



**SNOWY MONARO**  
REGIONAL COUNCIL

# **Minutes**

**Audit, Risk and Improvement Committee Meeting**

**4 March 2020**



**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING  
HELD IN COMMITTEE ROOM, 81 COMMISSIONER STREET, COOMA NSW 2630**

**ON WEDNESDAY 4 MARCH 2020**

<b>MINUTES</b>
----------------

Notes:

<b>1.</b>	<b>OPENING OF THE MEETING.....</b>	<b>2</b>
<b>2.</b>	<b>APOLOGIES.....</b>	<b>2</b>
<b>3.</b>	<b>DECLARATIONS OF PECUNIARY INTERESTS/CONFLICT OF INTEREST.....</b>	<b>2</b>
<b>4.</b>	<b>ADOPTION OF MINUTES OF PREVIOUS MEETING .....</b>	<b>3</b>
4.1	Audit Risk And Improvement Committee Meeting 5 December 2019 .....	3
<b>5.</b>	<b>BUSINESS ARISING.....</b>	<b>3</b>
5.1	Audit, Risk and Improvement Committee Recommendations .....	3
<del><b>6.</b></del>	<del><b>PRESENTATIONS.....</b></del>	<del><b>3</b></del>
<b>7.</b>	<b>SPECIAL AGENDA ITEMS .....</b>	<b>3</b>
7.1	Presentation - Corporate Information System (CIS) Project Update .....	3
<b>8.</b>	<b>REPORTS .....</b>	<b>4</b>
8.1	Audit Office of New South Wales - Annual Engagement Plan 2020 .....	4
8.2	External Provider Recommendations.....	5
8.3	Internal Audit Recommendations .....	6
8.4	Financial Statements Preparation Plan 2020 .....	7
8.5	Quarterly Budget Review Statement (QBRS) to December 2019 .....	8
8.6	Finance Procedures - Investments and Procurement.....	8
8.7	Chief Executive Officer Report .....	9
8.8	Delivery Program Operational Report S404 For the Period July - December 2019.....	10
8.9	Risk Management Update .....	11
8.11	Audit, Risk and Improvement Committee Charter Review.....	11
8.12	Audit, Risk and Improvement Committee Schedule of Review .....	12
8.10	Internal Audit Activities - December 2019 to February 2020 .....	13
<b>9.</b>	<b>GENERAL BUSINESS .....</b>	<b>13</b>
<b>10.</b>	<b>NEXT MEETING.....</b>	<b>14</b>

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

**ON WEDNESDAY, 4 MARCH 2020  
COMMENCING AT 10AM**

**PRESENT:**

**Voting Attendees:**

Melissa Tooke, Chair  
Miles Pearson, External Member (via audio)  
John Barbeler, External Member  
Adam Vine, External Member

**Non-Voting Attendees:**

Peter Bascomb, Chief Executive Officer  
Tarang Kamath, Senior Internal Auditor

**Guests:**

David Rawlings, Acting Director Corporate and Community Services  
Jacqueline Sullivan, Management Accountant  
Lawrissa Chan, Director - Financial Audit - Audit Office of NSW  
Matt Payne, Chief Financial Officer  
Michael Kharzoo, Audit Leader - Financial Audit - Audit Office of NSW

**Attendance of Independent Member**

Due to Intermittent connectivity and administrative ease, the periods of absence for Mr Pearson is provided below:

<b>Leave Time</b>	<b>Discussion of Item</b>	<b>Join Time</b>	<b>Discussion of Item</b>
10:13am	5.1	10:13am	5.1
11:40am	8.3	11:47am	8.3
11:53am	8.3	12:16pm	8.4
12:22pm	8.5	1:00pm	8.7
2:12pm	8.8	2:12pm	8.8
2:50pm	8.10	2:50pm	8.10

**1. OPENING OF THE MEETING**

The Chair opened the meeting at 10am with Acknowledgement of Country and showing respect to the First Custodians of Snowy Monaro Lands.

**2. APOLOGIES**

An apology for the meeting was received from Councillor Anne Maslin, Council Member.

**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 2019

###### COMMITTEE RECOMMENDATION

ARIC1/20

THAT the minutes of Council's Audit Risk And Improvement Committee Meeting held on 05 December 2019 are confirmed as a true and accurate record of proceedings.

