



MINUTES

Audit Committee Meeting

Monday 2 December 2019 at 3:30 pm

Queenscliff Town Hall
50 Learmonth Street, Queenscliff

Distribution

Members

Mr Roland 'Barney' Orchard (Chair)

Mr Richard Bull

Mr Graeme Phipps

Ms Helen Butteriss

Cr Ross Ebbels

Cr Bob Merriman

Cr Susan Salter

Officers

Martin Gill, Chief Executive Officer

Phillip Carruthers, General Manager Organisational Performance & Community Services

Gihan Kohobange, Manager Financial Services

Invitees

Internal Audit Provider: HLB Mann Judd

Mark Holloway, Engagement Partner

Kundai Mtsambiwa, Manager Audit & Assurance



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Appendices

Appendix 1	Agenda Item 4.1 Minutes of the Audit Committee Meeting 9 September 2019	Issued 17 September 2019
Appendix 2	Agenda Item 5.1 Detailed internal audit reports – October/November 2019	Under separate cover
Appendix 3	Agenda Item 5.2 Scope for Internal Audit Review – April/May 2020	Under separate cover
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Appendix 5	Agenda Item 6.1 External Audit 2018/19 Closing Report and Final Management Letter	Under separate cover
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Appendix 7	Agenda Item 8.1 Minutes of Compliance Committee	Under separate cover
Appendix 8	Agenda Item 10.2 2019/20 Quarterly Financial Report as at 30 September 2019	Under separate cover



1. OPENING OF MEETING

The Chair, Mr Roland 'Barney' Orchard, opened the meeting at 3:33pm. He also welcomed new independent committee member, Ms Helen Butteriss. The Chair also acknowledged that Council elected three Councillors to the Audit Committee at its meeting on Thursday 28 November 2019, and welcomed Cr Ross Ebbels to the Committee and welcomed back Cr Susan Salter and Cr Bob Merriman.

2. PRESENT & APOLOGIES

Present:

Mr Roland 'Barney' Orchard (Chair)

Mr Richard Bull

Ms Helen Butteriss

Mr Graeme Phipps

Cr Ross Ebbels

Cr Bob Merriman

Cr Susan Salter

Martin Gill, Chief Executive Officer

Phillip Carruthers, General Manager Organisational Performance & Community Services

Gihan Kohobange, Manager Financial Services

Kundai Mtsambiwa, Manager Audit & Assurance, HLB Mann Judd (internal audit provider) (until 4:35pm)

Jenni Walker, Executive and HR Assistant (minutes)

Apologies:

Mark Holloway, Engagement Partner, HLB Mann Judd (internal audit provider)

3. PECUNIARY INTEREST & CONFLICT OF INTEREST DISCLOSURES

Independent Members: Nil

Councillors: Cr Ross Ebbels disclosed a conflict of interest at Item 7.1.2 in that he is Council's representative on the Geelong Regional Library Corporation Board. As this item was only for a VAGO report to be noted, Cr Ebbels remained in the Committee meeting with his conflict noted.

Officers: Nil



4. AUDIT COMMITTEE MEETING – 09 SEPTEMBER 2019

4.1 Confirmation of Minutes from Audit Committee Meeting 9 September 2019 (Appendix 1)

Moved: Graeme Phipps / Seconded: Richard Bull

That the Minutes of the Audit Committee Meeting held on Monday 9 September 2019, as included at Appendix 1, be confirmed.

Carried

4.2 Business Arising from Audit Committee Meeting 9 September 2019

Item	Action	Status
December 2017 Item 8.1: 2017 LMI Compliance Review Report	The Audit Committee request guidance in relation to benchmarking.	Requested of JLT, not received
June 2018 Item 5.2: Detailed Internal Audit Report – May 2018	The Audit Committee to receive a further progress report on outstanding actions at the December 2018 meeting.	Refer item 5.1 of this agenda
12.3 Audit and Risk Committee Charter	That the revised Audit and Risk Committee Charter (including Terms of Reference), be deferred until the new Local Government legislation is determined.	TBA

In relation to the first item in the table above, the General Manager Organisational Performance and Community Services, Phillip Carruthers, tabled a report he received on benchmarking from Council's insurance brokers, JLT. The report provided by JLT was not considered sufficiently helpful and the Committee suggested that the General Manager Organisational Performance and Community Services 1. speak with MAV and discuss our benchmarking query to get changes on competitiveness of JLT; 2. if necessary go to market.



