



# **AGENDA**

## **AUDIT AND RISK COMMITTEE MEETING**

### **WEDNESDAY, 7 JUNE 2023**

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

Wednesday, 7 June 2023 at 10:00am  
The Roper Room, Roper Gulf Regional Council Support Centre,  
2 Crawford Street, Katherine, NT  
Via video/teleconferencing  
ID#:(03) 9260 6977  
Guest Pin: 9466

Your attendance at the meeting will be appreciated.

Cindy HADDOW  
**ACTING 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 lisin 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.”

## TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	PRESENT MEMBERS/STAFF/GUESTS	
2	MEETING OPENED	
3	WELCOME TO COUNTRY	
4	APOLOGIES AND LEAVE OF ABSENCE	
5	QUESTIONS FROM THE PUBLIC	
6	CONFIRMATION OF PREVIOUS MINUTES	
6.1	Confirmation of Audit and Risk Committee Previous Minutes - 17 August 2022 .....	5
7	BUSINESS ARISING FROM PREVIOUS MINUTES	
	Nil.	
8	CALL FOR ITEMS OF GENERAL BUSINESS	
9	DISCLOSURE OF INTEREST	
10	INCOMING CORRESPONDENCE	
10.1	Incoming Correspondence .....	10
11	OUTGOING CORRESPONDENCE	
	Nil.	
12	GENERAL BUSINESS	
	Nil.	
13	EXECUTIVE REPORTS	
13.1	Audit and Risk Committee Member Attendance Report .....	15
14	COMMUNITY SERVICES AND ENGAGEMENT DIVISIONAL REPORT	
	Nil.	
15	CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT	
	Nil.	
16	INFRASTRUCTURE SERVICES AND PLANNING DIVISIONAL REPORT	
	Nil.	

**17 CLOSED SESSION****17.1 Confirmation of Previous Minutes of the Confidential Session**

*The report will be conducted in accordance with the Local Government Act 2008 s 65(2) and Local Government (Administration) Regulations 2008 reg 8(c)(iv) (d).*

**17.2 Action List**

*The report will be conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.*

**17.3 Executive Report - Corporate Services and Sustainability**

*The report will be conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.*

**17.4 Risk Register Update**

*The report will be conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.*

**RESUMPTION OF MEETING****18 CLOSE OF MEETING**

**CONFIRMATION OF PREVIOUS MINUTES**

---



<b>ITEM NUMBER</b>	6.1
<b>TITLE</b>	Confirmation of Audit and Risk Committee Previous Minutes - 17 August 2022
<b>REFERENCE</b>	1348548
<b>AUTHOR</b>	Bhumika ADHIKARI, Governance Officer

**RECOMMENDATION**

That the Audit and Risk Committee confirms the draft minutes of the Audit and Risk Committee Meeting held on 12 April 2023 and affirms them to be a true and accurate record of that meetings decisions and proceedings.

**BACKGROUND**

The Audit and Risk Committee last met Wednesday 12 April 2022 at 10:00am. Attached are the unconfirmed minutes of the Audit and Risk Committee Meeting for the Committee's review and confirmation.

**ISSUES/OPTIONS/SWOT**

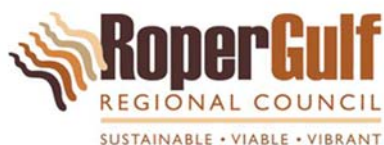
The next Audit and Risk Committee meeting is scheduled to be held on Wednesday, 16 August 2023.

**FINANCIAL CONSIDERATIONS**

Nil.

**ATTACHMENTS**

- 1 Audit and Risk Committee 2023-04-12 [2264] Minutes.DOCX



MINUTES OF THE ROPER GULF REGIONAL COUNCIL, AUDIT AND RISK  
COMMITTEE MEETING HELD AT THE ROPER ROOM, ROPER GULF REGIONAL  
COUNCIL SUPPORT CENTRE,  
2 CRAWFORD STREET, KATHERINE, NT  
ON WEDNESDAY, 12 APRIL 2023 AT 10:00AM

---

**1 PRESENT MEMBERS/STAFF/GUESTS**

**1.1 Members**

- Independent Member Ian SWAN (Chairperson) (teleconference);
- Independent Member Claudia GOLDSMITH (teleconference);
- Independent Member Carolyn EAGLE (teleconference);
- Councillor John DALYWATER; and
- Councillor Patricia FARRELL.

