

**PRESENT:** Grahame Marchant (Chair), Cr Kathryn Rindfleish

**IN ATTENDANCE:** General Manager, Director Corporate and Community Services, Director Technical Services, Acting Accountant, Manager Corporate Services (minutes), Luke Malone (External Auditor – Prosperity Advisers; by videoconference), Igor Ivannikov (Council contractor; by videoconference).

**ACKNOWLEDGEMENT OF COUNTRY**

The Chair acknowledged the Traditional Custodians of the Land at which the meeting is held and paid respect to Elders, both past and present, of the Gomeroi Nation and extended that respect to other Aboriginal people who are present.

**APOLOGIES:** Nil

**ITEM 1 – MINUTES OF LAST MEETING**

**THE COMMITTEE** resolved that the minutes of the Internal Audit Committee meeting held on 14 March 2023 are confirmed.

**BUSINESS ARISING FROM MINUTES:**

Nil

**ITEM 3 – EXTERNAL AUDIT UPDATE**

This item was brought forward to this part of the meeting.

Luke Malone gave an update on the NSW Audit Office's Interim Management Letter. Mr Malone advised all parties are on track to complete the year-end audit in line with the agreed timetable. The number of outstanding management issue items have come down significantly with four matters outstanding (three moderate-risk, one low-risk).

Igor Ivannikov gave an update on preparation of the financial statements.

The General Manager acknowledged the work that the Director Corporate and Community Services has put in to reducing the number of outstanding items on the management letter.

**THE COMMITTEE** noted the information provided in relation to the external audit for Warrumbungle Shire Council, including the interim management letter.

Luke Malone, Igor Ivannikov left the meeting.

**ITEM 2 – ACTION LIST PROGRESS REPORT**

**THE COMMITTEE** noted progress made against items contained in the task register.

**ITEM 4 – HIGH VALUE HIGH RISK REPORT**

**THE COMMITTEE** noted the information contained in the High Value High Risk report.

**ITEM 5 – UPDATE ON PROJECT MANAGEMENT**

**THE COMMITTEE** noted the information contained in the Update on Project Management report.

**ITEM 6 – UPDATE ON ENTERPRISE RISK MANAGEMENT FRAMEWORK**

**THE COMMITTEE** noted the information contained in the Update on Enterprise Risk Management Framework report.

**ITEM 7 – CYBER SECURITY PERFORMANCE AUDIT**

**THE COMMITTEE** noted the information contained in the report on the NSW Audit Office's performance audit on cyber security.

**GENERAL BUSINESS**

- Financial statements to be circulated once they are prepared.

Next meeting November 2023, date to be advised.

Meeting closed 2.32pm.