



SNOWY MONARO
REGIONAL COUNCIL

Minutes

Audit, Risk And Improvement Committee Meeting

6 March 2019

**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
HELD IN COUNCIL CHAMBERS, 81 COMMISSIONER STREET, COOMA NSW 2630
ON WEDNESDAY 6 MARCH 2019**

MINUTES

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**MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
HELD IN COUNCIL CHAMBERS, 81 COMMISSIONER STREET, COOMA NSW 2630**

**ON WEDNESDAY, 6 MARCH 2019
COMMENCING AT 10AM**

PRESENT:

Voting Attendees:

Max Shanahan, Chair
Miles Pearson, External Member
John Barbeler, External Member from 10.09am
Adam Vine, External Member
Councillor Anne Maslin, Council Member from 10.06am

Non-Voting Attendees:

Peter Bascomb, General Manager
Tarang Kamath, Senior Internal Auditor

Guests:

Iliada Bolton, Executive Manager Innovation and Business Development
Lawrissa Chan, Director - Financial Audit - Audit Office of NSW
Peter Cannizzaro, Director Corporate and Community Services
Matt Payne, Chief Financial Officer
Jacqueline Sullivan, Management Accountant
Michael Kharzoo, Audit Leader - Financial Audit - Audit Office of NSW
Geri Hutchison, Quality Assurance Officer
Councillor John Last, Council Member

Secretariat:

Lisa McKenzie, IBD Administration Officer

1. OPENING OF THE MEETING

The Chair opened the meeting at 10:02AM with Acknowledgement of Country and showing respect to the First Custodians of Snowy Monaro lands.

2. APOLOGIES

Nil

3. DECLARATIONS OF PECUNIARY INTERESTS/CONFLICT OF INTEREST

Nil

4. ADOPTION OF MINUTES OF PREVIOUS MEETING

4.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING 5 DECEMBER 2018

COMMITTEE RECOMMENDATION

ARIC1/19

THAT the minutes of the Audit, Risk And Improvement Committee Meeting held on 05 December 2018 are confirmed as a true and accurate record of proceedings.

Moved Mr Pearson

Seconded Mr Vine

CARRIED

5. BUSINESS ARISING

Attendance of Councillor

Clr Maslin joined the meeting at 10.06am during discussion of Item 5.1 Audit, Risk and Improvement Committee Recommendations.

Attendance of External Member

Mr Barbeler joined the meeting at 10.09am during discussion of Item 5.1 Audit, Risk and Improvement Committee Recommendations.

5.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE RECOMMENDATIONS

Record No:

Responsible Officer: General Manager

Author: Senior Internal Auditor

Key Direction: 4. Leadership Outcomes

Delivery Plan Strategy: 10.2 Sound governance practices direct Council business and decision making

Operational Plan Action: 10.2.1 Independent audit and risk framework drives accountability

Attachments: 1. Audit, Risk and Improvement Committee Recommendations

Cost Centre 3136 – Internal Audit

EXECUTIVE SUMMARY

The Audit, Risk and Improvement Committee (Committee) makes resolutions in relation to the reports presented at its meetings. This paper serves to provide a report on the progress of the Committee recommendations.

COMMITTEE RECOMMENDATION

ARIC2/19

That the Audit, Risk and Improvement Committee

- A. Note the progress report on Committee recommendations from the meetings of this Committee.
- B. Recommend that Resolution ARIC88/18 is kept on the Committee's recommendations progress report until the completion.

Moved Mr Pearson

Seconded Mr Vine

CARRIED

5.2 WORK HEALTH AND SAFETY

Record No:

Responsible Officer: Group Manager People & Culture
Author: Risk & HR Officer
Key Theme: 4. Leadership Outcomes
CSP Community Strategy: 10.4 Council will manage service delivery in an efficient and sustainable way as an employer of choice
Delivery Program Objectives: 10.4.1 Council employs an engaged multi -skilled, workforce and encourages staff to take ownership of service delivery in a responsible and efficient manner
Cost Centre 6010
Project Quarterly Activity Reporting

EXECUTIVE SUMMARY

The Work, Health and Safety report for the September 2018 Quarter was submitted to the Audit, Risk and Improvement Committee (ARIC) Meeting on 5 December 2018. The report referred to a number of incidents with common characteristics and ARIC requested a further report to be tabled at the next ARIC meeting that outlines any remedial actions that have or are being taken to mitigate these risks.

