



Minutes

Audit and Risk Committee Meeting

Monday 5 June 2023 at 3:30 pm
Wirrng Wirrng (Queenscliffe Hub)

Distribution

Members

Mr Roland 'Barney' Orchard
Mr Richard Bull
Mr Graeme Phipps
Ms Helen Butteriss
Cr Isabelle Tolhurst
Cr Michael Grout

Officers

Martin Gill, Chief Executive Officer / Gihan Kohobange, Manager Finance and Corporate Services/
Jenni Walker, HR and Governance Coordinator / Jodie Hunt, Financial Services Coordinator /
Abbey Tatterson, Business Operations Coordinator / Anna Handberg, Business Systems, ICT
Services Coordinator

Invitees

Internal Audit Provider: RSD Audit

Kathie Teasdale, Engagement Partner
Paul Harrison, Internal Audit Manager

External Audit Provider: Crowe Australasia

Cassandra Gravenall, Partner – Audit and Assurance
Fahad Ahmed, Manager – External Audit



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Appendices

Appendix 1	Agenda Item 4.1 Minutes of the Audit and Risk Committee Meeting 4 April 2023	Issued 21 April 2023
Appendix 2	Agenda Item 6.3 Internal Audit Reviews, a comprehensive review of Council's Tourist Park operations	Under separate cover
Appendix 3	Agenda Item 7.2 Minutes of Risk and Governance Committee	Under separate cover
Appendix 4	Agenda Item 8.2 Cyber Incident Response Plan	Under separate cover
Appendix 5	Agenda Item 8.3 Updated Strategic Risk Register	Under separate cover
Appendix 6	Agenda Item 10.2 Audit and Risk Committee Charter	Under separate cover
Appendix 7	Agenda Item 10.3 Annual Work Plan	Under separate cover
Appendix 8	Agenda Item 10.4 Annual assessment of the Committee's performance for the 2021–22 financial year	Under separate cover



1. OPENING OF MEETING

The chair opened the meeting at 3:36pm.

2. PRESENT & APOLOGIES

Committee members:

Mr Roland 'Barney' Orchard – Chair

Mr Graeme Phipps

Ms Helen Butteriss

Cr Isabelle Tolhurst

Invitees:

Cassandra Gravenall, Partner – Audit and Assurance (External Audit Provider: Crowe Australasia)

Kathy Teasdale, Internal Audit Manager (Internal Audit Provider: RSD Audit)

Officers:

Martin Gill, Chief Executive Officer

Gihan Kohobange, Manager Finance and Corporate Services

Jenni Walker, HR and Governance Coordinator

Jodie Hunt, Financial Services Coordinator

Abbey Tatterson, Business Operations Coordinator

Apologies:

Cr Michael Grout

Mr Richard Bull

Paul Harrison, Internal Audit Manager (Internal Audit Provider: RSD Audit)

Fahad Ahmed, Manager – External Audit

Anna Handberg, Business Systems, ICT Services Coordinator

3. PECUNIARY INTEREST & CONFLICT OF INTEREST DISCLOSURES

Members: Nil

Officers: Nil



4. AUDIT AND RISK COMMITTEE MEETING – 17 April 2023

4.1 Confirmation of Minutes from Audit and Risk Committee Meeting 17 April 2023 (Appendix 1)

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the Minutes of the Audit and Risk Committee Meeting held on Monday 17 April 2023 be confirmed.

Carried

4.2 Business Arising from Audit and Risk Committee Meeting 17 April 2023.

Item	Action	Status
April 2023 6.1 Progress by Management on Open Audit Recommendations	The Committee noted how important it is to document the risk mitigating strategies undertaken on outstanding audit items (where they cannot be promptly closed off) and making the review of outstanding items a continual matter for the Committee and noting the progress made towards closing of the outstanding item(s).	Please refer to the update provided under the addenda item 5.1.
April 2023 10.1 ICT Security Update	Scope of the comprehensive ICT audit (including penetration testing) scheduled to be carried out post-implementation of new systems, to be presented to the Audit and Risk Committee before selecting the appropriate service provider.	ICT audit to be conducted in Q2/Q3 2023-24 financial year.

5. 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, processes 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 and Risk Committee at a scheduled meeting in September of each year.

