Notice is hereby given that the next Audit Committee Meeting is to be held at the Community & Civic Centre Eighteenth Street Renmark on Tuesday 11 August commencing at 5pm.

AGENDA

Welcome to Country (Acknowledgement of Country)
“I would like to acknowledge and pay respects to the First Peoples of the River Murray and Mallee region who are the traditional custodians of this land on which we meet”

1.0 OPENING BY THE CHAIRPERSON

2.0 PRESENT

3.0 APOLOGIES

4.0 CONFIRMATION OF MINUTES OF A MEETING HELD ON 14 JULY 2015

5.0 BUSINESS ARISING FROM THE MINUTES OF 14 JULY 2015

6.0 DIRECTOR CORPORATE & COMMUNITY SERVICES REPORTS
   6.1 Interim Audit Letter
   6.2 Internal Controls Workplan
   6.3 Audit Committee Workplan

7.0 INFORMATION ONLY REPORTS - NIL

8.0 GENERAL BUSINESS

9.0 CLOSURE

Tony Siviour
CHIEF EXECUTIVE OFFICER

Date Issued: 5 August 2015
Minutes of the Audit Committee Meeting held at the Community & Civic Centre Eighteenth Street Renmark on Tuesday 14 July 2015 at 5.00pm.

Welcome to Country (Acknowledgement of Country)
“I would like to acknowledge and pay respects to the First Peoples of the River Murray and Mallee region who are the traditional custodians of this land on which we meet”

1. OPENING BY THE CHAIRPERSON

2. PRESENT
Mr J Comrie (Independent Member) via phonelink, Mayor Martinson (Ex-Officio), Crs Hunter Maddocks and Chown, Messrs T Vonderwall (Director Corporate & Community Services) and D Lindner (Accountant)

3. APOLOGIES - Messrs T Siviour (Chief Executive Officer) and P Day (Director Infrastructure & Environmental Services)

4. CONFIRMATION OF MINUTES OF A MEETING HELD ON 5 JUNE 2015
Moved Cr Hunter
That the minutes of the Audit committee meeting held on 5 June 2015 be confirmed.
Seconded Cr Maddocks
CARRIED

5. BUSINESS ARISING FROM THE MINUTES OF 5 JUNE 2015 - Nil

6. DIRECTOR INFRASTRUCTURE & ENVIRONMENTAL SERVICES REPORTS - Nil

7. DIRECTOR CORPORATE & COMMUNITY SERVICES REPORTS

7.1 Engagement of External Auditors – Confidential motion
Moved Cr Chown
That pursuant to Sections 90(2) and 90(3)(k) of the Local Government Act 1999 the Council orders that the public be excluded with the exception of the Chief Executive Officer, Director of Corporate and Community Services, Director of Infrastructure and Environmental Services, Accountant and the Executive Assistant to the Chief Executive Officer on the basis that it will receive, consider and discuss the Director of Corporate and Community Services report 7.2 and attachments relating to “Tenders - Engagement of External Auditors” and the Council is satisfied that the principle, being that the meeting should be conducted in a place open to the public, is outweighed in relation to the matter because receiving, considering and discussing the matter involves:
• 90(3)(k) Tenders for the supply of goods, for the provision of services or carrying out of works
Seconded Mayor Martinson
CARRIED

7.2 Engagement of External Auditors
Moved Cr Chown
That the Audit Committee acknowledges that all three firms have the capability to be engaged as Council’s external auditors, however note that Crowe Horwath have less auditing experience within South Australian Local Government.

That the Audit Committee acknowledges that the Riverland Councils are seeking to align the appointment of external auditor for all three Riverland Councils.

That the Audit Committee recommend to Council that Dean Newbery & Partners be appointed to conduct the statutory audit of council affairs for the next five (5) years, commencing 1 July 2015.
Seconded Mayor Martinson
CARRIED

7.3 Confidential Order
Moved Mayor Martinson
That pursuant to Section 91(7) of the Local Government Act, 1999 the Council orders the documents considered and discussed relating to Minute 7.2 remain confidential and not available for public inspection until appointment by Council.
Seconded Cr Maddocks
CARRIED

8. CHIEF EXECUTIVE OFFICER REPORTS – Nil

9. INFORMATION ONLY REPORTS
9.1 DIES REPORTS - Nil
9.2 DCCS REPORTS - Nil
9.3 CEO REPORTS - Nil

10. CLOSURE - 5.27pm
**Purpose:** Provide the Audit Committee with the interim audit report and to have discussion relating to the points of the report. Following the Audit Committee meeting a response will be provided to the Auditor.