This report details remedial action taken by Council’s WHS and RTW Officer to mitigate further incidents.

COMMITTEE RECOMMENDATION

ARIC3/19

That the Audit, Risk and Improvement Committee receive and note the Work, Health and Safety report.

CARRIED

6. PRESENTATIONS

Nil

7. SPECIAL AGENDA ITEMS

7.2 INTERNAL AUDIT RECOMMENDATIONS

Record No:

Responsible Officer:	General Manager
Author:	Senior Internal Auditor
Key Direction:	4. Leadership Outcomes
Delivery Plan Strategy:	10.2 Sound governance practices direct Council business and decision making
Operational Plan Action:	10.2.1 Independent audit and risk framework drives accountability
Attachments:	1. Progress Report - Audit 16-02 - Fraud Control Health Check Recommendations 2. Progress Report - MIR 17-01 - Review Platypus Country Visitor Information Centre Recommendations 3. Progress Report - Audit 16-04 - Governance Health Check Recommendations
Cost Centre	3136 – Internal Audit

EXECUTIVE SUMMARY

Progress to date on internal audit recommendations is updated by responsible officers in the CAMMS global collaboration system. Internal Audit uses this system to monitor, follow-up and validate progress on recommendations. Prior to each meeting, Internal Audit extracts and prepares a report for the Audit, Risk and Improvement Committee. There are three recommendations that have been completed since the last meeting and five recommendations that are not due.

COMMITTEE RECOMMENDATION

ARIC4/19

That the Audit, Risk and Improvement Committee

- A. Note the report on internal audit recommendations
- B. Note the progress reports

- (a) Audit 16-02 - Fraud Control Health Check (SMRC)
- (b) MIR 17-01 - Review Platypus Country Visitor Information Centre
- (c) Audit 16-04 Governance Health Check

CARRIED

Attendance of Executive Manager Innovation and Business Development

Executive Manager Innovation and Business Development joined the meeting at 10.20am during discussion of Item 7.2 Internal Audit Recommendations.

7.1 STATUS REPORT - RISK MANAGEMENT - DECEMBER 2018 TO FEBRUARY 2019

Record No:

Responsible Officer: Executive Manager Innovation & Business Development
 Key Direction: 4. Leadership Outcomes
 Delivery Plan Strategy: 10.2 Sound governance practices direct Council business and decision making
 Operational Plan Action: 10.2.1 Independent audit and risk framework drives accountability
 Attachments: 1. DRAFT - Enterprise Risk Management Framework 2019
 2. DRAFT - Policy - Enterprise Risk Management 2019
 3. DRAFT Information Sheet - Risk Appetite Risk Tolerance
 4. DRAFT Information Sheet - Risk Reporting 2019
 5. DRAFT Risk Management Committee Terms of Reference
 6. IBD Action and Task Progress Report - Organisational Risk
 Cost Centre 3135 – Risk Management
 Project Operational Report

EXECUTIVE SUMMARY

This status report provides an update on the activities relating to Enterprise Risk for the period December 2018 to February 2019.

The position of Organisation Risk Officer is vacant and a seconded resource is undertaking some of the critical work while recruitment is underway.