5. INTERNAL AUDIT

Council’s annual budget provides for two internal audit review meetings to be conducted, in April/May and October/November of each year, with the internal audit service provider reporting through to management and the Audit Committee at scheduled meetings in June and December of each year.

In addition to the agreed topics, during the course of each internal audit review, the internal auditor will review progress and confirm Council’s status update with respect to outstanding actions from previous internal audit recommendations and those actions verified as completed.

5.1 Detailed internal audit reports – October / November 2019

Council’s internal auditors, HLB Mann Judd, conducted an internal audit during October / November 2019. Officers have since received and provided management comment, where appropriate, in response to the internal audit recommendations. Refer **Appendix 2**.

The audit topics reviewed by the internal auditors, in accordance with the list of audit topics previously agreed by the Audit Committee, specifically include:

- Review of Capital Works Framework;
- Review of Human Resources Management; and
- Review of Business Continuity Planning and Disaster Recovery.

There are nineteen (19) areas of risk in which opportunities for improvement have been identified by the internal auditor as summarised below.

Review	Total Audit	Risk Rating			
		Extreme	High	Medium	Low
Review of Capital Works Framework	8	0	1	7	0
Review of Human Resources Management	7	0	0	3	4
Review of Business Continuity Planning and Disaster Recovery	4	0	1	3	0
Total	19	0	2	13	4

Council officers acknowledged that all recommendations within the areas of risk identified by the internal auditor should be implemented. A timeframe for completion of the audit recommendations is included in the management response to the internal audit report.

This most recent internal audit did not include a review of the outstanding actions from previous internal audit recommendations. The Borough has not been able to make a significant progress since the last follow-up audit on the agreed audit recommendations due to resource limitations and staff changes. Progress on outstanding actions, along with the most recent audit recommendations now reported, will be reviewed by the internal auditor during the next internal audit review and reported to the Audit Committee at its next meeting scheduled for June 2020. Officers have reviewed the status of the internal audit recommendations of the last eighteen internal audit reviews and have developed a plan to work through the outstanding audit recommendations.



A summary of the outstanding internal audit recommendations is given below. Based on the resource availability and other ongoing initiatives, 44 audit recommendations out of 107 outstanding audit recommendations, have been prioritised to be completed before the next follow-up review.

Review	Period	Recommendations				
		Agreed	Complete and confirmed via follow-up audits	Complete and to be confirmed in the next follow-up audit	Outstanding	To be completed before the next follow-up audit
Compliance with Information Privacy Act / Freedom of Information	Nov-15	2	2	0	0	0
Awareness/Refresher Training on Fraud Prevention	May-16	1	1	0	0	0
Performance Reporting	May-16	1	1	0	0	0
Risk Management	May-16	1	0	1	0	0
Post Event Meetings	Nov-16	1	1	0	0	0
Review of Major Projects	Nov-16	1	1	0	0	0
Review of Risk Management	Nov-16	1	0	1	0	0
Review of Purchasing and Accounts Payable (including Data Analytics)	Nov-17	15	7	0	8	8
Review of Risk Management Framework	Nov-17	13	2	5	6	0
Review of Occupational Health and Safety*	May-18	21	4	2	15	0
Review of Records Management **	May-18	9	0	0	9	0
Review of Credit Cards	Oct-18	5	3	0	2	2
Review of IT Network and Security (including Cyber Security)	Oct-18	9	0	2	7	5
Review of Fraud and Corruption Control Framework	Nov-18	22	0	3	19	2
Review of Payroll (including data interrogation)	May-19	5	0	1	4	4
Review of Capital Works Framework	Nov-19	20	0	1	19	19
Review of Human Resources Management	Nov-19	11	0	0	11	3
Review of Business Continuity Planning and Disaster Recovery	Nov-19	7	0	0	7	1
Total		145	22	16	107	44

Risk Rating

High	12	7
Medium	76	29
Low	19	8
Total	107	44

* Review of Occupational Health and Safety, the Borough is participating in a state wide review of OHS policies and systems, which will result in BoQ's OHS policies and procedures being reviewed and updated by the end of 2020.

** Review of Records Management, the Borough has involved a consultant to assist the BoQ in developing and implementing a formalised and comprehensive records management strategy which is scheduled to be completed by the end 2020.

