

Minutes

Audit, Risk and Improvement Committee Meeting

Oran Park Administration Building
70 Central Avenue
Oran Park
9.30am

19 August 2024

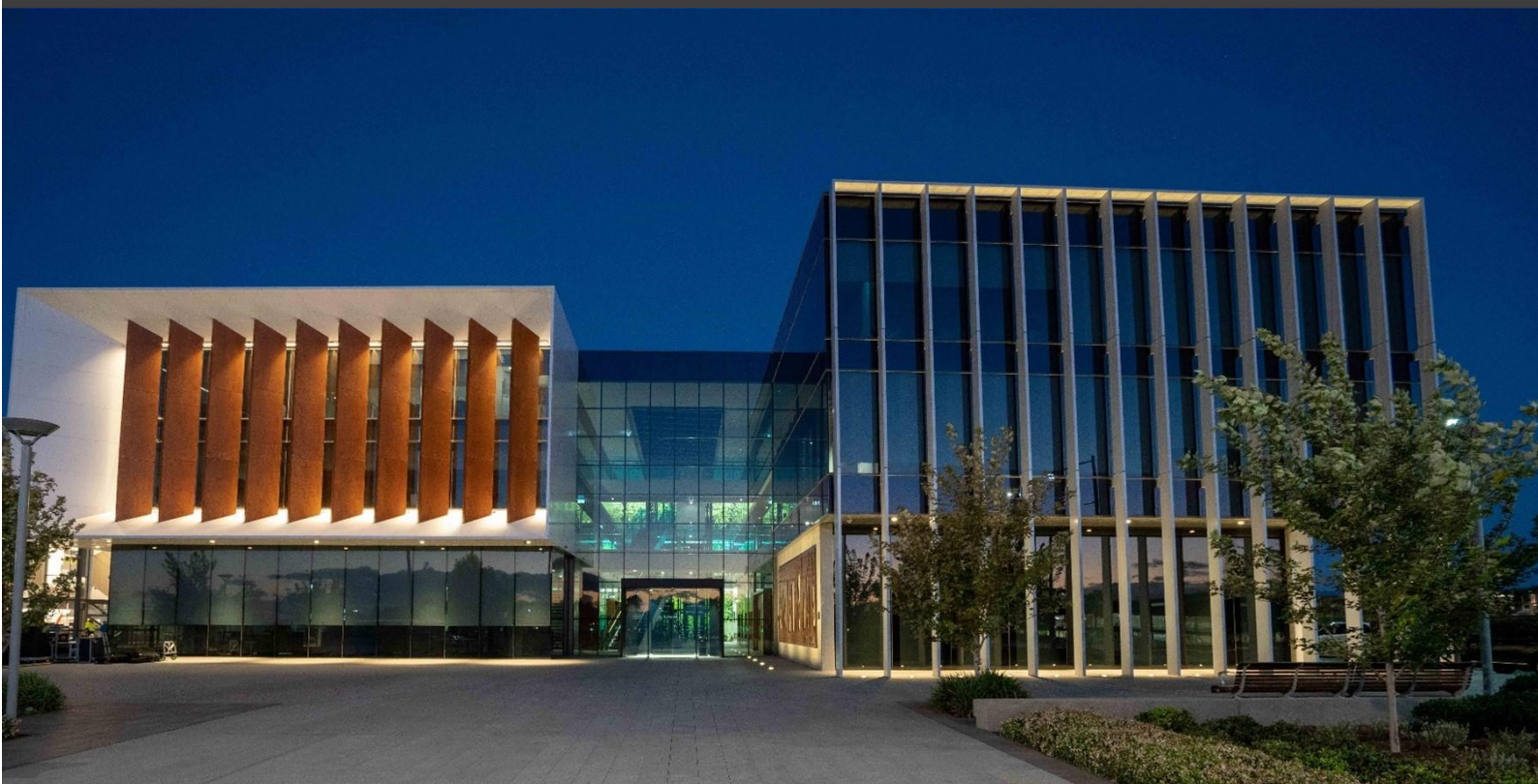


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Voting Members Present:

Elizabeth Gavey	Independent Member (Chair)
Michael Quirk	Independent Member
Barry Husking	Independent Member

Non-voting Members Present:

Nil

Non-voting observers:

General Manager
Internal Audit Coordinator (attended remotely)
Mayor, Councillor Ashleigh Cagney (arrived at 9.32am and left at 11.12am)

Independent observer:

Mary Yeun, the Audit Office of NSW (External Auditor) (attended remotely)

Invitees:

Director Community Assets (left at 11.38am)
Director Customer and Corporate Strategy
Acting Director Planning and Environment
Director Sport, Community and Activation
Director Growth and Finance
Chief Financial Officer
Chief Information Officer (left at 10.26am)
Manager Safety and Risk (left at 11.33am)
Manager Legal and Governance (arrived at 11.02am and left at 11.28am)
Injury Management and Well-being Officer (arrived at 11.28am and left at 11.33am)
Internal Audit Analyst

Observers:

Nil

Apologies:

Nicole Magurren Director Planning and Environment

Acknowledgement of Country

The Chair read the following Acknowledgement of Country:

I would like to acknowledge that this meeting is being held on the Traditional Lands and Waterways of the Dharawal people and also recognise surrounding Dharug, and Gundungurra people and pay our respect to Elders past, present, and those emerging.

Welcome

The Chair welcomed the Acting Director Planning and Environment, Jamie Erken and noted that the Mayor would also be in attendance shortly.

Apologies

RECOMMENDED

That leave of absence be granted.

DECISION

There was no leave of absence to be granted.

ARIC01 Declarations of Interest

RECOMMENDED

That the Audit, Risk and Improvement Committee declarations be noted.

DISCUSSION

Mr Husking advised the following declaration:

- Formally appointed as Independent Member to Canada Bay Council's Audit, Risk and Improvement Committee.

DECISION

The Audit, Risk and Improvement Committee noted the declarations.

ARIC02 Minutes to the 19 June 2024 Audit, Risk and Improvement Committee Meeting

RECOMMENDED

That the Audit, Risk and Improvement Committee:

- i. approve the minutes to the 19 June 2024 Audit, Risk and Improvement Committee meeting; and
- ii. note the status of actions included in the actions list.

DISCUSSION

The Internal Audit Analyst provided an update on a number of outstanding actions advising that the improved audit recommendations reporting has not yet progressed and continues to be worked through with Council's service provider.

An update was provided on the People, Learning and Culture policies and procedures noting that they are now all current.

It was noted that the safety audit plan has been included in the Work, Health and Safety update for this meeting with audit results to be provided in future reports.

The Internal Audit Analyst advised that a number of amendments were made to the Audit, Risk and Improvement Committee 4-Year Strategic Work Plan and circulated out of session noting that further feedback has been received and additional amendments will be made and circulated to the Committee.

The Committee referred to the revised Recruitment and Selection Policy and Procedure and asked whether this also completes the related audit recommendation. The Director Customer and Corporate Strategy advised that the audit recommendations would have been considered in revising the documents and the Internal Audit Coordinator reminded the Committee that the audit recommendations reporting was as at 30 June 2024. The Committee noted this would be raised again during the audit recommendations status update report.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. approved the minutes to the 19 June 2024 Audit, Risk and Improvement Committee meeting; and
- ii. noted the status of actions included in the actions list.

Moved: Ms Elizabeth Gavey
Seconded: Mr Barry Husking

The Mayor, Councillor Ashleigh Cagney arrived, the time being 9.32am.

The Chair acknowledged the arrival of the Mayor and introduced her to the Committee’s Independent Members.

ARIC03 INTERNAL AUDIT - Internal Audits issued since last Meeting - Essential Eight Maturity Assessment and Drives24

RECOMMENDED

That the Audit, Risk and Improvement Committee:

- i. note the Internal Audit Reports issued since last reporting for Essential Eight Maturity Assessment and DRIVES24; and
- ii. confirms agreement to the timeframes for completion of recommendations as included in the management responses for the Essential Eight Maturity Assessment Internal Audit Report.

DISCUSSION

Assessment of Internal Audits

The ARIC received the following internal audit reports during the period:

Audit Name	Total number of risk rated recommendations
Essential Eight Maturity Assessment	1

Essential Eight Maturity Assessment

The Internal Audit Coordinator presented the findings of the Essential Eight Maturity Assessment and provided an overview of how the maturity scoring works. Council achieved level one maturity for seven of the eight items, noting there was one risk rated finding and five performance improvements.

It was noted that a second draft report has been received that includes the improvements recommended to achieve level two maturity. This report will be circulated to the Committee on finalisation.

The Committee asked what was meant by multi-factor authentication (MFA) every 24 hours and the Chief Information Officer provided an overview of Council's strict MFA controls.

The Committee noted the risk rated finding and Council's plan for addressing the issue noting the change management required to deliver the required outcome. The Chief Information Officer confirmed the reasoning for the extended due date.

The Committee noted the exceptional report and congratulated the Chief Information Officer and team on the excellent results.

DRIVES24

The Internal Audit Analyst presented the findings of the annual DRIVES24 internal audit advising that Transport for NSW have accepted the actions Council implemented to address the minor issues identified.

The Committee requested confirmation the issues will be addressed via enhanced new authorised user training and this was confirmed.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Internal Audit Reports issued since last reporting for Essential Eight Maturity Assessment and DRIVES24; and
- ii. confirmed agreement to the timeframes for completion of recommendations as included in the management responses for the Essential Eight Maturity Assessment Internal Audit Report.

ARIC04 RISK MANAGEMENT - Cyber Security Six-Monthly Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the six-monthly cyber security update.

DISCUSSION

The Chief Information Officer presented an update on Cyber Security activities for the January to June 2024 period including the current threat landscape, progress snapshot, reflection on the previous six months and status updates, personally identifiable information audit, Cyber Security Incident Response Plan and playbooks, cyber security risk profile, cyber security incidents and the road ahead.

The Chief Information Officer advised of a change in process for Council's phishing exercises highlighting the different results as an outcome. A discussion regarding phishing emails took place and the Director Customer and Corporate Strategy noted the importance of continued training in this area.

The Committee asked whether councils share information on cyber-attacks / breaches and the Chief Information Officer advised that all information is reported and distributed via Cyber Security NSW.

The Committee asked whether Council was impacted by the recent CrowdStrike system failure and whether Council had considered their own risks in relation to individual service providers. The Chief Information Officer advised that Council was not impacted by CrowdStrike and ran through the risk assessment to be undertaken on Council's crown jewels.

The Committee asked whether Council uses artificial intelligence and it was confirmed that it does. The Chief Information Officer ran through Council's approach to addressing risks associated with artificial intelligence.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the six-monthly cyber security update.

The Chief Information Officer left after this item, the time being 10.26am.

ARIC05 General Manager's Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the General Manager's update.

DISCUSSION

The General Manager provided an update on the upcoming local government elections to be held on 14 September 2024 advising the caretaker period has commenced which limits some functions exercised by Council including not being able to enter a contract worth more than \$860,000 and not being able to appoint or remove a General Manager.

Ms Elizabeth Gavey noted her standing declaration that she is the Chair of the Audit and Risk Committee for the NSW Electoral Commission.

The General Manager referred to the recent media coverage regarding the NSW Liberal Party missing the nomination deadline and provided an outline of the impact this will have for Council's wards. Council has a role to assist the NSW Electoral Commission to deliver a successful election and preparation of an onboarding process has commenced for the soon to be elected Councillors.

The Committee asked whether the Councillor onboarding program has been finalised and the General Manager advised that it is being worked on with some components being delivered by external parties and others from Council staff noting that some optional professional development opportunities will also be offered.

The Committee referred to the recently held Audit Office Forum where the importance of uplifting financial literacy for Councillors was discussed.

The General Manager advised of the new Emergency Dashboard available on Council's website that includes links to live information for LiveTraffic, NSW Rural Fire Service, State Emergency Service, NSW Police, Bureau of Meteorology, river heights, fires near me and more. With recent storm and flooding events it was evident the community is seeking this information and this dashboard will be a great tool to assist staff and Councillors in providing this information.

The Committee asked whether the Local Emergency Management Officer is a key player for this initiative and the General Manager confirmed that they are for the information that Council does not have access to. The General Manager advised that the website link to the new dashboard will be shared with the Committee.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the General Manager's update; and
- ii. raised the following action:
 - a. the website link to Camden Council Emergency Dashboard to be shared with the Committee.

ARIC06 RISK MANAGEMENT - Enterprise Risk Management

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Enterprise Risk Management update.

DISCUSSION

The Manager Safety and Risk provided a presentation on the Enterprise Risk Management Framework including an overview of the changes to Council's risk appetite.

The Committee asked whether there was concern Council may miss out on opportunities due to being risk averse and the Manager Safety and Risk outlined the recent workshops held that conveyed the message of not missing opportunities where appropriate.

The Committee referred to the risk appetite noting that it would be beneficial to include examples of activities/risks that will and will not be tolerated to assist with interpreting the risk appetite. It was also suggested Council consider including financial ranges where appropriate.

The Committee commended the introduction of performance measures and recommended the quarterly reporting to ELG should be reported to the Committee.

The Committee noted the importance of staff understanding they are responsible for risk and the Safety and Risk branch are responsible for facilitating and reporting on risk.

The Committee asked where the risk management self-assessment sits in the action plan and the Manager Safety and Risk confirmed that this was part of business as usual.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Enterprise Risk Management update; and
- ii. raised the following actions:
 - a. consider the inclusion of examples of activities/risks that will and will not be tolerated in the enterprise risk management framework; and
 - b. the quarterly ERM reporting to ELG should be reported to the Committee.

ARIC07 RISK MANAGEMENT - Priority Projects Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Priority Projects update.

DISCUSSION

The report was taken as read.

The Committee asked what construction safety was referring to and the Manager Safety and Risk advised it was part of the Safety Assurance Program and provided an overview of the current status.

The Committee referred to the Leppington Town Centre Contributions Plan project and asked whether this was linked with other activities of the Leppington Town Centre Project and the Director Growth and Finance confirmed that it was.

The Committee asked how projects are classified as a priority project and the Director Customer and Corporate Strategy outlined the process including determination by the GovCo and advised the classification criteria can be included in future priority projects reports to the Committee.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Priority Projects update; and
- ii. raised the following action:
 - a. that the classification criteria for determining a priority project be included in future reports to the Committee.

ARIC08 EXTERNAL AUDIT AND FINANCIAL MANAGEMENT - External Audit and Accounting Standards Update**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the External Audit and Accounting Standards Update.

DISCUSSION

Ms Mary Yuen, Audit Office of NSW, advised that the interim audit was completed in July with no significant matters identified and no interim management letter issued. It was noted that the IT General Controls and Cyber security external audit was underway. Ms Yuen advised the Audit Office is ready for the 23 September 2024 commencement date for the final audit provided Council is able to provide the required documentation.

Ms Yuen also mentioned the recently held Audit Office Forum and informed the Committee that the Audit Office Program is scheduled to be published in August 2024.

The Committee asked the Chief Financial Officer for feedback on the audit and he commended his team for the work put in this year and advised the Committee that Council is advanced with asset valuations. The Chief Financial Officer informed the Committee there will not be a Council meeting in September with the statements first going to Council in October.

The Committee asked whether the financial statements and external audit is on track to be submitted by 31 October 2024 and the Chief Financial Officer confirmed that it is.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the External Audit and Accounting Standards Update.

ARIC09 COMPLIANCE - Payment Card Industry (PCI) Data Security Standards Compliance Review and Payment Acceptance Technology Health Check**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the Payment Card Industry Data Security Standards Compliance Review and Payment Acceptance Technology Health Check.

DISCUSSION

This report was taken as read noting that most findings were performance improvements regarding technology, conducting the annual self-assessment and training.

The Committee asked some questions regarding the use of cash and the application of merchant fees and the Chief Financial Officer provided an overview of these areas.

The Committee commended completion of the review and the improvement opportunities that stem from it.

The Committee asked whether the findings and performance improvements would be included in Council’s monthly audit recommendation monitoring and it was advised it was not currently and could be added.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Payment Card Industry Data Security Standards Compliance Review and Payment Acceptance Technology Health Check; and
- ii. raised the following action:
 - a. include the findings and performance improvements from the Payment Card Industry Data Security Standards Compliance Review and Payment Acceptance Technology Health Check in Council’s audit recommendation monitoring software for monthly updates.

The Manager Legal and Governance arrived during discussion of this item, the time being 11.02am.

ARIC10 INTERNAL AUDIT - Audit Report Recommendations - Implementation Status Update - June 2024

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Audit Recommendations Implementation Status Update for 30 June 2024.

DISCUSSION

Audit Recommendations

A number of audit reports, investigation reports and management letters have been issued since the inception of the internal audit function. A summary of the status of the implementation of all recommendations from these is as follows:

Risk Rating	Number of recommendations	Verified as Implemented	Status		
			Completed	Not Yet Due (on-track)	Delayed
Very High	40	2	40	0	0
High	163	58	157	3	3
Medium	371	80	344	19	8
Low	281	71	270	9	2
Total	855	211	811	31	13

The report was taken as read.

The Internal Audit Analyst answered the question asked in ARIC02 - Minutes to the 19 June 2024 Audit, Risk and Improvement Committee Meeting, advising that the audit recommendations related to the revision of the Recruitment and Selection Policy and Procedure were marked complete in July 2024.

The Committee asked about the timeline for the fleet audit recommendations and the Chief Financial Officer advised that work would re-commence on these after the completion of the financial statements in November with a view to completion by March 2025.

The Committee commended management on completing 27 audit recommendations since the last reporting period.

The Committee queried the four revisions to due dates for the contract management audit recommendation and sought confirmation it would be completed by 30 September 2024. The Manager Legal and Governance provided an overview of the tasks completed to date and advised that final steps were aligned to roll out of the revised contracts and procurement procedures.

The Committee requested the date of the first internal audit report be included in future reports.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Audit Recommendations Implementation Status Update for 30 June 2024; and
- ii. raised the following action:
 - a. include the internal audit inception date in future Audit Recommendations Implementation Status Update reports.

ARIC11 FINANCIAL MANAGEMENT - Long Term Financial Plan Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Long Term Financial Plan Update.

DISCUSSION

This report was taken as read.

The Committee asked whether the borrowings for asset renewal were aligned to an engineering asset management plan and the Chief Financial Officer confirmed that only part relates to asset renewal with a component allocated to the Roads Renewal Program and also advised they are aligned to the relevant plans.

The Committee asked about the domestic waste levy charge and the Chief Financial Officer provided an overview of the impact of Project 24 and the planning undertaken to accommodate this. The Chief Financial Officer also confirmed Council owns the waste bins.

The Committee suggested the \$1M working funds in the Long-Term Financial Plan currently included in internal restrictions could be reclassified to uncommitted cash.

The Committee noted the exponential growth of the area and asked whether the projected materials and contracts costs were appropriate. The Chief Financial Officer confirmed that pricing and costs are reviewed each year in accordance with the consumer price index.

The Committee also highlighted that all OLG ratios are targeted to be met by 2032.

The Committee expressed the importance of explaining how Council achieves a balanced budget (through the use of Reserves where appropriate) when inducting new Councillors.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Long Term Financial Plan Update.

ARIC12 COMPLIANCE - Update on the Legislative Compliance Framework

RECOMMENDED

That the Audit, Risk and Improvement Committee note the update on the Legislative Compliance Framework.

DISCUSSION

This report was taken as read.

The Committee referred to the new legislative compliance software and asked the difference between the subscribed register and the internal register. The Manager Legal and Governance outlined each register and highlighted that the introduction of the software was in the early stages.

The Committee stressed the importance of ensuring that all relevant legislation is included within the new software and to maintain current subscription services and alerts.

The Committee asked the timeframe for inputting delegations in the system and the Manager Legal and Governance advised by the end of the financial year as the policy module is first, followed by the legislative compliance module and ending with delegations.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the update on the Legislative Compliance Framework.

The Mayor, Councillor Ashleigh Cagney left during discussion of this item, the time being 11.21am.

ARIC13 PERFORMANCE DATA AND MEASUREMENT AND FRAUD CONTROL AND ETHICS - Governance Information Report - 30 June 2024**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the Governance Information Report for the six months to 30 June 2024.

DISCUSSION

This report was taken as read.

The Committee queried the nil complaints and the Director Customer and Corporate Strategy reminded the Committee of the definition of a complaint under the policy and the feedback surveys were also discussed.

The Committee asked for an update on the privacy matter and the Manager Legal and Governance provided the current status, noting that some minor improvements were identified as a result of an internal review.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Governance Information Report for the six months to 30 June 2024.

The Manager Legal and Governance left after this item and the Injury Management and Well-being Officer arrived, the time being 11.28am.

ARIC14 GOVERNANCE - Work Health and Safety Update - January to June 2024**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the Work Health and Safety update.

DISCUSSION

This report was taken as read.

The Committee asked about the increased lost time hours during June and whether refresher training is conducted for strains and sprains. The Injury Management and Well-being Officer advised the reasons for the increased hours and confirmed that refresher manual handling training is undertaken.

The Committee asked whether the work, health and safety audit plan is on track and the Manager Safety and Risk confirmed it is noting the timelines for some corrective actions.

The Committee asked whether corrective actions are minor or significant and the Manager Safety and Risk advised they vary with the majority being minor. The Committee requested future Work, Health and Safety reports include this information including indicating trends.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Work Health and Safety update; and
- ii. raised the following action:
 - a. that future Work, Health and Safety reports include a trend analysis of the severity of corrective actions identified.

The Manager Safety and Risk and Injury Management and Well-being Officer left after this item, the time being 11.33am.

ARIC15 INTERNAL AUDIT - Six Month Quality Assurance and Improvement Program - Balanced Scorecard/KPI Report - May 2024

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Six-Month Key Performance Indicator/Balanced Scorecard Report for the period to 31 May 2024.

DISCUSSION

The Internal Audit Coordinator advised that the majority of KPIs have been met with the exception of the 12 week timeframe for two audits with an explanation provided.

The Internal Audit Coordinator advised the Committee of the increase in probity advice requests impacting on delivery of the internal audit plan. The Committee asked what type of probity advice requests were received and the Internal Audit Coordinator provided an overview.

The Committee asked how samples for the audit recommendation verification internal audit were selected and the Internal Audit Coordinator advised of the basis for sample selection.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Six-Month Key Performance Indicator/Balanced Scorecard Report for the period to 31 May 2024.

The Director Community Assets left after this item, the time being 11.38am.

ARIC16 INTERNAL AUDIT - Internal Audit Plan Status Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the internal audit plan status update.

DISCUSSION

This report was taken as read.

The Committee asked whether the Audit, Risk and Improvement Committee 4-Year Strategic Work Plan will be presented to Council for adoption and the Internal Audit Coordinator confirmed that it will noting that this will likely occur early in 2025.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the internal audit plan status update.

ARIC17 Audit, Risk And Improvement Committee Annual Work Plan Status

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Audit, Risk and Improvement Committee Annual Work Plan status for the 2024 calendar year.

DISCUSSION

This report was taken as read.

The Committee asked whether the quarterly budget monitoring report could be moved to six monthly and it was agreed that it could, noting that any issues identified outside of the six month reporting cycle would be verbally presented to the Committee by the Chief Financial Officer.

The Committee noted the importance of being notified of any relevant information at the appropriate time and not just as the schedule indicates.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Audit, Risk and Improvement Committee Annual Work Plan status for the 2024 calendar year; and
- ii. raised the following action:
 - a. amend the annual and four year ARIC work plans to include budget monitoring reporting at 6 monthly intervals.

ARIC18 General Business

RECOMMENDED

That the Audit, Risk and Improvement Committee note any General Business discussed.

DISCUSSION

Opportunities for longer term improvement

The Committee noted the following in relation to potential longer-term improvement opportunities for Council, not covered elsewhere, from this meeting:

- The Committee highlighted the positive results from the Payment Card Industry Data Security Standards Compliance Review and Payment Acceptance Technology.

- The Long Term Financial Plan is a good document that is easy to read and understand and outlines why some of the OLG benchmark ratios are the way they are for Camden.

Key opinions or take-outs from this meeting

The Committee noted the following key opinions or take-outs, not covered elsewhere, from this meeting:

- Nil.

The Internal Audit Coordinator advised that a Councillor briefing was held on 30 July 2024 to present to Councillors on the Audit, Risk and Improvement Committee reporting to Council requirements agreed at the last Committee meeting. During this briefing it was requested that the Audit, Risk and Improvement Committee provide Council a six monthly update on its activities. This is intended to commence following consultation with the new Council in the new year.

Mr Husking reminded the Committee that he is an apology for the October Committee meeting and Mr Quirk also advised he will be on leave, returning on 27 October however would be able to attend the meeting remotely. The Internal Audit Coordinator advised that discussions would be had with the Chief Financial Officer offline to determine the most suitable date for the Committee to review the financial statements.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the General Business items discussed; and
- ii. raised the following actions:
 - a. that a suitable date be scheduled for the Committee to review the financial statements, taking into account the timing of the completion of the statements and the Committee's periods of leave.

Meeting Closed at 11.53 am

Next Meeting:

The next meeting of the Audit, Risk and Improvement Committee is tentatively scheduled for 16 October 2024 at 3.00pm at Council's Administration Building, 70 Central Avenue, Oran Park.

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