



City of Canning

**Unconfirmed Minutes
Audit and Risk Committee Meeting**

7 March 2018

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**UNCONFIRMED MINUTES OF AUDIT AND RISK COMMITTEE MEETING
HELD IN THE COMMITTEE ROOM ON WEDNESDAY, 7 MARCH 2018 AT 5.00PM**

1. DECLARATION OF OPENING

The Chairperson declared the meeting open at 5.00pm, welcomed attendees, and then read aloud the acknowledgement to country:

"We would seek to acknowledge the Wajuk (Wudjyuk) people, the traditional owners of the land. We would also like to pay our respect to elders, both past and present".

2. ATTENDANCE

Mayor Ng
Cr P Hall
Cr Y Ponnuthurai
Mrs C Horsford (*entered at 5.08pm*)

Chairperson
Elected Member - Bannister
Elected Member – Beeliar
External Committee Member

STAFF

Mr A Kyron
Mr G Adams
Mr W Bow
Ms K Bateman
Mr S Leeson
Mr T Bozich
Ms J Alexander
Ms S Johnson

Chief Executive Officer
Director Canning Community and Commercial
Director Canning Environment
Executive Manager Governance Canning
Executive Manager Business Canning
Manager Transform Canning
Leader Assurance
Governance Officer

2.1 Apologies

Nil.

2.2 Approved Leave of Absence

Nil.

3. DISCLOSURE OF INTERESTS

3.1 Declarations of Interest (Financial/Direct/Indirect) and Proximity

Nil.

3.2 Declarations of Impartiality

Nil.

4. CONFIRMATION OF MINUTES

Audit and Risk Committee Meeting held on Thursday, 7 December 2017

COMMITTEE RECOMMENDATION

MOVED Cr P Hall, SECONDED Cr Ponnuthurai, that the Minutes of the Audit and Risk Committee Meeting held on Thursday, 7 December 2017, be taken as read and confirmed.

CARRIED UNANIMOUSLY (3/0)

5. REPORTS

5.1 Director Canning Community and Commercial**ARC-001-18****Internal Audit Activity Report**

PROGRAM:	Canning Community and Commercial
SUB PROGRAM:	Governance Canning
FILE REF:	Q18/41
REPORT DATE:	20 February 2018
REPORTING OFFICER:	June Alexander - Coordinator Assurance
RESPONSIBLE OFFICER:	Garry Adams - Director Canning Community & Commercial

Strategic Plan Theme: LEAD - Accountable, responsible and forward-thinking administration.

Community Goal: Effective leadership and good governance.

Council Strategy: Open and transparent to the community and stakeholders.

Authority/Discretion: **Noting:** Includes items provided to the Committee for information purposes only that do not require a decision of Committee.

Attachments: 1. Internal Audit Activity Report - 26 Feb 2018 (D18/25744).
(Large Attachments) (Confidential)

In Brief:

The purpose of this report is to present the activities undertaken by the City of Canning's ('the City') Internal Audit Function for the period December 2017 to February 2018 and to provide an overview of the activities planned for the period March 2018 to June 2018.

5.08pm Mrs Horsford entered the meeting room.

COMMITTEE RECOMMENDATION

MOVED Cr P Hall, SECONDED Cr Ponnuthurai, that the Audit and Risk Committee receives the Internal Audit Activity Report.

CARRIED UNANIMOUSLY (4/0)

Relevant Committee Resolutions		
Committee Meeting and Date	Report No	Decision
Audit and Risk Committee 7 December 2017	ARC-013-17	The Audit and Risk Committee received the confidential Internal Audit Activity Report.

BACKGROUND

1 This activity report covers the period December 2017 to June 2018 and outlines:

- a) Audit activities undertaken during the period October 2017 to February 2018.
- b) Internal audit follow up activities.
- c) Other audit activities.
- d) Audit activities planned for March 2018 to June 2018.