Moved Mr Vine

Seconded Mr Barbeler

CARRIED

#### 5. BUSINESS ARISING

##### 5.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE RECOMMENDATIONS

Record No:

Responsible Officer:	Chief Executive Officer
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

ARIC2/20

That Council's Audit, Risk and Improvement Committee note the progress report on Committee recommendations from the meetings of this Committee.

CARRIED

#### ~~6. PRESENTATIONS~~

#### 7. SPECIAL AGENDA ITEMS

##### 7.1 PRESENTATION - CORPORATE INFORMATION SYSTEM (CIS) PROJECT UPDATE

Record No:

Responsible Officer: Chief Executive Officer

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: Nil

### EXECUTIVE SUMMARY

This report is a placeholder in Special Agenda Items section for the presentation to give the opportunity to the Committee to make recommendations on the presentation.

### COMMITTEE RECOMMENDATION

ARIC3/20

That Council's Audit, Risk and Improvement Committee

- A. Receive and note the information in the presentation on Corporate Information System Project.
- B. Request that the latest PSC Status report be included in the agenda papers for the next meeting.

Moved Mr Barbeler

Seconded Mr Vine

CARRIED

### Attendance of Senior Internal Auditor

Senior Internal Auditor was absent from the meeting from 10:40am during discussion of Item 7.1 Presentation - Corporate Information System (CIS) Project Update returning at 10:42am during same Item.

### Attendance of Chief Financial Officer and Management Accountant

Chief Financial Officer and Management Accountant joined the meeting at 11:00am during discussion of Item 7.1 Presentation - Corporate Information System (CIS) Project Update.

## 8. REPORTS

### Attendance of Director - Financial Audit and Audit Leader - Financial Audit - Audit Office of NSW

Director - Financial Audit and Audit Leader - Financial Audit - Audit Office of NSW joined the meeting at 11:05am at commencement of Item 8.1 Audit Office of New South Wales - Annual Engagement Plan 2020.

### 8.1 AUDIT OFFICE OF NEW SOUTH WALES - ANNUAL ENGAGEMENT PLAN 2020

Record No:

Responsible Officer: Acting 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 2020  
 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 2020.

**COMMITTEE RECOMMENDATION**

**ARIC4/20**

That Council’s Audit Risk and Improvement Committee

- A. Receive and note the attached Annual Engagement Plan (AEP) for the financial year ending 30 June 2020.
- B. Recommend that the Senior Internal Auditor liaise with the External Auditor on the work that he has completed regarding elements relevant to the audit plan, with a particular focus on the CIS project and data migration.

**Moved Mr Vine**

**Seconded Mr Pearson**

**CARRIED**

**8.2 EXTERNAL PROVIDER RECOMMENDATIONS**

Record No:

Responsible Officer: Chief Executive Officer  
 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. External Provider Recommendations Progress Report  
 2. External Provider Recommendations Summary Report  
 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**

**ARIC5/20**

That Council’s Audit, Risk and Improvement Committee note the attached progress reports on recommendations from the Audit Office of New South Wales Management Letters in 2019.

**CARRIED**

### 8.3 INTERNAL AUDIT RECOMMENDATIONS

Record No:

Responsible Officer:	Chief Executive Officer
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:	<ol style="list-style-type: none"><li>1. Internal Audit Recommendations Progress Report</li><li>2. Internal Audit Recommendations Summary Report</li><li>3. Audit 18-19_02 - Payroll Management - Request for extension of Target Date</li><li>4. Audit 18-19_08 - GIPA Act Compliance Spot-check - Request for extension of Target Date</li></ol>
Cost Centre	3136 – Internal Audit

#### EXECUTIVE SUMMARY

Internal Audit moved to capturing audits, findings and recommendations in the audit register provided in the CAMMS Risk module in August 2019. Progress to date on internal audit recommendations is updated by responsible officers in the CAMMS Risk module. 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 11 recommendations that have been completed since the last meeting, 15 recommendations that are not due and four overdue recommendations.