COMMITTEE RECOMMENDATION

ARIC5/19

That the Audit, Risk and Improvement Committee:

- A. Receive and note the information in the risk management status report for the period December 2018 to February 2019.
- B. Provide any feedback by 13 March 2019 through the Chair of the Audit, Risk and Improvement Committee to the Executive Manager Innovation and Business Improvement on
 - a. DRAFT Enterprise Risk Management Framework;
 - b. DRAFT Enterprise Risk Management Policy;
 - c. DRAFT Information Sheet - Risk Appetite / Risk Tolerance;
 - d. DRAFT Information Sheet - Risk Reporting
 - e. DRAFT Risk Management Committee Terms of Reference

Moved Mr Pearson

Seconded Mr Vine

CARRIED

Attendance of Director - Financial Audit - Audit Office of NSW

Director - Financial Audit - Audit Office of NSW joined the meeting at 11.05am during discussion of Item 7.1 Status Report - Risk Management - December 2018 to February 2019.

Attendance of Executive Manager Innovation and Business Development

Executive Manager Innovation and Business Development left the meeting at 11.10am after discussion of Item 7.1 Status Report - Risk Management - December 2018 to February 2019.

7.3 FRAUD AND CORRUPTION CONTROL

Record No:

Responsible Officer: General Manager
Author: Senior Internal Auditor
Key Direction: 4. Leadership Outcomes
Delivery Plan Strategy: 10.2 Sound governance practices direct Council business and decision making
Operational Plan Action: 10.2.1 Independent audit and risk framework drives accountability
Cost Centre 3136 – Internal Audit

EXECUTIVE SUMMARY

Fraud and Corruption Control activities is a standard item on the Audit, Risk and Improvement Committee Agenda. The report advises the Committee of any allegations of fraudulent or corrupt conduct reported to the General Manager or to an external body such as ICAC.

COMMITTEE RECOMMENDATION

ARIC6/19

That the Audit, Risk and Improvement Committee note the report Fraud and Corruption Control.

CARRIED

7.4 SMRC OPERATIONAL PLAN 2019 - LEADERSHIP

Record No:

Responsible Officer:	General Manager
Key Theme:	4. Leadership Outcomes
CSP Community Strategy:	10.2 Sound governance practices direct Council business and decision making
Delivery Program Objectives:	10.2.2 Councillors are supported to make informed decisions in the best interest of the community and to advocate on behalf of the community
Cost Centre	3136 – Internal Audit

EXECUTIVE SUMMARY

In May 2018 Snowy Monaro Regional Council adopted the Snowy Monaro 2040 Community Strategic Plan, as required by the NSW Local Government Act 1993 and following a period of public exhibition.

The 2018-21 Delivery Program and 2019 Operational Plan details the priority objectives and actions in response to the Snowy Monaro 2040 Community Strategic Plan that is within Council's organisational capacity to achieve.

The Audit, Risk and Improvement Committee, at its meeting on 5 December 2018, requested (Resolution No. ARIC97/18) *that a verbal report by the General Manager regarding Council plans and direction be included in all meetings as a standard agenda item.*

COMMITTEE RECOMMENDATION

ARIC7/19

That the Audit, Risk and Improvement Committee receive and note the information in the report on Snowy Monaro Regional Council Operational Plan 2019.

CARRIED

Attendance of IBD Administration Officer

IBD Administration Officer was absent from the meeting from 11.23am during Item 7.4 SMRC Operational Plan 2019 - Leadership returning at 11.48am during Item 7.8 External Provider Recommendations.

Attendance of Director Corporate and Community Services, Chief Financial Officer and Management Accountant

Director Corporate and Community Services, Chief Financial Officer and Management Accountant joined the meeting at 11.30am during discussion of Item 7.4 SMRC Operational Plan 2019 - Leadership.

7.8 EXTERNAL PROVIDER RECOMMENDATIONS

Record No:

Responsible Officer:	General Manager
Author:	Senior Internal Auditor
Key Theme:	4. Leadership Outcomes
CSP Community Strategy:	10.2 Sound governance practices direct Council business and decision making
Delivery Program Objectives:	10.2.1 Independent audit and risk framework drives accountability
Attachments:	1. Progress Report - Audit Office NSW - Final Management Letter Recommendations 2016-2017 2. Progress Report - Audit Office NSW - Interim Management Letter Recommendations 2017-2018 3. Progress Report - Audit Office NSW - Final Management Letter Recommendations 2017-2018
Cost Centre	3136 – Internal Audit

EXECUTIVE SUMMARY

External Audits are performed at Snowy Monaro Regional Council for various stakeholders. This report serves to inform the Audit, Risk and Improvement Committee (the Committee) of the results of audits performed, progress on recommendations of the audits and relevant information provided by the stakeholders.