**1.2 Staff**

- Marc GARDNER, Chief Executive Officer;
- Cindy HADDOW, General Manager Corporate Services and Sustainability;
- Maricar RHODES, Executive Assistant to the Chief Executive Officer; and
- Bhumika ADHIKARI, Governance Officer (minute secretary).

**1.3 Guests**

Nil.

**2 MEETING OPENED**

The Audit and Risk Committee Meeting opened at 10:04am.

**3 WELCOME TO COUNTRY**

**4 APOLOGIES AND LEAVE OF ABSENCE**

**4.1 APOLOGIES AND LEAVE OF ABSENCE**

That the Audit and Risk Committee Meeting receives and notes Apologies and Leave of Absence report with no tendered appologies and leave of absence.

**5 QUESTIONS FROM THE PUBLIC**

**6 CONFIRMATION OF PREVIOUS MINUTES****6.1 CONFIRMATION OF AUDIT AND RISK COMMITTEE PREVIOUS MINUTES - 17 AUGUST 2022***118/2023 RESOLVED (Claudia GOLDSMITH/Patricia FARRELL)***CARRIED**

That the Audit and Risk Committee confirms the draft minutes of the Audit and Risk Committee Meeting held on 31 October 2022 and affirms them to be a true and accurate record of that meetings decisions and proceedings.

**7 BUSINESS ARISING FROM PREVIOUS MINUTES****7.1 ACTION LIST***119/2023 RESOLVED (John DALYWATER/Patricia FARRELL)***CARRIED**

That the Audit and Risk Committee:

- (a) receives and notes the Action List; and
- (b) approves the removal of completed items.

**8 CALL FOR ITEMS OF GENERAL BUSINESS**

- Verbal Briefing - Compliance Review by NTG; (Chief Executive Officer)

**9 DISCLOSURES OF INTEREST**

There were no declarations of interest at this Audit Committee Meeting.

**10 INCOMING CORRESPONDENCE****11 OUTGOING CORRESPONDENCE****12 GENERAL BUSINESS****12.1 VERBAL BRIEFING - COMPLIANCE REVIEW BY NORTHERN TERRITORY GOVERNMENT**

*No Resolution required*

That the Chief Executive Officer provides verbal update on Compliance Review organised by Department of the Chief Minister and Cabinet.  
Results are to be presented to the Audit and Risk Committee.

**13 EXECUTIVE REPORTS****13.1 AUDIT AND RISK COMMITTEE MEMBER ATTENDANCE REPORT***120/2023 RESOLVED (Claudia GOLDSMITH/Carolyn EAGLE)***CARRIED**

That the Audit and Risk Committee receives and notes the Audit and Risk Committee Member Attendance Report.

**14 COMMUNITY SERVICES AND ENGAGEMENT DIVISIONAL REPORT****15 CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT****16 INFRASTRUCTURE SERVICES AND PLANNING DIVISIONAL REPORT**

**17 CONFIDENTIAL ITEMS****MOVE TO CONFIDENTIAL ITEMS****121/2023 RESOLVED (Carolyn EAGLE/Claudia GOLDSMITH)****CARRIED**

That pursuant to section 99(2) and 293(1) of the Local Government Act 2019 and section 51(1)(a) of the Local Government (General) Regulations 2021 the meeting be closed to the public to consider the Confidential items of the Agenda.

**17.1 Confirmation of Previous Minutes of the Confidential Session** – *The report will conducted in accordance with the Local Government Act 2008 s 65(2) and Local Government (Administration) Regulations 2008 reg 8(c)(iv) (d).*

**17.2 Action List** – *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.*

**17.3 Audit 2021/22 Closing Report** – *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iii), information that would, if publicly disclosed, be likely to prejudice the security of the council, its members or staff.*

**17.4 Modus Australia - Cyber attack update and budget amendment** – *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iii) (c)(iv), information that would, if publicly disclosed, be likely to prejudice the security of the council, its members or staff; AND information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.*

**17.5 Risk Register** – *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(i), information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on any person.*

*The meeting moved to the Confidential Items at 10:35am.*

**RETURN TO OPEN****122/2023 RESOLVED (Carolyn EAGLE/John DALYWATER)****CARRIED**

That pursuant to section 99(2) and 293(1) of the Local Government Act 2019 and section 51(1)(a) of the Local Government (General) Regulations 2021 the meeting be re-opened to the public.