Cr Merriman queried a previously performed audit, Review of Payroll, in relation to whether superannuation had been sufficiently considered as well as whether the sample size selected for



audit was adequate. Mr Kundai Mtsambiwa, Manager Audit & Assurance, HLB Mann Judd (internal audit provider) offered to provide the Committee with a letter of comfort addressing these matters.

Recommendation:

That the Audit Committee:

- a) **Confirm and accept the internal audit reports, including management comment, as provided at Appendix 2; and**
- b) **Note that progress on outstanding actions from previous audit recommendations will be reviewed by the internal auditor during the next internal audit review and reported back to the June 2020 meeting of the Audit Committee.**

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit Committee:

- a) **Confirm and accept the internal audit reports, including management comment, as provided at Appendix 2a, 2b and 2c and noting that confirmation from the internal auditor will be provided regarding the Payroll audit;**
- b) **Note that progress on outstanding actions from previous audit recommendations will be reviewed by the internal auditor during the next internal audit review and reported back to the June 2020 meeting of the Audit Committee;**
- c) **Request officers to report back to the Audit Committee Chair on timelines for resolution on outstanding matters.**

Carried

5.2 Scope for internal audit review – April/May 2020

Council's internal auditors, HLB Mann Judd, have prepared documentation in relation to the scope of the next internal audit review to be conducted in April/May 2020 as per the 2017 – 2020 strategic internal audit plan. Refer **Appendix 3**.

Proposed topics to be audited include:

- Caravan Parks, Reserves and Foreshore
- Review of Statutory Planning Process

An internal review of the procurement practices of the borough has not undertaken since October 2013 (Refer **Appendix 4**). The Borough's procurement process has been subjected to significant changes in the recent past with the implementation of TechnologyOne finance system. At the same time, the Borough has involved with a couple of significant capital projects that required extensive procurement arrangements. Considering these developments, internal review on procurement practices is well past due to ensure compliance with internal policies and legal requirements.

Statutory Planning Process is managed in line with a well-defined statutory framework and the Borough has already initiated a process for a complete review of the planning scheme. Hence, an



internal audit review of the Borough's planning process at this stage may not add much value to the Borough.

Officers would seek advice from the audit committee regarding the scope and topics for internal audit review scheduled for April / May 2020.

Recommendation:

That the Audit Committee confirms:

- a) Caravan Parks, Reserves and Foreshore and Procurement Process be the subject of the next internal audit review;
- b) The scope prepared by the internal auditor regarding Caravan Parks, Reserves and Foreshore meets Council's internal audit requirements; and
- c) Officers request the internal auditor prepare a scope for Procurement Process internal audit review and confirm.

Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit Committee confirms:

- d) Caravan Parks, Reserves and Foreshore and Procurement Process be the subject of the next internal audit review;
- e) The scope prepared by the internal auditor regarding Caravan Parks, Reserves and Foreshore meets Council's internal audit requirements; and
- f) Officers request the internal auditor prepare a scope for Procurement Process internal audit review and confirm in lieu of the Review of Statutory Planning Process.

Carried

6. EXTERNAL AUDIT

Council's annual budget provides for two external audit reviews to be conducted each year, to meet all legislative requirements with respect to the annual financial and performance reports.

An interim audit is conducted in April/May each year, which includes a review of policies and processes. A key element of the interim audit is the review of Council's 'shell accounts', that is, an interim set of accounts based on forecast year-end outcomes, for the purpose of verifying that the prior year actuals are included consistent with the prior year's audited financial statements and to review progress on actions required to be completed as part of the current year's financial report.

A final audit of Council's annual financial statements (including financial report and performance statement) is completed in August of each year, with the external auditor reporting through to management and the Audit Committee at a scheduled meeting in September of each year.

6.1 External Audit 2018/19 Closing Report and Final Management Letter

Council's external auditor, Crowe Horwath, conducted the final audit for the 2018/19 year-end accounts in August 2018. A draft closing report was circulated to the Audit Committee members on



9 September 2019. A copy of both the closing report and final management letter are included at **Appendix 5**.

The audit report concluded that the Borough of Queenscliffe Council's financial and performance statements were presented fairly.

No new reported audit findings in the final management letter. Further, it confirms the satisfactory resolution of all previous audit findings.

Moved: Graeme Phipps / Seconded: Richard Bull

That the Audit Committee recommend that Council accept the External Audit 2018/19 Closing Report 2018/19 and Final Management Letter as provided at Appendix 5.