COMMITTEE RECOMMENDATION

ARIC8/19

That the Audit, Risk and Improvement Committee note the progress reports on recommendations from the Audit Office of New South Wales

- A. Final Management Letter 2016-2017
- B. Interim Management Letter 2017-2018
- C. Final Management Letter 2017-2018

CARRIED

Attendance of General Manager

General Manager was absent from the meeting from 11.43am during Item 7.8 External Provider Recommendations returning at 11.46am during same Item.

Attendance of Councillor

Clr Maslin was absent from the meeting from 11.50am during Item 7.8 External Provider Recommendations returning at 11.52am during same Item.

7.9 QUARTERLY BUDGET REVIEW STATEMENT (QBR) DECEMBER 2018

Record No:

Responsible Officer: Director Corporate and Community Services
Author: Chief Financial Officer
Key Direction: 4. Leadership Outcomes
Delivery Plan Strategy: 11.2 Council utilises sound fiscal management practices, pursues and attracts other sources of income
Operational Plan Action: 11.2.2 Provision of statutory reporting enables our leaders to make decisions on Council's financial sustainability
Attachments: 1. Quarterly Budget Review - December 2018
Cost Centre 4010 Financial Services

EXECUTIVE SUMMARY

Council adopted its 2019 Operational Plan on the 28 June 2018, including details of Estimated Income and Expenditure. The September 2018 Quarterly Budget Review Statement (QBR) was adopted by council on 6 December 2018 and the December 2018 QBR was adopted on 21 February 2019.

COMMITTEE RECOMMENDATION

ARIC9/19

That Audit, Risk and Improvement Committee receive and note the Council adopted December 2018 Quarterly Budget Review Statement.

CARRIED

Attendance of Senior Internal Auditor

Senior Internal Auditor was absent from the meeting from 11.55am during Item 7.9 Quarterly Budget Review Statement (QBR) December 2018 returning at 11.58am during same Item.

Adjournment of Meeting

At 12.05pm the meeting adjourned for lunch

Resumption of Meeting

The meeting resumed at 12.32pm

7.10 FINANCIAL STATEMENT PREPARATION PLAN 2019

Record No:

Responsible Officer:	Director Corporate and Community Services
Author:	Financial Accountant
Key Direction:	7. Providing Effective Civic Leadership and Citizen Participation
Delivery Plan Strategy:	DP7.1 Ensure that legislative obligations are met throughout all Council departments.
Operational Plan Action:	OP7.3 Completion of Financial statutory and regulatory reports in accordance with specified requirements.
Attachments:	1. Financial Statement Preparation Plan 2019

EXECUTIVE SUMMARY

The attached Plan is presented to the Audit Risk and Improvement Committee for consideration and endorsement to ensure that financial statutory obligations for the Council are met and that participants are aware of their responsibilities for delivering the Financial Statements for the 2019 financial year.

COMMITTEE RECOMMENDATION

ARIC10/19

That the Audit, Risk and Improvement Committee

- A. Receive and note the attached Financial Statement Preparation Plan 2019.
- B. Request that a revised version of the plan updated as per the comments provided during the meeting be shared with the Committee by 31 March 2019 through the Senior Internal Auditor.

Moved Mr Barbeler

Seconded Mr Pearson

CARRIED

Attendance of IBD Administration Officer

IBD Administration Officer was absent from the meeting from 12.32pm during Item 7.10 Financial Statement Preparation Plan 2019 returning at 12.34pm during same Item.

