

7.3.2 AUDIT AND RISK COMMITTEE MEETING MINUTES JUNE 2024

Responsible Manager:	Kate Heissenbuttel, Manager Corporate Performance
Responsible Director:	Simone Wickes, Director Corporate Services

RECOMMENDATION

That Council notes

1. The unconfirmed minutes of the 13 June 2024 Audit and Risk Committee.
2. That the minutes will be confirmed by the Chair of the Committee at the next Committee meeting, and any substantive changes to the unconfirmed minutes will be reported to the next Council possible meeting.
3. The amended minutes of the 14 March 2024 Audit and Risk Committee.

INTRODUCTION

The purpose of this paper is to recommend, that Council notes the unconfirmed minutes of the 13 June 2024 Audit and Risk Committee (the Committee) and that the minutes will be confirmed by the Chair of the Committee at the next Committee meeting and any substantive changes to the unconfirmed minutes will be reported to the next possible Council meeting.

It is recommended in addition; the Council notes the amended minutes of the 14 March 2024 Audit and Risk Committee discussed and resolved at its June meeting.

COUNCIL PLAN STRATEGIC OBJECTIVES

Good Governance

Maintain the highest standards of good governance.

BACKGROUND

The Audit and Risk Committee is made up of three independent members and two Councillors. There is an Audit and Risk Committee Charter (Charter) that provides scope to the Committee.

The Charter requires that the unconfirmed minutes of each Committee meeting be reported to Council within two months of the relevant meeting. Receiving the unconfirmed minutes ensures Council receives timely advice and guidance rather than waiting for the Committee to confirm the minutes at its next meeting, which typically is three months later.

DISCUSSION

The Committee Chair approved the 14 March 2024 Committee minutes on 22 March 2024. They have been shared with all committee members. On 26 March, Committee members requested an addition of comments to be made which was subsequently approved by the Chair on 11 June 2024. The amended minutes are attached to this report in addition to unconfirmed minutes of the 13 June 2024 Audit and Risk Committee meeting.

FINANCIAL IMPLICATIONS

There are no financial implications to this report.

POLICY IMPLICATIONS

The Committee operations are governed under Section 4 of Council's Audit and Risk Committee Charter.

CONSULTATION

Community consultation was not required.

SOCIAL IMPLICATIONS

There are no social implications to this report.

HUMAN RIGHTS CONSIDERATIONS

There are no human rights implications to this report.

GENDER IMPACT ASSESSMENT

A GIA was not completed because this agenda item is not a 'policy', 'program' or 'service'.

CONCLUSION

The Committee recommends that the unconfirmed minutes of its meeting held on 13 June 2024 be noted by Council. The minutes will be confirmed by the Committee at its next meeting with any substantive changes reported to the next Council meeting. It is also recommended that the Council note the amendment of the minutes of the 14 March 2024 Audit and Risk Committee meeting.

ATTACHMENT LIST

1. Audit and Risk Committee Meeting 13 June 2024 [7.3.2.1 - 10 pages]
2. Audit and Risk Committee Meeting 14 March 2024 AMENDED [7.3.2.2 - 11 pages]



AUDIT AND RISK COMMITTEE

13 JUNE 2024

MEETING MINUTES





AUDIT AND RISK COMMITTEE MINUTES

08:00 – 10.30 AM THURSDAY 13 JUNE 2024

FUNCTION ROOM (CIVIC CENTRE) AND VIA ZOOM

Audit and Risk Committee	
Andrew Dix	Independent Chair
Binda Gokhale	Independent Member
John Watson	Independent Member
Cnr Geoff Lake	Audit and Risk Committee Member (online)
Cnr Tina Samardzija	Audit and Risk Committee Member