**Background:** Ian McDonald (external auditor) undertook the interim audit visit of Council on 15, 16 and 17 of June. In accordance with the Local Government Act 1999 a report was provided, which includes advice on particular matters arising from the audit (attached).

The issues raised in the report are;

1. **Internal Control Documentation and Risk Assessments**

   In December 2014, a review of our Renmark Paringa Councils internal controls was undertaken. Following this, recommendations were made by the consultant and a work plan has been developed (and tabled at this Audit Committee Meeting).

   Council staff are now working through the Internal Controls work plan to improve our internal controls environment.

2. **Rates Declaration Gazetted**

   Management acknowledge this error and was an oversight due to staff changes, absences. This has been rectified for the 15/16 Financial Year.

3. **Budget Reviews**

   It has been noted that the first and third quarter budget reviews are missing the uniform presentation of finances. This will be corrected in the 15/16 financial year.

4. **Statutory Registers**

   Procedures will be updated to ensure the Elected Member Register of Allowances and Benefits is updated and accurate at all times.

**Relevant Legislation:** Local Government Act 1999, s129 Conduct of Audit
Local Government (Financial Management) Regulations 2011
Community Plan Reference: Core Activity - Manage compliance with relevant State and National Government Statutory Requirements

Risk/OH&S Impact: N/A

Changes to Risk profile - LGAMLS notification required: N/A

Financial Impact: N/A

Asset Management Impact: N/A

Sustainability Impact: N/A
24 June 2015

Mr Tony Sivour  
Chief Executive Officer  
Renmark Paringa Council  
PO Box 730  
RENMARK SA 5341

Dear Tony,

We recently attended your Council for our final interim external audit visit of our five year audit contract. Due to the independence requirements of the Local Government Act we are unable to tender for the external audit for a two year period. However during this period we can assist and support Council in meeting the new requirement for an internal controls opinion. From the first year of Council’s new audit contract the auditors will need to provide this opinion.

As well as undertaking efficient and effective internal audit projects we can also help with the population of the Control Track tool. Details can be found on our website www.creativeauditing.com.au.

Due to the work required to populate the Control Track tool we believe that the resources required could be more effectively used on internal audit. Internal audit being additional controls testing undertaken by Council staff and work that is contracted out. Contracted out internal audit work should focus on areas of higher risk where specific independent expertise is required. A few examples would be a review of asset management practices, planning and development and plant utilisation.

Below are our other comments:

1. Internal Control Documentation and Risk Assessments

The process is continuing and the risk assessment has now been finalised.
2. Rates Declaration Gazettal

We noted that the rates declaration was not published until the 16th of October. The statutory period is 21 days.

3. Budget Reviews

The revised uniform presentation of finances page was missing from the first and third budget reviews.

4. Statutory Registers

The Elected Members allowances and reimbursements statutory register, which is to be available for public inspection, requires updating.

If further information is required kindly contact us.

Yours sincerely,

[Signature]

Ian Mc Donald
Purpose: To update Audit Committee on identified High/Extreme internal control risks and to briefly explain corrective actions required.

Background: Internal financial control is a risk management framework that manages the risk to the organisation from error or fraud and therefore assists in the achievement of a Council’s objectives.

A system of internal financial controls will not remove all risk but is a means of managing risk and reducing the likelihood and consequence of adverse events.

To assist both councils and their auditors to assess the adequacy and effectiveness of the internal controls required under s125, the Better Practice Model – Internal Financial Controls was developed by the SA Local Government Financial Management Group.

Following the assessment of our internal control environment an action plan has been developed to reduce the risks for our identified extreme and high risks.

An attachment to this report provides further detail for the extreme and high risk areas, how they will be addressed and internal control risks reduced, and timeframes for resolution.