5.1 External Audit 2022–23 interim audit

Council's external auditor, Crowe Australasia, conducted an interim audit for the 2022–23 financial year in May 2023.

An update about the 2022–23 interim audit will be provided at the meeting.

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the Audit and Risk Committee notes update provided.

Carried

Cassandra Gravenall, Partner – Audit and Assurance, Crowe Australasia provided an update about the 2022–23 interim financial audit.

6. INTERNAL AUDIT

Council's annual budget provides for two internal audit reviews to be conducted during the year, with the internal audit service provider reporting through to management and the Audit and Risk Committee at scheduled meetings in June and December of each year.

6.1 Progress by Management on Open Audit Recommendations

A summary of the current outstanding internal audit recommendations is given below.



Review	Period	Audit Recommendations				
		No. in the original IA report	March 2023	New	Complete	June 2023
Records Management	May-18	9	9	0	(5)	4
IT Network and Security (including Cyber Security)	Oct-18	9	1	0	0	1
Capital Works Framework	Nov-19	20	6	0	0	6
Business Continuity Planning and Disaster Recovery	Nov-19	7	3	0	0	3
Human Resources Management	Nov-19	11	2	0	0	2
Strategic Procurement	May-20	21	8	0	0	8
Management of Caravan Parks, Reserves and Foreshore	May-20	8	3	0	0	3
Review of the Management, Oversight and Monitoring of Outsourced Service Provider	May-21	3	2	0	0	2
Review of Statutory Planning Process	Nov-21	6	1	0	0	1
Initial Risk Assessment	May-23	-	-	7	(2)	5
Total			35	7	(7)	35
Analysis based on the risk rating						
High			6	0	(2)	4
Medium			20	2	(2)	20
Low			9	5	(3)	11
Total			35	7	(7)	35

Seven (7) outstanding internal audit recommendations including two (2) high-risk audit recommendations, have been completed since the last Audit and Risk Committee meeting. The Council went live with its new Electronic Data and Record Management (EDRM) system in May which enabled the closing of two high-risk outstanding audit recommendations in relation to the record management practices of the Council.

Currently, Council has four (4) high risk and twenty (20) medium risk outstanding internal audit recommendations.

A summary of outstanding internal audit recommendations considered as **high risk** is provided below.



No.	Review / Recommendation	Current Mitigation Actions	Planned Actions
1	<p>Records Management: Evaluate and update the records management strategy periodically (e.g. 6-monthly or annually) to ensure it remains relevant to changing scenarios.</p>	<p>The data retention and disposal protocols embedded in to the new EDRM systems are in line with the requirements specified by the Public Records of Victoria (PROV).</p>	<p>To develop an Organisational Policy to formalise new record management process of Council (31 December 2023).</p>
2	<p>Capital Works Framework: Communicate and upload the framework, policy, procedures and templates to ensure those documents are easily accessible by all staff.</p>	<p>Project Management Framework (PMF) SOP complete. Templates identified in the SOP are being used.</p>	<p>Development of a Project Management Policy for Council</p>
3	<p>Capital Works Framework: Develop templates for key activities in the capital works and project management framework to assist in ensuring consistency across departments.</p>	<p>An initial set of templates have been developed including: -Project Inception Template -Project Charter template Project Reporting Template -Procurement Plan Template - Various contract management templates.</p>	<p>BoQ is looking for a project management system to be implemented as a part of the ICT transformation project (31 December 2024).</p>
4	<p>Review of Business Continuity Planning and Disaster Recovery: Absence of a hot (secondary) DR site including a redundant secondary internet link.</p>	<p>BoQ'S systems are currently being backed up at the Visitor Information Centre. The backup schedule operates hourly, performing incremental backups to local network-attached storage. Hourly backups are kept for 15 days, weekly backups for 6 weeks and monthly backups are retained for 12 months. However, a server needs to be first configured to failover if an incident was to occur.</p>	<p>Moving all of BOQ's on-premise hosted applications into a vendor-hosted data centre has been identified as an alternative to having a hot (secondary). BoQ is working with two other Councils to move into new vendor-hosted systems that will manage Council's Finance, Rating & Property, CRM, Planning & Building, HR, Payroll and Record Management processes. Target implementation date is 31 December 2023.</p>



Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the progress on outstanding actions from previous internal audit recommendations.