Attendees	
Andi Diamond	Chief Executive Officer
Simone Wickes	Director Corporate Services
Russell Hopkins	Director Community Services (online) Left after item 4.5
Adil Kahn	Chief Information Officer- left after item 4.6
Kate Heissenbuttel	Manager Corporate Performance
Paul Ridgway	Acting Director City Services (online) Left after item 4.3
Jason Farrugia	Manager Strategic Procurement (online) left at 9.44
Yanthi Nilam	Manager Finance
Sharon Bahn	Manager Children Youth and Family Services (online) Left after item 4.5
Lynda Cooper	Manager- Risk Consulting Crowe (online) after item 4.6
Tania Yeung	External Auditor- HLB MANN Judd (online) Left after Item 2.1
Beth McIntosh	Safety Lead- Left after item 3.3
Rachel Berhang	Acting Executive Manager People and Safety
Philip Mason	Coordinator Management Accounting- Arrived at end of item 3.1 and left after item 4.6
Hirosha De Costa	Coordinator Financial Accounting- left after item 4.6



Rebecca Freebody	Coordinator Business Assurance and Risk Management
Richard Wilson	Client Director - Pitcher Partners - arrived after item 6.1 and left after item 6.2
Zachary Sapoznikoff	Manager- Pitcher Partners - arrived after item 6.1 and left after item 6.2

1 Opening of Meeting/Procedural

1.1 Apologies

- Cnr Tina Samardzija - Audit and Risk Committee Member
- Tracy Shoshan - Executive Manager People and Safety
- Andrew Zavitsanos - Partner- Risk Consulting Crowe

1.2 Disclosure of Conflicts of Interest

Andrew Dix declared he resigned from NBN Co
 John Watson declared he has ceased being Chair of Victorian Local Government Grants Commission
 No other disclosures raised.

1.3 Confirmation of Minutes - (14 March 2024)

Audit and Risk Committee Resolution

The minutes of the Audit and Risk Committee meeting of 14 March 2024 be accepted.

Moved: John Watson / Binda Gokhale. Carried

[Action]: The minutes of the Audit and Risk Committee meeting of 14 March 2024 be confirmed with the corrections circulated by ARC members included.

The Committee agreed to the following processes for confirmation of minutes in the future;

1. Management and Chair review/update Version 1, this is then circulated to all members for comment
2. Management and Chair review comments and prepare a Final version for circulation/approval
3. Approved minutes/actions forwarded to Council and included in pack for next meeting.



[Officer]: Rebecca Freebody, Coordinator Business Assurance and Risk Management to add the comments requested for circulation. Coordinator Business Assurance and Risk Management to facilitate process change.

1.4 Matters arising

It was noted that all current open actions are either completed in the current meeting or are scheduled for completion at future meetings.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: The Committee requested that item 3.1 remain open and further updates be provided at September 2024 meeting. Manager Corporate Performance to update the above in the Matters Arising paper for September meeting.

[Officer]: Kate Heissenbuttel Manager Corporate Performance.

1.5 CEO briefing paper

Dr Andi Diamond, provided an update on the following items;

- Legacy Landfill
- Fair Jobs Code
- Mulch update
- Waste changes

Dr Diamond also updated the committee on a new contractual service update relating to animal services.

Audit and Risk Committee Resolution

The Committee noted the report.

2 External Audit

2.1 HLB Judd interim management letter

The Committee noted that it was a clean report and that all prior issues have all been resolved.

Audit and Risk Meeting Thursday 13 June 2024 Minutes

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Audit and Risk Committee Resolution

The Committee noted the report, in particular noting the requirements in relation to review of asset valuations.

[Action]: The Committee advised that other councils will be adding external audit actions to their workplans. The Committee requested that management provide a paper for the Committee to cover items from the External Auditors to ensure preparation for year end.

[Officer]: Yanthi Nilam Manager Finance to provide a paper to the Committee for the September Audit and Risk Committee meeting.

3 Risk Management/Ethical Behaviour

3.1 Risk update including strategic risk report

The Committee commended the risk reporting process and recommends management consider articulating the impact any proposed strategies/impacts relation to the strategic risks be included in the report.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: Risk Management Committee to consider feedback and structural changes to the risk reporting.

[Officer]: Manager Corporate Performance to action.