Relevant Legislation: Local Government Act 1999, section 129

Community Plan Reference: 4.4 Provide strong and informed leadership, advocacy and representation for our community

Risk/OH&S Impact: Nil

Changes to Risk profile - LGAMLS notification required: Nil

Financial Impact: Nil

Asset Management Impact: Nil

Sustainability Impact: Governance
<table>
<thead>
<tr>
<th>Extreme Risks</th>
<th>Action</th>
<th>Suggested Documentation</th>
<th>Est Completion Date</th>
<th>Actual Completion Date</th>
<th>Completed By</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Risk No. 4.1.5 – Supplier master file data does not remain pertinent and/or unauthorised changes are made to the supplier master file.</td>
<td>Monthly check needs to be implemented to ensure no unauthorised changes are made.</td>
<td>- Build into end of month checklist compiled by Corporate Services Manager and signed off by DCCS</td>
<td>31/08/2015</td>
<td></td>
<td>Manager Corporate Services</td>
<td>Community Assistance Policy has been developed and reviewed on 24 March 15.</td>
</tr>
<tr>
<td>Risk No. 5.2.3 – Grants are either inaccurately recorded or not recorded at all.</td>
<td>Develop a grants policy and procedures to ensure that grants are in line with Strategic objectives and to ensure that grant terms and conditions are managed.</td>
<td>Grants register to be updated and stored on SkyTrust</td>
<td>31/08/2015</td>
<td></td>
<td>Manager Community Services</td>
<td>Community Assistance Policy has been developed and reviewed on 24 March 15.</td>
</tr>
<tr>
<td>Risk No. 6.2.4 – Payroll master file does not remain pertinent and/or unauthorised changes are made to the payroll master file.</td>
<td>Develop a fortnightly checklist and include that payroll suspense accounts have been cleared. Ensure that payroll procedures are updated.</td>
<td>- Fortnightly checklist to be developed and attached to front of each fortnightly payroll.</td>
<td>31/08/2015</td>
<td></td>
<td>Finance Officer</td>
<td>Community Assistance Policy has been developed and reviewed on 24 March 15.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>High Risks</th>
<th>Action</th>
<th>Suggested Documentation</th>
<th>Est Completion Date</th>
<th>Actual Completion Date</th>
<th>Completed By</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Risk No. 2.1.3 – Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration.</td>
<td>Suggest that spreadsheet/ or folder is secured to ensure no unauthorised changes</td>
<td>Nil - Folders locked down</td>
<td>3/07/2015</td>
<td>3/07/2015</td>
<td>Manager Corporate Services</td>
<td>Folders locked down until budget approval.</td>
</tr>
<tr>
<td>Risk No. 2.2.2 – Data contained within the General Ledger is permanently lost.</td>
<td>Suggest regular testing of backup and documentation on restoring from backup</td>
<td>Nil</td>
<td>30/06/2015</td>
<td>30/06/2015</td>
<td>Manager Corporate Services</td>
<td>Regular testing occurs and is reported to council quarterly by Vintek.</td>
</tr>
<tr>
<td>Risk No. 3.2.2 – Fraud</td>
<td>Suggest that Director Corporate &amp; Community Services to sign off reconciliations. Develop cash handling procedure to cover procedures for high volume cash.</td>
<td>Add DCCS sign off to EOM process Update Accounting Policy Manual on cash handling</td>
<td>31/01/2016</td>
<td></td>
<td>Manager Corporate Services</td>
<td>Community Assistance Policy has been developed and reviewed on 24 March 15.</td>
</tr>
<tr>
<td>Risk No. 3.7.1 – Fixed asset acquisitions, disposals and write-offs are fictitious, inaccurately recorded or not recorded at all. FAR does not remain pertinent.</td>
<td>Procurement and Disposal policy to be adjusted to include requirements for disposal of assets. Suggest Asset Accounting policy is refined which includes the thresholds of assets in note 6 of the financial statements.</td>
<td>- Amend Procurement Policy Update Accounting Policy Manual on asset thresholds</td>
<td>31/01/2016</td>
<td></td>
<td>Manager Corporate Services</td>
<td>Community Assistance Policy has been developed and reviewed on 24 March 15.</td>
</tr>
<tr>
<td>Risk No. 3.9.3 – Clubs/Community Groups not able to repay Loans/Grants to Council.</td>
<td>Suggest to develop loan framework Community Loan Policy to set maximum $ amount that can be lent</td>
<td>Suggest to add community loans to Community Assistance Policy</td>
<td>31/03/2016</td>
<td></td>
<td>Manager Corporate Services</td>
<td>Currently we do not have outstanding Community Loans.</td>
</tr>
<tr>
