



**Minutes of the City of Unley
Audit Committee Meeting
Tuesday, 17 October 2023, 6.30pm
Council Chambers
181 Unley Road Unley**

PRESENT

Presiding Member M Davies
Independent Member P Lee
Councillor M Broniecki
Councillor J Gaffey

OFFICERS PRESENT

Chief Executive Officer, Mr P Tsokas
General Manager Business Support & Improvement, Ms N Tinning
Manager Finance and Procurement, Mr A Brown
Principal Procurement and Contracts Adviser, Mrs J Stapledon
Principal Risk Management Officer, Mr J Phillips

GUEST

Galpins Audit Director, Mr J Freitas

ACKNOWLEDGEMENT

The Presiding Member welcomed Members to the meeting and opened the meeting with the Acknowledgement.

1. ADMINISTRATIVE MATTERS

1.1 APOLOGIES

Independent Member A Martin

1.2 LEAVE OF ABSENCE

Nil

1.3 CONFLICT OF INTEREST

Nil

1.4 MINUTES

ITEM 1.4.1

MINUTES OF THE ORDINARY AUDIT COMMITTEE MEETING HELD THURSDAY, 28 SEPTEMBER 2023

MOVED Councillor J Gaffey

SECONDED Councillor M Broniecki

That:

1. The minutes of the Ordinary Audit Committee held on Tuesday, 8 August 2023 be taken as read and signed as a correct record.

CARRIED UNANIMOUSLY

Resolution No. AC0119/23

1.5 DEFERRED / ADJORNED ITEMS

Nil

1.6 PRESENTATION

Council's external auditors Galpins, delivered a presentation to the Committee about the end of year audit for 2022-23 financial year.

2. REPORTS

ITEM 2.1

2022-23 GENERAL PURPOSE FINANCIAL STATEMENTS

MOVED Councillor J Gaffey

SECONDED Independent Member P Lee

This report presented the 2022-23 General Purpose Financial Statements to the Audit Committee for due consideration and recommendation to Council that they present fairly the state of affairs of the Council for the 2022-23 financial year.

The Financial Statements were prepared in accordance with the *Australian Accounting Standards* and the *SA Local Government Model Financial Statements* as prescribed in the *Local Government (Financial Management) Regulations 2011*.

Council's external auditors were present to answer any questions of the Committee before the report was formally considered.

RECOMMENDATION

That:

1. The report be received.
2. Having reviewed the City of Unley's 2022-23 General Purpose Financial Statements, contained in Attachment 1 and External Auditor, Galpins, Audit Completion Report contained in Attachment 2, the Audit Committee considers that the 2022-23 General Purpose Financial Statements present fairly the state of affairs of Council and recommends presentation to Council for adoption on 27 November 2023.
3. The City of Unley's 2022-23 General Purpose Financial Statements, contained in Attachment 1, be certified by the Chief Executive Officer and the Mayor.
4. The Certification of Auditor Independence contained in Attachment 4 be noted by Council and be certified by the Chief Executive Officer and the Presiding Member of the Audit Committee.
5. The Centennial Park Cemetery Authority General Purpose Financial Statements for 2022-23, signed by the subsidiary's External Auditor and contained in Attachment 5, be noted.
6. The Brown Hill and Keswick Creek's Stormwater Project Board General Purpose Financial Statements for 2022-23, signed by the subsidiary's External Auditor and contained in Attachment 6, be noted.
7. The Eastern Waste Management Authority General Purpose Financial Statements for 2022-23, signed by the subsidiary's External Auditor and contained in Attachment 7, be noted.

CARRIED UNANIMOUSLY

Resolution No. AC0120/23

ITEM 2.2

PROCUREMENT POLICY (OCTOBER 2023)

MOVED Independent Member P Lee

SECONDED Councillor M Broniecki

The Policy outlines Council's commitment to fair, transparent and competitive purchasing and contracting practices to achieve best value for money outcomes. This Policy meets the requirements of Section 49 of the *Local Government Act 1999*.

RECOMMENDATION

That:

1. The report be received.
2. The revised Procurement Policy as set out in Attachment 1 to this report (Item 2.2, Audit Committee Meeting 17/10/2023) be presented to Council for endorsement.
3. The CEO be authorised to make minor editorial and formatting changes as required to the Procurement Policy to finalise the document.

CARRIED UNANIMOUSLY

Resolution No. AC0121/23

ITEM 2.3

TREASURY MANAGEMENT POLICY (OCTOBER 2023)

MOVED Independent Member P Lee

SECONDED Councillor J Gaffey

This Policy addresses the requirements of Sections 134, 139 and 140 of the *Local Government Act 1999*. It guides decision making regarding the financing of its strategic objectives, as covered by the Long Term Financial Plan and Annual Business Plan and Budget, and management of its cash investments.

RECOMMENDATION

That:

1. The report be received.
2. The proposed Treasury Management Policy as set out in Attachment 1 to this report (Item 2.3, Audit Committee Meeting 17/10/2023) be presented to Council for endorsement.
3. The CEO be authorised to make minor editorial and formatting changes as required to the Treasury Management Policy to finalise the document.

CARRIED UNANIMOUSLY

Resolution No. AC0122/23

ITEM 2.4

INTERNAL AUDIT: PROGRESS ON AGREED MANAGEMENT ACTIONS (OCTOBER 2023)

MOVED Councillor M Broniecki

SECONDED Independent Member P Lee

This report provided an update on the progress of agreed management actions arising from past internal audit recommendations and improvements.

RECOMMENDATION

That:

1. The report be received.

CARRIED UNANIMOUSLY

Resolution No. AC0123/23

ITEM 2.5

PROPOSED UPDATE TO AUDIT COMMITTEE WORKPLAN (OCTOBER 2023)

MOVED Councillor J Gaffey

SECONDED Councillor M Broniecki

This report presented a proposed update to the Committee's agreed Workplan. The Workplan includes the first two meetings of the 2024 calendar year. The Workplan ensures that the Committee delivers on its responsibilities as determined in the Committee's Terms of Reference.

RECOMMENDATION

That:

1. The report be received.
2. The 2023 Audit Committee Workplan as set out in Attachment 1 to this report (Item 2.5, Audit Committee Meeting, 17/10/2023) be revised with the meeting and workshop scheduled for 14 November 2023 to include:
 - presentations on the draft Asset Management Plans and draft Long Term Financial Plan,
 - the selection the new External Auditors, and
 - the proposed Audit Committee meeting dates for 2024.
3. A revised workplan to be circulated to the Members of the Audit Committee.

CARRIED UNANIMOUSLY

Resolution No. AC0124/23

3. OTHER BUSINESS

NEXT MEETING

Tuesday 14 November 2023 - 6.30pm

CLOSURE

The Presiding Member closed the meeting at 8:02pm.

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PRESIDING MEMBER