*The meeting re-opened to the public at 12:01am.*

**18 ITEMS FOR NEXT MEETING**



**19 CLOSE OF MEETING**

The meeting closed at 12:10 pm.

This page and the preceding pages are the minutes of the Audit and Risk Committee Meeting held on Wednesday, 12 April 2023 and will be confirmed Wednesday, 07 June 2023.

---

Chairperson Ian SWAN  
Confirmed on Wednesday 07 June 2023

**INCOMING CORRESPONDENCE**

---



**ITEM NUMBER** 10.1  
**TITLE** Incoming Correspondence  
**REFERENCE** 1352371  
**AUTHOR** Bhumika ADHIKARI, Governance Officer

**RECOMMENDATION**

That the Audit and Risk Committee accepts the incoming correspondence.

**KEY OUTCOME AREA**

Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

Item No.	Date Received	Sender	Sent To	Correspondence Details	InfoXpert Number
01	23/05/2023	Matthew KENNON, Associate Director, Merit Partners	Marc GARDNER, Chief Executive Officer	Client Assistance Package for the year ending 30 June 2023	1352377

**ATTACHMENTS**

- 1 Client Assistance Package - Roper Gulf Regional Council.pdf

# ***Roper Gulf Regional Council***

## ***Client Assistance Package For the year ending 30 June 2023***

**Where possible, please provide the requested  
information in electronic format**



## Roper Gulf Regional Council Client Assistance Package

### Introduction

In connection with our audit of Roper Gulf Regional Council, we have detailed a listing of schedules we require to be completed prior to us commencing our audit procedures and site visit.

To assist us in the completion of our audit, the following information is required. Please note that this information will form the basis of our work and will be used to enable us to select further items for more detailed testing. The schedule therefore is not an exhaustive list of items required.

It is necessary for these schedules to be completed by the required timeframe to ensure the timely and efficient completion of our audit work and to avoid further costs.

Should you have any questions regarding any of the schedules, please do not hesitate to contact Matthew Kennon or Lawrence Autencio on (08) 8982 1444.

Requirement	Date Required	Date Received
<b>Revenue and Receipts Cycle:</b> <ol style="list-style-type: none"> <li>1. An interview with relevant personnel to discuss the process for processing, recording and reporting revenue and receipts.</li> <li>2. Your policies and procedures manual covering revenue and receipts.</li> <li>3. Access to revenue and receipt documentation (samples will be selected at the commencement of our site visit)</li> <li>4. Ministerial approved rates declaration for financial year.</li> </ol>	<p>At the commencement of the interim site visit</p> <p>(29 May 2023)</p>	
<b>Expenditure and Payments Cycle:</b> <ol style="list-style-type: none"> <li>5. An interview with relevant personnel to discuss the process for processing, recording and reporting procurement and expenditure;</li> <li>6. Your policies and procedures manual covering procurement and payments;</li> <li>7. A current list of authorised signatories and authorisation limits;</li> <li>8. A listing of all payments made from 1 July 2022 to date (to be provided in advance of site visit for sample selection);</li> <li>9. Access to procurement and payment documentation.</li> </ol>	<p>At the commencement of the interim site visit</p> <p>(29 May 2023)</p>	
<b>Payroll Cycle:</b> <ol style="list-style-type: none"> <li>10. An interview with relevant personnel to discuss the process for processing, recording and reporting payroll transactions;</li> <li>11. Your policies and procedures manual covering payroll;</li> <li>12. The latest EBA (if applicable);</li> <li>13. Staff listing (to be provided in advance of site visit for sample selection);</li> <li>14. Access to payroll reports and employee files.</li> </ol>	<p>At the commencement of the interim site visit</p> <p>(29 May 2023)</p>	