DETAILS2 Audit activities undertaken December 2017 to February 2018

Internal Audit Review	Status
Project Management Review – Sevenoaks Street Dual Carriageway Construction Project (Complete)	This audit was conducted by internal resources and the report was endorsed by the Executive Team on 29 November 2017. Canning Environment has provided the status of implementation of audit recommendations (as at December 2017) for this report, as per Attachment 1.
Waste Management Review – Ranford Road Waste Transfer Station (Complete)	This audit was conducted by internal resources and the report was endorsed by the Executive Team on 14 February 2018, as per Attachment 1.
Records Management Review (In Progress)	Fieldwork is underway. This audit is being conducted by internal resources.
Insurance Coverage (In Progress)	Fieldwork is underway. This audit is being conducted by internal resources.
Performance Review – Library Information Services (Riverton, Bentley and Cannington) (In Progress)	Fieldwork is underway. This audit is being conducted by internal resources.
Financial Management Systems and Procedures (Planned and seeking quotation)	Scoping document and audit brief (RFQ) have been developed and sent for quotation, with the aim of commencing this review prior to the end of February 2018. This audit will be conducted by external resources.
Cyber Intrusion Vulnerability Review (Planned and seeking quotation)	Scoping document and audit brief (RFQ) have been developed, and being sent for quotation, with the aim of commencing this review in early March 2018. This audit will be conducted by external resources, due to the technical nature of this review.

3 Internal Audit Follow Up Activities

Outstanding audit recommendations were followed up (as at 31 August 2017) for the following nine (9) audits:

1. Financial Management Systems and Procedures (August 2016).
2. Whaleback Golf Course (October 2016).
3. Development Applications (November 2016).
4. IT Vulnerability Review (January 2017).
5. Management of Building and Development Bonds (February 2017).
6. Financial Management Systems and Procedures (May 2017).
7. Contaminated Sites (May 2017).

- 8. Capital Works Projects (August 2017).
- 9. Leisureplexes Performance Review (July 2017).

4 The follow up process is currently being refined to report extended completion dates, to Executive Management on a quarterly basis, to address extension explanations (focusing on the medium and higher risks) and action taken. This process will be implemented prior to the next quarterly status follow up in March 2018.

5 Overall Summary: Out of an original total of 196 audit recommendations, 114 are outstanding and 82 have been completed (42% complete).

6 Of the 114 outstanding audit recommendations, 32 (28%) have due dates which have been revised by 12 months or more beyond the original due date. Of these 32 items, eight (8) are High risk, 22 are Medium risk and two (2) are low risk.

7 Other Audit Activities

Audit Activity	Status
Compliance Audit Return 2017 (Complete)	In accordance with the <i>Local Government Act 1995</i> and its Regulations, the City has completed its 2017 Compliance Audit Return (CAR). The CAR was endorsed by the Executive Team on 7 February 2018 and is scheduled to be presented to Council at the Ordinary Council Meeting (OCM) of 20 March 2018. Once Council has adopted the CAR, it will be submitted to the Department of Local Government, Sport and Cultural Industries prior to the statutory due date of 31 March 2018. Full details are reported separately in the 26 February 2018 Audit and Risk Committee (ARC) Report titled "Compliance Audit Return 2017".
Project Assurance (Ongoing)	The City's Governance Team continues to provide project assurance of the OneCouncil Project, by conducting reviews of User Acceptance Testing results. The OneCouncil User Acceptance Testing approach was revised to better accommodate resource constraints. The Governance Team assessed the revised approach as satisfactory.
Fraud and Corruption Risk Workshops (Ongoing)	The City's Risk Management and Assurance functions have selected two (2) fraud and corruption risks to workshop in March 2018 – ie inventories and motor vehicles. The potential fraud and corruption procurement and credit cards risks and associated mitigation strategies were reviewed in November 2017. The outcomes will be presented to the Executive Team for endorsement in March 2018.

8 Audit Activities Planned for the Period March 2018 to June 2018

In accordance with the approved Internal Audit Plan, the following internal audit activities are planned for the period March 2018 to June 2018.

