



**AGENDA**

**AUDIT COMMITTEE MEETING**

**WEDNESDAY, 18 SEPTEMBER 2019**

Notice is given that the next Audit Committee Meeting of the Roper Gulf Regional Council will be held on:

- Wednesday, 18 September 2019 at
- The Council Chambers
- Roper Gulf Regional Council Support Centre
- 2 Crawford Street, Katherine
- Commencing at 10:00AM

Your attendance at the meeting will be appreciated.

Phillip LUCK  
Chief Executive Officer

## PLEDGE

“We pledge to work as one towards a better future through effective use of all resources.

We have identified these key values and principles of Honesty, Equality, Accountability, Respect and Trust as being integral in the achievement of our vision, that the Roper Gulf Regional Council is Sustainable, Viable and Vibrant”.

## PRAMIS BLA WI

“Mela pramis bla wek gudbalawei bla meigim futja bla wi wanwei, en bla yusim ola gudwan ting bla helpum wi luk lida.

Mela bin luk ol dijlod rul, ebrobodi gada tok trubalawei, wi gada meik so wi gibit firgo en lisiin misalp, abum rispek en trastim misalp bla jinggabat bla luk lida, Roper Galf Rijinul Kaunsul deya maindim en kipbum bla wi pramis , dum wek brabli gudbalawei, en im laibliwan”

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13.3	Rating of commercial active properties on Aboriginal Land <i>The report shall be dealt with in accordance with the Local Government Act 2008 s 65(2) and Local Government (Administration) Regulations 2008 reg 8(b) (c)(iii).</i>	
13.4	Update on action/issues from 2017/18 Audit Management Letter <i>The report shall be dealt with in accordance with the Local Government Act 2008 s 65(2) and Local Government (Administration) Regulations 2008 reg 8(c)(iii).</i>	

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13.5 Reports to the Independent Commissioner Against Corruption

*The report shall be dealt with in accordance with the Local Government Act 2008 s 65(2) and Local Government (Administration) Regulations 2008 reg 8(a) (c)(ii), (iii), (d), (e).*

13.6 Compliance Response

*The report shall be dealt with in accordance with the Local Government Act 2008 s 65(2) and Local Government (Administration) Regulations 2008 reg 8(c) (iii), (iv).*

**14 ITEMS FOR NEXT MEETING**

**CLOSE OF MEETING**

**CONFIRMATION OF PREVIOUS MINUTES**

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<b>ITEM NUMBER</b>	4.1
<b>TITLE</b>	Confirmation of Previous Minutes
<b>REFERENCE</b>	841549
<b>AUTHOR</b>	Perna RAMAWAT, Governance Officer

**RECOMMENDATION**

- (a) **That the Audit Committee confirms the minutes as a true and accurate record of the previous Audit Committee Meeting held on 19 June 2019.**

**BACKGROUND**

The Audit Committee met on Wednesday 19 June 2019 at 2 Crawford Street, Katherine at 10:00am.

**ISSUES/OPTIONS/SWOT**

The Minutes of the Meeting are attached for the Committee's review and confirmation.

**FINANCIAL CONSIDERATIONS**

Nil

**ATTACHMENTS:**

- 1 Audit Committee 2019-06-19 [825584].DOCX



MINUTES OF THE ROPER GULF REGIONAL COUNCIL AUDIT COMMITTEE  
MEETING HELD AT THE COUNCIL CHAMBERS  
ROPER GULF REGIONAL COUNCIL SUPPORT CENTRE  
2 CRAWFORD STREET, KATHERINE ON WEDNESDAY, 19 JUNE 2019 AT  
10:00AM

## **PRESENT/STAFF/GUESTS**

### **1.1 Members**

- Garry LAMBERT, Chairperson
- Sheldon SMITH, Independent Member
- Councillor Don GARNER

### **1.2 Staff**

- Marc GARDNER, Director Commercial Services;
- Lokesh ANAND, Acting Director Corporate Governance;
- Cristian COMAN, Manager Governance and Corporate Planning;
- Prerna RAMAWAT, Governance Officer (Minute Taker).

## **MEETING OPENED**

The Audit Committee Meeting opened at 1013hrs

## **APOLOGIES AND LEAVE OF ABSENCE**

### **3.1 APOLOGIES AND LEAVE OF ABSENCE**

38/2019 RESOLVED (Garry LAMBERT/Donald GARNER)

CARRIED

- (a) That the Audit Committee accepts apology of Councillor David Murrungun.
- (b) That the Audit Committee does not accept apology of Councillor Eric Roberts.

## **CONFIRMATION OF PREVIOUS MINUTES**

### **4.1 CONFIRMATION OF PREVIOUS MINUTES**

39/2019 RESOLVED (Donald GARNER/Garry LAMBERT)

CARRIED

- (a) That the Audit Committee approves the minutes as a true and accurate record of the previous Audit Committee Meeting held on 06 March 2019.