Attendance of Audit Leader - Financial Audit - Audit Office of NSW

Audit Leader - Financial Audit - Audit Office of NSW joined the meeting over telephone at 12.43pm during discussion of Item 7.10 Financial Statement Preparation Plan 2019.

7.11 AUDIT OFFICE OF NEW SOUTH WALES - ANNUAL ENGAGEMENT PLAN 2019

Record No:

Responsible Officer:	Director Corporate and Community Services
Author:	Chief Financial Officer
Key Theme:	4. Leadership Outcomes
CSP Community Strategy:	11.2 Council utilises sound fiscal management practices, pursues and attracts other sources of income
Delivery Program Objectives:	11.2.2 Provision of statutory reporting enables our leaders to make decisions on Council's financial sustainability
Attachments:	1. Annual Engagement Plan 2019
Cost Centre	4010 Financial Services

EXECUTIVE SUMMARY

The Audit Office of New South Wales' Director of Financial Audit, Lawrissa Chan, presents the attached Annual Engagement Plan (AEP) for consideration and endorsement to assist with ensuring that the financial statutory obligations for the Council are met within the legislative timeframes for the financial year ending 30 June 2019.

The Report to Parliament "Report on Local Government 2018" is also presented (attachment circulated separately 28 February 2019).

COMMITTEE RECOMMENDATION

ARIC11/19

That the Audit, Risk and Improvement Committee

- A. Receive and note the attached Annual Engagement Plan (AEP) for the financial year ending 30 June 2019.
- B. Note the requirement to schedule an extraordinary Audit, Risk and Improvement Committee meeting between 16 to 25 October 2019 for the presentation of the Engagement Closing Report.
- C. Receive and note the Audit Office of New South Wales' Report to Parliament "Report on Local Government 2018" issued on 28th February 2019 (to be handed out by the Audit Office of NSW at the ARIC meeting on 6 March 2019).

CARRIED

Attendance of Councillor

Clr Maslin was absent from the meeting from 1.02pm during Item 7.11 Audit Office of New South Wales - Annual Engagement Plan 2019 returning at 1.04pm during same Item.

Attendance of Audit Leader - Financial Audit - Audit Office of NSW

Audit Leader - Financial Audit - Audit Office of NSW left the meeting at 1.05pm after discussion of Item 7.11 Audit Office of New South Wales - Annual Engagement Plan 2019.

Attendance of Management Accountant

Management Accountant left the meeting at 1.07pm after discussion of Item 7.11 Audit Office of New South Wales - Annual Engagement Plan 2019.

7.5 MINUTES OF LOCAL EMERGENCY MANAGEMENT COMMITTEE AND LOCAL RESCUE COMMITTEE MEETINGS

Record No:

Responsible Officer: Director Operations & Infrastructure
Author: Group Manager Asset Management & Engineering
Key Theme: 4. Leadership Outcomes
CSP Community Strategy: 10.3 Advocate and work with other levels of government, community and industry to improve outcomes
Delivery Program Objectives: 10.3.1 Council connects, recognises, advocates and works in collaboration with all leaders across the community and beyond our boundaries
Attachments: 1. Draft LEMC Meeting Minutes
2. Draft LRC Meeting Minutes
3. Fire and Rescue Report
4. REMO Report
5. RFS Report
6. SES Report

EXECUTIVE SUMMARY

The Snowy Monaro Local Emergency Management Committee (LEMC) is a committee established under Section 28(1) of the State Emergency & Rescue Management Act (1989), as amended and is defined in Schedule 2 as an organisation.

The LEMC meets 4 times a year and is chaired by the Group Manager Asset Management & Engineering. The Local Rescue Committee meets immediately after the LEMC on the same day.

COMMITTEE RECOMMENDATION

ARIC12/19

That the Audit, Risk and Improvement Committee receive and note the information in the Minutes of Local Emergency Management Committee Meeting.

CARRIED

Attendance of Quality Assurance Officer

Quality Assurance Officer joined the meeting at 1.07pm during discussion of Item 7.5 Minutes of Local Emergency Management Committee and Local Rescue Committee Meetings.