Carried

7. REPORTS FROM THE VICTORIAN AUDITOR-GENERAL'S OFFICE (VAGO)

The Victorian Auditor-General's Office (VAGO) provides in its Annual Plan for a range of performance audits to be conducted each financial year. These performance reports typically include state government departments as well as a sample of local councils selected for audit

Borough of Queenscliffe was included in the performance audit conducted in 2018/19 in relation to Reporting on Local Government Performance. An update was provided to the Audit Committee regrading this performance audit in June 2019.

7.1 Other Performance Audits (of which Queenscliffe was not selected for audit)

7.1.1 Fraud and Corruption Control—Local Government

The Victorian Auditor-General's Office (VAGO) has tabled the following reports with Parliament in June 2019:

<https://www.audit.vic.gov.au/report/fraud-and-corruption-control-local-government>

Background

This audit examined whether councils have well-designed fraud and corruption controls that operate as intended. VAGO primarily focused on expenditure and conflict of interest processes for senior council staff and councillors.

VAGO assessed if councillor and senior staff credit and fuel card use, and reimbursements, were valid and in accordance with legislative and policy requirements.



VAGO also considered if the audited councils responded effectively when they detected non-compliant expenditure or reimbursements. They also assessed if controls to identify and manage conflicts of interest for senior council staff and councillors were effective and operating as intended. This included assessing the completeness of interest disclosures, required under the Act, and Related Party Disclosures, required under the Accounting Standard.

VAGO conclusion drawn from this audit

“There are gaps in the fraud and corruption controls at the audited councils and in some cases important controls are not working. The failure of these controls can foster a culture in which fraud and corruption can occur and go undetected and result in financial loss or reputational damage to the councils. While we did not find fraud or corruption in the transactions we examined, we identified:

- expenditure where it was unclear to us how residents and ratepayers benefited
- practices that may not meet public expectations
- non-compliance with legislative requirements aimed at ensuring transparency over council practices to their communities and regulators.

Some individuals in positions of authority need to take a broader view of their obligations. They must appreciate that they are accountable to ratepayers and residents and consider how their communities may perceive their actions.”

VAGO Recommendations and Relevance for the Borough of Queenscliffe

VAGO recommendations, system and process currently in place and improvement opportunities available to BoQ are summarised at **Appendix 6**.

Moved: Helen Butteriss / Seconded: Richard Bull

That the summary provided by Council officers, with respect to this VAGO Report, be noted.

Carried

After discussion, it was agreed that the Chief Executive Officer, after consultation with the Manager Financial Services and General Manager Organisational Performance and Community Services, would advise the Audit Committee Chair with a proposed procedure to review and report credit card transactions of the CEO.

7.1.2 Council Libraries—Local Government

The Victorian Auditor-General’s Office (VAGO) has tabled the following reports with Parliament in November 2019:

<https://www.audit.vic.gov.au/report/council-libraries>

Background

This audit assessed whether councils achieve value for money from their library services.



VAGO assessed how well selected library services plan, monitor and review their services to find service efficiencies and meet community needs. They also examined whether funding and investments into statewide library initiatives are supporting councils to improve their library services.

VAGO conclusion drawn from this audit

“We found that not all audited councils deliver library services as effectively and efficiently as they can. This is because there are gaps in how they plan, monitor and review their library services. We also found a lack of planning for statewide initiatives to ensure that they deliver service efficiencies.

Overall, regional library corporations tend to be more efficient than standalone councils. This is because they have higher volumes of loans and longer opening hours to offset their financial investments.

Rural standalone councils tend to be more efficient than metropolitan ones, indicating that they have found ways to deliver core library services to their communities with less financial investment. However, when we added program and event attendance as a factor in our analysis, it improved the performance of many standalone councils. This highlights the need to tailor services to community needs expectations, which vary across the state. Add note about how this highlights the need to tailoring services to the community”

VAGO Recommendations

Councils and regional library corporations,

- Identify full costs of library services
- Ensure cost data is consistent and comparable
- Investigate ways to achieve cost efficiencies through other library service delivery models

The Department of Environment, Land, Water and Planning,

- Ensure that LGPRF indicators reflect the changing role of libraries
- Review funding allocation methods
- Develop and implement a plan to support shared service initiatives

The Municipal Association of Victoria

- Share lessons learned from its auspicing arrangements

Relevance for the Borough of Queenscliffe

The public library service is operated by the Geelong Regional Library Corporation under a financial deed of agreement with Council. Council is one of four municipalities that make up the membership of the Corporation. For the sixth year running the Geelong Regional Library Corporation is benchmarked as the number one performer of all 47 libraries across the state based on an independent assessment of the latest Annual Survey of Public Libraries for the financial year 2018/19. The report issued by the VAGO will be examined in details at the next board meeting of the Geelong Regional Library Corporation in February 2020.



