

# Minutes

## Audit and Risk Committee

10.00am, Thursday 7 December 2023  
Richmond Town Hall

### 1. Statement of Recognition of Wurundjeri Land

*“Yarra City Council acknowledges the Wurundjeri Woi Wurrung people as the Traditional Owners and true sovereigns of the land now known as Yarra. We also acknowledge the significant contributions made by other Aboriginal and Torres Strait Islander people to life in Yarra. We pay our respects to Elders from all nations here today—and to their Elders past, present and future.”*

### 2. Attendance

#### Members

David Ashmore (Chair)	Independent Member
Kylie Maher	Independent Member
Lisa Tripodi	Independent Member
Cr Herschel Landes	Councillor Member

#### Auditors

Mark Peters	Partner, HLB Mann Judd
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#### Council officers

Sue Wilkinson	Chief Executive Officer
Brooke Colbert	GM Governance, Communications and Customer Experience
Jenny Scicluna	GM Corporate Services and Transformation
Wei Chen	Chief Financial Officer
Phil De Losa	Manager Governance and Integrity
George Lekkas	Manager Risk and Safety
Rhys Thomas	Senior Governance Advisor

#### Apologies

Cr Claudia Nguyen	Councillor Member
Kundai Mtsambiwa	Senior Manager, Audit and Assurance, HLB Mann Judd
Mahesh Silva	Principal, RSD Audit
Daniel Distiller	Manager, RSD Audit

### 3. Declarations of conflict of interest

None.

## 4. Meeting administration

### 4.1 Integrity Attestation

#### RESOLUTION BY AGREEMENT

1. That the Audit Committee note the responses to the questions set out in this report. The responses are recorded as follows:

1A *Does anyone wish to discuss a matter with an auditor in the absence of management and other staff?*

**No**

2A *Has your work been obstructed in any way?*

**No**

2B *Do you require a session with the Audit Committee in the absence of management?*

**No**

3A *Have there been any compliance matters that need to be brought to the attention of the Committee, such as breaches of legislation or practices or instances of suspected, alleged, or proven fraud?*

**The CEO advised that a matter is under investigation.**

3B *Have there been any matters referred by the Council to the Committee for its consideration?*

**No**

3C *Have there been any changes to key systems sufficient to impact Council's risk profile?*

**No**

3D *Have the minutes of the previous meeting been provided to Councillors and (where applicable) has the Biannual Activity Report been tabled at a Council meeting?*

**The Minutes have been circulated.**

**The Biannual Report was presented at the November Council meeting.**

### 4.2 Confirmation of agenda

#### RESOLUTION BY AGREEMENT

1. That item 5.7 (Enterprise Resource Planning procurement) be heard immediately after item 5.5 (Internal Audit Report - Penetration Testing Exercise) and that otherwise the agenda for this meeting proceed as listed.

### 4.3 2022 Workplan

#### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee authorise the changes to the Annual Workplan set out at **Attachment One**.

#### 4.4 Confirmation of minutes and actions arising from the previous meeting

##### RESOLUTION BY AGREEMENT

1. That the minutes and actions arising from the previous meeting found at **Attachment One** be confirmed.

#### 5. Matters for consideration

##### 5.1 Report by the Chief Executive Officer

##### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee note the Chief Executive Officer's verbal report.

##### 5.2 Review of actions arising from previous meetings

##### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee:
  - (a) note the updated status of actions arising from previous meetings as set out in this report; and
  - (b) authorise the removal of those items marked 'complete' from future reports.

##### 5.3 Quarterly Risk and Safety Report

##### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee notes the quarterly Risk and Safety report.

##### 5.4 Internal Audit - Status Report

##### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee receive the Internal Audit Status Report found at **Attachment One**.

##### 5.5 Internal Audit – Penetration Testing Exercise

*The Chief Information Officer and Technology Services Lead joined the committee for this item.*

##### RESOLUTION BY AGREEMENT

1. That:
  - (a) the Penetration Testing Exercise internal audit report found at Attachment One be received; and
  - (b) the management actions assessed in the attached report as 'medium' risks be added to the list of actions arising from previous audits for ongoing monitoring

*The meeting moved to item 5.7*

## 5.7 Enterprise Resource Planning procurement

*The Chief Information Officer joined the committee for this item.*

### **CONFIDENTIALITY NOTICE**

*The resolution in relation to this matter contains council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released.*

### **RESOLUTION BY AGREEMENT**

1. That the Audit and Risk Committee:
  - (a) notes the risks identified in relation to the procurement of an Enterprise Resource Planning platform and the mitigation measures proposed by management; and
  - (b) notes that members have had experience with the intended sole source supplier and are comfortable with the supplier and the risk mitigation process proposed and being undertaken by management including a probity advisor and potentially a process auditor and consultation with other local government entities that have experience with the sole source supplier.

*The meeting returned to item 5.6*

## 5.6 Review of actions arising from previous internal audits

### **RESOLUTION BY AGREEMENT**

1. That the Audit and Risk Committee:
  - (a) note all commentary in the list of actions arising from previous internal audits has been updated where necessary;
  - (b) authorise the removal of those items marked 'complete/100%' from future reports.

## 5.8 City of Yarra Quarterly Community Report - Q1 2023/24

### **RESOLUTION BY AGREEMENT**

1. That the Audit and Risk Committee notes the Quarterly Community Report - Q1 2023/24, including updates on Q1 financial results, Capital Works progress and Annual Plan progress.

## 5.9 2024 Meeting Dates

### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee endorse the following meeting dates and times for 2024:
  - (a) 10.00am, 4 April 2024 Quarterly Meeting 1
  - (b) 10.00am, 13 June 2024 Quarterly Meeting 2
  - (c) 10.30am, 29 August 2024 Special Meeting (pending)
  - (d) 10.00am, 19 September 2024 Quarterly Meeting 3
  - (e) 10.00am, 12 December 2024 Quarterly Meeting 4
2. That the Senior Governance Advisor be authorised to alter the meeting dates and locations in consultation with Committee members where required.

## 5.10 2024 Workplan

### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee provide feedback in relation to the 2024 workplan attached.

## 5.11 2024 Audit and Risk Committee Chairperson

**MOVED** Kylie Maher  
**SECONDED** Lisa Tripodi

1. That the Audit and Risk Committee nominate Kylie Maher as its chairperson for 2024 and request that Council officers submit this nomination to Council for approval at the first Council meeting in 2024.

**CARRIED UNANIMOUSLY**

## 6. Items for Information

### 6.1 Recent Reports and Publications - Management Response

#### RESOLUTION BY AGREEMENT

1. That the Audit and Risk Committee note the management responses provided in this report.

## 5. Items for discussion (continued)

### 5.12 Effectiveness of the external audit

*The Committee had a discussion in the absence of the external auditors.*

## 7. Meeting close

*The meeting closed at 1.30pm*

**These minutes were confirmed on 4 April 2024**