



The Barossa Council

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE
OF THE BAROSSA COUNCIL**

held on Tuesday 30 October 2018, commencing at 10.31am in the
Council Chamber, 43-51 Tanunda Road, Nuriootpa

1. WELCOME

The Chair, Mr Peter Brass, declared the meeting open at 10.31am.

2. MEMBERS PRESENT

Mr Peter Brass, Mr Ian Swan, Cr John Angas, Cr Scotty Milne

Invited Staff Members

Mr Martin McCarthy, Chief Executive Officer

Mr Mark Lague, Manager Financial Services

Ms Nicole Rudd, Internal Control Compliance Officer

Ms Vicky Rohrlach, Senior Accountant

Ms Elizabeth Waters, Accountant

Mr Derek Jones, Risk Advisor (11.01am)

Ms Annette Randall, Executive Assistant (Minute Secretary)

In Attendance

Mr David Papa and Mr Matthew Brunato from Bentleys SA Pty Ltd
(External Auditor)

3. APOLOGIES

Ms Tanya Johnston

4. CONFIRMATION OF MINUTES FROM PREVIOUS MEETING

MOVED Mr Swan that the Minutes of the Audit Committee Meeting held 22 May 2018
be confirmed as a true and correct record of the proceedings of that meeting.

Seconded Cr Angas

CARRIED 2018-19/1

5. BUSINESS ARISING FROM PREVIOUS MINUTES

Nil

6. CONSENSUS AGENDA

6.1 ITEMS FOR EXCLUSION FROM THE CONSENSUS AGENDA

Nil

7. ADOPTION OF CONSENSUS AGENDA

7.1 RECEIPT OF CONSENSUS AGENDA

Not Confirmed

MOVED Cr Angas that the Consensus Agenda reports be received and any recommendations contained therein be adopted.

Seconded Cr Milne

CARRIED 2018-19/2

Mr Brass requested that officers prepare an action plan to record each matter identified in the Audit Committee Annual Self-Assessment and that actions taken be reported to the Audit Committee.

8. DEBATE AGENDA

With the leave of the Audit Committee Mr Brass approved the bringing forward of the Debate Reports 8.1.2 and 8.1.3 to allow the External Auditors to address the Committee and leave for their next appointment.

8.1.2 NURIOOTPA CENTENNIAL PARK AUTHORITY – 2017/18 ANNUAL FINANCIAL STATEMENTS

B7455

Mr Lague spoke to the highlights of the report and answered Members questions, advising that the Nuriootpa Centennial Park Authority (NCPA) Audit Committee approved the NCPA Financial Statements at their meeting on 25 October 2018 and a signed copy has been provided to Council.

MOVED Mr Swan that the 2017/18 Annual Financial Statements for the Nuriootpa Centennial Park Authority be endorsed and presented to Council for adoption.

Seconded Cr Angas

CARRIED 2018-19/3

PURPOSE

To provide a copy of the audited final signed Nuriootpa Centennial Park Authority Annual Financial Statements (FS) for the year ended 30 June 2018. (Refer *Attachment 1*).

REPORT

Introduction

In accordance with Section 126(4) of the Local Government Act 1999, the Committee must review the Annual Financial Statements to ensure that they present fairly the state of affairs of the Council.

Discussion

The Council Auditors commenced their Balance Date Audit on 8 -10 and 12 October 2018.

The NCPA Audit Committee Meeting to be held on 25 October 2018 will consider the NCPA FS and if approved, present for adoption to the NCPA Board to their November meeting.

Council officers have provided information to the Auditors to ensure they were able to conduct their audit and have made necessary adjustments to the report as required. The Auditors have reviewed the Financial Statements and have provided Council with a draft Independent Auditor's Report (refer *Attachment 2*).

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Nuriootpa Centennial Park Authority Annual Financial Statements for the year ended 30 June 2018

Attachment 2: Draft Independent Auditor's Report – Financial Statements 2017/18

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan



How We Work – Good Governance

Not Confirmed

- 6.2 Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.
- 6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.
- 6.4 Ensure that decisions regarding expenditure of Council's budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.
- 6.9 Provide access to Council's plans, policies and processes and communicate with the community in plain English.
- 6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements

Local Government Act 1999 – Section 126(4)

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial

The financial statements have been incorporated into Council's consolidated Financial Statements.