8.1 GAP ANALYSIS - FRAUD CONTROLS IN LOCAL COUNCILS

Record No:

Responsible Officer: Chief Financial Officer
Author: Quality Assurance Officer
Key Theme: 4. Leadership Outcomes
CSP Community Strategy: 10.2 Sound governance practices direct Council business and decision making
Delivery Program Objectives: 10.2.1 Independent audit and risk framework drives accountability
Attachments: 1. Fraud Controls Gap Analysis - ELT Report, 20 February 2019
Cost Centre: 3120 – Corporate Governance

EXECUTIVE SUMMARY

This report presents to ARIC the findings from a gap analysis report prepared by the Quality Assurance Officer, in response to the New South Wales Auditor-General's Performance Audit Report, 'Fraud Controls in Local Councils', published by the NSW Audit Office in June 2018, and subsequent Office of Local Government (OLG) Circular issued in November 2018. The findings in this report were presented to the Executive Leadership Team (ELT) on 20 February 2019.

COMMITTEE RECOMMENDATION

ARIC13/19

That Audit, Risk and Improvement Committee receive and note the information contained within the attached gap analysis report on Fraud Controls in Local Government.

CARRIED

Attendance of Councillor

Clr Maslin was absent from the meeting from 1.12pm during Item 8.1 Gap Analysis - Fraud Controls in Local Councils returning at 1.12pm during same Item.

Attendance of Director Corporate and Community Services, Chief Financial Officer and Quality Assurance Officer

Director Corporate and Community Services, Chief Financial Officer and Quality Assurance Officer left the meeting at 1.22pm after discussion of Item 7.5 Gap Analysis - Fraud Controls in Local Councils.

7.6 AUDIT, RISK AND IMPROVEMENT COMMITTEE CHARTER REVIEW

Record No:

Responsible Officer: General Manager
Author: Senior Internal Auditor
Key Theme: 4. Leadership Outcomes
CSP Community Strategy: 10.2 Sound governance practices direct Council business and decision making
Delivery Program Objectives: 10.2.1 Independent audit and risk framework drives accountability
Attachments: 1. Audit, Risk and Improvement Committee Charter
Cost Centre 3136 - Internal Audit

EXECUTIVE SUMMARY

The Audit, Risk and Improvement Committee Charter requires that the Charter is reviewed at least once every year and any substantive changes are to be recommended by the Committee and approved by Council.

COMMITTEE RECOMMENDATION

ARIC14/19

That Audit, Risk and Improvement Committee

A. Recommend the following changes:

- i. Section 4.2 - Add the Organisational Risk Officer as a non-voting member of the Committee
- ii. Section 6.1 - Change Reporting Lines diagram to align with the Committee's reporting lines as per the Internal Audit Charter

B. Recommend that the updated Charter be presented to Council for approval.

Moved Mr Pearson

Seconded Mr Vine

CARRIED

7.7 AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING DATES FOR FINANCIAL YEAR 2019/2020

Record No:

Responsible Officer: General Manager
Author: Senior Internal Auditor
Key Direction: 4. Leadership Outcomes
Delivery Plan Strategy: 10.2 Sound governance practices direct Council business and decision making
Operational Plan Action: 10.2.1 Independent audit and risk framework drives accountability
Cost Centre 3136 – Internal Audit

EXECUTIVE SUMMARY

To confirm the meeting schedule for the Audit, Risk and Improvement Committee for the Financial Year 2019/2020.

COMMITTEE RECOMMENDATION

ARIC15/19

That the Audit, Risk and Improvement Committee

- A. Recommend that preferred meeting dates for June 2019 and Financial Year 2019/20 be gathered using online tool "Doodle Poll".
- B. Recommend that the date for meeting in June 2019 be decided and communicated out of session.
- C. Recommend that the preferred dates for Financial Year 2019/20 be presented and resolved at the Committee next meeting in June 2019.

