



**Notice** is hereby given that a Meeting of the Audit Committee is to be held in the Port Broughton Council Meeting Room, 11 Bay Street, Port Broughton, on Thursday February 21, 2019, commencing at 10:00am.

A handwritten signature in blue ink that reads 'Andrew Cole'.

Andrew Cole  
**Chief Executive Officer**  
February 15 2019

**BARUNGA WEST COUNCIL**  
Audit Committee Meeting – Thursday February 21, 2019

## **AGENDA**

**1. Opening – Chairperson**

**2. Apologies & Leave of Absence**

2.1 Apologies

2.2 Leave of Absence

**3. Conflict of Interest Provisions**

*At the commencement of each Committee meeting, members and officers are given the opportunity to advise of any “Conflict of Interest” that they may have in regards to any item on the Agenda.*

*It is important to understand these provisions and to realise it is the members or officers responsibility to declare this conflict of interest.*

*The Conflict of Interest will be recorded in the Minutes, at the location of the subject matter, that the member or officer has the conflict.*

**4. Confirmation of the Minutes of the previous Meetings**

4.1 Audit Committee Meeting – held on October 25, 2018

**5. Business Arising from the Minutes**

Nil

**6. Business Items**

6.1 Review of Terms of Reference Feb 2019

6.2 Annual Business Plan roles, Responsibilities and Targets 2018-19

6.3 Audit Work Programme

6.4 Calendar of Policy Review

**7. Confidential Items**

7.1 Council Residence 10 Dalling St Port Broughton

7.2 Independent Member Applications

**8. Next Meeting**

**9. Closure**

Present: Ms Patricia Flood (Chairperson)  
Cr Margaret McDonald  
Deputy Mayor Dolling  
Mayor Axford

In Attendance: Andrew Cole (CEO)  
Peter Ward (Deputy CEO)  
Lucy Gale (Personal Assistant)  
Tamara Harrison (Senior Administration)

## 1. Opening

The Chairperson of the Committee opened the meeting at 2:00pm

## 2. Apologies and Leave of Absence

- 2.1 Apologies : Cr Winen
- 2.2 Leave of Absence: Nil

## 3. Conflict of Interest Provisions

- 3.1 Nil

## 4. Confirmation of Minutes

- 4.1 Audit Committee Meeting held on the 25<sup>th</sup> September 2018

**MOVED:** Mayor Axford

**SECONDED:** Cr Margaret McDonald

*“That the Minutes of the Audit Committee Meeting held on the 25<sup>th</sup> September 2018 be confirmed as printed and supplied.”*

**CARRIED UNANIMOUSLY**

## 5. Business arising from the Minutes

Nil

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## 6. Business Items

### 6.1 Draft Financial Statements 2017-18

**MOVED:** Deputy Mayor Dolling

**SECONDED:** Cr Margaret McDonald

*“That the CEO and Chair of the Audit Committee sign the Certification of Auditor Independence and recommend to Council that it adopts the audited financial statements for 2017/18.”*

**CARRIED UNANIMOUSLY**

### 6.2 Draft Annual Report 2017-18

**MOVED:** Mayor Axford

**SECONDED:** Cr Margaret McDonald

*“That the Audit Committee recommends that the Council adopt the Annual Report 2017-18, including the audited financial statements for 2017-18.”*

**CARRIED UNANIMOUSLY**

### 6.3 Budget Variance 2017-18

**MOVED:** Cr Margaret McDonald

**SECONDED:** Deputy Mayor Dolling

*“That the Audit Committee recommends that the Council adopt the Budget Variance report for the full year ended 2017/18.”*

**CARRIED UNANIMOUSLY**

## 7. Other Business

### 7.1

**MOVED:** Cr Margaret McDonald

**SECONDED:** Mayor Axford

*“Thankyou to Cr Winen, Mayor Axford & Deputy Mayor Dolling for their service to the Barunga West Audit Committee.”*

**CARRIED UNANIMOUSLY**

### 7.2 Policy review calendar

The policy review calendar was tabled at the meeting

Noted that the policy review is up to date

## 8. Next Meeting

TBC

## 9. Closure

The meeting was closed at 2:49pm

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Pat Flood

*Chairperson*

## 6. BUSINESS ITEMS

### 6.1 Audit Committee Terms of Reference Review 2019-20

The Current Audit Committee Terms of Reference are attached. The previous Committee wanted to review the following item:

- 3.5 Appointments to the committee shall be for a period until the end of the term of the Council. Appointees may be reappointed by Council.