<td>Risk No. 4.1.1 – Accounts payable amounts and disbursements are either inaccurately recorded or not recorded at all.</td>
<td>Confirm that creditors procedure is documented Reinforce the purchase orders are to be completed before the fact.</td>
<td>Review Creditors Procedure</td>
<td>31/01/2016</td>
<td></td>
<td>Finance Officer</td>
<td>Community Assistance Policy has been developed and reviewed on 24 March 15.</td>
</tr>
<tr>
<td>Risk No.</td>
<td>Description</td>
<td>Action</td>
<td>Date 1</td>
<td>Date 2</td>
<td>Responsible Officer</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>4.1.3</td>
<td>Disbursements are not authorised properly.</td>
<td>Confirm that creditors procedure is documented. Reinforce the purchase orders are to be completed before the 'fact'. Ensure segregation of duties is occurring.</td>
<td>Review Creditors Procedure</td>
<td>31/01/2016</td>
<td>Finance Officer</td>
<td></td>
</tr>
<tr>
<td>4.3.1</td>
<td>Borrowings are either not recorded or are recorded inaccurately.</td>
<td>Suggest to lock folder/worksheet. Suggest to save and lock spreadsheet as at each financial year end to minimise consequence if changed.</td>
<td>Upload required into secure Synergy Loans Module</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>4.4.1</td>
<td>Employee provisions are either inaccurately recorded or not recorded at all.</td>
<td>Suggest that synergy issues with LSL and casual/part time be resolved.</td>
<td>NIL</td>
<td>30/06/2015</td>
<td>Finance Officer</td>
<td></td>
</tr>
<tr>
<td>4.4.2</td>
<td>Payroll master file does not remain pertinent.</td>
<td>Need to review all synergy access regularly (at least once /yr) and review payroll audit report.</td>
<td>Build review of payroll access into EOM reporting</td>
<td>31/08/2015</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>4.5.1</td>
<td>Tax liabilities are either inaccurately recorded or not recorded at all.</td>
<td>Suggest that robust policy/procedure and documentation to be developed.</td>
<td>Update Accounting Policy Manual re tax reporting</td>
<td>31/08/2015</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>4.5.2</td>
<td>Council does not meet statutory reporting / lodgement deadlines.</td>
<td>Suggest that additional training and procedure documentation is undertaken for relevant staff. Suggest that BAS gets co-signed by DCCS.</td>
<td>Have DCCS co-sign BAS</td>
<td>31/08/2015</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>5.2.2</td>
<td>Grant funding is not claimed by Council on a timely basis or not claimed at all.</td>
<td>Suggest to develop a grants policy and procedures to ensure that grants are in line with Strategic objectives and to ensure that grant terms and conditions are met.</td>
<td>Monthly check needs to be implemented to ensure no unauthorised changes are made</td>
<td>Build review of access into EOM reporting</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>5.5.1</td>
<td>Receipts are either inaccurately recorded or not recorded at all.</td>
<td>Suggest that reconciliations are signed off by DCCS. Investigate segregation of duties and restricting reversal of receipting.</td>
<td>Add DCCS sign off to EOM process for receipting. Update Accounting Policy Manual re receipting</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>5.5.2</td>
<td>Receipts are not deposited at the bank on a timely basis.</td>
<td>Suggest that reconciliations are signed off by Director Corporate and Community</td>
<td>Update Accounting Policy Manual re receipting process</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>6.1.5</td>
<td>Supplier master file data does not remain pertinent and/or unauthorised changes are made to the supplier master file.</td>
<td>Monthly check needs to be implemented to ensure no unauthorised changes are made</td>
<td>Build review of access into EOM reporting</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>6.2.2</td>
<td>Payroll disbursements are made to incorrect or fictitious employees.</td>
<td>Monthly check needs to be implemented to ensure no unauthorised changes are made</td>
<td>Build review of access into EOM reporting</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
<tr>
<td>6.2.3</td>
<td>Time and/or attendance data is either invalid, inaccurately recorded or not recorded at all.</td>
<td>Implement timesheet process for authorisation and payment. Ensure leave booking process is defined.</td>
<td>Update Accounting Policy Manual re leave bookings</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
<td></td>
</tr>
</tbody>
</table>