## **DISCLOSURES OF INTEREST**

There were no declarations of interest at this Audit Committee .

**BUSINESS ARISING FROM PREVIOUS MINUTES****6.1 ACTION LIST**

40/2019 RESOLVED (Sheldon SMITH/Donald GARNER) CARRIED

- (a) That the Audit Committee receives and notes the Action List.
- (b) That the Audit Committee requests the removal of Item 12.5 from List.

**GENERAL BUSINESS****13.1 IRM****INCOMING CORRESPONDENCE**

*Nil*

**OUTGOING CORRESPONDENCE**

*Nil*

**ELECTED MEMBERS'S REPORT**

*Nil*

**OPERATIONAL REPORT****11.1 DRAFT REGIONAL PLAN**

41/2019 RESOLVED (Donald GARNER/Sheldon SMITH) CARRIED

- (a) That the Audit Committee receives and notes the Draft 2019-20 Regional Plan with a consideration to provide a summarised document for community consultation.

**11.2 LOCAL AUTHORITY MEETINGS**

42/2019 RESOLVED (Sheldon SMITH/Garry LAMBERT) CARRIED

- (a) That the Audit Committee receives and notes this report pertaining to Local Authority Meetings.
- (b) That the Audit Committee recommends to council that the letter to be drafted on its behalf to the department raising the issues outlined in this report.

**BUSINESS ARISING**

*Nil*

**GENERAL BUSINESS****13.1 INFORMATION RIGHTS MANAGEMENT**

43/2019 RESOLVED (Sheldon SMITH/Donald GARNER) CARRIED

- (a) The Audit Committee notes the matters reported to ICAC pertaining to Reportable Breaches, and that a follow-up report be presented to Committee at next meeting;
- (b) That Information Rights Management (IRM) be further discussed in

Confidential Session.

## **DECISION TO MOVE TO CONFIDENTIAL SESSION**

### **14 DECISION TO MOVE INTO CONFIDENTIAL SESSION**

**44/2019 RESOLVED (Donald GARNER/Sheldon SMITH)**

**CARRIED**

- (a) That the Committee moves into confidential session and for members of the public to be excluded from meeting.**

## **CLOSED SESSION**

- 15.1 Confirmation of Previous Minutes - Confidential** - *The report will be dealt with under Section 65(2) of the Local Government Act 2008 and Regulation 8 (a) of the Local Government (Administration) Regulations 2008.*
- 15.2 Organisational Restructure** - *The report will be dealt with under Section 65(2) (a) of the Local Government Act 2008 and Regulation 8 (a), (c) (iii) of the Local Government (Administration) Regulations 2008.*
- 15.3 Risk Management Register** - *The report will be dealt with under Section 65(2) of the Local Government Act 2008 and Regulation 8 (c) (iii), (iv) of the Local Government (Administration) Regulations 2008.*
- 15.4 Finance - Council Draft Budget 2019-20** - *The report will be dealt with under Section 65(2) of the Local Government Act 2008 and Regulation 8 (e) of the Local Government (Administration) Regulations 2008.*
- 15.5 2018/2019 Audit Priorities** - *The report will be dealt with under Section 65(2) of the Local Government Act 2008 and Regulation 8 (c) (iii) of the Local Government (Administration) Regulations 2008.*
- 15.6 Information Rights Management** – *The report will be dealt with under Section 65(2) of the Local Government Act 2008 and Regulation 8 (c) (iv) of the Local Government (Administration) Regulations 2008.*

### **15.1 CONFIRMATION OF PREVIOUS MINUTES - CONFIDENTIAL**

**45/2019 RESOLVED (Garry LAMBERT/Donald GARNER)**

**CARRIED**

- (a) That the Audit Committee approves the confidential minutes as a true and accurate record of the previous Audit Committee Meeting, confidential session as a true and accurate record of that meeting held on 06 March 2019.**

### **15.2 ORGANISATIONAL RESTRUCTURE**

**46/2019 RESOLVED (Sheldon SMITH/Donald GARNER)**

**CARRIED**

- (a) That the Audit Committee receives and notes the Organisational Restructure.**

### **15.3 RISK MANAGEMENT REGISTER**

**47/2019 RESOLVED (Donald GARNER/Sheldon SMITH)**

**CARRIED**

- (a) That the Audit Committee reviews the draft Risk Management Register**



**15.4 FINANCE - COUNCIL DRAFT BUDGET 2019-20**

48/2019 RESOLVED (Sheldon SMITH/Donald GARNER)

CARRIED

- (a) That the Audit Committee receive and note the draft council budget 2019-2020, noting its suitability and sound construction, and reminds Council that Capital Reserves ought not be spent to sustain operations.