Moved Mr Pearson

Seconded Mr Vine

CARRIED

8. REPORTS

8.2 INTERNAL AUDIT ACTIVITIES - DECEMBER 2018 TO FEBRUARY 2019

Record No:

Responsible Officer:	General Manager
Author:	Senior Internal Auditor
Key Direction:	4. Leadership Outcomes
Delivery Plan Strategy:	10.2 Sound governance practices direct Council business and decision making
Operational Plan Action:	10.2.1 Independent audit and risk framework drives accountability
Attachments:	1. Strategic Internal Audit Work Plan 2018-2022
Cost Centre	3136 – Internal Audit

EXECUTIVE SUMMARY

This report serves to inform the Audit, Risk and Improvement Committee (the Committee) of the Internal Audit activities for the period December 2018 to February 2019.

COMMITTEE RECOMMENDATION

ARIC16/19

That the Audit, Risk and Improvement Committee

- A. Note the report of Internal Audit activities for the period December 2018 to February 2019.
- B. Note the updates made to Annual Internal Audit Work Plan for Financial Year 2018-2019

CARRIED

Attendance of Councillor

Clr Last joined the meeting at 2.25pm after discussion of Item 8.2 Internal Audit Activities - December 2018 to February 2019.

Attendance of Councillor

Clr Last left the meeting at 2.39pm after discussion of Item 8.2 Internal Audit Activities - December 2018 to February 2019.

8.3 DRAFT ANNUAL INTERNAL AUDIT WORK PLAN FOR FINANCIAL YEAR 2019/20

Record No:

Responsible Officer: General Manager
Author: Senior Internal Auditor
Key Theme: 4. Leadership Outcomes
CSP Community Strategy: 10.2 Sound governance practices direct Council business and decision making
Delivery Program Objectives: 10.2.1 Independent audit and risk framework drives accountability
Attachments: 1. DRAFT Annual Internal Audit Work Plan for Financial Year 2019/20
Cost Centre 3136 - Internal Audit

EXECUTIVE SUMMARY

The Audit, Risk and Improvement Committee Schedule of Review dictates that a draft of the Annual Internal Audit Work Plan for the next financial year needs to be provided to the Committee at its meeting in March.

Internal Audit is unable to schedule all the audits proposed for Financial Year 2019/20 in the Strategic Internal Audit Work Plan 2018-2022 due limited number of working days available for the Senior Internal Auditor.

COMMITTEE RECOMMENDATION

ARIC17/19

That Audit, Risk and Improvement Committee

- A. Receive and note the information in the report on draft Annual Internal Audit Work Plan for Financial Year 2019/20
- B. Provide inputs on the draft plan and recommend incorporation into the Strategic Internal Audit Work Plan 2019-2023

Moved Mr Pearson

Seconded Mr Vine

CARRIED

8.4 AUDIT, RISK AND IMPROVEMENT COMMITTEE SCHEDULE OF REVIEW

Record No:

Responsible Officer: General Manager
Author: Senior Internal Auditor
Key Direction: 4. Leadership Outcomes
Delivery Plan Strategy: 10.2 Sound governance practices direct Council business and decision making
Operational Plan Action: 10.2.1 Independent audit and risk framework drives accountability
Attachments: 1. SMRC ARIC Schedule of Review
Cost Centre 3136 – Internal Audit

EXECUTIVE SUMMARY

Attached the Schedule of Review for the Audit, Risk and Improvement Committee for information.

COMMITTEE RECOMMENDATION

ARIC18/19

That the Audit, Risk and Improvement Committee note the information contained in the Schedule of Review for the coming periods.

CARRIED

8.5 AUDIT, RISK AND IMPROVEMENT COMMITTEE PERFORMANCE ASSESSMENT QUESTIONNAIRE

Record No:

Responsible Officer: General Manager
Author: Senior Internal Auditor
Key Theme: 4. Leadership Outcomes
CSP Community Strategy: 10.2 Sound governance practices direct Council business and decision making
Delivery Program Objectives: 10.2.1 Independent audit and risk framework drives accountability
Attachments: 1. Audit, Risk and Improvement Committee Performance Assessment Questionnaire
Cost Centre 3136 - Internal Audit

EXECUTIVE SUMMARY

The Audit, Risk and Improvement Committee Charter requires a performance assessment of the Committee to be performed once every two years.