Possible SIP Project
<table>
<thead>
<tr>
<th>Risk No.</th>
<th>Description</th>
<th>Action Suggested</th>
<th>Date</th>
<th>Responsible Party</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.2.5</td>
<td>Voluntary and statutory payroll deductions are inaccurately processed.</td>
<td>payroll deductions is reviewed by management (print deduction report). Check tax updates are calculating correctly during the first pay run after changes with a random check in each tax bracket and get checking documentation signed by management.</td>
<td>31/08/2015</td>
<td>Finance Officer</td>
</tr>
<tr>
<td>6.2.6</td>
<td>Salary sacrifice transactions are inaccurately processed.</td>
<td>Suggest that current practice is documented - Update Accounting Policy Manual re Salary Sacrificing</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
</tr>
<tr>
<td>6.3.2</td>
<td>Elected Members’ allowances and reimbursements are not paid by Council and/or not paid by Council on a timely basis and/or recorded</td>
<td>Suggest that the Register is more regularly maintained and reviewed by management - EM Register update</td>
<td>30/06/2016</td>
<td>Finance Officer</td>
</tr>
<tr>
<td>6.3.3</td>
<td>Elected Members’ do not reimburse Council for the private use of assets.</td>
<td>Suggest that the practice of ‘no special use of public assets’ be documented within the Elected Member reimbursement policy</td>
<td>30/06/2016</td>
<td>DCCS</td>
</tr>
<tr>
<td>6.4.1</td>
<td>Credit Cards are issued to unauthorised employees</td>
<td>Suggest that users of vehicles sign a declaration stating that they understand the conditions of use (and that these are listed) and that they will use the vehicle and the associated fuel card for council business only. Suggest that a similar declaration be prepared if Council has accounts with businesses that staff can book things to (where there is a standing order) declaring that purchases are for council use only.</td>
<td>30/06/2016</td>
<td>Manager Corporate Services</td>
</tr>
<tr>
<td>6.4.2</td>
<td>Credit Cards/ Store and Fuel cards are used for purchases of a personal nature.</td>
<td>See above</td>
<td>30/06/2016</td>
<td>Manager Corporate Services</td>
</tr>
<tr>
<td>6.4.3</td>
<td>Credit Card limits are set at inappropriate levels.</td>
<td>Suggest that a section is added to the financial sub delegations that staff who use council vehicles and the associated fuel cards are using those vehicles and fuel cards for council use. Mayor credit card and fuel card is not reflected in Elected Member support policy and is outside of financial delegations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.5.2</td>
<td>Employee reimbursements are either inaccurately recorded or not recorded at all.</td>
<td>document current practice</td>
<td>31/01/2016</td>
<td>Manager Corporate Services</td>
</tr>
<tr>
<td>Risk No. 6.6.2 – Other Expenses do not represent valid expenses of Council.</td>
<td>Suggest that standard invoices (contracts) and utilities are also authorised as per financial delegations</td>
<td>Nil</td>
<td>30/06/2015</td>
<td>30/06/2015</td>
</tr>
<tr>
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</tr>
<tr>
<td>Risk No. 7.7.1 – Council is not able to demonstrate that all probity issues have been addressed in the contracting process</td>
<td>Suggest to add to procurement framework the ability to include a suitably qualified/independent person to sit on a selection panel if procurement is of a complex nature. Need to implement lease module. Investigate purchase order module for greater control of budgets</td>
<td>Amend Procurement Policy</td>
<td>31/01/2016</td>
<td>DCCS</td>
</tr>
<tr>
<td>Risk No. 7.7.2 – Council does not obtain value for money in relation to its contracting</td>
<td>Suggest to add to procurement framework the ability to include a suitably qualified/independent person to sit on a selection panel if procurement is of a complex nature.</td>
<td>Amend Procurement Policy</td>
<td>31/01/2016</td>
<td>DCCS</td>
</tr>
</tbody>
</table>
Report No: 6.3

Subject: Audit Committee Work-plan

From: Director of Corporate and Community Services

Purpose: Update Audit Committee work-plan

Background: The work plan contains all items considered appropriate for consideration by this committee and sets out the timing of such consideration and the current status for each item. The work-plan will be presented for review at each meeting.