Audit Activities March – June 2018	Responsible Program
Records Management Review (In Progress)	Canning Community and Commercial
Insurance Coverage (In Progress)	Canning Community and Commercial
Performance Review – Library Information Services (Riverton, Bentley and Cannington) (In Progress)	Canning Community and Commercial
Financial Management Systems and Procedures (Planned and seeking quotation)	Canning Community and Commercial

Audit Activities March – June 2018	Responsible Program
Cyber Intrusion Vulnerabilities Review (Planned and seeking quotation)	Canning Community and Commercial
Human Resources Deferred from Q2 to Q4, subject to resource availability in People and Performance with the implementation of OneCouncil.	Canning Community and Commercial
Data analytics	To be determined
IT program delivery and project assurance	Canning Community and Commercial
Post implementation review	To be determined
Follow up on Status of Outstanding Audit Log Recommendations	Various Programs
Preparation of Annual Internal Audit Plan 2018-2019	Various Programs

CONSIDERATIONS

Legal Compliance

- 9 Section 5(2) (c) of the *Local Government (Financial Management) Regulations 1996* - for the Financial Management Systems and Procedures Review.
- 10 Section 7.13(1)(i) of the *Local Government Act 1995* (the Act) and *Local Government (Audit) Regulations 1996* – regulations 13, 14 and 15.

Policy Implications

- 11 Not applicable.

Financial Considerations

Business Plan

- 12 36 – Governance Canning.

Internal Budget

- 13 Budget allocations have been made for external resourcing and the two (2) main positions involved in the internal audit function (internal resourcing):
- a) Executive Manager Governance.
 - b) Leader Assurance.

Asset Management

- 14 Not applicable.

Sustainability Considerations

- 15 Not applicable.

Consultation

- 16 Information audits were conducted in consultation with relevant sub program staff.

Other Considerations or Risks

- 17 Report is for noting only.

COMMENT

18 Nil.

VOTING REQUIREMENT

19 Simple majority.

COMMITTEE COMMENT

20 After discussion on the Internal Audit Review of the 'Sevenoaks Street Dual Carriageway Construction Project', the Director Canning Environment committed to providing Committee and Elected Members with further information on the 'Sevenoaks Street Dual Carriageway Construction Project'.

21 The Executive Manager Governance Canning will provide an update on the status of the Internal Audit Recommendations raised in the Internal Audit Review of 'Sevenoaks Street Dual Carriageway Construction Project' at the next Audit and Risk Committee Meeting.

ARC-002-18 Risk Management and Business Continuity Management Activity

PROGRAM:	Canning Community and Commercial
SUB PROGRAM:	Governance Canning
FILE REF:	Q18/39
REPORT DATE:	20 February 2018
REPORTING OFFICER:	Shaakya Dharmaratne - Leader Risk Management
RESPONSIBLE OFFICER:	Garry Adams - Director Canning Community & Commercial

- Strategic Plan Theme:** LEAD - Accountable, responsible and forward-thinking administration.
- Community Goal:** Effective leadership and good governance.
- Council Strategy:** Open and transparent to the community and stakeholders.
- Authority/Discretion:** **Noting:** Includes items provided to the Committee for information purposes only that do not require a decision of Committee.
- Attachments:** 1. City of Canning BCRT Exercise Report 2 February 2018 (D18/23401). *(Large Attachments) (Confidential)*

In Brief:
 The purpose of this report is to outline the activities undertaken by the City of Canning’s (‘the City’) Risk Management Function for the period of December 2017 to February 2018 and to provide an overview of the activities planned for the period ended June 2018.

COMMITTEE RECOMMENDATION

MOVED Mrs C Horsford, SECONDED Cr Ponnuthurai, that the Audit and Risk Committee receives the Risk and Business Continuity Management Activity Report.

CARRIED UNANIMOUSLY (4/0)

Relevant Committee Resolutions		
Committee Meeting and Date	Report No	Decision
Audit and Risk Committee 29 November 2017	ARC-014-17	The Audit and Risk Committee received the Risk and Business Continuity Management Activity Report.

BACKGROUND

- 1 This activity report outlines the activities undertaken by the City’s Risk Management Function for the period of December 2017 to February 2018 and to provide an overview of the activities planned for the period ended June 2018.