**LUNCH BREAK AT 12:03HRS****15.5 2018/2019 AUDIT PRIORITIES**

49/2019 RESOLVED (Donald GARNER/Sheldon SMITH)

CARRIED

- (a) That the Audit Committee receives and notes presentation provided by Deloitte pertaining to annual Financial Audit

**15.6 INFORMATION RIGHTS MANAGEMENT**

50/2019 RESOLVED (Donald GARNER/Sheldon SMITH)

CARRIED

- (a) That the Audit Committee receives and notes the outline from the Manager of Governance and Corporate Planning pertaining to Councils IRM.

**15.7 MOVE OUT OF CONFIDENTIAL SESSION**

51/2019 RESOLVED (Sheldon SMITH/Donald GARNER)

CARRIED

- (a) That the Audit Committee moves out of Confidential Session;  
(b) The decisions of the Committee made in Confidential Session be made publicly available.

**ITEMS FOR NEXT MEETING**

TBA

**CLOSE OF MEETING**

The meeting terminated at 1257hrs.

This page and preceding pages are the minutes of the Audit Committee Meeting HELD ON Wednesday, 19 June 2019 AND CONFIRMED Wednesday, 18 September 2019.

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Chairperson

**BUSINESS ARISING FROM PREVIOUS MINUTES**

<b>ITEM NUMBER</b>	7.1
<b>TITLE</b>	Action List
<b>REFERENCE</b>	848687
<b>AUTHOR</b>	Perna RAMAWAT, Governance Officer

**RECOMMENDATION**

(a) That the Audit Committee receives and notes Action List.

**BACKGROUND**

Date	Agenda Item #	Item Description	Responsible Person	Comments/ Details	Ongoing	Status Comments - Completion Date
06 March 2019	12.3	Rateability of land and Commercial Enterprises	Chief Financial Officer	That Council investigates rateability of Commercial Enterprises on Aboriginal Land, and listed locations	Ongoing	Report in Agenda
19-September-2018	11.2	NEW POLICIES	Governance Manager	That the standard operating procedure applicable to the mandatory reporting policy be presented to the December Audit Committee.	In Progress	Matter delayed by other policy review.  Local Authority Policy and Delegations Manual reviewed at OMC and FCM
19-June-2019	13.2	Information Rights Management	Governance Manager	Contractor to overhaul entire EDRMS and records management processes, including IRM.	Ongoing	Council Management currently analysing issues and developing project plan.

Date	Agenda Item #	Item Description	Responsible Person	Comments/ Details	Ongoing	Status Comments - Completion Date
19-June-2019	11.0	Local Authorities	Governance Manager	Letter to be drafted to Department on behalf of Council raising concerns pertaining its oversight (Guideline 8, Special LA Meetings)	Ongoing	Chief Executive Officer to update.

**ISSUES/OPTIONS/SWOT***Nil***FINANCIAL CONSIDERATIONS***Nil***ATTACHMENTS:**

**OPERATIONAL REPORT**

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<b>ITEM NUMBER</b>	11.1
<b>TITLE</b>	Updates on 2018/19 Financial Audit
<b>REFERENCE</b>	847570
<b>AUTHOR</b>	Lokesh ANAND, Chief Financial Officer

**RECOMMENDATION**

- (a) **That the Audit Committee receives and note the updates on 2018/19 Financial Audit**

**BACKGROUND**

Under Sections 131 and 132 of the *Local Government Act 2008*, a council must prepare a financial statement for each financial year. These must provide a true and fair views of the Council's revenue, expenditure, assets and liabilities for the financial year. The annual financial statement must conform to the accounting standards and referred to the council's auditors for audit as soon as reasonably practicable after the end of the relevant financial year.

This time frame for the audit process and delivery of the Audited Financial Statement to the Minister should ensure that the Audited Financial Statement is available no later than 15 November in the calendar year in which the financial year ends.

**ISSUES/OPTIONS/SWOT**

The 2018-19 Annual Financial Statement's preparations are tracking on time with legislative requirements to be adopted by October council meeting. Council's financials are divided into:

- 1) General Purpose Financial Statements – 1 set for whole council
- 2) Special Purpose Audit Statements – 20 Reports for various funding bodies

A requirement listing was sent by the auditors on 20<sup>th</sup> August and most of the documents requested have already been provided. There were no major issues identified with the interim audit and expect the same with final audit.

The auditors will be on site from Monday 16<sup>th</sup> of September to finalise the Audit and are expected to complete the testing in two weeks. The final set of books will then be prepared and presented to council in October meeting.

**FINANCIAL CONSIDERATIONS**

Nil

**ATTACHMENTS:**

There are no attachments for this report.