3.2 Cyber Security update

Chief Information Officer provided a verbal update on the two data breaches that have affected Council recently. A lessons learned paper will be provided to the Committee for review at the September Audit and Risk Committee meeting. Chief Information Officer advised that the process for finding a vendor for the Data Assessment progress for Council has been a trying endeavor. Chief Information Officer advised the Committee that we have reached higher than level 2 in some of the Essential Eight categories.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: Director Corporate Services and Chief Information Officer advised that a paper on lessons learned will be brought to the Committee at the September meeting.

[Officer]: Chief Information Officer.

3.3 OHS Dashboard update

Beth McIntosh, Safety Lead provided an update to the Committee on new processes, which will include using Power BI to generate a new automatic dashboard.

Audit and Risk Committee Resolution

The Committee noted the report.

3.4 Asset Accounting Update

Yanthi Nilam, Manager Finance provided an update on the asset revaluation schedule and likely outcomes.

Audit and Risk Committee Resolution

The Committee noted the report.

4 Internal Audit

4.1 Status of delivery of 2023/24 internal audit plan

Lynda Cooper, Manager at Crowe, provided the Committee with a status update on the current internal audit activities in accordance with the 2023/24 Plan. Crowe advised that the four audits being bought before the Committee completes the 23/24 internal audit program for the City of Monash. The Committee provided thanks to Crowe for services rendered to Council.

Audit and Risk Committee Resolution

The Committee noted the report.

4.2 Open audit recommendation status update

Kate Heissenbuttel, Manager Corporate Performance presented the report to the Committee, highlighting that since the last meeting, the total number of open action items has decreased from 37 to 29. This is a result of twenty-three (23) new actions arising from finalised audit reports and 31 items being closed out.

Chair commented that all overdue actions are due to be completed/close to completion by next meeting, which is positive.

Audit and Risk Committee Resolution

The Committee noted the report.

4.3 Payroll (including data analytics) Internal Audit

In January 2024, an internal audit was undertaken to assess the adequacy of various processes and procedures for Payroll at the City of Monash. The audit found that the current controls over the process of Payroll in the City of Monash can be further strengthened with 9 Risks identified (7 Moderate and 2 Low risk rated findings).

The Committee discussed the sponsor comment to the audit. Management discussed difficulties with the data analytics, however these were resolved at the culmination of the audit.

Audit and Risk Committee Resolution

The Committee noted the report.

4.4 GST Compliance Internal Audit

In March 2024, an internal audit was undertaken to assess the adequacy of various processes and procedures for GST Compliance at the City of Monash.

The City of Monash conducted two GST Compliance internal audits, one with Crowe and one with Quality Financial Solutions. The internal audit with Crowe, detailed the adequacy of the council's processes for managing compliance with key GST requirements. The audit with Quality Financial Solutions focused on the GST status based on the GST legislation and tax schedule.

The Crowe audit found that the current controls over the process of GST Compliance in the City of Monash can be further strengthened with 6 Low risk rated findings identified.

Quality Financial Solutions recommended a self-assessment on some fees, where there is a different interpretation of the GST treatment. Council will consider reassessing these fees and charges under Division 81 of the GST Act.

Audit and Risk Committee Resolution

Audit and Risk Meeting Thursday 13 June 2024 Minutes

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The Committee noted the report.

4.5 Immunisation Management Internal Audit

In March 2024, an internal audit was undertaken to assess the adequacy of various processes and procedures for Immunisation Management at the City of Monash.

The audit found that the current controls over the process of Immunisation Management in the City of Monash can be further strengthened with 4 Low risk rated findings identified.

Audit and Risk Committee Resolution

The Committee noted the report.

4.6 Recruitment and Selection Practices Internal Audit

In February 2024, an internal audit was undertaken to assess the adequacy of various processes and procedures for the Recruitment and Selection Practices at the City of Monash.

The audit found that the current controls over the process of Recruitment and Selection Practices in the City of Monash can be further strengthened with 4 Moderate risk rated findings identified.