#### COMMITTEE RECOMMENDATION

ARIC6/20

That Council's Audit, Risk and Improvement Committee

- A. Receive and note the information in the report on internal audit recommendations
- B. Receive and note the information in the attached reports:
  - a. Internal Audit Recommendations Progress Report
  - b. Internal Audit Recommendations Summary Report
- C. Approve extensions to the following recommendations
  - a. Audit 18-19\_02 - Payroll Management
    - i. Recommendation 18-19\_02/03 - From 30 April 2020 to 30 November 2020
    - ii. Recommendation 18-19\_02/04 - From 30 April 2020 to 31 December 2020
    - iii. Recommendation 18-19\_02/05 - From 30 April 2020 to 31 December 2020
    - iv. Recommendation 18-19\_02/07 - From 30 April 2020 to 31 December 2020
    - v. Recommendation 18-19\_02/08 - From 30 April 2020 to 31 December 2020
    - vi. Recommendation 18-19\_02/09 - From 30 April 2020 to 31 July 2020
  - b. Audit 18-19\_08 - Government Information (Public Access) Act Compliance
    - i. Recommendation 18-19\_02/02 - From 29 February 2020 to 30 June 2020



ii. Recommendation 18-19\_02/03 - From 29 February 2020 to 30 June 2020

D. Recommend that as an item of standard procedure, if an item is overdue, an anticipated completion date be provided in the progress comments section of the report.

**Moved Mr Barbeler**

**Seconded Mr Vine**

**CARRIED**

### **Attendance of Chief Executive Officer**

Chief Executive Officer was absent from the meeting from 11:53am during discussion of Item 8.3 Internal Audit Recommendations returning at 12:03pm during discussion of Item 8.4 Financial Statements Preparation Plan 2020.

### **8.4 FINANCIAL STATEMENTS PREPARATION PLAN 2020**

Record No:

Responsible Officer:	Acting 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. Financial Statements Preparation Plan 2020 as at 24-2-2020 2. New Accounting Standards Paper 2020
Cost Centre	4010 Financial Services

### **EXECUTIVE SUMMARY**

The attached plan sets out the tasks required for Council to meet its year-end financial reporting obligations and ensure that participants are aware of their responsibilities and target timeframes. The plan also enables progress reporting on the status of the plan which will be presented to the Audit Risk and Improvement Committee (ARIC) at subsequent meetings during the period.

This edition of the plan is supported by an assessment of the impact of the new accounting standards which will be reviewed with the Audit Office of NSW during their planning and interim audit visits.

### **COMMITTEE RECOMMENDATION**

**ARIC7/20**

That Council's Audit, Risk and Improvement Committee receive and note the attached Financial Statement Preparation Plan 2020.

**CARRIED**

### **Attendance of Independent Member**

Mr Vine was absent from the meeting from 11:56am during discussion of Item 8.4 Financial Statements Preparation Plan 2020 returning at 11:58am during same item.

### Attendance of Senior Internal Auditor

Senior Internal Auditor was absent from the meeting from 12:06pm during discussion of Item 8.4 Financial Statements Preparation Plan 2020 returning at 12:09pm during same Item.

### 8.5 QUARTERLY BUDGET REVIEW STATEMENT (QBR) TO DECEMBER 2019

Record No:

Responsible Officer:	Chief Financial Officer
Author:	Management Accountant
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 2019
Cost Centre	4010 Financial Services

#### EXECUTIVE SUMMARY

Council adopted its 2020 Operational Plan on the 20 June 2019, including details of Estimated Income and Expenditure. The September quarterly budget review statement was adopted under Council Resolution 431/19 (on 21 November 2019). The December quarterly budget review statement was presented to Council on the 20<sup>th</sup> February 2020.

#### COMMITTEE RECOMMENDATION

ARIC8/20

That Council's Audit Risk and Improvement Committee receive and note the December 2019 Quarterly Budget Review Statement.

CARRIED

### 8.6 FINANCE PROCEDURES - INVESTMENTS AND PROCUREMENT

Record No:

Responsible Officer:	Chief Financial Officer
Author:	Management Accountant
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:	11.2.1 Council has best practice management for financial sustainability
Attachments:	1. 250.2020.588.1 - Procedure - Investment of Surplus Funds Procedure 2. SMRC 258 Investment Policy 3. SMRC 55 Procurement and Tendering Policy
Cost Centre	4010 Financial Services

## EXECUTIVE SUMMARY

The updated Procurement and Investment policies and the new Investment Procedure are presented for the information of the Audit Risk and Improvement Committee (ARIC).