**Roper Gulf Regional Council  
Client Assistance Package**

Requirement	Date Required	Date Received
<p><b>Confirmations:</b></p> <p>15. Bank Confirmations – This process is performed electronically through <a href="https://confirmation.com">confirmation.com</a>. Can you please provide a list of all bank accounts and person's authorised on each account. We will also need an email address, as the process is automated and it will request approval via email to each person authorised on the account/s. You can expect to receive an email from <a href="https://confirmation.com">confirmation.com</a> requesting permission for Merit Partners to access this information.</p> <p>16. Grant Confirmation – please prepare and send grant confirmation/s to each funding organisation. Please ensure copies of letters sent are retained. A pro-forma letter can be provided upon request;</p> <p>17. Solicitors Confirmation – please prepare and send a solicitors' confirmation letter. Please ensure copies of letters sent are retained. A pro-forma letter can be provided upon request.</p>	To be sent out prior to year-end	
<p><b>Other Reports:</b></p> <p>18. The most recent Management Accounts;</p> <p>19. Copies of or access to all Full Council, Executive Council, Local Authority, Audit Committee, Special and other minutes held from throughout the financial year, including those after year-end;</p> <p>20. Access to all internal audit reports completed during the year;</p> <p>21. The 2022/23 and 2023/24 budget papers;</p> <p>22. An organisational chart;</p> <p>23. A listing of employee user access levels for the TechOne system.</p> <p>24. Access to correspondence from all regulatory bodies from throughout the year (ie. ATO, Local Government etc.);</p> <p>25. The opening trial balance as at 1 July 2022. In addition we will require the following to support the opening position as at 1 July 2022:</p> <ul style="list-style-type: none"> <li><i>i.</i> Bank reconciliations and statements (including term deposits)</li> <li><i>ii.</i> Aged debtors listing</li> <li><i>iii.</i> Provision for doubtful debts breakdown</li> <li><i>iv.</i> Other assets listing</li> <li><i>v.</i> Fixed asset register reconciled to general ledger</li> <li><i>vi.</i> Work-in-progress breakdown</li> <li><i>vii.</i> Aged creditors listing</li> <li><i>viii.</i> Lease liability and right of use asset workings</li> <li><i>ix.</i> Grant liabilities listing / analysis</li> <li><i>x.</i> Accruals listing</li> <li><i>xi.</i> Employee provisions schedules</li> </ul>	At the commencement of the interim site visit (29 May 2023)	

**Roper Gulf Regional Council  
Client Assistance Package**

Requirement	Date Required	Date Received
<p><b>General Journals:</b></p> <p>26. An interview with relevant personnel to discuss the process for processing, recording and reporting general journals;</p> <p>27. A detailed listing all general journals processed during the reporting period and access to supporting documentation to support the postings.</p>	<p>At the commencement of the interim site visit (29 May 2023)</p>	
<p><b>Financial Reporting:</b></p> <p>28. The most recent reconciled trial balance at the time of the interim audit. At year-end, the reconciled trial balance at 30 June 2023.</p> <p>29. Access to accounting records, general ledger and transaction listing reports (specific request will be made during the site visit/s)</p> <p>30. Final 'draft' general purpose financial statements at reporting date</p> <p>31. For balances within the Statement of Comprehensive Income and related notes to the accounts – a clear reconciliation of the mapping of balances to the trial balance;</p> <p>32. For balances within the Balance Sheet and related notes to the accounts – a clear reconciliation of the mapping of balances to the trial balance;</p> <p>33. Your working papers supporting the balances in the Cash Flow Statement and the cash flow reconciliation;</p> <p>34. Appropriate support for all other notes disclosures such as Conditions over Grants and Contributions, Related Parties, Reserves and Segment Information.</p>	<p>At the commencement of the interim site visit (29 May 2023)</p>	

**EXECUTIVE REPORTS**

<b>ITEM NUMBER</b>	13.1
<b>TITLE</b>	Audit and Risk Committee Member Attendance Report
<b>REFERENCE</b>	1348557
<b>AUTHOR</b>	Bhumika ADHIKARI, Governance Officer

**RECOMMENDATION**

That the Audit and Risk Committee receives and notes the Audit and Risk Committee Member Attendance Report.

**KEY OUTCOME AREA**

Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

**BACKGROUND**

The *Local Government Act 2019* states that the Committee Members will be disqualified from a member of a Committee if the person is absent, without permission or the approved apologies of the Committee in accordance with the regulations, from two (2) consecutive Committee meetings.

**Committee Member Attendance**

Committee Members	17 August 2022	31 October 2022	12 April 2023
Independent Member Ian SWAN	P	P	P
Independent Member Carolyn EAGLE	P	P	P
Independent Member Claudia GOLDSMITH	P	P	P
Councillor John DALYWATER	P	NO AP	P
Councillor Gadrian HOOSAN	AP	AP	-
Councillor Patricia FARRELL	-	-	P

**\*\* Table Key**

P	Present
AP	Apologies given and accepted
NO AP	No apologies given and not present at meeting
-	Not a Committee Member

**ISSUES/OPTIONS/SWOT**

Nil.

**FINANCIAL CONSIDERATIONS**

Nil.

**ATTACHMENTS**