COMMUNITY CONSULTATION

No separate consultation is required under Council's Public Consultation Policy. The Statements are public documents, accessible to the community via Council's website.

8.1.3 THE BAROSSA COUNCIL 2017/18 ANNUAL FINANCIAL STATEMENTS

B7455

Mr Lague spoke to the highlights of the report and answered questions from the Members. (Noted that the "175" appearing in the table at the bottom of page 175 of the Agenda [being page 45 of the Financial Statements] was in fact, the page number in the footer and not a figure in the Financial Statements.)

Mr Papa and Mr Brunato provided a brief summary of Bentley's Final Report on Audit Findings.

MOVED Cr Milne that subject to final confirmation with Council auditors, the 2017/18 Annual Financial Statements be endorsed and presented to Council for adoption.

Seconded Cr Angas

CARRIED 2018-19/4

PURPOSE

To provide a copy of the Annual Financial Statements for the year ended 30 June 2018 for review. (Refer Attachment 1).

REPORT

Introduction

In accordance with the Local Government Act 1999, Section 126(4) the Committee must "...review the adequacy of the financial management systems and practices of the Council...". This is to ensure that they present fairly the state of affairs of the Council.

As required in the Terms of Reference "the Committee shall monitor the integrity of the financial statements of the Council, including its annual report, reviewing significant financial reporting issues and judgements they contain".

Discussion

The Council Auditors conducted their Balance Day Audit on 8 - 10, and 12 October 2018. Council Officers have provided information to the Auditors to ensure they were able to conduct their audit and have made necessary adjustments to the report as required.

The Auditors have reviewed the financial statements and have provided Council with the following:

- an Audit Completion Report for the Financial Year Ended 30 June 2018 (Attachment 2)

Not Confirmed

- A draft Independent Auditor's Report – Financial Statements 2017/18 ([Attachment 3](#))
- A draft Independent Auditor's Report – Internal Controls 2017/18 ([Attachment 4](#))
- Letter regarding completion of the Audit ([Attachment 5](#))

A final copy of the financial statements will be presented to Council at a meeting on 6 November 2018.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Draft - The Barossa Council 2017/18 Annual Financial Statements.
Attachment 2: Final Report on Audit Findings Financial Year Ended 30 June 2018
Attachment 3: Draft - Independent Auditor's Report – Financial Statements 2017/18
Attachment 4: Draft - Independent Auditor's Report – Internal Controls 2017/18
Attachment 5: Letter Bentleys SA – Financial Statements Audit 2018

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan



How We Work – Good Governance

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Legislative Requirements

Section 126(4) of the Local Government Act 1999
Local Government (Financial Management) Regulations 2011

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial

All known financial and resourcing requirements as at 30 June 2018 have been included in the financials.

Risk Management

Risk management issues are considered by Management throughout the financial year and communicated to Council as required.

COMMUNITY CONSULTATION

No separate consultation is required under Council's Public Consultation Policy. The Statements are public documents, accessible to the community via Council's website.

Mr Papa and Mr Brunato left the meeting at 11.16am.

8.1.1

THE BAROSSA COUNCIL QUARTER 4 – 2017/18 PERFORMANCE & ACTIVITY REPORT **B3865**

MOVED Cr Angas that the Audit Committee receives and notes The Barossa Council Quarter 4 – 2017/18 Performance & Activity Report.

Seconded Mr Swan

CARRIED 2018-19/5

Not Confirmed

PURPOSE

To provide Council's Quarter 4 – 2017/18 Performance and Activity Report on measures adopted within the Barossa Council Corporate Plan 2016/17 to 2019/20 (refer [Attachment](#)).

REPORT

Background

Since November 2016, Council and the Audit Committee have been presented with Quarterly Performance Reports on measures adopted within the Corporate Plan. The Barossa Council Quarter 4 – 2017/18 Performance and Activity Report (the Report) was presented to the 21 August 2018 Council meeting.