The Committee thanked Crowe for their services.

Audit and Risk Committee Resolution

The Committee noted the report.

5 Internal Control Environment

5.1 Enterprise Risk and Opportunity Management Framework Update

Kate Heissenbuttel, Manager Corporate Performance, provided an update to the Committee on the Enterprise Risk and Opportunity Management Framework Update. The update advised that Council adapted our methodology to incorporate more internal and Councillor engagement. An independent consultant worked with management to advance the Risk Appetite Statement and provide a peer review of the Framework and Policy.

The Committee noted the excellent discussion with Councillors and advised that it was a comprehensive review and recommended that a process be established to allow ongoing Councillor engagement.

Audit and Risk Committee Resolution

Audit and Risk Meeting Thursday 13 June 2024 Minutes

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The Committee noted the report.

[Action]: The Committee recommended adding 'Review of Strategic Risks' in Roles and Responsibilities for Councillors on page 263 of the June Audit and Risk Committee pack.

[Officer]: Rebecca Freebody, Coordinator Business Assurance and Risk Management to action.

6 Other Business

6.1 Six monthly ARC activity report

The Committee noted the six-monthly ARC activity report.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: The Committee requested the six-monthly activity report be titled 'Bi- annual report'

[Officer]: Rebecca Freebody, Coordinator Business Assurance and Risk Management to action for any upcoming reports.

6.2 Internal audit tender update

Kate Heissenbuttel, Manager Corporate Performance, provided an update to the Committee on the finalised internal audit tender process. Pitcher Partners were successful in their tender bid to the City of Monash and will commence services with Council on the 1st July 2024.

Richard Wilson and Zachary Saponznikoff from Pitcher Partners joined the meeting and introduced themselves.

Audit and Risk Committee Resolution

The Committee noted the report.

7 Meeting Schedule **

7.1 Confirmed Meeting Schedule for 2023

12th September 2024 and 5th December 2024

[Action]: The Committee requested a movement of the December meeting due to clashes for members.

[Officer]: Rebecca Freebody, Coordinator Business Assurance and Risk Management to action.

8 Meeting Close

The meeting was closed at {time}. 10.14am

Confirmed by Chair (Mr Andrew Dix):

1. MINUTES Risk Management Committee May 2024 [9.1.1 - 2 pages]
2. 2023-24 Financial Management and Capital Works Progress Report - 3 rd Quarter 31 Mar 2024 Fin [9.1.2 - 38 pages]
3. ARC Workplan 2023 24 [9.1.3 - 4 pages]
4. Digital Technology Steering Committee Minutes 28 May 2024 Final [9.1.4 - 4 pages]

9.1 Items for Noting Only

Audit and Risk Committee Resolution

The Committee noted the above documents supplied as part of the meeting information:

2.0 '2023-24 Financial Management and Capital Works Progress Report - 3 rd Quarter 31 Mar 2024 Fin ' was reviewed and areas major cost variances (including over and under) were discussed and noted.



AUDIT AND RISK COMMITTEE

14 MARCH 2024

MEETING MINUTES





AUDIT AND RISK COMMITTEE MINUTES

08:00 – 10.30 AM THURSDAY 14 MARCH 2024

FUNCTION ROOM (CIVIC CENTRE) AND VIA ZOOM

Attendance

Audit and Risk Committee	
Andrew Dix	Independent Chair
Binda Gokhale	Independent Member
John Watson	Independent Member (online)
Cnr Tina Samardzija	Audit and Risk Committee Member (online)