That Item was developed prior to the alteration to the TOR to require 2 independent members. The previous Committee was of the view to appoint independent members for a period of 4 years, but on a staggered basis, so that at least at least one independent member would continue over the election timeframe.

- 3.5 Appointments to the committee shall be as follows:

- Elected Members shall be appointed for a term of four years until the end of the term of the Council;
- Independent Members will be appointed for a period of 4 years, with those appointments staggered, where possible, for a period of 2 years, to ensure continuity of at least one independent member over the election process.

Financial Implication:

Nil

Strategic Plan Ref:

4.2 Embed the Culture We Want

**RECOMMENDATION:**

**That the Audit committee recommends to Council:**

1. **That the Terms of Reference are amended to alter the term of appointment for one of the Independent Members to a date near the mid point of the term of Council, to ensure continuity of at least one Independent Member over the election timeframe; and**
2. **That the independent member Pat Flood is appointed for a period of 2 years.**

## 6.2 Annual Business Plan roles, Responsibilities and Targets 2018-19

### Part 2 of the Local Government Act 1999 has the following requirement in relation to Annual Business Plan & Budget

#### 123—Annual business plans and budgets

- (1) A Council must have, for each financial year—
  - (a) an annual business plan; and
  - (b) a budget.

#### Roles and responsibilities

The following roles, responsibilities and procedures will apply in developing and managing the Annual Business Plan for 2019/20, and the associated financial budget.

#### 1. Elected Members

Elected Members are responsible for establishing the overall budget at the commencement of the financial year which outlines:

- The total income to be raised and the services to be delivered.
- The operating projects to be delivered.
- The capital works (renewal and new) to be undertaken.

Elected Members will consider quarterly budget revisions during the year, in which it can consider budget variances and issues that may have arisen following adoption of the budget. Elected Members may make changes to services, projects and capital works contained within the budget as part of these periodic budget reviews.

#### 2. Chief Executive Officer (CEO)

Under Section 36(1)(c) of the Local Government Act 1999 (as amended), the Council *'has the power to do anything necessary, expedient or incidental to performing or discharging its functions or duties or to achieving its objectives'*.

This Power has been delegated by the Council to the Chief Executive Officer.

Based on the above delegation, the CEO has the authority to manage the budget and make budget decisions. To enable the CEO to achieve this, in a way that is both accountable and efficient, there needs to be some degree of flexibility whilst still delivering the budget outcomes set by Council.

The CEO has flexibility to manage changes to the budget as long as the following 'Budget Management Parameters' are complied with:

- The budgeted operating result is maintained or improved;
- Budgeted borrowings are not exceeded;
- Services levels are maintained and no new/enhanced services (with a

budgetary impact) are introduced;

- Operating projects are delivered within the total budget allocated by Council;
- Capital projects are delivered within the total budget allocated by Council;
- Capital and operating budgets are not interchanged (with the exception of the Council Capital Fund);

If the CEO is able to manage a budgetary issue without breaching one of the above criteria then the CEO will action that issue. This action will still be reported to Council as part of the next periodic budget review for formal endorsement as part of the revised budget.

If the CEO is not able to manage a budgetary issue without breaching one of the above criteria then that issue is referred to Council as part of the next periodic budget review before any action is taken. However if there is some urgency to manage an unforeseen issue, then the CEO has the authority to act in the best interests of the Council. This is likely to be a matter of some emergency where a decision is required in short order, and without the ability to convene a Special Meeting of Council.

This means that Administration is able to manage the operations and deal with variations within the budget to ensure efficient and effective delivery of budgeted outcomes. However, only Council has the power to alter or change budgeted outcomes as part of the original budget or a periodic budget review.

### **3. Reporting**

As part of the accountability that Administration has to deliver the budgeted outcomes efficiently and effectively, regular budget performance is reported to Council. This includes an update during budget reviews from Administration to Council and includes the following:

- A report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the original / revised budget presented in a manner consistent with the Model Financial Statements.
- A detailed analysis of all operating projects including variance explanations against the original/ revised budget and a forecast for the end of financial year.
- A detailed analysis of all capital projects including variance explanations against the original / revised budget and a forecast for the end of financial year.
- An update on Council's key financial indicators against original / revised budget indicators in order to be able to assess and monitor Council's financial sustainability and the impact of budgetary decisions

#### 4. Financial Targets

Operating Surplus/Deficit:	\$(300,000) – 0.00%
Operating Surplus/Deficit %:	-4.75% – 0.00%
Rate Increase:	3.50% - 4.50%
New Borrowings:	Nil

Financial Implication: Significant  
Strategic Plan Ref: 4.2 Embed the Culture We Want - Accurate preparation of all financial and operational plans & reports

**RECOMMENDATION:** **That the Audit committee recommends to Council that the Roles and Responsibilities for the Annual Business Plan and Financial Budget Targets are adopted by Council.**

### 6.3 Audit Work Programme

The Audit Work Programme is attached.