DETAILS

Risk Management and Business Continuity Management activities that covers the period of December 2017 to February 2018

Mandatory Risk Management Training

- 2 Classroom risk management training sessions were held with representatives from the Canning Community and Commercial sub program. The February 2018 session was conducted for the new starters (people leaders and above).
- 3 The training sessions included both the theory and principles of risk management and also contained exercises on the practical application of risk management. The risk management training sessions is now and established practice and is mandatory for all new people leaders.

Operational Risk Registers

- 4 Operational risk registers were established for all sub programs in 2017. There is now a program to regularly review and update these profiles. Sub program risk registers are updated by adding new risks, deleting out-dated risks and modifying existing risks.
- 5 Risk workshops held for the period December 2017 to February 2018 included:
- a) Community Connections and Learning (including Canning River Eco Education Centre "CREEC") – (new risk register).
 - b) Seniors Accommodation (new risk register).
 - c) Parks and Place Improvement (updated the existing risk register).
 - d) Clean Canning (updated the existing risk register).
- 6 When the risk profile update has been completed, Executive Managers will brief the Executives on the sub program risk profile to discuss on high and extreme risks and related mitigation strategies. This is a new initiative which was introduced in January 2018.

Business Continuity Response Team Exercise

- 7 The Risk Management Function conducted an exercise in November 2017 for the Business Continuity Response Team (BCRT) of the Administration Building. The City received recommendations from the exercise facilitator to further improve the response capability of the City.
- 8 The objectives of the exercise were achieved and opportunities for improvement were identified in the following areas:
- a) Roles and responsibilities.
 - b) Infrastructure/alternate work locations.
 - c) Staff issues.
 - d) Communications.
 - e) Documentation.

- 9 Risk management function accepted the recommendations. Action items recommended in the report have been circulated to the relevant sub programs for comment and action, as appropriate.

- 10 Refer attachment 1 for the complete report.

Business Continuity Plans

- 11 The Business Continuity plan for the Safe Canning sub program was reviewed and changes updated.

Risk Management and Business Continuity Management activities planned for the period ended June 2018.

12 The following activities are planned subject to availability of organisational staff.

Risk Management Activities	Expected Outcome
Continue the operational risk reviews for sub programs.	Update the risks registers in-line with operational imperatives. Executive Managers (with Risk Management Function assistance) to brief Executives on the outcome.
Appoint suitable staff as Risk Champions, depending on staff commitments and availability.	Support the relevant business units with Risk Management activities. Risk Champions will be the first point of contact for risk management matters for each business unit.
Continue mandatory training for all new starters (this will be an ongoing exercise which will extend to existing staff).	Familiarise new starters and existing staff members with the risk management practices in place at the City.
Continue Fraud and Corruption Risk workshops and present outcomes to the Audit and Risk Committee.	Identify existing controls in place to reduce the risk of fraud in various parts of the City and identify action items to further reduce existing risks. This quarter, risks were assessed for the potential fraudulent use of credit cards and risks related to procurement fraud.
Business Continuity Management Activities	Expected Outcome
Continue to review existing Business Continuity Plans and align with the new structure.	Existing Business Continuity Plans are up to date and aligned with the new organisational structure.

CONSIDERATIONS

Legal Compliance

13 Section 17 of the *Local Government (Audit) Regulations 1996*.

Policy Implications

14 Risk Management Strategy and the Business Continuity Framework are based on the City's Risk Management Policy AF312.

Financial Considerations

Business Plan

15 Governance Canning.

Internal Budget

16 Activities outlined are performed in line with the approved Annual Budget.

Asset Management

17 Not applicable.

Sustainability Considerations

18 Not applicable.

Consultation

19 Business continuity plan reviews and operational risk reviews are conducted in consultation with relevant sub program staff.

Other Considerations or Risks

20 The report is for noting only.

COMMENT

21 Nil.

VOTING REQUIREMENT

22 Simple majority.

COMMITTEE COMMENT

23 Not applicable.

ARC-003-18

Compliance Audit Return 2017

PROGRAM:	Canning Community and Commercial
SUB PROGRAM:	Governance Canning
FILE REF:	Q18/42
REPORT DATE:	20 February 2018
REPORTING OFFICER:	June Alexander - Coordinator Assurance
RESPONSIBLE OFFICER:	Garry Adams - Director Canning Community & Commercial

Strategic Plan Theme: LEAD - Accountable, responsible and forward-thinking administration.