Other Attendees	
Peter Panagakos	Acting Chief Executive Officer
Simone Wickes	Director Corporate Services
Jarrold Doake	Director City Services - Left 9.10am after item 5.2
Kate Heissenbittel	Manager Corporate Performance
Adil Kahn	Chief Information Officer - Left 9.15am after item 5.4
Russell Hopkins	Director Community Services (online)
Darcy Logan	Manager Workplace Relations and Safety - Left 8.45am after item 2.1
Jason Farrugia	Manager Strategic Procurement - Left 9.25am before confidential item
Amanda Sapolu	Manager Governance and Legal - Left 9.10am after item 5.2
Catherine Sherwin	Manager City Planning - Joined 8.30am, left 9.08am after item 4.3
Yanthi Nilam	Manager Finance - Left 9.25am before confidential item
Catherine Chen	Coordinator Business Assurance and Risk Management
Rebecca Freebody	Risk Officer
Andrew Zavitsanos	Partner- Risk Consulting Crowe (online) - Left 9.25am before confidential item
Mark Peters	Partner- HLB Mann Judd- External Auditor (online) - Left 8.50am after item 4.2



Tania Yeung	Manager - HLB Mann Judd- External Auditor – (online) - Left 8.50am after item 4.2
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1 Opening of Meeting/Procedural

1.1 Apologies

Apologies

- Cnr Geoff Lake (Audit and Risk Committee Member)
- Dr Andi Diamond (CEO)
- Tracy Shoshan (Executive Manager People and Safety)
- Philip Mason (Coordinator Management Accounting)

1.2 Disclosure of Conflicts of Interest

None disclosed

1.3 Confirmation of Minutes - (24 November 2023)

Audit and Risk Committee Resolution

The minutes of the Audit and Risk Committee meeting of 24 November 2023 be accepted.

Moved: Binda Gokhale / John Watson. Carried

1.4 Matters Arising

It was noted that all current open actions are either completed in the current meeting or are scheduled for completion at future meetings.


Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: The Committee requested that item 2.3 and item 3.1 remain open and further updates be provided at June 2024 meeting. Manager Corporate Performance to update the above in the Matter Arising paper for June Meeting.

[Officer]: Kate Heissenbuttel Manager Corporate Performance





[Action]: The Committee also advised that in regards to the Fraud and Corruption Prevention Steering Committee, that it might be relevant to start to include a metric scorecard for the Committee, in order to help keep the Committee informed.

[Officer]: Kate Heissenbuttel Manager Corporate Performance

[Action]: The Committee also advised that in regards to the IT steering committee meeting minutes, to clarify the actions as opposed to the comments made, by the Independent member

[Officer]: Simone Wickes, Director Corporate Services

1.5 CEO Briefing

Peter Panagakos (Acting CEO), alongside Jarrod Doake (Director City Services), Jason Farrugia (Manager Strategic Procurement) and Darcy Logan (Manager Workplace Relations and Safety) , provided an update on the following;

- Fair Jobs Code
- Annual budget process
- Severe Storm event in February

Audit and Risk Committee Resolution

The Committee noted the report.

2 Risk Management/Ethical Behaviour

2.1 Risk update including Strategic Risk Review

Kate Heissenbuttel, Manager Corporate Performance, provided an update on the work undertaken in the risk management space for the reporting period. This included the review of strategic risks, review of top operational risks as well as the discussion at the last Risk Management Committee meeting. The Committee were provided an update on the deferment of the scheduled risk appetite workshop with Councillors to April 2024, due to the unforeseen consequences of the severe storm Monash experienced; the rescheduling will impact the timing of review the Council's Enterprise Risk Management and Opportunity Framework.

The Committee were presented with a review of emerging risks to Monash as requested from the November committee meeting. With regards to the identified #1 emerging risk (climate related reporting risk), the Committee advised of potential impact beyond just reporting, but also the related and the ability to support claims and actions (likely impact on strategic risk 6).

AMENDMENT:

The Committee noted the recent Ministerial guidelines relating to the treatment of waste charges for consideration by Council.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: Manager Corporate Performance to conduct further risk reviews regarding the emerging risk of climate change.

[Officer]: Kate Heissenbittel, Manager Corporate Performance.

3 External Audit

3.1 HLB MANN JUDD External Audit Strategy and Plan

Mark Peters, HLB Mann Judd, provided the Committee with an update and overview of the planned audit approach to the annual audit of the financial report and performance statement of Monash City Council.


The Audit Strategy Memorandum was discussed, particularly the timing.