All areas are compliant with legislation.

Council staff are reviewing the latest Tonkins road infrastructure valuations, and the recent APV Building valuations. The latter includes a maintenance programme for buildings for the next 5 years, and this will be considered in the budget deliberations.

Finance staff have prepared and sent to the Auditors a sample selection of transactions for review in the Internal Controls audit on March 28 & 29 2019.

Financial Implication: Nil  
Strategic Plan Ref: 4.2 Embed the Culture We Want - Seek to continuously improve Council's internal controls & procedures;

**RECOMMENDATION:** **For Members Information**



## 6.4 Calendar of Policy Review

The Calendar of Policy Review is attached.

The Calendar highlights that Council's Volunteers Policy is overdue for review by Council.

Financial Implication: Nil  
Strategic Plan Ref: 4.2 Embed the Culture We Want - Seek to continuously improve Council's internal controls & procedures;

**RECOMMENDATION:** For Members Information



## 1. Establishment of Committee

Pursuant to Section 41 of the Local Government Act 1999, the Council establishes a Committee for the purpose of enquiring into the and reporting to Council in respect of those matters conferred upon it as set out in these Terms of Reference.

## 2. Title

The Committee shall be known as the Barunga West Council Audit Committee.

## 3. Membership

- 3.1 Members of the committee are appointed by the Council. The committee shall consist of at least two independent members, with the balance of membership being up to three additional members from the Elected Members of Council. The size of the committee shall be five members.
- 3.2 Independent member of the committee shall have recent and relevant financial, risk management, internal audit experience. The Principal Member of the Council shall be a member of the committee.
- 3.3 Only members of the committee are entitled to vote in committee meetings. Unless otherwise required by the Act not to vote, each member must vote on every matter that is before the committee for decision. However other individuals such as the CEO, Deputy CEO & Manager Infrastructure Services may attend any meeting as observers or be responsible for preparing reports for the committee. In accordance with the principles of open, transparent and informed decision making, committee meetings must be conducted in a place open to the public. The agenda and minutes of the committee meetings, subject to any items that are discussed in confidence under Section 90 of the Local Government Act 1999 and subsequently retained as confidential under Section 91 of the Act, are also required to be made available to the public.



3.4 Council's external auditors may be invited to attend meetings of the committee.

3.5 Appointments to the committee shall be as follows:

- Elected Members shall be appointed for a term of four years until the end of the term of the Council;
- Independent Members will be appointed for a period of 4 years, with those appointments staggered, where possible, for a period of 2 years, to ensure continuity of at least one independent member over the election process.

3.5 Appointments to the committee shall be for a period until the end of the term of the Council.

~~3.5~~ Appointees may be reappointed by Council.

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3.6 The Council shall appoint the Presiding Member of the committee.

#### 4. Secretarial resources

4.1 The Chief Executive Officer shall provide sufficient administrative resources to the committee to enable it to adequately carry out its functions.

#### 5. Quorum

5.1 The quorum necessary for the transaction of business shall be 50% of the number of members of the committee plus one. A duly convened meeting of the committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the committee.

#### 6. Frequency of meetings

6.1 The committee shall meet at least four times a year at appropriate times in the reporting and audit cycle and otherwise as required.

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## 7. Notice of meetings

- 7.1 Ordinary meetings of the committee will be held at times and places determined by Council or, subject to a decision of Council, the committee. A special meeting of the committee may be called in accordance with the Act.
- 7.2 Notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the committee and observers, no later than 3 clear days before the date of the meeting. Supporting papers shall be sent to committee members (and to other attendees as appropriate) at the same time.

## 8. Minutes of meetings

- 8.1 The Chief Executive Officer shall ensure that the proceedings and resolutions of all meetings of the committee, including recording the names of those present and in attendance are minuted and that the minutes otherwise comply with the requirements of the Local Government (Procedure at Meetings) Regulations 2013.
- 8.2 Minutes of committee meetings shall be circulated within five days after a meeting to all members of the committee and to all members of the Council and will (as appropriate) be available to the public.