Introduction

The Report provides performance results against Corporate Plan measures as at 30 June 2018. It also includes a suite of activity measures, providing a snapshot of activity undertaken over the quarter in the delivery of key internal and external Council services under each Community Plan Theme.

Discussion

During the fourth quarter, operational use of Council's holistic enterprise level strategic planning and reporting software (Magiq) has continued. The solution has allowed better access to a broader range of data and improved the efficiency and effectiveness of data analysis in preparing reports during 2017/18.

With the ongoing implementation of Magiq Software, officers are continuing to refine counting rules and formulas for the extraction and analysis of data, which may result in the revision of previously reported results where the data has been refined or cleansed. Where this is the case, the report will include a disclaimer regarding the nature of any changes implemented and its impact on the data.

Additionally, where justification exists, performance targets may be amended to reflect a more realistic figure. As above, where this is the case, the report will include an explanation of the nature of and justification for any changes implemented and its impact on the data.

Overall, it is anticipated that comparison data reported will become more longitudinal as the reporting system grows and allow the representation of trends over time. It is anticipated that this will facilitate an increase in evidence based strategic policy decision making by Council and the executive team.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

The Barossa Council Quarter 4 – 2017/18 Performance & Activity Report.

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work – Good Governance

Corporate Plan

A6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.

Legislative Requirements

Nil

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Current resources are sufficient to provide ongoing quarterly reporting.

COMMUNITY CONSULTATION

Community consultation is not required under the Act or Council's Public Consultation Policy.

Not Confirmed

8.1.4 REPORT ON FINANCIAL RESULTS 2017/2018 (AS AT 30 JUNE 2018)

B7455

Mr Lague spoke to the Report, advising that an updated version with corrected graph (page 29) and typos, will be presented to the 6 November 2018 Council Meeting.

MOVED Mr Swan that the Report on Financial Results for 2017/2018 be endorsed and presented to Council for adoption.

Seconded Cr Angas

CARRIED 2018-19/6

PURPOSE

To provide a copy of the Report on Financial Results for 2017/2018 (as at 30 June 2018) for review. (Refer *Attachment 1*).

REPORT

Discussion

The Report on Financial Results is prepared following the completion of the Financial Statements. This report provides a final variance report for the actual results as compared to the adopted budget, along with suggested carried forward adjustments to the 2018/2019 financial year.

The report provides information as to the financial position of Council, containing: Executive Summary, Uniform Presentation of Finances, Key Performance Indicators, Financial Statements with Variance Reporting as compared to the original budget and compared to last year actual results.

The report also provides a list of proposed Operating and Capital Budget carried forward adjustments. Many of these adjustments are for projects not completed by 30 June 2018 for various reasons and/or are attached to grant funding/contributions for programs in 2018/2019.

For further analysis, reference should be made to the Annual Financial Statements 2017/2018, attached to Agenda item 8.1.3.

The report also includes capital expenditure and new initiatives review.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Report on Financial Results 2017/2018

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan



How We Work – Good Governance

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- 6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements

Section 126(4) of the Local Government Act 1999

Local Government (Financial Management) Regulations 2011

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Not Confirmed

Financial

To enable Council to make effective and strategic financial decisions, a regular up to date high level financial report is provided. This report contains budget adjustments for decisions Council has made since the last review and other adjustments to meet financial changes in capital and/or operational areas. The document contains comments and implications for the Long Term Financial Plan as a result of this review.

At the 27 June 2018 Special Council Meeting, Council approved for continuation of works in progress estimated at over \$2.1m. These capital expenditure projects, along with a number of others and operating items, are included within this report as carried forward to the 2018/19 financial year for Council consideration and approval at their next meeting.

COMMUNITY CONSULTATION

Community Consultation was part of the original budget adoption process in June 2017, as per legislation.

8.1.5

INTERNAL FINANCIAL CONTROL REPORT

B7455

Ms Rudd introduced the Report and officers provided further information on the Business Continuity Plan and Delegations of Authority.