### COMMITTEE RECOMMENDATION

ARIC9/20

That Council's Audit, Risk and Improvement Committee receive and note the following documents

- A. Procedure – Investment of Surplus Funds
- B. Investment Policy
- C. Procurement and Tendering Policy

CARRIED

### Attendance of Chief Financial Officer, Management Accountant, Director - Financial Audit and Audit Leader - Financial Audit - Audit Office of NSW

Chief Financial Officer, Management Accountant, Director - Financial Audit and Audit Leader - Financial Audit - Audit Office of NSW left the meeting at 12:35pm at the conclusion of Item 8.6 Finance Procedures - Investments and Procurement.

### Adjournment of Meeting

At 12:36pm the meeting adjourned for lunch.

### Resumption of Meeting

The meeting resumed at 1:00pm.

## 8.7 CHIEF EXECUTIVE OFFICER REPORT

Record No:

Responsible Officer:	Chief Executive Officer
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:	Nil
Cost Centre	3136 – Internal Audit

## EXECUTIVE SUMMARY

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.

This report also incorporates the former Fraud and Corruption Control Report. It advises the Committee of any allegations of fraudulent or corrupt conduct reported to the Chief Executive Officer or to an external body such as ICAC.

The following topics were discussed by the CEO:

- No cases of fraud reported
- Environmental, economic and social impacts of disasters in the region (bushfires and flood events)
- Effectiveness of council's emergency planning activities
- Impact to Council assets and resources due to disasters
- Implementation of state government plans / announcements
- Business continuity plans in light of COVID-19
- Update on progress of organisational redesign and current staffing arrangements
- Outcomes from the Local Emergency Management Committee

**COMMITTEE RECOMMENDATION**

**ARIC10/20**

That Council's Audit, Risk and Improvement Committee receive and note the information in the verbal report provided by the Chief Executive Officer.

**CARRIED**

**Attendance of Chief Executive Officer**

Chief Executive Officer left the meeting at 2:05pm at the conclusion of Item 8.7 Chief Executive Officer Report.

**8.8 DELIVERY PROGRAM OPERATIONAL REPORT S404 FOR THE PERIOD JULY - DECEMBER 2019**

Record No:

Responsible Officer: Acting Director Corporate and Community Services  
Author: Governance Officer  
Key Theme: 4. Leadership Outcomes  
CSP Community Strategy: 10.1 Planning and decision making is holistic and integrated and has due regard to the long term and cumulative effects  
Delivery Program Objectives: 10.1.2 Integrated Planning and Reporting guides long term planning and organisational sustainability  
Attachments: 1. Operational Plan Report S404 July to Dec 2019  
Cost Centre  
Project  
Further Operational Plan Actions:

**EXECUTIVE SUMMARY**

As per Section 5.3 (External Accountability) of SMRC's Audit, Risk and Improvement Committee (ARIC) Charter, the Committee must "Review management's compliance with Integrated Planning and Reporting". This report was presented to Council at its meeting on 20 February 2020 and is provided for the Committee's information.

In accordance with Section 404(5) of the *Local Government Act 1993* (the Act), the General Manager must ensure that regular progress reports are provided to the Council with respect to the principal

activities detailed in the Delivery Program. Progress reports must be provided at least every six months.

This report covers the period July 2019 to December 2019. The full report is included in the Annual Report each year.

**COMMITTEE RECOMMENDATION**

**ARIC11/20**

That Council’s Audit, Risk and Improvement Committee receive and note the Progress Report on the Operational Plan for the period July 2019 to December 2019.

**CARRIED**

**8.9 RISK MANAGEMENT UPDATE**

Record No:

Responsible Officer: Chief Executive Officer  
 Author: Acting Director Corporate and Community Services  
 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. Work Health & Safety Report

**EXECUTIVE SUMMARY**

The Enterprise Risk Framework has been developed and is available to all staff on the intranet. With the council adopting the Australian Business Excellence Framework the risk framework will be now incorporated into the processes of undertaking reviews of the services and other process works, leading towards an embedded approach to risk.