## 9. Role of the Committee

### 9.1 Financial Reporting

- 9.1.1 The committee shall monitor the integrity of the financial statements of the Council, including its annual report, reviewing significant financial reporting issues and judgements which they contain.
- 9.1.2 The committee shall review and challenge where necessary:
- 9.1.2.1 The consistency of, and/or any changes to, accounting policies;

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9.1.2.2 The methods used to account for significant or unusual transactions where different approaches are possible;

9.1.2.3 Whether the Council has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the external auditor;

9.1.2.4 The clarity of disclosure in the Council's financial reports and the context in which statements are made; and

9.1.2.5 All material information presented with the financial statements, such as the operating and financial review and the corporate governance statement (insofar as it relates to the audit and risk management).

## 9.2 Internal controls and risk management systems

The committee shall:

9.2.1 keep under review the effectiveness of the Council's internal controls and risk management systems; and

9.2.2 review and recommend the approval, where appropriate, of statements to be included in the annual report concerning internal controls and risk management.

## 9.3 Whistle blowing

The committee shall review the Council's arrangements for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The committee shall ensure these arrangements allow independent investigation of such matters and appropriate follow-up action.



#### **9.4 Internal audit (if applicable, where a Council does not have a separate internal audit function)**

The committee shall:

- 9.4.1 monitor and review the effectiveness of the Council's internal audit function in the context of the Council's overall risk management system;
- 9.4.2 consider and make recommendation on the program of the internal audit function and the adequacy of its resources and access to information to enable it to perform its function effectively and in accordance with the relevant professional standards.
- 9.4.3 review all reports on the Council's operations from the internal auditors;
- 9.4.4 review and monitor management's responsiveness to the findings and recommendations of the internal auditor; and
- 9.4.5 where appropriate, meet the "head" of internal audit (internal or outsourced) at least once a year, without management being present, to discuss any issues arising from the internal audits carried out. In addition, the head of internal audit shall be given the right of direct access to the Principal Member of the Council and to the Presiding Member of the committee.

#### **9.5 External audit**

The committee shall:

- 7.5.1 develop and implement a policy on the supply of non-audit services by the external auditor, taking into account any relevant ethical guidance on the matter;
- 9.5.2 consider and make recommendations to the Council, in relation to the appointment, re-appointment and removal of the Council's external auditor. The committee shall oversee the selection process for new auditors and if an auditor resigns the committee



shall investigate the issues leading to this and decide whether any action is required;

9.5.3 oversee Council's relationship with the external auditor including, but not limited to:

9.5.3.1 recommending the approval of the external auditor's remuneration, whether fees for audit or non-audit services, and recommending whether the level of fees is appropriate to enable an adequate audit to be conducted;

9.5.3.2 recommending the approval of the external auditor's terms of engagement, including any engagement letter issued at the commencement of each audit and the scope of the audit;

9.5.3.3 assessing the external auditor's independence and objectivity taking into account relevant professional and regulatory requirements and the extent of Council's relationship with the auditor, including the provision of any non-audit services;

9.5.3.4 satisfying itself that there are no relationships (such as family, employment, investment, financial or business) between the external auditor and the Council (other than in the ordinary course of business);

9.5.3.5 monitoring the external auditor's compliance with legislative requirements on the rotation of audit partners; and

9.5.3.6 assessing the external auditor's qualifications, expertise and resources and the effectiveness of the audit process (which shall include a report from the external auditor on the audit committee's own internal quality procedures);

9.5.4 meet as needed with the external auditor. The committee shall meet the external auditor at least once a year, without management being present; to discuss the external auditor's report and any issues arising from the audit;



9.5.5 review and make recommendations on the annual audit plan, and in particular it's consistency with the scope of the external audit engagement;

9.5.6 review the findings of the audit with the external auditor. This shall include, but not be limited to, the following;

9.5.6.1 a discussion of any major issues which arose during the external audit;

9.5.6.2 any accounting and audit judgements; and

9.5.6.3 levels of errors identified during the external audit.

The committee shall also review the effectiveness of the external audit.

9.5.7 review any representation letter(s) requested by the external auditor before they are signed by management;

9.5.8 review the management letter and management's response to the external auditor's findings and recommendations.

## **9.6 Major Project Reporting**

9.6.1 Review the financial status of Major Projects on a regular basis and recommend corrective action, if any, to Council for consideration.

## **10 Reporting responsibilities**

10.1 The committee shall make whatever recommendations to the Council it deems appropriate on any area within its terms of reference where in its view action or improvement is needed.

## **11 Other matters**

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The committee shall:

- 11.1 have access to reasonable resources in order to carry out its duties;
- 11.2 be provided with appropriate and timely training, both in the form of an induction programme for new members and on an ongoing basis for all members;
- 11.3 give due consideration to laws and regulations of the Local Government Act, 1999;
- 11.4 make recommendations on co-ordination of the internal and external auditors;
- 11.5 oversee any investigation of activities which are within its terms of reference; and



- 11.6 oversee action to follow up on matters raised by the external auditors;
- 11.7 at least once a year, review its own performance, constitution and terms of reference to ensure it is operating at maximum effectiveness and recommend changes it considers necessary to the Council for approval.