Carried

6.2 Internal Audit Reviews

Scope for Internal Audit Review – June / July 2023

A key part of the initial risk assessment RSD audit conducted earlier this year was the development of a three year strategic internal audit plan. However, as operational risk registers are still under development, the development of the three year strategic internal audit plan has been delayed.

In the absence of an internal audit plan, the management team has proposed the following two internal audit review topics as an interim proposal.

1. A comprehensive review of Council's Tourist Park operations (June / July 2023)
There was a review done in May 2020, but it was not a comprehensive review. The previous review was mainly limited to receipting and cash handling. Further, due to Covid restrictions, the review was conducted remotely which did not provide an opportunity for an independent party to observe how processes and controls are being followed. As the Council is in the process of reviewing the management of Council's tourist parks, a comprehensive review by internal auditors will highlight any area/s that Council need to prioritise.

2. Review of Council's procurement practices (Oct / Nov 2023)

The last review was done in May 2020. It is considered a best practice to independently review the Council's procurement practices at regular intervals due to the inherent risk associated with limited opportunities for the segregation of duties within the organisation. Procurement responsibilities are decentralised based on the financial delegations and Council does not have a separate team to have an oversight of procurement activities. However, Council has created a new position in the structure for a "Contract Management Officer" and Council's intention is to bring oversight of major procurement activities under this role.

Based on the management proposal, RSD Audit, has prepared documentation in relation to the scope of the next internal audit review to be conducted in June/July 2023.

The proposed topic to be audited is:

- A comprehensive review of Council's Tourist Park operations. Refer **Appendix 2**.

Officers have reviewed the proposed audit scope to ensure that it adequately covers the risk associated with the process.



Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee approves the audit scope as provided at Appendix 2.

Carried

7. COMPLIANCE MANAGEMENT

7.1 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.

The Borough of Queenscliffe was last included in the performance audit conducted in 2018–19 in relation to Reporting on Local Government.

The Victorian Auditor-General's Office (VAGO) has not tabled a report since the last meeting in relation to the Local Government sector.

7.2 Reports from the Risk and Governance Committee

The minutes of May 2023 Risk and Governance Committee meetings are provided at **Appendix 3**.

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the minutes of Risk and Governance Committee meeting held in May 2023 provided at Appendix 3.

Carried

8. CONTROL FRAMEWORK AND RISK MANAGEMENT

Review of Council Policies

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

8.1 Council Policies adopted by Council



Council has adopted the following policies since the last Audit and Risk Committee meeting in April 2023. The Committee reviewed all proposed changes at its April meeting and no additional changes were proposed by Council.

- **CP038 Waste Management (revised)**
- **CP036 Fixed Assets Valuation and Revaluation (revised)**
- **CP033 Creditor Management (revoked)**
- **CP048 COVID-19 Financial Hardship (revoked)**

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the policies recently adopted or revoked by Council.

Review of Organisational Policies

Organisational policies are important for several reasons. They help communicate values and expectations for how things are done at the organisation. Policies also help organisations to operate effectively and successfully by increasing compliance, improving internal processes, and enabling consistent processes and structures. They provide a set of guidelines for decision-making in everyday situations that employees can follow. Additionally, policies document and implement best practices appropriate to the organisation.

Council reviews its organisational policies on a regular basis and organisational policies with a financial and risk management focus are reviewed and approved by the Audit and Risk Committee.

8.2 New Organisational Policies to be approved by the Audit and Risk Committee

Cyber Incident Response Plan

Cyber security relates to the confidentiality, availability and integrity of information and data that is processed, stored and communicated by electronic or similar means, and protecting it and associated systems from external or internal threat.

It is commonly recognised that cyber security involves the protection of critical information and ICT infrastructure, including supervisory control and data acquisition (SCADA) systems and industrial control systems (ICS), through the alignment of people, processes and tools.

As the technology that underpins ICT infrastructure and related systems is continually advancing, cyber criminals are also advancing their skills and exploiting technology to conduct cyber-attacks with the aim of defrauding funds, disrupting business or committing espionage. Furthermore, advanced technology is also complex, which leads to human error and workflow mistakes such as misconfigurations and general cyber security behaviours that do not meet best practice.