The Chair requested the Senior Internal Auditor to place the indicative questionnaire on the Committee meeting agenda to enable discussion during the meeting.

COMMITTEE RECOMMENDATION

ARIC19/19

That Audit, Risk and Improvement Committee

- A. Receive and note the information in the attached performance assessment questionnaire
- B. Recommend that the Senior Internal Auditor circulate the questionnaire and the results be presented to the next Committee meeting (June 2019).
- C. Recommend that the questionnaire be sent to Clr Castellari as this is Clr Maslin's first meeting.

Moved Mr Barbeler

Seconded Mr Pearson

CARRIED

Attendance of General Manager

General Manager left the meeting at 3.01pm after discussion of Item 8.5 Audit, Risk and Improvement Committee Performance Assessment Questionnaire.

Adjournment of Meeting

At 3.02pm the meeting adjourned for afternoon tea.

Resumption of Meeting

The meeting resumed at 3.12pm.

Attendance of Executive Manager Innovation and Business Development

Executive Manager Innovation and Business Development joined the meeting at 3.12pm before discussion of Item 9.1 Extensive Service Level Analysis Resource & Waste Management.

9. GENERAL BUSINESS

9.1 EXTENSIVE SERVICE LEVEL ANALYSIS RESOURCE & WASTE MANAGEMENT

Record No:

Responsible Officer:	Executive Manager Innovation & Business Development
Author:	Project Specialist Innovation & Business Development
Key Direction:	7. Providing Effective Civic Leadership and Citizen Participation
Delivery Plan Strategy:	DP7.1.1.1 Ensure that legislative obligations are met throughout all Council departments.
Operational Plan Action:	OP7.5 Complete reporting requirements in accordance with legislation.
Attachments:	1. Extensive Service Level Analysis Resource and Waste Management (Under Separate Cover) 2. Response from Group Manager Resource & Waste Management - Implementation Update
Cost Centre	3131 Business Development
Project	Extensive Service Level Analysis Resource & Waste Management

EXECUTIVE SUMMARY

Innovation and Business Development completed an Extensive Service Level Analysis on Resource & Waste Management in January 2018.

The Service Review involved consultation with various key stakeholders and informed a lot of work currently being undertaken in the 18/19 Operational Plan.

On completion of the report it was recommended by Innovation & Business Development that all Key Findings and Proposed Actions were approved and authorised for implementation into the organisations Business Intelligence software for monitoring and review.

COMMITTEE RECOMMENDATION

ARIC20/19

That the Audit, Risk and Improvement Committee

- A. Receive and note the Resource & Waste Management Extensive Service Level Analysis Final Report
- B. Request that Group Manager Transport Infrastructure (Operations) present the results and actions taken on the *Road Maintenance Deep Dive Service Review* at the Committee's next meeting (June 2019).
- C. Recommend that the status on the *Extensive Service Level Analysis Resource and Waste Management* be presented to the Committee's meeting in 12 months (March 2020).

Moved Mr Vine

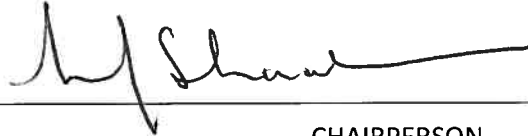
Seconded Mr Barbeler

CARRIED

10. NEXT MEETING

Date for the Committee's next meeting will be communicated out of session.

There being no further business the Chair declared the meeting closed at 3.40pm.



CHAIRPERSON

The above minutes of the Audit, Risk And Improvement Committee Meeting of Snowy Monaro Regional Council held on 6 March 2019 were confirmed by Committee at a duly convened meeting on 14 June 2019 at which meeting the signature hereon was subscribed.