

MEETING NOTICE

A meeting of the
Extraordinary Risk & Audit Committee
will be held in the Pindari Room, Rockdale Town Hall
Level 1, 448 Princes Highway, Rockdale
on **Thursday 31 January 2019 at 6.30 pm**

AGENDA

1 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

Bayside Council respects the traditional custodians of the land, and elders past and present, on which this meeting takes place, and acknowledges the Gadigal and Bidjigal Clans of the Eora Nation.

2 APOLOGIES

3 DISCLOSURES OF INTEREST

4 MINUTES OF PREVIOUS MEETINGS

4.1 Minutes of the Risk & Audit Committee Meeting - 20 December 20182

5 REPORTS

- 5.1 CONFIDENTIAL - Modified statements by Councillors and Management for Bayside Council 2016/17 Financial Reports.....6
- 5.2 CONFIDENTIAL - Draft audit report and client service report for Bayside Council 2016/17 financial reports.....7
- 5.3 CONFIDENTIAL - Draft Project Plan to remediate the 2016/17 Audit Disclaimer of Opinion (Project 2020)8

6 GENERAL BUSINESS

7 NEXT MEETING

Meredith Wallace
General Manager

Extraordinary Risk & Audit Committee

31/01/2019

Item No	4.1
Subject	Minutes of the Risk & Audit Committee Meeting - 20 December 2018
Report by	Fausto Sut, Manager Governance & Risk
File	SF19/208

Officer Recommendation

The Minutes of the Risk & Audit Committee meeting held on 20 December 2018 be confirmed as a true record of proceedings.

Present

Jennifer Whitten, Independent External Member (Chair)
Lewis Cook, Independent External Member
Catriona Barry, Independent External Member
Barry Munns, Independent External Member
Councillor Liz Barlow

Also present

Meredith Wallace, General Manager
Michael Mamo, Director City Performance
Matthew Walker, Manager Finance
Steve Kent, Internal Auditor – BDO
David Nolan, Director Financial Audit Services - Audit Office of NSW

The Chairperson opened the meeting in the Pindari Room at 6.30pm.

1 Acknowledgement of Traditional Owners

The Chairperson affirmed that Bayside Council respects the traditional custodians of the land, elders past and present and future leaders, on which this meeting takes place, and acknowledges the Gadigal and Bidjigal Clans of the Eora Nation.

2 Apologies

The following apologies were received:

Fausto Sut, Manager Governance & Risk
Councillor Scott Morrissey

3 Disclosures of Interest

There were no disclosures of interest.

4 Minutes of Previous Meetings

4.1 Minutes of the Risk & Audit Committee Meeting - 22 November 2018

Committee Recommendation

- 1 That the Minutes of the Risk & Audit Committee meeting held on 22 November 2018 be confirmed as a true record of proceedings.
- 2 That outstanding Actions from previous meetings be updated.

Item	Action	Responsible Officer
24/05/18 5.6	The Manager Procurement provides a copy of the Procurement Guide to all Committee members.	Manager Procurement
27/09/18 5.2	A final report of TechOne Post Implementation Review Project and roadmap be presented to the Committee at a future meeting.	Manager Finance
27/09/18 5.5	Circulate a copy of the Procurement Health Check List and example of Procurement documents to the Committee.	Manager Procurement
22/11/18 5.1	An annual report of the Risk & Audit Committee will be prepared for the February 2019 meeting.	Committee Chair
20/12/18 5.2	ICAC update to be provided to Committee members.	Director City Performance
20/12/18 5.2	BDO to provide suggestions on updates for Committee Charter to reflect Office of Local Government draft changes to guidelines.	Steve Kent - BDO
20/12/18 6.1	Standing agenda items for future committee meetings be aligned to Committee Responsibilities as outlined in Section 4 of Risk & Audit Committee Charter, with each Responsibility area allocated an identified responsible officer.	Manager Governance & Risk

5 Reports

5.1 Draft 2016/17 Financial Statements Update

Note: Considered in conjunction with Item 5.2.

Committee Recommendation

- 1 That the update on audit from the Audit Director be received and noted.
- 2 That the revised draft 2016/17 financial reports be referred to the February 2019 Council meeting.
- 3 That the Risk & Audit Committee Chair and members be invited to attend the February 2019 Council meeting.

5.2 Revised Draft 2016/17 Financial Reports

Committee Recommendation

- 1 That the attachment to this report be withheld from the press and public as it is confidential for the following reason:

With reference to Section 10(A) (2) General of the Local Government Act 1993, the attachment relates to matters that are confidential, as it is considered that it is in the public interest that they not be disclosed to the public. In accordance with the Code of Conduct, the matters and the information contained within this report must not be discussed with or disclosed to any person who is not a member of the meeting or otherwise authorised.
- 2 That revised Draft 2016/17 General Purpose Financial Reports be received and noted.
- 3 That the presentation from Manager Finance and update from Audit Director be received and noted.
- 4 That the Revised Draft 2016/17 General Purpose Financial Reports should proceed to finalisation and signing off at the Council meeting of 13 February 2019. This is subject to a revised statement by management and project plan being prepared to address the issues causing the “disclaimer of opinion” to be issued by the Audit Office on the 2016/17 Financial Statements and agreed to prior to the Council meeting.
- 5 That the Risk & Audit Committee Chair and Committee Members be invited to the Council meeting of 13 February 2019.
- 6 That the Audit Office provide their final closing report at the extraordinary meeting of the Risk & Audit Committee on 31 January 2019.

6 General Business

6.1 Committee Charter

Committee Recommendation

That the standing agenda items for future committee meetings be aligned to the Committee Responsibilities as outlined in Section 4 of the Risk & Audit Committee Charter and that each Responsibility area have an identified responsible officer.

7 Next Meeting

An extraordinary meeting will be held in the Pindari Room at 6.30pm on Thursday, 31 January 2019.

The Chairperson closed the meeting at 7.40pm.

Attachments

Nil

Extraordinary Risk & Audit Committee

31/01/2019

Item No	5.1
Subject	Confidential - Modified statements by Councillors and Management for Bayside Council 2016/17 Financial Reports
Report by	Matthew Walker, Manager Finance
File	F09/744

Confidential

The matters in this report are confidential, as it is considered that it is in the public interest that they not be disclosed to the public. In accordance with the Code of Conduct, the matters and the information contained within this report must not be discussed with or disclosed to any person who is not a member of the meeting or otherwise authorised.

Extraordinary Risk & Audit Committee

31/01/2019

Item No	5.2
Subject	Confidential - Draft audit report and client service report for Bayside Council 2016/17 financial reports
Report by	Matthew Walker, Manager Finance
File	F09/744

Confidential

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Extraordinary Risk & Audit Committee

31/01/2019

Item No	5.3
Subject	Confidential - Draft Project Plan to remediate the 2016/17 Audit Disclaimer of Opinion (Project 2020)
Report by	Michael Mamo, Director City Performance
File	F19/70

Confidential

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