**12. REVIEW**

Version No	Issue Date	Description of Change
1	13 May 2014	Initial Adoption by Council
2	April 2017	Amend Number of Independent Members

**Barunga West Council  
Audit Committee  
Agenda for meeting to be held on \_\_\_\_\_**

**Attachment: Agenda Item**

**2019/20 Annual Budget Timetable  
Draft 1 –**

<b>No.</b>	<b>Description</b>	<b>Primary Role/Purpose</b>	<b>Deliver To</b>	<b>Timeframe</b>	<b>Status</b>
<b>A Evaluation &amp; Planning</b>					
A1	ABP&B Framework & Key Objectives	Consideration of Budget Parameters	Audit Committee	<b>Thu 21 Feb 2019 10am</b>	
A2	LTFP Framework, Assumptions & Key Outcomes	Consideration of LTFP Framework Parameters	Audit Committee	<b>Thu 21 Feb 2019 10am</b>	
A3	ABP&B Framework & Key Objectives	Endorsement of ABP & Budget Framework	General Council	<b>Tue 12 March 2019 7pm</b>	
A4	LTFP Framework, Assumptions & Key Outcomes	Endorsement of LTFP Framework	General Council	<b>Tue 12 March 2019 7pm</b>	
<b>B Development of Draft Annual Business Plan &amp; Budget</b>					
B1	Confirmation of CPI for prior year (as at Dec Quarter)	Finance	SMT	2 <sup>nd</sup> week Feb 2019	<b>Complete</b>
B2	Review Plant Hire Rates	Infrastructure Services	Finance	3 <sup>rd</sup> week Feb 2019	
B3	Review Fees & Charges	Individual Departments	SMT	3 <sup>rd</sup> week Feb 2019	
B4	Review Asset Valuations	Finance/ Infrastructure Services	SMT	3 <sup>rd</sup> week Feb 2019	
B5	Review Overhead Rates	Finance/ Infrastructure Services	SMT	3 <sup>rd</sup> week Feb 2019	
B6	Prepare Salaries/Wages Budget	Finance/Payroll/Individual Departments	SMT	3 <sup>rd</sup> week Feb 2019	

**Barunga West Council**

**Audit Committee**

Agenda for meeting to be held on \_\_\_\_\_

No.	Description	Primary Role/Purpose	Deliver To	Timeframe	Status
<b>B7</b>	<b>1<sup>st</sup> Budget Workshop</b>	<b>Workshop with Council</b>	<b>Council</b>	<b>Tue 26 Feb 2019 4:30 pm-6:30pm</b>	
	<i>Budget window opened</i>			<i>3<sup>rd</sup> Week Feb 2019</i>	
B8	Departments develop Operating budgets – Draft 1	Individual Departments	SMT	3 <sup>rd</sup> week March	
B9	Departments develop Capital budgets – Draft 1	Individual Departments	SMT	3 <sup>rd</sup> week March	
<b>B10</b>	<b>2<sup>nd</sup> Budget Workshop</b>	<b>Workshop with Council</b>	<b>Council</b>	<b>Tue 5 March 2019 4:30pm-6:30pm</b>	
B11	Salaries & wages balanced	Finance/Payroll	SMT	3 <sup>rd</sup> week March	
B12	Internal charges balanced (overheads, plant, etc.)	Finance	SMT	3 <sup>rd</sup> week March	
B13	Budget consolidation process	Finance	SMT	3 <sup>rd</sup> week March	
B14	Financial statement preparation	Finance	SMT	3 <sup>rd</sup> week March	
B15	Preparation of Rate Models	Finance	SMT	3 <sup>rd</sup> week March	
B16	Borrowing requirements assessed	Finance	SMT	3 <sup>rd</sup> week March	
B17	Financial indicators prepared	Finance	SMT	3 <sup>rd</sup> week March	
<b>B18</b>	<b>3<sup>rd</sup> Budget Workshop</b>	<b>Workshop with Council</b>	<b>Council</b>	<b>Tue 26 March 2019 4:30pm-6:30pm</b>	
<b>B19</b>	<b>1<sup>st</sup> Draft Budget &amp; ABP for Review</b>	<b>SMT</b>	<b>Audit Committee</b>	<b>Thu ?? March 2019 10am</b>	