Audit and Risk Committee Resolution

The Committee noted the report.

4 Internal Audit

4.1 Status of Delivery of 2023/24 Annual Plan



Andrew Zavitsanos, Partner at Crowe, provided the Committee with a status update on the current internal audit activities in accordance with the 2023/24 Plan. Crowe advised that Statutory Planning audit has been completed with the final audit report made available to March 2024 ARC meeting. Andrew advised that the Payroll, GST Compliance, Immunization Management and Recruitment and Selection Practices are in progress or near completion, with final audit reports to be made available to June 2024 ARC meeting.

Given a number of internal audits are to be presented at the June meeting, the Chair requested to extend the June meeting, for another half an hour to allow the discussion.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: Manager Corporate Performance to extend the June meeting by 30 mins.

[Officer]: Kate Heissenbuttel, Manager Corporate Performance

4.2 Summary of Open Recommendations

Catherine Chen, Coordinator Risk Management and Business Assurance, presented the report to the Committee, highlighting that since the last meeting the total number of open actions items has increased slightly from 32 to 30. This is a result of five (5) new actions arising from a finalised audit report and 7 items being closed out. Additionally, the number of overdue audit actions have increase from 6 to 10.

Chair commented that all overdue actions are due to be completed/close to completion by next meeting, which is positive.

Audit and Risk Committee Resolution

The Committee noted the report.

4.3 Internal Audit- Statutory Planning

In October 2023, an internal audit was undertaken to assess the adequacy of various processes and procedures for the Management of Statutory Planning at the City of Monash.

The audit found that the current controls over of Statutory Planning processes can be further strengthened with 3 moderate and 2 low risk rated findings identified.

Audit and Risk Meeting Thursday 14 March 2024 Minutes

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The Committee discussed the management response to one of the audit recommendations regarding the Councillors' involvement in statutory planning process.

AMENDMENT:

The committee noted the ongoing dialogue already occurring with Councillors regarding actions arising from the Operation Sandon report and that a more detailed report would be presented to the June meeting.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: Corporate Governance and Legal to provide an update at the June Audit and Risk Committee meeting on the proposed management actions following the review of Operation Sandon report.

[Officer]: Amanda Sapolu, Manager Corporate Governance and Legal

5 Internal Control Environment

5.1 Reporting of CEO expenses

Kate Heissenbuttel, Manager Corporate Performance provided a breakdown of the Chief Executive Officer's (CEO) expenditure for the period of January to December 2023, in accordance with the recommendations of the *VAGO Fraud and Corruption Control - Local Government (June 2019)* report.

No comments were to be had.

Audit and Risk Committee Resolution

The Committee noted the report.

5.2 Annual Legislative Compliance Update

Amanda Sapolu, Manager Corporate Governance and Legal, provided the Committee with a review of the compliance actions allocated to their area to consider whether the Council complies, partially complies or does not comply.

Of the 137 that Council officers have assessed as partially complies, the officer commentary suggests a conservative approach to the assessment. That is, the organisation has mechanisms in place to comply with the obligations and is taking steps to strengthen or improve those mechanisms.

Management is satisfied that its obligations under legislation are being appropriately managed.

AMENDMENT:

The committee noted the extensive compliance obligations and large number of actions and requested that any review process also ensure alignment with Councils approach to risk appetite.

Audit and Risk Committee Resolution

The Committee noted the report.

5.3 Disaster Recovery Plan and Testing Update

Adil Khan, Chief Information Officer provided the committee an update on the City of Monashs bi-annual disaster recovery (DR) test in 2023.

The committee complimented the report and results.

Audit and Risk Committee Resolution

The Committee noted the report.

5.4 Asset Accounting Policy Update

Yanthi Nilam, Manager Finance, provided the Committee with an update on the Asset Accounting Policies - Accounting for Property, Infrastructure, Plant and Equipment and Asset Disposal.

The Committee recommended clarifying the policy of purchased assets upon staff departure.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: Manager Finance to provide a verbal update at the June ARC meeting.