Community Goal: Effective leadership and good governance.

Council Strategy: Open and transparent to the community and stakeholders.

Authority/Discretion: **Noting:** Includes items provided to the Committee for information purposes only that do not require a decision of Committee.

Attachments:

1. Attachment - 2017 Compliance Audit Return (D18/24248).
(Large Attachments)
2. Compliance Audit Return 2017 - QA Review Report - Quantum Assurance - 6 Feb 2018 (D18/17430).

In Brief:

The purpose of this report is to present the Local Government Statutory Compliance Audit Return for 2017 for the City of Canning.

COMMITTEE RECOMMENDATION

MOVED Cr Ponnuthurai, SECONDED Cr P Hall, the Audit and Risk Committee:

1. ***Receives the Compliance Audit Return for the period 1 January 2017 to 31 December 2017, forming Attachment 1 of this report.***
2. ***Recommends that Council, in accordance with Regulations 14 and 15 of the Local Government (Audit) Regulations 1996:***
 - i) ***Adopts the completed Compliance Audit Return, as detailed in Attachment 1; and***
 - ii) ***Requests the Chief Executive Officer to submit the completed Compliance Audit Return to the Department of Local Government, Sports and Cultural Industries.***

CARRIED UNANIMOUSLY (4/0)

Relevant Committee Resolutions		
Committee Meeting and Date	Report No	Decision
1 March 2017	ARC-001-17	<p>That Council:</p> <ol style="list-style-type: none"> 1. Adopts Compliance Audit Return for the period 1 January 2016 to 31 December 2016, forming Attachment 2; and 2. In accordance with Regulation 15 of the <i>Local Government (Audit) Regulations 1996</i>, the Chief Executive Officer submits the completed Compliance Audit Return as detailed in Part 1 above to the Department of Local Government, Sport and Cultural Industries.

BACKGROUND

- 1 Each local government in Western Australia is required to carry out a Compliance Audit for the period 1 January 2017 to 31 December 2017.

DETAILS

- 2 Section 7.13(1)(i) of the *Local Government Act 1995* (the Act) contains provisions for the making of regulations requiring local governments to carry out, in the manner and form prescribed, an audit of compliance, whether financial nature or not.
- 3 Compliance Audit Return questions are focused on high risk areas of compliance and statutory reporting as prescribed in Regulation 13 of the *Local Government (Audit) Regulations 1996*.
- 4 Seven additional questions relating to Integrated Planning and Reporting have been added to the Compliance Audit Return 2017 by the Department of Local Government and Cultural Industries.
- 5 Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* (Regulations) require that the Compliance Audit Return is:
- a) Presented to and reviewed by the City's Audit and Risk Committee;
 - b) Recommended to and adopted by Council; and
 - c) Submitted by the Chief Executive Officer to the Department of Local Government and Cultural Industries by 31 March 2018.
- 6 The City's next Ordinary Council Meeting is scheduled for 20 March 2018.

PROCESS

- 7 The Governance Team added a new process for the 2017 Compliance Audit Return (refer Attachment 1), by requiring each respondent to sign and date a declaration that states, to the best of their knowledge, the information they have provided is correct.
- 8 An audit of the 2017 Return was completed by the Governance Team to:
- a) Determine the completeness and reasonableness of the responses provided by relevant officers, and
 - b) Identifying any compliance exceptions.
- 9 An independent quality assurance review, conducted by Quantum Assurance (refer Attachment 2), was undertaken to ensure there was appropriate due diligence over the City's process for the completion of the Compliance Audit Return 2017:

- a) Ensuring evidence referenced is available, appropriate and validates the responses provided; and
- b) Ensuring all respondents have signed and dated a 'completeness' declaration.