MOVED Cr Milne that the report from the Coordinator Internal Control on the status of Internal Financial Control work, be received and noted.

Seconded Mr Swan

CARRIED 2018-19/7

PURPOSE

To provide an update on the status of Internal Financial Control work.

REPORT

Attached is a copy of the Internal Financial Control Report for April to August 2018.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work – Good Governance

Corporate Plan

How We Work – Good Governance

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Legislative Requirements

Local Government Act 1999 – Section 125, 126, 129 (1) (b)

Local Government (Financial Management) Regulations 2011, 14(e)

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

The regular monitoring and review of Council's financial internal controls and risk assessments will significantly facilitate the on-going safeguarding of Council assets. The control and review of risks is a core officer function and responsibility.

COMMUNITY CONSULTATION

Not required under legislation or Council's Public Consultation Policy.

Not Confirmed

8.1.6

UPDATE – RISK MANAGEMENT PROGRAMS AND PROJECTS

B7531

Mr Jones spoke to the Report and answered questions from the meeting.

MOVED Cr Angas that the Audit Committee:

- (1) receives and notes the report on the progress of Risk Management Programs and Projects;
- (2) endorses The Barossa Council Strategic Risk Register, Consequence and Likelihood Tables and Risk Matrix.

Seconded Cr Milne

CARRIED 2018-19/8

PURPOSE

- To present a quarterly report on the progress of Risk Management programs and projects.
- To seek endorsement of the Consequence and Likelihood Tables, Risk Matrix and Strategic Risk Register is requested.

REPORT

Risk Management

Risk Services has drafted the "Risk Plan 2019 – 2021". The Plan is made up of 2 Programs and 4 Projects. The Risk Team has aligned the Plan with active programs and projects to gain leverage from and for the existing plans. The Plan has been submitted to the Corporate Management Team (CMT) for review. Further consultation with CMT/CEO is required before endorsement can be sought. Risk and CMT are committed to having the plan endorsed by 30 October 2018.

Programs

1. Community Resilience and Emergency Management
2. Change Management
 - a. As the program relates to Risk and Safety
 - b. Process Review, simplification and improvement
 - c. Organisational Risk

Projects

1. Contractor Monitoring and Support
2. Hazard management – Plant
3. Health management – fit for work, drug and alcohol, aging workforce, mental health
4. Volunteer integration – training support, consultation and skills matching

Risk Management Action Plan

The 2018 Risk Management Action Plan, derived from the LGA Mutual Liability Scheme Risk Evaluation criteria, is complete in readiness for the risk evaluation to be conducted by LGAMLS over 3 days from 30 October 2018.

The 2019 - 2021 Risk Plan and proposed LGAMLS evaluation criteria will feed into the development of the 2019 Risk Management Action Plan.

Strategic Risk Management

Audit Committee endorsement of the Consequence and Likelihood Tables and Risk Matrix (*Attachment 1*) and Strategic Risk Register (*Attachment 2*) is requested.

CMT has endorsed the revision of the Consequence and Likelihood Tables, Risk Matrix and Strategic Risk Register. The Strategic Risk Register has been assessed by CMT and Risk Services. All risk items have either been accepted with the routine processes and any control already in place, or where appropriate, additional controls have been recommended.

The next phase will be to create an action plan to ensure the controls are implemented and reviewed for effectiveness.

Risk Services has looked at how other councils manage their Risk Register with the intention of making it a valuable working document. Options will be presented to CMT for consideration.

Not Confirmed

KPI Action Plan for 2018

The 2018 Key Performance Indicator Action Plan (KPI Action Plan), driven by LGAWCS, commenced in January 2018, closing in September 2018. An extension was granted by LGAWCS until 30 October 2018. Risk Services is of the opinion that the regional risk coordinator, Rob Castle, will assess us as 90% -100% complete on these set actions.

Risk Services will draft a proposed KPI Plan for next year, drawing from the 2019 – 2021 Risk Plan. It is hoped the KPI Plan will be drafted before the close of the calendar year.