Moved: Richard Bull / Seconded: Graeme Phipps

That the summary provided by Council officers, with respect to this VAGO Report, be noted.

Carried

8. REPORTS FROM THE RISK MANAGEMENT COMMITTEE

8.1 Minutes of Compliance Committee

Risk management committee meetings are held monthly as a part of the compliance committee. The minutes of September to November 2019 compliance committee meetings, which incorporates the Risk Committee, are provided at **Appendix 7**. No updates to the risk register since the last Audit Committee meeting in September 2019.

Moved: Graeme Phipps / Seconded: Richard Bull

That the Audit Committee note the minutes of Compliance Committee meetings held between September and November 2019.

Carried

The General Manager Organisational Performance and Community Services, Phillip Carruthers, noted that an updated Risk Register will be presented at the next Audit Committee meeting.

9. REVIEW OF COUNCIL POLICIES

Council policies are reviewed by officers and adopted by Council on a rolling basis, with most policies scheduled for biennial review, noting however that some policies require review every year (e.g. Procurement). It is preferred that policies with a risk management focus be reviewed by the Audit Committee prior to being forwarded to Council for adoption, however this is dependent on the timing of scheduled Audit Committee meetings and the allocation of staff resources to undertake the policy review work.

Council has adopted the following policies since the last Audit Committee meeting in September 2019.

9.1 CP014 Public Art – Revised

This policy was first adopted in August 2003 and was last reviewed in August 2016. The purpose of this policy is to ensure that the consideration of proposals for the development of public art is undertaken in a consistent, open and transparent manner.

Council officers reviewed this policy and did not recommend any amendments.

9.2 CP016 Reimbursement of Expenses for Councillors & Members of Council Committees – Revised



This policy was first adopted in March 1998 and its last review was undertaken in February 2016 which included a number of improvements to the policy. The purpose of this policy is to:

- Provide policy guidance to allow consistency and control over expense reimbursements to Councillors and members of Council Committees,
- Demonstrate accountability to ratepayers, and
- Provide guidance on ethical behaviour regarding Councillor or members of Council Committees out-of-pocket expenses.

Council officers reviewed this policy and did not recommend any amendments.

The Chair, Roland 'Barney' Orchard queried whether the VAGO report noted at item 7.1.1 affected this Council policy. The Manager Financial Services, Gihan Kohobange, noted that it may have an impact and officers needed to again review this Council policy in light of the VAGO report.

9.3 CP021 Election Caretaker – Revised

This policy was first adopted in May 2012 and was last reviewed in February 2016 which included a number of amendments to the previous policy due to an amended Local Government Act 1989. The purpose of this policy is to ensure that the ordinary business of the Council will continue throughout the election period in a responsible and transparent manner and in accordance with statutory requirements and to assure the community that Council and Councillors will not use public resources during election campaigning.

Council officers reviewed the relevant sections of the Local Government Act 1989 alongside this policy and did not recommend any amendments.

9.4 CP023 Information Technology – Revised

This policy was first adopted in November 2012 and was last reviewed in July 2016. The purpose of this policy is provide a level of assurance to the community that the people using Council's Information Technology are doing so in accordance with standard operating procedures and relevant legislation.

Council officers reviewed this policy and recommended the following amendment:

- Purpose Insert description of the purpose of the policy

Recommendation:

That the Audit Committee note the policies recently adopted by Council.
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Moved: Richard Bull / Seconded: Graeme Phipps

That the Audit Committee note the policies recently adopted by Council and noted that the CP016 Reimbursement of Expenses for Councillors & Members of Council Committees policy will be further reviewed to incorporate as appropriate the VAGO Fraud and Corruption Control – Local Government report and its recommendations, and that the CP023 Information Technology will be further reviewed following Council's pending IT strategy review.