**Barunga West Council**

**Audit Committee**

Agenda for meeting to be held on \_\_\_\_\_

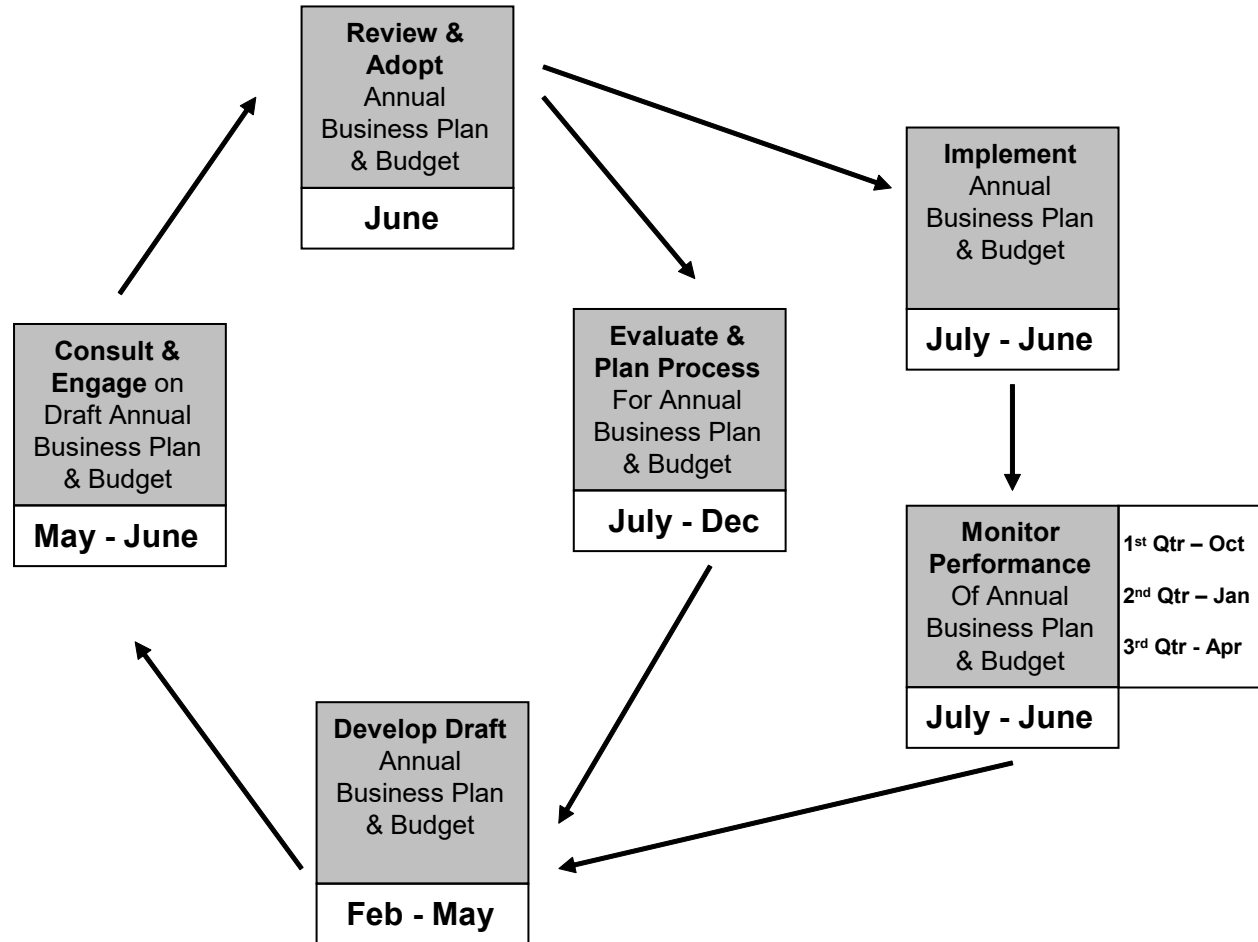
No.	Description	Primary Role/Purpose	Deliver To	Timeframe	Status
<b>C</b>	<b><i>Document preparation phase</i></b>				
<b>C1</b>	<b>Draft Budget &amp; ABP finalized</b>	<b>SMT</b>	<b>SMT</b>	<b>4<sup>th</sup> Week March 2019</b>	
C2	Receipt of property valuations	Finance		1st week April 2019	
C3	Detailed budget documents prepared	Community Engagement / Finance	SMT	1 <sup>st</sup> week April	
C4	Fees & charges schedule	Finance	SMT	1 <sup>st</sup> week April	
C5	Rating policy reviewed	Finance	SMT	1 <sup>st</sup> week April	
C6	Budget Revisions Finalized	Finance	SMT	1 <sup>st</sup> week April	
<b>C7</b>	<b>Final Draft Budget &amp; ABP reviewed by Audit Committee</b>	<b>Finance</b>	<b>Audit Committee</b>	<b>Thu 2 May 2019 ?? 10am</b>	
C8	Budget finalized for Community Consultation	Community Engagement / Finance	SMT	1 <sup>st</sup> week May	
<b>D</b>	<b><i>Community consultation phase</i></b>				
<b>D1</b>	<b>Draft Budget Released for Consultation</b>	<b>SMT</b>	<b>Council (Special Council)</b>	<b>Tue 14 May 2019 7pm</b>	
D2	Community Consultation Meetings	SMT	Council	Wed 15 May – Tue 4 June 2019	
<b>D3</b>	<b>Statutory Council meeting, including deputations</b>	<b>SMT</b>	<b>Council</b>	<b>Tue 11 June 2019 7pm</b>	
<b>D4</b>	<b>Budget adopted by Council</b>	<b>SMT</b>	<b>Council</b>	<b>Tue 11 June 2019</b>	