Risk Management Quarterly Report

Council's Risk Management Quarterly Reports for the fourth quarter of 2017/18 and the first quarter 2018/19 (*Attachment 3*) provide details on Risk Management, Work Health Safety and Insurance.

Emergency Management and Community Resilience

All Council facilities that require emergency management plans and instructions have been assessed and the majority have been provided with updated and compliant "you are here" maps showing exits, emergency equipment and assembly areas. The exceptions have been the locations identified for structural changes as part of the "Big Project".

The Risk Advisor, Derek Jones, has been engaging with the LGA Functional Support Group and LG Emergency Management Planning, with the view to progress the work that Barossa and the surrounding regions have already done in this space.

Ten LIFEPAK CR2, Automatic External Defibrillators (AEDs), have been purchased by Council with the funds made available through the LGAMLS and LGAWCS incentive program, one from funds raised by the Friends of the Library, and a Phillips AED donated by The Woman of the Barossa (CWA) and already installed at the CWA Hall in Tanunda. A gap analysis of the known locations of AEDs throughout The Barossa Council has informed a draft plan for 24 hour public access locations servicing the following townships:

- Stockwell
- Nuriootpa
- Angaston
- Tanunda
- Eden Valley
- Lyndoch
- Williamstown
- Mount Pleasant
- Springton

Business Continuity Plan (BCP)

All levels of service that Council provides were reviewed to identify critical services. The review utilised the drafted Risk Matrix (Consequence and Likelihood Tables) to identify the incidents that would prevent Council from providing those services. It then looked at what the community response might be if those services are not available for a period of time, to determine the critical functions.

This work was recently revised by the Organisational Development & Risk team to align it with the Services Review.

The BCP will be provided to the Organisational Management Group for review, and then back to Paul Kerrish from JLT to develop the critical function sub plans.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Risk Matrix; Likelihood and Consequence Tables (18/42058*)

Attachment 2: The Barossa Council Strategic Risk Register (18/40117*)

Attachment 3: Risk Management Quarterly Reports:

- Fourth Quarter 2017/18 (18/45849)
- First Quarter 2018/19 (18/72915)

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

Not Confirmed



How We Work – Good Governance

- 6.2 Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.
- 6.3 Align operational strategy to strategic objectives and measure organisational performance to demonstrate progress towards achieving our goals.

Legislative Requirements

Local Government Act 1999

Work Health Safety Act 2012

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Addressed within the Report.

COMMUNITY CONSULTATION

Not required under legislation or Council's Public Consultation Policy.

8.1.7

CHANGE PROGRAM

B7455

Mr McCarthy provided a presentation on The Barossa Council Change Program.

MOVED Mr Swan that the Change Program presentation be received and noted.

Seconded Cr Milne

CARRIED 2018-19/9

PURPOSE

To table the Change Program with the Audit Committee.

REPORT

Background

Council and its executive team, over the past 18 or so months, has undertaken a Service Review and from that, various sub-level reviews of the organisation.

Introduction

As a result of the service and sub-level review work undertaken, a change program has been established to deliver process, people and technology change.

Discussion

At the meeting the Chief Executive Officer will provide a presentation on the change program and status.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work – Good Governance

Corporate Plan

- 6.5 Implement compliant and contemporary risk management initiatives.
- 6.6 Define and deliver on agreed Customer Service Standards for Council service delivery.
- 6.10 Embed a culture of continuous improvement across Council, with tools, processes and systems being used to achieve business efficiencies and customer service improvements.
- 6.11 Maximise the use and integration of Information and Communications Technology systems to enhance external and internal customer service outcomes.

Not Confirmed

- 6.12 Ensure that our people (workers including employees, volunteers and contractors) have the skills, resources and understanding of organisational processes to do their job.
- 6.14 Pursue organisational excellence including shared services or other collaboration initiatives to reduce operating costs.

Legislative Requirements

Nil

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Resources have been applied in the 2018/19 draft budget to support the high priority work.

COMMUNITY CONSULTATION

Community consultation is not required under the Act or Council's Public Consultation Policy.