Carried



10. INFORMATION TO NOTE

10.1 2018/19 Annual Report

The Borough of Queenscliffe 2018/19 Annual Report was completed by the statutory timeframe of 30 September 2019 and issued to Council at its Ordinary Council Meeting on 24 October 2019.

An electronic copy of the annual report is available to the public on Council's website and can be accessed via the following link:

https://www.queenscliffe.vic.gov.au/images/council/publications_strategies_reports/Annual%20Reports/BoQ_AnnualReport_2018-19.pdf

Moved: Richard Bull / Seconded: Helen Butteriss

That the Borough of Queenscliffe 2018/19 Annual Report be noted.

Carried

10.2 2019/20 Quarterly Financial Report as at 30 September 2019

The 30 September 2019 quarterly financial report will be issued to Council at its Ordinary Council Meeting on 28 November 2019. This report is provided at **Appendix 8**.

Moved: Helen Butteriss / Seconded: Richard Bull

That the 2019/20 Quarterly Financial Report as at 30 September 2019, included at Appendix 8, be noted.

Carried

11. AUDIT COMMITTEE MEMBERSHIP

Council's Audit Committee membership comprises two Councillors and up to four independent members.

11.1 Appointment of an Independent Member

Mr Peter Bollen tendered his resignation from the Borough of Queenscliffe's Audit Committee with effect from 14 June 2019. In line with the Audit Committee Charter, following a process of public advertisement, Council at its Ordinary Council Meeting on Thursday 24 October 2019, resolved to appoint Ms Helen Butteriss to the Borough of Queenscliffe Audit Committee for a three year term.



11.2 Election of Audit Committee Chair

In accordance with section 3.2(c) of the Borough of Queenscliffe Audit Committee Charter, the Chairperson shall be one of the external members, and be appointed by the Audit Committee for a maximum term of two years (renewable).

At the Audit Committee meeting held on 3 December 2018, Mr. Roland (Barney) Orchard was elected chair for a period of 12 months to 31 December 2019.

It is recommended that one of the Councillor representatives on the Audit Committee take responsibility for presiding over the call for nominations.

Nominations will be called for the Chair of Audit Committee, with the appointment of the Chair to take effect from 1 January 2020.

- If there is only one nomination received, that external member must be declared elected;
- Where there are two nominations received, the external member with the majority of votes cast will be declared elected;
- Where there are more than two nominations received and the result has not been determined as above, the nominee with the fewest number of votes must be eliminated and the names of the remaining nominees must be put to the vote again.

The Mayor, Cr Ebbels, called for nominations. Cr Merriman nominated Roland Orchard. Richard Bull seconded the nomination. Roland Orchard accepted the nomination. No other nominations were received. The Mayor declared Roland Orchard elected as chair for a period of 12 months to 31 December 2020. Richard Bull formally thanked Roland Orchard for his work and efforts over the last 12 months as Chair; and Cr Merriman gave his strong support for these words of thanks.

12. GENERAL BUSINESS

Cr Merriman discussed the revised Local Government bill and its provisions for non-resident ratepayers to need to 'opt-in' to be on the electoral roll. Given the Borough's large number of non-resident ratepayers this is a significant change for the Borough. Cr Merriman said the Audit Committee should note that these changes may also lead to additional electoral expenses for the Borough.

It was also noted that the Mayor (Cr Ebbels), Cr Merriman and the CEO will be meeting with the Mayor and CEO of the City of Greater Geelong in December to discuss the Borough boundary, and this may have consequences for the Audit Committee.

13. DATES OF FUTURE AUDIT COMMITTEE MEETINGS

Audit Committee meetings are scheduled to occur at least one week prior to an Ordinary Council Meeting, in order for the Minutes of the Audit Committee meeting to be finalised and included in the Agenda for the Ordinary Council Meeting, for acceptance by Council.



All meetings of the Audit Committee will commence at 3:30pm.

The September meeting of Audit Committee each year is for the specific purpose of reviewing the draft financial statements and recommending that Council consider adoption of the financial statements, in principle, at its Ordinary Council Meeting in September.

Audit Committee Meeting	Ordinary Council Meeting
Monday 1 June 2020	Thursday 18 June 2020
Monday 7 September 2020	Thursday 17 September 2020
Monday 7 December 2020	Thursday 17 December 2020

14. CLOSE OF MEETING

Meeting Closed at 5:15pm.