



MINUTES OF THE ORDINARY MEETING OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE held at the Committee Room, 253 Crawford St, Queanbeyan on Tuesday, 29 November 2022 commencing at 09.30am.

ATTENDANCE

Present:

Andrew Cox	(External Chairperson)
Carolyn-Rosetta Walsh	(External member)
Diana Hamono	(External member)
Cr Michele Biscotti	(Councillor) – via zoom

Also Present:

Rebecca Ryan	(General Manager)
Kate Monaghan	(Director Corporate Services)
Phil Hanson	(Director Infrastructure Services – for item 5.4)
Josh Staniforth	(Chief Financial Officer)
Ricky Tozer	(Manager Workplace & Governance) – via zoom
Michael Kharzoo	(Audit Office of NSW - for item 5.1) – via zoom
Judy Malpas	(O'Connor Marsden and Associates)
Peter John	(Manager Digital – for items 6.3 and 6.4)

1. APOLOGIES

Resolved

No apologies noted.

2. DECLARATIONS OF INTEREST

Resolved

No disclosures were made by Committee members of any interest in the matters under consideration at this meeting.

3. CONFIRMATION OF MINUTES

3.1 Minutes of the Ordinary Meeting of the QPRC ARIC held on 21 September 2022

Resolved

That the Minutes of the Ordinary Meeting of the QPRC Audit, Risk and Improvement Committee (ARIC) held in the Queanbeyan Council Chambers on Wednesday 21 September 2022 be confirmed.

Moved: Diana Hamono

Seconded: Carolyn Rosetta-Walsh

4. ARIC - ACTIONS ARISING FROM PREVIOUS MINUTES

4.1 Actions Arising Report November 2022

Resolved

1. That the report be received for information.
2. Confirmed the completion of items 5.3, 5.5, 5.7,6.5 and 6.6 arising from the September meeting.

5. AUDIT REPORTS

5.1 Audit Office of NSW Update November 2022

Resolved

1. That the Audit, Risk and Improvement Committee note the verbal update provided by the Audit Office of NSW.
2. Michael Kharzoo to present financial statements at the December Council meeting.

5.2 OCM Internal Audit Report November 2022

Resolved

That the Audit, Risk and Improvement Committee note the report.

5.3 Status of Audit Recommendations November 2022

Resolved

1. That the Audit, Risk and Improvement Committee note the report.
2. The Audit, Risk and Improvement Committee endorsed requested closure of audit recommendations including the closure of Recommendation 2 with regard to the internal audit of procurement (tendering).

5.4 Presentation - Director Infrastructure update on audit actions

Resolved

1. That the verbal report provided by the Director of Infrastructure Services be received for information.
2. That a separate 'roadmap' be provided out-of-session showing the actions to be implemented and indicative timings for overdue items.
3. That a meeting between the General Manager, Director Infrastructure Services, Manager Utilities, the Risk Specialist and the internal audit service provider be arranged to discuss the draft internal audit report on DR Operational Technology in order to facilitate the finalisation of the report, with the report to be provided to ARIC Members out-of-

session.

6. REPORTS TO ARIC - ITEMS FOR INFORMATION

6.1 CFO Update

- (a) This was an additional agenda item not included in the ARIC agenda and papers distributed.

Resolved

1. Noted the CFO verbal update provided on the quarterly budget review.
2. Noted that this is a standing agenda item and that a CFO summary report is to be provided for each ARIC meeting.
3. Most recent CFO report to be emailed to ARIC Members out-of-session.
4. Future monthly financial reports to be provided to ARIC Members out-of-session.
5. The ARIC resolved to continue close monitoring of financial sustainability reporting.

6.1 External Accounting Opinions on RFS Red Fleet Assets

Resolved

1. That the Audit, Risk and Improvement Committee note the different professional accounting opinions regarding Rural Fire Service (RFS) assets.
2. Noted that the Financial Statements Sub-Committee Member, Carolyn Rosetta-Walsh, should be included in discussions with the Audit Office NSW.
3. Recommended that Audit Office NSW advice be sought with regard to what information they require to verify RFS asset values.

6.2 ICT Report to ARIC_November 2022

Resolved

That the report be received for information.

6.3 QPRC's Cyber Security Review 2022

Resolved

That the report be received for information.

6.4 QPRC - Draft Internal Audit Operational Policy

Resolved

That the ARIC endorse the draft Internal Audit Operational Policy for Executive endorsement with minor amendments.

Moved: Carolyn Rosetta-Walsh

Seconded: Diana Hamono

6.5 Fraud and Corruption Prevention Framework**Resolved**

That the report be received for information.

6.6 External reports of interest**Resolved**

1. That the report be received for information.
2. That a self-assessment is conducted against the recommendations in the Victorian Audit-General's Office report on the Fraud Control Over Local Government Grants. Results of the assessment to be provided to the ARIC at its next meeting to be held in March 2023.

7. GENERAL BUSINESS

The General Manager advised the ARIC that the Independent Pricing and Regulatory Tribunal (IPART) had been notified of Council's intention to apply for a special rate variation.

Three scenarios are being presented for community feedback.

Meeting closed at 12.01pm