

MINUTES OF ROUS COUNTY COUNCIL AUDIT RISK AND IMPROVEMENT COMMITTEE HELD MONDAY, 22 JULY 2024 AT ADMINISTRATION OFFICE, 218-232 MOLESWORTH STREET, LISMORE

1 OPENING OF MEETING

The Chair opened the meeting at 10.00 am.

In attendance:

Voting Committee

- Laurie Lefcourt (Chair) (via 'Teams')
- Andrew MacLeod, Independent member
- Raymond Wong, Independent member (via 'Teams')

Non-Voting Committee

- Cr Big Rob, Rous Councillor

Rous County Council

- Helen McNeil, Group Manager Organisational Services
- Jonathan Patino, Finance Manager
- Lauren Edwards, Governance and Risk Manager
- Robyn Waldron, Secretary

Other attendees

- Ben Rogers, Thomas Noble & Russell (via 'Teams')
 - Dane Parsons, InConsult (via 'Teams')
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2 ACKNOWLEDGEMENT OF COUNTRY

Council showed its respect and acknowledged the Traditional Custodians of the Land, of Elders past and present, on which this meeting took place.

3 APOLOGIES

- Phillip Rudd, General Manager
 - Quentin Wong, Audit Office of NSW
 - Richard Watkinson, Thomas Noble & Russell
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4 CONFIRMATION MINUTES OF PREVIOUS MEETING

Copy of Minutes of the meeting held 30 April 2024 were provided for information.

5 DISCLOSURE OF INTEREST

Nil.

6 ARIC SCHEDULE OF REPORTING

Copy of workplan/schedule of reporting provided as information only. To be dealt with Other Business.

7 REPORTS

7.1 Chair's report – Committee performance review – 2023-2024

RESOLVED (MacLeod/Wong) That the Audit, Risk and Improvement Committee Performance Review – period 2023-2024 be received and endorsed.

Chair's Report – Committee performance review – 2023-2024 (Resolution)		
For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

7.2 Risk and Compliance

RESOLVED (Wong/MacLeod) that the Audit, risk and Improvement Committee receive and note the information presented in this report regarding enterprise risk management and fraud management.

Risk and Compliance(Resolution)		
For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

- Rating of General Manager's risks, and controls, is to be investigated and explained to the committee.
- A workshop around fraud and corruption along with another fraud control survey to be conducted.
- Cyber security information is to be expanded in the risk level in the reports.

7.3 Financial Management report

RESOLVED (MacLeod/Wong) that the Audit, Risk and Improvement Committee receive and note the information presented in the Financial Management Report – May 2024 regarding:

1. The Final draft Operational plan (incorporating the 2024/25 Budget and 'Revenue' policy - adopted at Council's June 2024 meeting applicable for 1 July 2024 to 30 June 2025.
2. Interim Audit – Management Letter.
3. Revised audit arrangements for the year ending 30 June 2025.
4. The presentation format of the draft Financial Statements (to 31 March 2024) for year ending 30 June 2024.
5. Revaluation of land and building infrastructure.
6. The Investment report furnished to Council's June 2024 meeting applicable for the month

Financial Management report (Resolution)		
For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

- A log of significant wording from the draft Financial Statements to the Actual report is to be recorded and noted.

7.4 Health Safety and Environment

RESOLVED (MacLeod/Wong) that the Audit, Risk and Improvement Committee receive and note the information presented in this report regarding Health Safety and Environment (HSE) systems, compliance and reviews.

Health Safety and Environment (Resolution)		
For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

Dane Parsons joined the meeting 10:45am

- An update on the Workers Compensation claims.
- Report on any significant risks with HSE issues to be included into the next report.
- Timeframe for rollout psychosocial program.

7.5 Audit

RESOLVED (Wong/MacLeod) That the Audit, Risk and Improvement Committee receive and note the:

- (a) Final report on the information management internal audit; and
- (b) Progress against performance of audit actions as presented in the Audit Tracker.

Audit Resolution)

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For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

Dane Parsons left the meeting 10:55am

- a one page report on Novus with the rationale around the applications.
- Actions from the record management internal audit transferred into the Audit tracker.

7.6 Other Matters

RESOLVED (MacLeod/Wong) That the Audit, Risk and Improvement Committee

- Receive and note this report, and
- Endorse the revised Internal Audit Charter and Work Plan attached.

Other Matters (Resolution)		
For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

- One page report on the currency of Policy and delegations to be presented to the committee at next meeting.
- Amend the workplan to include feedback from the committee.

8 NON-STANDARD REPORTS

8.1 Dam Safety Audit Reporting

RESOLVED (MacLeod/Wong) that the Audit, Risk and Improvement Committee:

- Note the report on addressing the results of Dams Safety NSW's Dam Safety Management System Audit.
- Receive a further update at the July 2025 Committee meeting.

Dam Safety Audit Reporting (Resolution)		
For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

- Check on the timing of the update on the dam safety management audit system.

9 CONFIRMATION OF MINUTES

Audit, Risk and Improvement Committee meeting minutes 30 April 2024
Rous Audit Risk and Improvement Committee Minutes 22 July 2024

REVOLVED (MacLeod/Wong) that the Minutes of the meeting be confirmed as presented.

Confirmation of Minutes (Resolution)		
For	Laurie Lefcourt, Andrew MacLeod and Raymond Wong	3
Against	None	0
Abstain	None	0
Conflict of Interests	None	0
Absent	None	0
Carried		

10 NEXT MEETING: 14 October 2024

11 CLOSE OF BUSINESS

There being no further business the meeting closed at 11:40am.