVED Independent Member A Martin
SECONDED Independent Member P Lee

This report presents the findings of the Internal Audit IA2024-02 Project Management Framework. This audit was a planned audit approved by the Audit and Risk Committee at the meeting held on 13 February 2024.

That:

1. The report be received.

CARRIED

Resolution No. AC0034/24

ITEM 2.4
UPDATED 2024 AUDIT AND RISK COMMITTEE WORKPLAN
MOVED Independent Member A Martin
SECONDED Councillor J Gaffey

This report provides the updated Audit and Risk Committee Workplan (the Workplan) for the balance of the 2024 calendar year.

That:

1. The report be received.

CARRIED

Resolution No. AC0035/24

ITEM 2.5

PROPOSED AUDIT AND RISK COMMITTEE MEETING DATES FOR 2025

MOVED Councillor J Gaffey

SECONDED Councillor M Broniecki

This report provides the proposed Audit and Risk Committee Meeting dates for the 2025 calendar year for consideration of the Committee and recommendation to Council for endorsement.

That:

1. The report be received.
2. The City of Unley Audit and Risk Committee Meeting schedule for the 2025 calendar year be endorsed, with the meetings to be held at 181 Unley Road, Unley, or via Zoom, commencing at 6:30pm on the dates set out below:
 - Tuesday, 4 March 2025
 - Tuesday, 13 May 2025
 - Tuesday, 12 August 2025
 - Tuesday, 21 October 2025
 - Tuesday, 2 December 2025
3. The Chief Executive Officer be authorised, after consulting with the Presiding member of the Committee, to:
 - 3.1. Reschedule the date and/or time of an Audit and Risk Committee Meeting;
 - 3.2. Convening the meeting electronically if required; or
 - 3.3. Cancel an Audit and Risk Committee Meeting, if it is clear that there is no business to transact for that designated meeting.

CARRIED

Resolution No. AC0036/24

ITEM 2.6
REPORT SUMMARISING THE ACTIVITIES OF THE AUDIT AND RISK COMMITTEE

MOVED Councillor M Broniecki
SECONDED Independent Member A Martin

This report summarises the work of the Audit and Risk Committee during the period preceding the Meeting and the outcomes of the Meeting held on 22 October 2024.

That:

1. The report be received.

CARRIED

Resolution No. AC0037/24

3. OTHER BUSINESS

3.1 TECHNOLOGY ONE PROJECT UPDATE REQUEST

Acting General Manager Corporate Support provided a verbal update of the project to members. Administration will provide a further update report to the Audit and Risk Committee in early 2025.

NEXT MEETING

Tuesday 12 November 2024 - 6:30 PM

CLOSURE

The Presiding Member closed the meeting at 8:27pm.

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PRESIDING MEMBER