This document supports the Borough of Queenscliffe (BoQ) in managing contemporary cyber threats and incidents. The application of this document will support BoQ in reducing the scope, impact and severity of cyber incidents.

The draft cyber incident response plan has been prepared based on the model plan recommended by Digital Victoria, Department of Government Services Victoria.

BoQ's investment in technology, including cyber security, has been below the LGA benchmark in the past. However, Council has been investing heavily (money and staff resources) as a part of the ICT transformation project to bring its technology platforms (including ICT security) on par and even better than the accepted standards.

Officers consider the proposed cyber incident response plan will provide a very effective framework in managing contemporary cyber threats and incidents which will be reviewed and refined regularly as Council matures with its information and communications technology.

The draft plan is provided at **Appendix 4**.

Recommendation:

That the Audit and Risk Committee approves the proposed Cyber Incident Response Plan.

Moved: Helen Butteriss/Seconded: Graeme Phipps

That the Audit and Risk Committee approves the proposed Cyber Incident Response Plan in principle. Carried

The Chair of the Audit and Risk Committee to provide additional feedback about the draft Cyber Incident Response Plan out of session, directly to officers.

8.3 Strategic Risk Register

The strategic risk register is reviewed as a standard agenda item at the Risk and Governance Committee meeting held each month. No changes have been made to the strategic risk register provided at **Appendix 5** since the last Audit and Risk Committee meeting.

The Committee reviewed the draft strategic risk register at the previous meeting and approved the proposed changes.

Officers have presented the draft strategic risk register to Councillors in a Council assembly and the draft register will be tabled at a future Council meeting after incorporating input/feedback from Councillors.

Officers and Councillors will consider the strategic risk register as a dynamic document which will be revisited and updated frequently.



Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the strategic risk register provided at Appendix 5.

Carried

8.4 Business Continuity Plan (BCP) and Testing Regime

Council's business continuity plan and the disaster recovery plan were reviewed and updated in October 2019.

Subsequent reviews have highlighted that the plan was too prescriptive and that the real life scenario required a more nuanced response. As a result the plan is currently going through a comprehensive review.

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the summary provided by Council officers, with respect to business continuity planning and testing regime.

Carried

8.5 Reports on any instances of unethical behaviour, fraud and corruption

There was one instance of potential fraud reported (after the May 2023 Risk and Governance Committee meeting) to the HR & Governance Coordinator which was immediately reported to the Fraud Officer of the Council. This matter is still under investigation and the investigation is likely to take a number of weeks. However, there is no risk of the alleged behaviour being undertaken while the matter is being investigated.

There has not been any other unethical behaviour, fraud and corruption reported or suspected since the last Audit and Risk committee meeting.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the update provided by Council officers, with respect to unethical behaviour, fraud and corruption.

Carried



9. COUNCIL FINANCIAL AND PERFORMANCE REPORTING

9.1 Draft Financial Budget 2023–24 and Draft Financial Plan 2023–24 to 2032–33

Officers provided an update in relation to the 2022–23 draft budget and the draft financial plan at the Audit and Risk Committee meeting held on 17 April 2023.

Subsequently, the draft documents were accepted by Council at its Ordinary Council Meeting on 26 April 2023. These documents were out on exhibition for public comment until the public submission period closed Thursday 25 May 2023.

Feedback received from the Audit and Risk Committee and the community will be deliberated in scheduled Council assemblies to make required changes to the final budget which will be tabled at the June Council meeting.

A consolidated summary of the community feedback received for the draft budget and the draft financial plan will be tabled at the Committee meeting.

[Draft Budget 2023 2023–24](#)

[Draft Financial Plan 2023–24 to 2032–33](#)

Recommendation:

That the Audit and Risk Committee notes the update provided.

Moved: Helen Butteriss/Seconded: Graeme Phipps

That the Audit and Risk Committee notes the update provided and also notes the methodology used to determine the underlying result is consistent with past budgets presented to the Audit and Risk Committee.

Carried

10. AUDIT AND RISK COMMITTEE

Council's Audit and Risk Committee membership comprises Councillors nominated by Council and four independent members.

10.1 Council Representatives on Council's Audit and Risk Committee

Council's Audit and Risk Committee Charter provides for membership of one to three Councillors and four external members appointed by Council, all with full voting rights.