[Officer]: Yanthi Nilam, Manager Finance.

6 Executive Briefings

6.1 Update on Market-Led Approach Process

Jason Farrugia, Manager Strategic Procurement, provided an update on clarifying the controls and processes in place to deal with a market-led approach as requested from the November 2023 ARC meeting.

A briefing paper was presented with key policies and Monash's procedures outlined.

The Committee recommended management undertake a review against the State Government Policy.

Audit and Risk Committee Resolution

The Committee noted the report.

[Action]: Manager Strategic Procurement to review the State Government Policy on the Market Led approach to ensure consistency.

[Officer]: Jason Farrugia, Manager Strategic Procurement.

7 Integrity Body Reports

7.1 Self-assessment report against VAGO report - Contractors and Consultants in the Victorian Public Service: Spending

Jason Farrugia, Manager Strategic Procurement, provided the Committee with an evaluation of Monash's policies, processes, controls against key findings in the *Contractors and Consultants in the Victorian Public Service: Spending* report by the Victoria Auditor General's Office (VAGO), tabled on 29 November 2023.

A summary of the self assessment against each of the VAGO recommendations was presented as well as a briefing paper.

Audit and Risk Committee Resolution

The Committee noted the report.

8 Governance

8.1 Identify any confidential items for separate minuting

None disclosed.

9 Other Business

9.1 Update on Internal Auditor Tender Process - Confidential

Kate Heissenbuttel, Manager Corporate Performance, provided an update to the Committee on the upcoming internal audit tender process. She advised that interviews will be conducted with the selected tenderers on Monday 18th March 2024, with a view to present to council in April, the selected internal auditor.

Audit and Risk Committee Resolution

The Committee noted the report.

The Committee also mentioned the departure of Catherine Chen from her role at Council and expressed their appreciation for the work she has done in supporting this Committee during her stay at Council.

10 Meeting Schedule

10.1 Confirmed Meeting Schedule for 2024

13 June 2024 & 12 September 2024

11 Meeting Close

The meeting was closed at 9.38am.

Confirmed by Chair (Mr Andrew Dix):

1. ARC Workplan 2023 24 [**12.1.1** - 4 pages]
2. Monash GST Compliance MAP v3 0 [**12.1.2** - 6 pages]
3. Monash Payroll MAP v Final [**12.1.3** - 7 pages]
4. Monash Recruitment and Selection Practices MAP V Final [**12.1.4** - 6 pages]
5. Monash Immunisation Management MAP v2 0 [**12.1.5** - 6 pages]
6. MINUTES Risk Management Committee Feb 2024-final [**12.1.6** - 4 pages]
7. Monash Fraud and Corruption Prevention Steering Committee Minutes Feb 2024 [**12.1.7** - 4 pages]
8. Digital Technology Steering Committee - Minutes 27-02-24 (final) [**12.1.8** - 3 pages]
9. 2023-24 Financial Management and Capital Works Progress Report - Oct to Dec 2023 [**12.1.9** - 30 pages]
10. LGPRF 2022-23 Comparisons [**12.1.10** - 18 pages]
11. Disaster Recovery Plan-Final-Clean [**12.1.11** - 38 pages]
12. Disaster Recovery Test Report Nov 2023 v 2_-_signed [**12.1.12** - 19 pages]
13. Accounting for Property Infrastructure Plant and Equipment – Final Version- Clean [**12.1.13** - 46 pages]
14. Asset Disposal Policy- Final Version- Clean [**12.1.14** - 12 pages]

[Action]: The Committee also advised that in regards to the Fraud and Corruption Prevention Steering Committee, that it might be relevant to start to include a metric scorecard for the Committee, in order to help keep the Committee informed.

[Officer]: [Kate Heissenbuttel Manager Corporate Performance](#)

[Action]: The Committee also advised that in regards to the IT steering committee meeting minutes, to clarify the actions as opposed to the comments made, by the Independent member.

[Officer]: [Simone Wickes, Director Corporate Services](#)