**Barunga West Council  
Audit Committee  
Agenda for meeting to be held on \_\_\_\_\_**

No.	Description	Primary Role/Purpose	Deliver To	Timeframe	Status
<b>E</b>	<b><i>Implementation phase</i></b>				
E1	Budget uploaded into Synergy	Finance	SMT	1 <sup>st</sup> week July	
E2	Budget sign-off by SMT members	SMT	CEO	1 <sup>st</sup> week July	
E3	Final budget, rates & charges, valuations advertised in newspapers & Gazette	CEO/PA	CEO	1 <sup>st</sup> week July	
E4	Final budget uploaded on website	CEO/PA	CEO	1 <sup>st</sup> week July	
E5	Final budget available at reception	Customer Service	Customer Service	1 <sup>st</sup> week July	

### 2019/20 Budget Timetable

Attachment: Agenda Item



## AUDIT COMMITTEE WORK PROGRAM

Not Yet Due	
Work in Progress	
Overdue	
Completed	

**Updated** **15-02-19**

Activity	Timeframe	Due Date	Current Status	Date Completed	Follow-up Action
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### Meetings

As per Terms of Reference	1.1	Every 4 Years	01-04-21	Meetings conducted within Terms of Reference		
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### Financial Reporting

Draft Annual Business Plan	2.1	Annual	14-05-19	Commenced		Draft ABP presented to Audit Committee 3/5/18
Ten Year Financial Plan	2.2	Annual	14-05-19	Commenced		Draft LFTP presented to Audit Committee 3/5/18
Annual Financial Statements	2.3	Annual	31-10-19			
Annual Report	2.4	Annual	30-11-19			
EPA Reporting Bute & PB Dumps	2.5	Annual	30-11-19			
ESCOSA Annual Reporting	2.6	Annual	30-11-19			

### Activity

Auditor Contract	3.3	Every 5 Years	31-01-17	Completed		Galpins appointed until 30/6/21
Interim Financial Audit	3.4	Annual	29-03-18	Audit 28-29/3/18		Staff have forwarded sample transactions to Galpins
Internal Controls & Procedures	3.6	Annual	29-03-18	Audit 28-29/3/18		Staff have forwarded sample transactions to Galpins
Financial Audit	3.5	Annual	30-09-19			

### Risk Management

LGAMLS Risk Management Review	4.1	Annual	31-10-17	Action plan submitted and waiting for peer review		Action Plan in Place with RRC and LGRS.
Risk Management Plan update	4.2	Annual		Completed, review required March 1/03/2019		Integrated Risk Management Framework located Skytrust

### Internal Audit

Governance Audit	5.1	Annual				
Financial Sustainability Audit	5.2					Being Reviewed to see if Still a Compliance Requirement
LGAWCS KPI Audit	5.3	Annual		Complete, report received. Now 2-year cycle.		Combined with Risk Management Review Audit

### Other Business

Review of Terms of Reference	6.1	Every 2 Years	01-04-21			Committee may want to consider staggering Independent Member appointments.
Audit Committee Self Assessment	6.2	Every 2 Years	31-01-19	Last reviewed January 2017		Will review for end of 2019 to enable new members to form opinion
Asset Management Plan - Roads	6.3	Every 5 Years	31-03-21	Adopted by Council 14 June 2016	Reviewing	Reviewing alterations to Road data by Works and Tonkins
Asset Management Plan - CWMS	6.4	Every 5 Years	31-03-16	Adopted by Council 10 May 2016	1/03/20	2019/20 budget
Asset Management Plan - Buildings	6.5	Every 5 Years	31-03-17	NAMS AMP now developed	Reviewing	Revalued in 2018/19, reconciling data, then review AMP, along with maintenance programme
Asset Management Plan - Stormwater	6.6	Every 5 Years	30-06-19	Adopted by Council 10 May 2016	1/03/20	2019/20 budget