Relevant Legislation: Local Government Act 1999, section 126 – Audit Committee

Community Plan Reference: 4.4 Provide strong and informed leadership, advocacy and representation for our community

Risk/OH&S Impact: Nil

Changes to Risk profile - LGAMLS notification required: Nil

Financial Impact: Nil

Asset Management Impact: Nil

Sustainability Impact: Nil
# Renmark Paringa Council Audit Committee Work-plan 2015/16

<table>
<thead>
<tr>
<th>Project</th>
<th>Actions</th>
<th>Planned Date</th>
<th>Comments</th>
<th>Date Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 Financial Reporting</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 1.1 Strategic Management Plans (Long Term Financial (LTFP) and Asset management Plans (IAMP)) | • ensure consistency between plans  
• review appropriateness of targets established by Council for financial sustainability indicators  
• review appropriateness of assumptions included in the development of LTFP and IAMP  
• assess the likely impact on the ongoing financial sustainability of Council by the implementation of the Strategic Management Plans | Feb 16 | LTFP and IAMP to be presented to Committee | |
| 1.2 Draft Annual Business Plan (ABP) and Budget | • comment on Draft ABP & Budget prior to formal consideration for adoption by Council  
• ensure consistency with strategic management plans  
• Ensure statutorily information is included  
• provide comment on ongoing financial sustainability | May 16 | Draft ABP and Budget to be presented to Committee | |
| 3.2 Annual Financial Statements (AFS) | • review integrity of AFS  
• review clarity of disclosures  
• ensure information presented with the AFS are included | Oct 15 | Balance date audit TBA | |
| **2 Internal Controls and Risk Management Systems** | | | | |
| Internal Controls | • ensure documented internal control systems are in place and meet legislative requirements  
• Continual review of the internal controls work plan  
• Identify improvement opportunities  
• Review Interim Audit letter to identify internal control weakness | Ongoing | | |

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16
<table>
<thead>
<tr>
<th>Project</th>
<th>Actions</th>
<th>Planned Date</th>
<th>Comments</th>
<th>Date Completed</th>
</tr>
</thead>
</table>
| Business Continuity Plan (BCP) | • Review BCP for effectiveness  
• Comment on appropriateness of response levels for continuity of identified Council services | Feb 16 | Draft to be presented to Audit Committee for comment. | |
| **3 External Audit** | | | | |
| Independence of External Auditor/Non Audit Services | • ensure compliance with regulation 16A of Local Government (Financial Management) Regulations 1999 overseeing independence of external auditor  
• assess extent of Council’s relationship with external auditor, including provision of any non-audit services | Oct 15 | Balance date audit TBC | |
| External Auditor engagement | • make recommendations to Council on appointment/removal of Council’s external auditor and the terms of engagement ensuring compliance with legislative requirements | Jul 15 | Auditor appointed – Dean Newbery and Associates | COMPLETE – July 15 |
| **4 Reporting** | | | | |
| 4.2 Report annually to Council | • Outlining outputs relative to the audit committee’s work program and the results of a self-assessment of performance for the proceeding period including whether it believes any changes to its charter are appropriate;  
• Outlining any identified training needs;  
• Advising future work program proposals;  
• Invite comment from the Council on all of the above | Jun 16 | Report to be presented to Council Meeting reviewing terms of reference and outcomes of work program for 15/16 | |
<table>
<thead>
<tr>
<th><strong>Project</strong></th>
<th><strong>Actions</strong></th>
<th><strong>Meeting</strong></th>
<th><strong>Comments</strong></th>
<th><strong>Date Completed</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Other Matters</td>
<td>a report be bought back to a future Audit Committee meeting regarding what process will be undertaken to review the building and structures valuations and the need to retain ownership of buildings and structures within the Asset Register</td>
<td>Feb 16</td>
<td>Report be bought back to a future Audit Committee meeting regarding the process</td>
<td></td>
</tr>
</tbody>
</table>