8.1.8

DRAFT ANNUAL REPORT FOR THE BAROSSA COUNCIL - 2017/18 FINANCIAL YEAR **B8473**

MOVED Cr Milne that the Audit Committee, having reviewed The Barossa Council Annual Report for the 2017/18 financial year, endorse the Report.

Seconded Mr Swan

CARRIED 2018-19/10

PURPOSE

To review and endorse The Barossa Council Annual Report for the 2017/18 financial year.

REPORT

Council is required to prepare an Annual Report in accordance with Section 131 of the Local Government Act and adopt the report by 30 November 2018.

The draft Report, excluding the consolidated financial statements, which in draft form are also presented under another Agenda item for the Audit Committee, is provided at the Attachment. The Report provides pertinent and legislative disclosure requirements.

The Audit Committee has a role in reviewing the Report to review Council performance against goals and the efficiency and economy aspects of service delivery which are encased within the Report.

Clause 2.2.2 of its Terms of Reference requires the Committee to "*Review and recommend the approval, where appropriate, of statements to be included in the annual report concerning internal controls and risk management.*"

Committee members are asked to review the document and provide any comments or suggested changes at the meeting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Draft Annual Report for 2017/18 Financial Year

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work – Good Governance

Corporate Plan

- 6.1 Ensure that the community has access to information regarding the discussions held and decisions made by Elected Members.
- 6.7 Implement strategies for the community to be actively engaged in Council decision making through sound information and communication.

Not Confirmed

6.16 Provide contemporary internal administrative and business support services in accordance with mandated legislative standards and good practice principles.

Legislative Requirements

Section 131 of the Local Government Act

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Existing resources are adequate. There are no risk management considerations.

COMMUNITY CONSULTATION

No consultation is required or proposed to be undertaken. The Report once completed, will be made publicly available.

8.1.9

DRAFT ANNUAL REPORT OF AUDIT COMMITTEE'S ACTIVITIES 2017-18

B7455

MOVED Cr Angas that the draft Annual Report of Audit Committee's Activities for 2017-18 be approved for submission to Council.

Seconded Mr Swan

CARRIED 2018-19/11

PURPOSE

A draft Annual Report of the Audit Committee's activities is attached for approval.

REPORT

Introduction

One of the activities of an Audit Committee identified in the LGA Information Paper 14 'Model Work Program for Council Audit Committees' is its annual reporting to Council. Subsequent Information Paper 19 'Audit Committee Reporting' presents a 'best practice' approach for Council's to adopt.

Discussion

The Chairman's draft report follows the model template set out in the Information Paper. The Chairman will present his report to a future Council meeting.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Draft Annual Report of Audit Committee's Activities 2017-18

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan



How We Work – Good Governance

Corporate Plan

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Legislative Requirements

Not Confirmed

Local Government Act – Section 126

LGA Information Paper 19 'Audit Committee Reporting'

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Council's Audit Committee has a key role in its good governance framework. Good communication between the Committee and the Council will ensure that financial and risk management issues raised receive appropriate consideration and attention.

COMMUNITY CONSULTATION

Council's Audit Committee Annual Report on Activities for 2017-18 will be available to the public via Council's website.

8.2 POLICIES FOR REVIEW

8.2.1

ELECTED MEMBERS' ALLOWANCES AND BENEFITS POLICY

B1485

MOVED Cr Angas that the Audit Committee endorses in principle, the draft updated Elected Members' Allowances and Benefits Policy.

Seconded Cr Milne

CARRIED 2018-19/12

PURPOSE

The current Elected Members' Allowances and Benefits Policy was approved by Council on 19 April 2016. An updated draft version (*Attachment 1*) is presented for review and comment by the Audit Committee.

REPORT

Introduction

The Elected Members' Allowances and Benefits Policy sets out the allowances, reimbursement of expenses and the provision of benefits by Council to the Elected Members. The Policy lapses upon the general elections and is required to be reviewed and presented to Council following an election.