At the Ordinary Council Meeting held on 23 November 2022, Council resolved to appoint Cr Isabelle Tolhurst, Cr Fleur Hewitt and Cr Michael Grout as its three representatives on Council's Audit and Risk Committee.

Cr Fleur Hewitt tendered her resignation as a Borough of Queenscliffe Councillor effective 19 May 2023 and, as a result, the Audit and Risk Committee will have two Council representatives until such time that the Council decides to appoint another Councillor.

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the update provided.

Carried

10.2 Audit and Risk Committee Charter

Annual review of the Audit and Risk Committee Charter is a requirement stated in the Annual Work Plan of the Audit and Risk Committee.

The Audit and Risk Committee performed a comprehensive review of its charter in July/August 2022, subsequently, the Council ratified all changes proposed by the Committee, at its September 2022 Council meeting.

Officers have not proposed any change to the current charter.

A copy of the Audit and Risk Committee Charter is provided at **Appendix 6**.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee review its charter and propose any amendment to the charter if required.

Carried

10.3 Annual Work Plan

The *Local Government Act 2020* requires Audit and Risk Committee to adopt an annual work plan for each financial year. The draft work plan for the 2023–24 financial year is provided at **Appendix 7**.

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee reviews and approves the 2023–24 Annual Work Plan of the Audit and Risk Committee, as amended, given at Appendix 7



Carried

10.4 Self-assessment

Section 35 of the Audit and Risk Committee charter states the following:

The Committee members must undertake an annual assessment of the Committee's performance against the Audit and Risk Committee Charter and provide a copy of the annual assessment to the Chief Executive Officer for tabling at the next Council meeting.

The Committee undertook an assessment for the 2021–22 Financial year and the consolidated result/feedback of annual assessment of the Committee's performance is included in **Appendix 8**.

The consolidated result will be tabled at the next Council meeting through the Chief Executive Officer's report.

Recommendation:

That the Audit and Risk Committee notes and certify the consolidated result of the annual assessment of the Committee's performance for the 2021–22 financial year, provide at Appendix 8.

Moved: Helen Butteriss/Seconded: Graeme Phipps

That the Audit and Risk Committee:

- notes the need for ongoing refresher training in matters dealt with by the Audit and Risk Committee;**
- requests that Council officers facilitate an ongoing program for training post the election of the new ARC committee; and**
- certifies the consolidated result of the annual assessment of the Committee's performance for the 2021–22 financial year, provided at Appendix 8.**

Carried

11. UPDATE BY THE CHIEF EXECUTIVE OFFICER

The Chief Executive Officer will provide a further update in relation to the following areas at the meeting.

- Staff resources, the current staff vacancies continue to pose a significant challenge for service delivery of Council. To make the ICT transformation project a success, staff involvement in users testing and user training in coming weeks is a priority for Council.



- 2023/24 Budget process
- Impact of City of Greater Geelong (CoGG) leaving the G21 alliance.
- Update on community feedback about recent proposed initiatives (Active Transport Strategy, one-off projects proposed in the draft budget etc.)

Moved: Graeme Phipps / Seconded: Helen Butteriss

That the Audit and Risk Committee notes the Chief Executive Officer's update.

Carried

12. INFORMATION TO NOTE

ICT Transformation Project

Officers to provide an update (verbal) to the Committee on the progress Council has been making in relation to the ICT transformation project.

Moved: Helen Butteriss / Seconded: Graeme Phipps

That the Audit and Risk Committee notes the information provided.

Carried

13. GENERAL BUSINESS

1. The Chair has requested a report on conflicts of interest and the definition of what it means for this Committee.
2. The Chair and the internal auditors to have a discussion in the absence of management before the next ARC meeting.
3. The Chair has requested an update on the asset register, revaluation and condition assessments.
4. Discussion regarding the external members tenure being extended to after the next ARC meeting to enable the current Committee to review the 2022–23 financial statements. The external members agreed and a report will be taken to Council.

14. DATES OF FUTURE AUDIT AND RISK COMMITTEE MEETINGS



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

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

The September meeting of the Audit and Risk 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 and Risk Committee Meeting	Ordinary Council Meeting
Monday 11 September 2023	Wednesday 27 September 2023
Monday 4 December 2023	Wednesday 13 December 2023

15. CLOSE OF MEETING

Meeting Closed at 5:30pm