

PRESENT: Graham Marchant (Chair), Paul Nankivell, Cr Kathryn Rindfleish

IN ATTENDANCE: General Manager, Director Technical Services, Acting Accountant, Manager Corporate Services (minutes), Luke Malone (External Auditor – Prosperity Advisers; by teleconference)

APOLOGIES: Nil

ITEM 1 – MINUTES OF LAST MEETING

THE COMMITTEE RESOLVED that the minutes of the Internal Audit Committee meeting held on 28 July 2021 are confirmed.

Nankivell/Marchant

BUSINESS ARISING FROM MINUTES:

Nil

ITEM 2 – ACTION LIST PROGRESS REPORT

Discussion about draft guidelines for ARICs and sharing internal audit function with surrounding councils.

Action: Management to provide a report on project management framework to next/future meeting.

Need movement on internal audit function. **Action** start looking for external provider to put together initial strategic plan for internal audit function.

The Committee noted the information contained in the action list progress report.

ITEM 3 – EXTERNAL AUDIT UPDATE

An update from Council's external auditor was received.

THE COMMITTEE RESOLVED that:

1. The Engagement Closing Report 2021 and Final Management Letter 2021 are noted.
2. The Annual Engagement Plan for the 2021/22 audit is endorsed.

Nankivell/Marchant

Luke Malone left meeting

ITEM 4 – FINANCIAL STATEMENTS

The Committee note that the final operating result is a significant improvement on the previous year.

THE COMMITTEE RESOLVED that the report on the completion and presentation of the 2020/21 Audited Annual Financial Statements for the Warrumbungle Shire Council as at 30 June 2021 is noted.

Nankivell/Marchant

ITEM 5 – RECORDS MANAGEMENT UPDATE

The Committee recommended that Council develop a program to test compliance with record keeping (such as sampling), and noted this as an internal audit item.

THE COMMITTEE RESOLVED that the information contained in the Implementation of Records Strategy report is noted.

Nankivell/Marchant

ITEM 6 – CREDIT CARDS

The Committee noted the information contained in the Office of Local Government's Guideline on the Use and Management of Credit Cards.

Action: That management provide the committee with a report at future meeting on progress of adopting a policy/procedure and framework for compliance on the use and management of credit cards.

ITEM 7 – DRAFT ARIC GUIDELINES

The committee noted that while the Office of Local Government's draft Guidelines for Risk Management and Internal Audit is not yet finalised, it is useful to proceed on the assumption that most of the draft will be adopted.

Action: List responsibilities of ARIC in charter and use to form a meeting plan for each year; see legislative compliance, risk management etc each meeting. Have a more structured plan moving forward to cover off responsibilities.

Action provide waste service review to next meeting; create schedule of service reviews.

Action provide DP to committee to assess measures against items.

THE COMMITTEE RESOLVED that:

1. The information contained in the Draft Risk Management and Internal Audit Framework report is noted.

2. Management prepare a draft workplan for the committee based on current Committee Charter.

Nankivell/Marchant

Next meetings

Thursday 11 August, commencing 1:30pm

Tuesday 15 November, commencing 1:30pm

GENERAL BUSINESS

Nil

There being no further business the meeting closed at 3.38pm.