**COMMITTEE RECOMMENDATION**

**ARIC12/20**

That Council’s Audit, Risk and Improvement Committee

- A. Receive and note the information in the Risk Management Update report.
- B. Express its concern over the resourcing of Council’s risk management function and offered to work with the executive leadership team to progress Council’s risk management function and the continued embedding of risk within the organisation.

**Moved Mr Pearson**

**Seconded Mr Barbeler**

**CARRIED**

**8.11 AUDIT, RISK AND IMPROVEMENT COMMITTEE CHARTER REVIEW**

Record No:

Responsible Officer: Chief Executive Officer  
 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 (ARIC) Charter

Cost Centre 3136 - Internal Audit

**EXECUTIVE SUMMARY**

The Audit, Risk and Improvement Committee (ARIC) Charter is being reviewed due to feedback from ARIC Members, recommendations by ARIC Chair, Organisation Structure Re-design and update to Council document format prescribed in Style Guide.

**COMMITTEE RECOMMENDATION**

**ARIC13/20**

That Council’s Audit, Risk and Improvement Committee

- A. Receive and note the information contained in the attached Audit, Risk and Improvement Committee Charter.
- B. Endorse the updated Charter.
- C. Recommend that the updated Charter be put to Council for approval.

**Moved Chair Tooke**

**Seconded Mr Vine**

**CARRIED**

**8.12 AUDIT, RISK AND IMPROVEMENT COMMITTEE SCHEDULE OF REVIEW**

Record No:

Responsible Officer: Chief Executive Officer

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 2017 to 2021

Cost Centre 3136 – Internal Audit

**EXECUTIVE SUMMARY**

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

**COMMITTEE RECOMMENDATION**

**ARIC14/20**

That Council’s Audit, Risk and Improvement Committee receive and note the information contained in the attached Schedule of Review for the coming periods.

**CARRIED**

### 8.10 INTERNAL AUDIT ACTIVITIES - DECEMBER 2019 TO FEBRUARY 2020

Record No:

Responsible Officer:	Chief Executive Officer
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. 2020 02 20 - CIS Project Status Report by Senior Internal Auditor 2. Audit 18-19_07 - Building Security - DRAFT Internal Audit Report 3. IA20-1A - Development Assessment - Internal Audit Report 4. Internal Audit Strategic Plan 2019-2022
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 2019 to February 2020.

#### COMMITTEE RECOMMENDATION

ARIC15/20

That Council's Audit, Risk and Improvement Committee

- A. Receive and note the information in the report Internal Audit Activities - 1 December 2019 to 29 February 2020.
- B. Receive and note the attached reports:
  - a. CIS Project Status Report by Senior Internal Auditor
  - b. Audit 18-19\_07 - Building Security - DRAFT Internal Audit Report
  - c. IA20-1A - Development Assessment - Internal Audit Report
- C. Defer discussion on the approach to finalise the draft Building Security report to the meeting on 19 June 2020.
- D. Approve the discontinuation of *Recommendation Category* in Internal Audit Reports.
- E. Endorse the use of the *Overall Audit Opinion Rating Matrix* that will be discussed out of session post this meeting.
- F. Authorise updating of Internal Audit Report format as per recommendations D & E and reissue of IA20-1A - Development Assessment - Internal Audit Report in updated format based on the out of session discussions post this meeting.
- G. Endorse Senior Internal Auditor's Continuing Professional Education Plan in the body of this report
- H. Receive and note the information in the Internal Audit Strategic Plan 2019-2022 and will provide advice on proposed audits for FY 2020/21 out of session.

Moved Chair Tooke

Seconded Mr Vine

CARRIED

### 9. GENERAL BUSINESS

Nil

## 10. NEXT MEETING

Friday, 19 June 2020

There being no further business the Chair declared the meeting closed at 3:00pm.



---

CHAIRPERSON

The above minutes of the Audit Risk And Improvement Committee Meeting of Snowy Monaro Regional Council held on 4 March 2020 were confirmed by Committee at a duly convened meeting on 19 June 2020 at which meeting the signature hereon was subscribed.