Discussion

The Policy has been updated to:

- include updated financial figures released by the Remuneration Tribunal (links provided in the comments section of the document);
- implement improved process changes;
- allow for Council to make policy decisions; and
- make minor corrections

In order to ensure that the Policy is reviewed in a timely manner, contemporaneously to review of the draft Policy by the Audit Committee, relevant officers will be consulted on the draft Policy, pursuant to Council's Policy Framework. All comments and changes will then be incorporated to the document and presented to the Corporate Management Team for final consultation/review before being presented to the first Council Meeting following the Elections.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Draft Elected Members' Allowances and Benefits Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS



How We Work – Good Governance

Corporate Plan

Not Confirmed

6.2 Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.

6.4 Ensure that decisions regarding expenditure of Council's budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.

Legislative Requirements

Local Government Act 1999

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial – There will be an earlier payment of Elected Members following the next periodic election ie from the end of the periodic election rather than from the first meeting of the new council.

Resource – Nil

Risk is reduced by the transparency and accountability provisions provided in the Local Government Act 1999 and this Policy.

COMMUNITY CONSULTATION

No community consultation is required under legislation or Council's Public Consultation Policy.

8.2.2

DISPOSAL OF LAND AND OTHER ASSETS POLICY

B2247

Mr Lague spoke to the Report. Mr Brass suggested including a statement in relation to charitable status in the Definition of "Non-profit association".

MOVED Mr Swan that the Audit Committee endorses in principle, the draft updated Disposal of Land and Other Assets Policy.

Seconded Cr Angas

CARRIED 2018-19/13

PURPOSE

The current Disposal of Land and Other Assets Policy was approved by Council on 10 September 2014. An updated draft version (Attachment 1) is presented for review and comment by the Audit Committee.

REPORT

Introduction

The Disposal of Land and Other Assets Policy sets out the methods by which Land and Other Assets are disposed of and is required to be reviewed every four years.

Discussion

The Policy has been updated to include the following changes:

- Minor updates to the various definitions including Other Assets, Community Land, Not for Profit and Volunteers of The Barossa Council.
- Clarification of 4.4 Accounting for Disposal of Attractive Assets.
- Tidy up of clause 4.4.1 Land Disposal.

The relevant officers have been consulted on the draft Policy, pursuant to Council's Policy Framework and all changes are incorporated in (Attachment 1). The Corporate Management Team have reviewed the document and it is now ready for review by the Audit Committee prior to being put to Council.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1: Draft Disposal of Land and Other Assets Policy

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Not Confirmed



How We Work – Good Governance

Corporate Plan

6.2 Ensure that Council's policy and process frameworks are based on principles of sound governance and meet legislative requirements.

6.4 Ensure that decisions regarding expenditure of Council's budget are based on an assessment of whole of life costs, risks associated with the activity and advice contained within supporting plans.

Legislative Requirements

Local Government Act 1999

FINANCIAL, RESOURCE AND RISK MANAGEMENT CONSIDERATIONS

Financial - Nil

Resource – Nil

Risk is reduced by the transparency and accountability provisions provided in the Local Government Act 1999 and this Policy.

COMMUNITY CONSULTATION

No community consultation is required under legislation or Council's Public Consultation Policy.

9. OTHER BUSINESS

9.1 Query – Informal Gathering

Cr Angas queried whether a gathering of Council or Committee Members for a meal following a formal meeting was considered as an 'Informal Gathering'. Mr McCarthy advised that it was not the original intent of the legislation, but will investigate and provide an answer to the Members.

9.2 Cr Milne

Cr Milne advised that today was his last Audit Committee meeting as he was not standing for re-election in the current Local Government Elections. He has enjoyed his time on the Committee and thanked everyone for their support.

9.3 Thanks to Finance Team

Mr McCarthy wished to recognise the excellent work of the Finance Team in producing the Financial Statements for The Barossa Council and the Nuriootpa Centennial Park Authority. Mr Brass concurred with his comments.

10. NEXT MEETING

To be advised.

11. CLOSURE OF MEETING

There being no further business, Mr Brass thanked Cr Milne for his service to the Committee and closed the meeting at 12.25pm.

Confirmed:

Chairman:

Date: