



MINUTES

Greater Shepparton City Council

AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

4:00PM, Wednesday 9 June 2021

Virtually via Zoom

COMMITTEE MEMBERS

Mr Goran Mitrevski (Chair)
Mr David Kortum
Mr Stephen Coates
Mr Vivek Chopra
Cr Kim O’Keeffe (Mayor)
Cr Rob Priestly (Deputy Mayor)

VISION

GREATER SHEPPARTON, GREATER FUTURE

A thriving economy in the foodbowl of Victoria with excellent lifestyles, innovative agriculture a diverse community and abundant opportunities

MINUTES
for the
AUDIT AND RISK MANAGEMENT COMMITTEE
held on
WEDNESDAY 9 JUNE 2021 AT 4:00PM

CHAIR
MR GORAN MITREVSKI

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Attendees:**Committee Members**

- Goran Mitrevski (Chair)
- David Kortum
- Stephen Coates
- Vivek Chopra
- Cr Kim O'Keeffe (Mayor)
- Cr Rob Priestly (Deputy Mayor)

Council Officers

- Peter Harriott - CEO
- Chris Teitzel - Director Corporate Services
- Darryl Hancock - Manager Corporate Governance
- Matthew Jarvis - Manager Finance & Rates
- Hannah Shelton - Senior Financial Analyst
- Peter Walsh - Manager Projects
- Karen Liversidge - Manager People & Development
- Marie Barbance - Team Leader OH&S
- Susan Walker - Assurance & Continuity Officer (Minute Taker)
- Jodie Sessions - Team Leader Risk & Assurance

1 Acknowledgement

"We, Greater Shepparton City Council, acknowledge the Yorta Yorta Peoples of the land which now comprises Greater Shepparton, we pay our respect to their tribal elders, we celebrate their continuing culture and we acknowledge the memory of their ancestors."

2 Apologies

Nil

3 Declarations of Conflict of Interest

Nil

4 Confirmation of Minutes of Previous Meetings**4.1 Confirmation of Minutes**

That the minutes of the 10 February 2021 Audit and Risk Management Committee meeting as circulated, be confirmed.

5 Action Register

5.1 Action Register

That the Audit and Risk Management Committee:

1. note the Action Register Report;
2. receive verbal updates from the responsible officers; and
3. provide feedback as required.

Discussion

Management presented the report noting the following actionable items:

6.1 OH&S and WorkCover report - provided actions in future reports advising what controls have been put in place to minimise reported incidents of motor vehicle and child care/early years.

- Management advised that a new format had been created for the report. Refer to section 7.3 for further information pertaining to this report.

6.2 ARMC Finance report - finance to provide report to committee advising of risk position with projects.

- Management to provide further update at August committee meeting outlining how Council controls finances of projects.

6.4 Procurement Policy and Procedure Compliance report - management to find out whether incidences and dollar amounts can be included in the report.

- Management advised that the type of incidents and dollar amounts can be included in the report detail and will be reported at the August Committee meeting.

6.5 Project risk report - provide project risk reports to the Committee on excel spreadsheets rather than CAMMS reports.

- Management provided an overview of risks for the 4 key projects. Further detail can be found section 7.4.

6.6 Strategic risks, high and extreme operational risk report - provide update to committee on the progress of operational risk OR30817/18 Animal Shelter improvement project.

- Management advised that works have commenced at the Animal Shelter and is due for completion by late 2021, early 2022.
Further considerations by management identified that improvements to the security of the building, staff and animals need to be undertaken.

6.8 Outstanding audit action report - review which audit recommendation dates should be reported on as being overdue i.e. original or revised timeframe.

- Management advised that the proposed audit recommendation dates will be reflected in the Risk Management Procedure including the reasons for requesting an extended timeframe. It is also advised that the risk ratings of the inherent risks will

be considered as improvements and not requiring reporting. Timeframes for medium rated risks can be extended if only a very legitimate reason from the Director or CEO. There will be no extensions granted for extreme risks.

Manager Finance and Rates**Requested Action/s:**

6.2 Manager Finance and Rates to provide overview to Committee at August meeting advising of finance controls in place on projects.

6 Review and Monitor Compliance of Council's Polices/Procedures including Registers

6.1 Legislative Compliance Report

That the Audit and Risk Management Committee note the Legislative Compliance Report as at 23 April 2021.

Discussion

Management presented the Legislative Compliance report noting the following key points:

- Report is limited to reporting on the Acts and Regulations that are included in the RelianSys system. This is governed by RelianSys.
- The list documented in the recommendation is to be updated to include Local Government (Planning and Reporting) Regulation 2020 and Local Government (Governance and Integrity) Regulation 2020.
- RelianSys has recently included the Gender Equality Act 2020 in the list of legislation that can be monitored in the system.
- The OH&S Act is not included as monitored legislation in the RelianSys system.
- The report provided to the ARMC will be updated to reflect the level of compliance and the monitoring of legislation.

Questions

- The Committee asked what dates will be used in future reporting.
 - Management advised that it would report on future date items and obligations that have not been assessed by the Responsible Officer.

7 Review and Monitor Risk Management, OH&S, Fraud, Business Continuity and Internal Controls

7.1 CEO Report

That the Audit and Risk Management Committee note the verbal report from the CEO.

Discussion

- Peter Harriott welcomed Stephen and Vivek to the Committee and thanked them for supporting Council;
- Community Vision remains a key focus for Council with deliberative engagement occurring, moving towards implementing community vision and will be presented to Council at 15 June meeting;
- 2021/2022 budget priority - has been out for community review with recommendation of 0% rate rise;
- Incidents - WorkSafe Notifiable Incidents:
 1. Bitumen storage vessel caught fire after a mixture of kerosene and bitumen caused a blockage in the line. Full investigation with WorkSafe identifying areas to address including: training in reporting of notifiable incidents for Team Leaders and above, updating policies/procedures and SOP's;
 2. Resource Recovery Centre where a mattress was being maneuvered into a big skip bin, however, got stuck. Backhoe used to dislodge mattress, however, it didn't dislodge causing significant damage to forklift.

Questions

- The Committee asked whether Council knew of the perpetrator at the Animal Shelter and whether security improvements were being considered.
 - Management advised that the person is known to Council and Police and captured on CCTV. Security is being reviewed to protect the safety of staff, animals and the building.
- The Committee asked whether the issue around the forklift incident was due to staff error, poor processes, or lack of training.
 - Management advised that it is a combination of poor staff behaviour, inadequate procedures, lack of common sense, lack of appropriate PPE and not notifying CFA (bitumen storage vessel).

7.2 OH&S and WorkCover Report

That the Audit and Risk Management Committee note the attached OHS and WorkCover report.

Discussion

Management presented the OH&S and WorkCover report highlighting the following key areas:

- New format to provide more concise amount of information to Committee, relating specifically to OH&S and wellbeing;
- The report is broken down by directorate and will monitor top 3 to 5 themes across Council;
- Report now includes the Worksafe entry report and information;
- Worksafe notified of 2 incidents - one involving a forklift, the other a bitumen storage vessel. Four PINs were issued by Worksafe and have all been implemented;
- Alcohol/drug testing – program commenced over a year ago with only 1 negative test resulting in dismissal;
- Positive samples coming through have more to do with pre-employment screening and through the lifestyle choices of those affected;
- Premiums reduced significantly over last few years;
- Work Healthy Australia program report identifying number of appointments attended, and data overview from April 2020;
- Non-work related patients being seen as opposed to work related incidents;
- Legislative updates will be included in the next OH&S/WorkCover report;

Questions

- The Committee asked whether trending analysis over time could be included in the report.
 - Management advised that trending will be included in future reports.
- The Committee asked whether the PINs issued by WorkSafe had been actioned from the report.
 - Management advised that mandatory notifiable incident training occurred for all Team Leaders and Managers, however an extension was requested and granted up until 27 July 2021 for those 20 staff who were unable to attend the session.
- The Committee asked about the drug testing of 1 out of 140 and whether any forward notice was received.
 - Management advised that random testing occurs as per the Alcohol and Other Drugs corporate procedure where an external third party is provided with a list of staff and where they attend. It has been difficult due to COVID over last 12 months, however, children centres, outdoor and indoor staff have been tested. Management also advised the alcohol and drug testing will now include those staff working from home as being identified as their workplace site.

Manager People and Development

Requested Action/s:

- Trending analysis to be included in OH&S and WorkCover reports moving forward.

7.3 OH&S Risk Report

That the Audit and Risk Management Committee note the attached OHS Risk report.

Discussion

Management presented the OH&S and Risk Report highlighting the following:

- New report – OH&S risks identified and included;
- Previous risks relating to motor vehicle and childcare incidents have reduced in frequency;
- Higher risks include those from outdoor areas i.e. bitumen kettle, dangerous goods, etc. where 2 risks were identified as hazardous chemical/substance and hazardous goods.

Questions

- The Committee asked whether current risk management process and procedures were used in completing the OH&S risk register.
 - Management advised that the risk management procedures had been followed.
- The Committee asked whether they would be seeing a detailed risk register at some point.
 - Management advised that they will slowly introduce risks, rather than putting them in all at once.

7.4 Project Risk Report - 4 Major Projects

That the Audit and Risk Management Committee note the Project Risk Report.

Discussion

Management presented the Project Risk report acknowledging the following points:

- Number of risks that remain from the 4 key projects are quite low with 3 out of 4 projects substantially complete.
- SAM:
 - contractor completed practical completion with partial occupancy – successful tenant to take over re: café/restaurant – building achieved 5 star rating;
 - Variation to contract re: fit out of kitchen; scheduled for July/August 2021 with timelines being tight;
 - Additional funding – design/build for healing garden/playground – currently tendering for landscaper and seeking quotes;
- Wyndham / Fitzjohn Street Upgrades:
 - Enhancements to intersection including signalisation improvements. To be coordinated with VLine to commence implementation of traffic lights, priority to get lights working quickly.
- Maude and Vaughan Streetscape Upgrade:
 - Stage 1 completed, trading activity being impacted in Maude Street, live camera installed above worksite. Impacting on part of CFA building, however, CFA moving into new building in the near future.
 - Continuing to work closely with contractors – regularly communicating with businesses – commercial risk – risk of foundation being suitable for placement of sheeting.
 - Pre-cursor to bigger project of Maude St Mall redevelopment; one way traffic through mall.
- Deakin netball courts:
 - Almost complete, contractors installed additional netball court. Facility handed back to community for public use – main issue cost escalation – execution of works identified by contractor but not on drawings; various asbestos onsite, few design errors and omissions; 20% over contract approval – going to Council Meeting for approval on 15 June.

Questions

- The Committee asked whether they could see the project risk register, including timeframes of projects and when risks are actioned and fall overdue.
 - Management advised the Committee that additional information pertaining to project timeframes and risk actions will be included in future project reports.
- The Committee asked how the photos in Maude Street are obtained.

- Management advised that a permanent camera is installed above the construction site capturing live footage. Overhead photos are captured by drones.
- The Committee asked whether Council has appropriate licensing for the use of drones.
 - Management responded that they have the appropriate licenses in place.

Manager Projects

Requested Action/s:

- Manager Projects to provide an overarching project risk register, including timeframes of projects, when risks are actioned and when those actions become overdue.

7.5 Strategic Risk Register Report

That the Audit and Risk Management Committee note the strategic risk register report.

Discussion

Management presented the report noting the following:

- Strategic risk report presented annually, however, will require further review once the new Council Plan has been adopted.
- Nil overdue risk actions with 2 due for completion by 30 June 2021 including:
 - Development of workforce strategy 30% completed. LGA2020; and
 - Development of Customer Service Plan is 45% completed.

Questions

- The Committee asked why the Climate Change Risks were made inactive.
 - Management indicated that the risk assessment was conducted in 2014/2015 and assessed the risks based on that current year and also how these risks would be impacted in 2030. Hard to predict future risks for 2030 without stringent controls in place. The Committee Chair felt that, given that information, consideration should be given to rating the control as “Good”.
- The Committee asked whether the BCP has been implemented and whether regular exercising of the plan occurs.
 - Management advised that the BCP is tested annually and that a conscious decision was made to have a 'what worked well' and 'what didn't work well' session specific to the pandemic due to decisions being made regularly.
- The Committee asked management whether they thought Council's ICT preparedness was sufficient.
 - Management rated Council's preparedness between 3.5 and 4, where one being poor, 5 being effective.
 - Management also indicated that it was comfortable with soft and hardware policies and preparedness in place. Awareness training is ongoing. Council is subject to weekly attacks, however, further staff training required by all end-users.
- The Committee asked about the workforce and shift in strategy for working from home arrangements.
 - Management advised that there are some remote staff engagements in place but they are generally focused on low availability of skilled staff locally.
 - Working from home has been tested with COVID. Flexibility of working arrangements are via application. Municipal Building Surveyors and Project Managers are hard to come by with staff being recruited from various locations across Australia.

7.6 Operational Risk Register Report - High and Extreme Risks

That the Audit and Risk Management Committee:

1. note the Extreme Risk Operational Report;
2. note the High Operational Risk Report; and
3. provide feedback to Council Officers on the risks and actions.

Discussion

Management presented the report with key areas being:

- Currently 10 high and 1 extreme risk out of 143 risks. Risk of hazardous waste site remains an extreme risk due to the nature of the risk. Regular meetings and monitoring of this site occur with various authorities within the municipality. It is anticipated this risk will remain extreme, however, it will continue to be reported on.
- Nil overdue actions. Some due for completion by end of year and are being monitored. These include: OR31217/18, OR8416/17, OR29917/18, OR30817/18 and OR30917/18. It was also noted that there was a correction to the report on page 67, point 2 advising it was not OR29917/18, but rather OR31217/18.

Questions

- The Committee asked whether the high and extreme risks had their biannual review prior to 30 April 2021, page 68 of the report.
 - Management indicated that at the time of writing the report they hadn't been completed which was prior to the date specified in the report.
- The Committee noted that effectiveness of controls ratings need review.
 - Management advised this will occur and be reviewed prior to August meeting.
- The Committee asked why the climate change risks had been made inactive.
 - Management advised that these risks came from an external assessment with controls hard to monitor as risks were looked at for 2030.
 - Management also noted that it is difficult to manage external consultant's recommendations. They tend to have a narrow focus and do not consider the GSCC risk matrices but prefer to use their own.

Team Leader Risk & Assurance

Requested Action/s:

- Confirm that the biannual review of high and extreme risks were undertaken prior to 30 April 2021 and present at August Committee meeting; and
- Review and update the effectiveness of controls on high and extreme risks.

7.7 Fraud Risk Register Report

That the Audit and Risk Management Committee:

1. note the annual Fraud Risk Report; and
2. request feedback from the Committee.

Discussion

Management presented the annual fraud risk reporting noting the following key points:

- As at 31/3/2021 - 28 fraud risks in total, previously 30. Reduction relating to 2 petty cash tins returned;
- 4 medium and 24 low fraud risks with two not updated during the reporting period;
- Conflict of interest policy has been updated and separated into two documents i.e. one for Councillors and one for staff;
- Majority of the low risks relate to cash handling risks identified at various locations;
- Overall, Responsible Officers believe that the risks to fraud exposure have been reduced.

Questions

- The Committee asked whether or not Council believe that the current controls for FR21718 'current or ex staff member exploits IT security weaknesses to commit fraud or corruption' were sufficient and whether they could be upgraded to good for the effectiveness of control.
 - Management advised that there are good controls for IT systems and are generally not exploited. End user forms are actively utilised.
- The Committee asked whether there is potential for FR91718 'receiving gifts and or benefits' to be renamed and whether this could now be reduced to a low given the controls in place.
 - Management advised that a Councillor Gift Policy and Council Officer Gift Policy are being developed and agreed that it could be reduced and renamed.
- The Committee queried whether risks are reviewed for duplication and suggested to delete FR41718 as duplicated.
 - Management advised that this does occur and are currently being reviewed.

7.8 Insurance Claims Report

That the Audit and Risk Management Committee note the insurance claims report from 1 January to 31 March 2021.

Discussion

Management presented the report noting the following key issues:

- Minor claims received (\$2k excess):
 - Alleged property damage for a wheelchair incident in the Mall;
 - Claimant claiming \$13k of alleged damages;
 - Alleged incident occurred 10 January 2020;
 - Claim form sent 13 January 2020;
 - Claim for compensation received by claimant on 18 February 2021;
 - Claim denied 23 March 2021 by Council's insurer.
- Motor vehicle incidents during reporting period include:
 - 14 incidents involving hitting stationary objects;
 - Street-sweeper caught fire whilst in operation. Incident occurred 14 January 2021, correct processes followed to extinguish fire, street-sweeper written off by insurer, settlement of \$43k received by insurer.
 - Forklift damage – incident occurred 18 January 2021, damages to forklift just under \$13k, forklift damages able to be repaired.
- Property Damage Claims (\$2k excess)
 - Vandalism continues to be main contributing factor for property damage to Council buildings.
- Major Claims received and ongoing (\$20k excess – court proceedings):
 - Personal injury allegedly sustained after tripping over a cable guard whilst attending a festival. Alleged incident occurred in April 2018.
 - Personal injury after allegedly tripping on a raised concrete paver. Council originally notified of incident in February 2017.
 - Personal injury from allegedly slipping and falling at a bus stop. Incident allegedly occurred in November 2017, however, Council was not notified until June 2018.
 - Alleged damage to claimant's property from a Council barrel drain. Claim denied by MAV Insurance in May 2020. No further response received by claimant. MAV recommended Council pay partial excess of \$7,884. Claim now closed.

Questions

- The Committee commented that motor vehicles hitting stationary items was a common theme for some time now and what the main cause was and what is being done to reduce incidents?
 - Management advised that this is a difficult area to address.

- The Committee asked if there was an opportunity for Council to review hours or kilometres travelled.
 - Management advised that reports of incidents are being reported to the Fleet Committee to assist with mitigating such incidents and getting OH&S onboard with assisting with additional training.

- The Committee raised public liability claims and the reasons for the incidents.
 - Management advised that costs are higher due to the nature of the trip/fall and pursuing court proceedings, however, noting incidents are less frequent. Footpath trips and falls and tree root claims are the main contributor for public liability claims.

8 Oversee Internal Audit Functions

8.1 Finalised Internal Audit Reports - Internal Auditors

That the Audit and Risk Management Committee:

1. note the Internal Audit Reports from HLB Mann Judd;
 - Review of Fraud and Corruption Control Framework - February 2021;
 - Follow-up review - May 2021;
2. note the May 2021, Internal Audit Status Report from HLB Mann Judd.

Discussion

Report presented by HLB Mann Judd taking report as read. Key points of discussion included:

- Fraud & Corruption Control review:
 - Key area of focus identifying gaps using AS 8001-2008 Standards for Fraud and Corruption Control;
 - Key areas of focus included: HR employee screening, payroll, finance, etc.
 - Council has good mechanisms in place to manage fraud and corruption;
 - Foundational framework positive;
 - Findings – compliant with 18, partially compliant 6, and non-compliant 1 resulting in 2 medium and 2 low risks (more around enhancements i.e. processes, documents, personnel, COI's, reconciliations of Masterfile).
- Follow-up Review
 - Taken as read
 - 75% completed with one action outstanding.

Questions

- The Committee asked whether the audit involved a review of the Fraud Risk Register risk identification and assessment processes.
 - HLB Mann Judd acknowledged that it was.
- The Committee asked whether the Whistleblower Policy was reviewed.
 - HLB Mann Judd replied yes.
- Internal Auditors requested to attend an in-camera meeting with the Committee.

8.2 Overdue Audit Items Status Report - Internal Auditors

That the Audit and Risk Management Committee note the Overdue Audit Actions report.

Discussion

- HLB Mann Judd advised that there was one action outstanding that required completing in order to close out the recommendation from the Follow-Up review.

8.3 Publications of Interest Report - Internal Auditors

That the Audit and Risk Management Committee note the May 2021 report supplied by HLB Mann Judd on recent reports and publications for the Local Government sector.

Discussion

- The Committee accepted the Publications of Interest report as being read and thanked HLB Mann Judd for the comprehensive report.

8.4 Committee meet with Internal Auditors without Management

That the Audit and Risk Management Committee meet in camera with the internal auditors to discuss audit or risk related matters without Council Officers or management present.

9 Oversee External Audit Functions

9.1 Review Audit Approach with External Auditor - Committee

That the Audit and Risk Management Committee meet in camera with the external auditors without Council Officers or management present.

Note:

- Council's External Auditor was unable to attend an in-camera meeting due to travel commitments.

9.2 Interim Management Letter

That the Audit and Risk Management Committee note the interim management letter.

Discussion

RSD Audit presented the Interim Management Letter noting the following:

- Interim Management Letter has a number of phases associated with the audit strategy including:
 - testing of key finance systems quite mature, well-established with good controls and processes;
 - 4 new items – low risks;
 - 1 issue from last year has been addressed to satisfaction;
 - ICT user access – how quickly departed employees are being removed from systems;
 - Fraud report issued to Committee Chair – no surprises, and Council has already started to deal with this issue.

Questions

- The Committee asked why the issue of ICT user access forms was not rated higher than a low and why would it take Council 12 months to implement action?
 - Management advised that this is not likely to take 12 months and also advised that this aligned to the Risk Management procedure.
- The Committee asked about the fraud management framework and how widely understood the fraud framework is outside management team? Are people at the coal face accepting management's overview of fraud?
 - RSD Audit advised that points 3, 4 and 5 in executive summary identify the indicators of cultural awareness (positives). Nothing of great concern with 2 opportunities for improvement, in particular, Public interest Disclosure training to be provided to staff.

10 Oversee External Reporting

10.1 Monthly Finance Report

That the Audit and Risk Management Committee note the Finance Report.

Discussion

Management presented the monthly finance report confirming taken as read identifying key areas of discussion:

- Full year projection – Federal Government releasing half of the funding this year i.e. \$7.5M
- Sundry debtors – SAM building has since been paid;
- Capital Works – need to spend just under \$12M to hit forecast; and
- Budget adoption with 0% rate rise – work continuing to find operational funding.

Questions

- The Committee asked why the Cash amount was down \$20M from the prior year (pg. 103).
 - Management advised it's related to movement with other financial assets.
- The Committee asked why there was a reduction of \$6M in capital works expenditure and whether this will affect ratepayers.
 - Management advised that the amount of work carried forward to next year's budget and disclosing what works. Council has considered the amount of work at March quarterly which is expected to carry forward.

10.2 Asset Revaluation Review Report

That the Audit and Risk Management Committee note the 2020/2021 Valuation Review supporting the asset values in the Greater Shepparton City Council financial statements as at 30 June 2021.

Discussion

Management presented the Valuation and Asset Values report highlighting:

- Report taken as read;
- 1st part of revaluation included Infrastructure assets as an informal review with no change except to footpaths and shared pathways;
- 2nd part of revaluation included assessments on land, property, etc. as a formal revaluation indicating increase in values.

Questions

- The Committee asked whether Council received any external audit feedback.
 - Management advised that they hadn't, however, External Audit had been provided the information.

11 Review and Assessment of Committee's Functions

11.1 Committee Member Obligations - Charter and Work Plan

That the Audit and Risk Management Committee note and accept their responsibilities under the Charter and the annual work plan.

Discussion

- The Committee noted the Charter and Work Plan provided by Management, accepting that the documents were provided for the Committee's reference to understand their obligations and responsibilities as an independent member.

12 Any Other Business

12.1 Request to Reschedule ARMC Meeting from 15 to 8 September 2021

That the Audit and Risk Management Committee (ARMC) agree to reschedule the original meeting of the ARMC from 15 September to 8 September 2021.

Discussion

- The Committee agreed for the September meeting to be moved from 15 to 8 September 2021.

13 Date of Next Meeting

Next meeting scheduled for Wednesday 11 August at 4pm.

The Chair declared the meeting finished at 6pm.