Date: 15/02/2019

POLICY REVIEW TABLE

BARUNGA WEST COUNCIL		CALENDAR OF POLICY REVIEW							
Name of Policy / Procedure / doc	Reviewed - Last Date	Review Freq	2015	2016	2017		2019	2020	
Access to Council and Committee Meetings and Documents	<b>Next Council to Review w/in 12 months of Election</b>		November						
Accounting Policy	June 2014	Annually	June	June	June	June			
Asset Accounting Policy	June 2014	Annually	June	June	June	June			
Building and Swimming Pool Inspection (Development Act)	December 2014	Bi-annually		December		December		December	
Caretaker Policy	March 2014	Four Years				May			
Code of Conduct for Council Employees	No Review	-							
Code of Conduct for Council Members	No Review	-							
Complaints Handling Proc edure under Code of Conduct for EM's	<b>Next Council to Review w/in 12 months of Election</b>	Four Years	November				November		
Complaints Handling Policy & Procedures	<b>Next Council to Review w/in 12 months of Election</b>	Four Years		December			November		
Council Members Allowances and Benefits	<b>Next Council to Review w/in 12 months of Election</b>	Four Years	November				November		
Council Members Training and Development	<b>Next Council to Review w/in 12 months of Election</b>	Four Years	November				November		
Freedom of Information Statement	July 2014	Annually	July						
Hardship Policy for Residential Customers (CWMS)	December 2017	Bi-annually	March		December		December		
Internal Financial Controls	June 2014	Annually	June	June	June	June			
Internal Review of a Council Decision	August 2014	Four Years				October			
Informal Gathering Policy	March 2016	Four Years		March				March	
Naming Roads and Public Places	October 2015	Four Years	October				October		
Order Making	August 2014	Four Years				October			
Procurement Policy	June 2014	Bi-annually	December		December		December		
Prudential Management	<b>To Be Developed</b>								
Public Consultation	<b>Next Council to Review w/in 12 months of Election</b>	Four Years	November				November		
Request for Service	June 2014	Four Years				October			

Date: 15/02/2019

## POLICY REVIEW TABLE

BARUNGA WEST COUNCIL Name of Policy / Procedure / doc	CALENDAR OF POLICY REVIEW						2019	2020
	Reviewed - Last Date	Review Freq	2015	2016	2017			
Budget Management Policy	November 2017	Four Years			November			
Burial & Interment of Ashes Policy	April 2014	Bi-annually		December		December	December	
Code of Practice: Meeting Procedures	Next Council to Review w/in 12 months of Election	Four Years	November				November	
Development Assessment Planning (DAP) Complaint Handling Policy	October 2015	Four Years	October				October	
Donated Goods Policy	March 2016	Four Years		March			March	
Disposal of Land and Assets	June 2014	Two Years	December		December		December	
Election Signs Policy	August 2014	Four Years				October		
Financial Delegations Policy	March 2016	Four Years		March			March	
Fraud and Corruption Prevention	June 2014	Annually	June	June	June	June		
Funding	To Be Developed							
Induction for Council Members and Senior Officers	Next Council to Review w/in 12 months of Election	Four Years	October				November	
Horses on Beaches Policy	September 2015	Four Years	September				September	
Interaction of the Development Act, StateRecordsAct and FOIAct/Copyright Act	August 2014	Four Years				October		
Investment Policy	To Be Developed							
Mobile Food Vending Policy	September 2016	Four Years		September			September	
Leases, Licences and Permits	October 2015	Two Years	October		December		December	
Ombudsman Enquiry Procedure	To Be Developed							
Rating & Rebates Policy	June 2014	Annually	June	June	June	June		
Records Management	April 2014	Three-Yearly			April		April	
Risk Management Framework	April 2018	Four Years				April		
Safe Environment	August 2014	Four Years				October		
Service Level	To Be Developed							
Service Range	To Be Developed							
Shipping Container Policy	August 2016	Four Years		August			August	
Supplementary Elections Policy	January 2016	Four Years		January			January	
Treasury Management	June 2014	Annually	June	June	June	June		
Tree Policy	January 2016	Four Years		January			January	
Volunteers	January 2015	Four Years					January	
Whistleblower Protection	June 2014	Annually	June	June	June	June		