SUMMARY OF OUTCOMES

- 10 In accordance with the *Local Government Act 1995* and its Regulations, the City has completed its 2017 Compliance Audit Return.
- 11 One compliance exception was identified and reported, in relation to breach of section 3.57 of *Local Government Act 995*, where the City has not invited tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the amount under *Local Government (Functions and General) Regulation 11(1)* (i.e. \$150,000).
- 12 The audit found completeness and reasonableness of all responses.
- 13 The Quality Assurance review identified appropriate due diligence over the process.
- 14 Once the 2017 Compliance Audit Return has been presented to the Council, the Chief Executive Officer will, in accordance with Regulation 14(3), submit a certified copy of the 2017 Compliance Audit Return, together with a copy of the relevant section of the minutes to the Department of Local Government, Sport and Cultural Industries.

CONSIDERATIONS

Legal Compliance

- 15 *Local Government Act 1995* – Section 7.13(1)(i).
Local Government (Audit) Regulations 1996 – Regulations 13, 14 and 15.

Policy Implications

- 16 Not applicable.

Financial Considerations

Business Plan

- 17 36- Governance Canning.

Internal Budget

- 18 The process to complete the 2017 Compliance Audit Return was conducted within the existing approved budget.

Asset Management

- 19 Not applicable.

Sustainability Considerations

- 20 Not applicable.

Consultation

- 21 Internal audits were conducted in consultation with relevant sub program staff.

Other Considerations or Risks

Risk/ Opportunity	Consequences	Mitigation/ Actions	Consequence Likelihood	Consequence Rating	Overall Risk/ Opportunity
<i>Officer Recommendation approved by the Council (positive outcomes)</i> Opportunity A	Legislative Compliance	Submission of the 2017 Compliance Audit Return to Council for adoption.	Almost Certain	Moderate	High (Opportunity)
<i>Officer Recommendation approved by the Council (negative outcomes)</i> Risk B	N/A	N/A	N/A	N/A	N/A
<i>Officer Recommendation deferred by the Council</i> Risk C	Breach of legislative requirement to submit to Council and Department of Local Government, Sport and Cultural Industries (DLGSC) by 31 March 2018.	Advise Committee of legislative requirements/ deadlines.	Almost Certain	Moderate	High (Risk)
<i>Officer Recommendation declined by the Council</i> Risk D	Breach of legislative requirement to submit to Council and DLGSC.	Advise Committee of legislative requirements / deadlines.	Almost Certain	Moderate	High (Risk)

COMMENT

22 Nil.

VOTING REQUIREMENT

23 Simple majority.

COMMITTEE COMMENT

24 Not applicable.

6. CONFIDENTIAL MATTERS

6.1 Director Canning Community and Commercial

ARC-004-18

City Debt

PROGRAM:	Canning Community and Commercial
SUB PROGRAM:	Business Canning
FILE REF:	Q18/40
REPORT DATE:	20 February 2018
REPORTING OFFICER:	Ngahua Matehaere - Senior Rates Officer
RESPONSIBLE OFFICER:	Garry Adams - Director Canning Community & Commercial

Strategic Plan Theme: LEAD - Accountable, responsible and forward-thinking administration.

Community Goal: Effective leadership and good governance.

Council Strategy: Prudent financial management and long term financial sustainability.

Authority/Discretion: **Executive:** The substantial direction setting and oversight role of the Committee eg adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Attachments:

1. February 18 Sundry Debt GT 10,000 (D18/22538).
(Confidential)
2. February 2018 Rates Aged Debt GT 10k (D18/22595).
(Confidential)

***** CONFIDENTIAL TO MEMBERS ONLY *****

The Chief Executive Officer is of the opinion that this report contains information of a confidential nature in accordance with Section 5.23(2)(b) of the Local Government Act 1995, as it contains information relating to the personal affairs of any person. In accordance with section 4.16 of the Standing Orders this report will be kept confidential until Council has the opportunity to resolve that this document should remain confidential and be dealt with behind Closed Doors.

COMMITTEE RECOMMENDATION

MOVED Mrs C Horsford, SECONDED Cr P Hall, that the Audit and Risk Committee receives the report on City Debt.

CARRIED UNANIMOUSLY (4/0)

7. CLOSURE

There being no further business, the Chairman declared the Meeting closed at 5.57pm.

I certify that these minutes were confirmed at the
Audit and Risk Committee Meeting held on XX 2018.

Presiding Member

Date