



MINUTES OF

AUDIT, RISK AND IMPROVEMENT

COMMITTEE

WEDNESDAY 20 SEPTEMBER 2023

MINUTES OF THE **Audit, Risk and Improvement Committee** OF TENTERFIELD SHIRE held at the "Timbarra Room", Administration Building, 247 Rouse St, Tenterfield NSW 2372 on Wednesday 7 June 2023 commencing at 2.00 pm.

ATTENDANCE

Members (voting):

Mr Peter Sheville (Chair) – Independent External Member
Mr Tony Harb – Independent External Member
Mr Gurbindar Singh – Manager Finance Southern Downs Regional Council

ATTENDEES (non-voting)

Mr Daryl Buckingham – Chief Executive Officer
Ms Kylie Smith – Chief Corporate Officer (via Zoom)
Ms Erika Bursford – Manager Customer Service, Governance & records
Mr Roy Jones – Manager Finance & Technology
Mr Chris Thomas – IT Support Officer
Mr Igor Ivannikov – Financial Advisor (via Zoom)
Ms Gillian Marchant – Manager Water & Waste

Clause 254(b) of the Local Government (General) Regulation 2005 requires that the names of the mover and seconder of the motion or amendment are recorded and shown in the Minutes of the meeting.

DISCLOSURE OF INTERESTS

Name	Interest
Peter Sheville	Chair - Audit and Risk Committee for the Public Trustee Queensland

APOLOGIES

Nil.

CONFIRMATION OF MINUTES

Resolved that the minutes of the Audit, Risk and Improvement Committee meeting held on Wednesday 07 June 2023, as circulated, be confirmed and signed as a true record of the proceeding of the meeting.

(Tony Harb/Gurbindar Singh)

Resolved that the minutes of the Audit, Risk and Improvement Committee Special meeting held on Thursday 06 July 2023, as circulated, be confirmed and signed as a true record of the proceeding of the meeting.

(Tony Harb/Gurbindar Singh)

(ITEM CEO17/23) ACTION ITEMS ARISING FROM PREVIOUS ARIC MEETINGS, DUE ARIC MEETING 20 SEPTEMBER 2023

SUMMARY

Action items arising from ARIC Meeting 7 June 2023 due ARIC meeting 20 September 2023

Action Item 8 (ITEM CEO11/23) – Regarding how the Manager Finance & Technology monitors State Government reports and recommendations.
Presented by Roy Jones – Manager Finance & Technology.

Action Item 10 (ITEM CEO13/23) – Regarding more information required to the assurance/governance mechanisms of outside IT service providers.
Presented by Chris Thomas – IT Support Officer.

Action Item 9 (ITEM CEO12/23)- Standing item – Presentation to ARIC on the Risks associated within each area of Council.
Presented by Gillian Marchant – Manager Water & Waste.

The Audit, Risk & Improvement Committee receive and note the report.

(Gurbindar Singh/Tony Harb)

(ITEM CEO 15/23) Draft 2022/2023 FINANCIAL STATEMENTS

SUMMARY

The purpose of this report is to provide a copy of the Draft 2022/2023 Financial Statements to the Audit & Risk Committee for feedback and to seek the Audit & Risk Committee's endorsement for Council to refer the Financial Statements for Audit at the September Council meeting.

RECOMMENDATION

- (1) That the Audit, Risk and Improvement Committee note the report.**
- (2) That any comments/suggestions from the Audit, Risk and Improvement Committee be incorporated into the final version of the Draft Financial Statements to be presented to Council at the 27 September 2023 Council Meeting.**
- (3) That the Audit, Risk and Improvement Committee recommends to Council that at the 27 September 2023 Ordinary Council meeting, the draft set of Financial Statements (including any changes identified by the Audit, Risk and Improvement Committee and the remaining sections once completed) be referred to Council's Auditors for Audit.**

The Audit, Risk & Improvement Committee receive and note the report.

(Tony Harb/Gurbindar Singh)

(ITEM CEO16/23) INTERIM AUDIT MANAGEMENT LETTER 2022/2023 FINANCIAL YEAR

SUMMARY

The purpose of this report is to provide the Audit, Risk and Improvement Committee with the Interim Audit Management Letter for the 2022/2023 Financial Year.

RECOMMENDATION

That this report be noted.

Action Item:

- Tenterfield Shire Council's final position regarding the treatment of RFS assets to be taken before the next Audit, Risk and Improvement committee meeting on 13 December 2023.
- Any changes to be reflected in the Long Term Financial Plan.

The Audit & Risk Committee receive and note the report.

(Tony Harb/Gurbindar Singh)

CONFIDENTIAL MATTERS FOR CONSIDERATION IN CLOSED PART OF MEETING

NIL.

There being no further business Chair, Peter Sheville declared the meeting closed at 3.45p.m.

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