



# **MINUTES**

## **Audit and Risk Committee Meeting**

### **Special Meeting**

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**1.00pm Monday 25 September 2023 (online)**

**VENUE:**  
**Council Chambers**  
**Yarriambiack Shire Council**  
**34 Lyle Street, Warracknabeal Vic 3393**

**Online via Teams**

**NEXT MEETING: Scheduled for 16 October 2023**

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**SPECIAL MEETING REQUIREMENTS:**

Time	Attendees
1.00pm – 2.30pm	Audit and Risk Committee Members, Management and External Auditors.

**MEMBERS:**

Member Status and Position	Name	Year Appointed to A&R Committee	Term Expiry
Chair	Bruce Potgeiter	27 April 2022	27 April 2025
Independent Member	Michael Ulbrick	29 March 2023	29 March 2026
Independent Member	Peter Johnston	29 March 2023	29 March 2026
Councillor	Kylie Zanker	2021	
Councillor	Corinne Heintze	2023	

**INVITED ATTENDEES:**

Position	Name
Chief Executive Officer	Tammy Smith
Internal Auditor – RSD Auditors	Kathie Teasdale Paul Harrison
External Auditor – Crowe	Martin Thompson
Chief Operating Officer	Tony Caccaviello
Manager Corporate Services	Anita McFarlane
Asset Accountant	Peter Schnorrenberg

**MEETING DATES:**

Date	Time
Monday, 16 October 2023	12.00pm
Monday, 25 February 2024	12.00pm
Monday, 15 April 2024	12.00pm

## **OUR VISION**

A connected rural community who values its land and wellbeing.

We will achieve this vision through:

- ✓ Supporting agriculture
- ✓ Strengthening business and tourism
- ✓ Staying connected through infrastructure
- ✓ Being a supportive Council
- ✓ Looking after our communities
- ✓ Being environmentally friendly

## **CONTINUOUS IMPROVEMENT**

We drive continuous and sustainable improvement in service provision, operational efficiency, and stakeholder relations to create a leading organisation.

## **ICARE VALUES**

### **Integrity**

- Make decisions lawfully, fairly, impartially, and in the public interest.
- We are honest, trustworthy, reliable, transparent and accountable in our dealings.
- Keep our customers informed, in plain language, about the process and outcome.

### **Community Focus**

- Lead and develop leadership within our community.
- Constantly strive to improve our services.
- Forge closer relationships with customers.

### **Accountability**

- We are careful, conscientious and diligent.
- Use public resources economically and efficiently.
- Investigate matters thoroughly and objectively.

### **Respect**

- Treat people fairly, with respect and have proper regard for their rights.
- Treat our customers with courtesy and respect.

### **Excellence**

- Actively pursue positive outcomes for the community.
- Investigate matters thoroughly and objectively.

### ***GOVERNANCE PRINCIPLES:***

- Council decisions are to be made and actions taken in accordance with relevant law.
- Priority is to be given to achieving the best outcomes for the municipal community, including future generations.
- The economic, social, and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.
- The municipal community is to be engaged in strategic planning and strategic decision making.
- Innovation and continuous improvement is to be pursued.
- Collaboration with other Councils and Governments and statutory bodies is to be sought.
- The ongoing financial viability of the Council is to be ensured.
- Regional, state, and national plans and policies are to be taken into account in strategic planning and decision making.
- The transparency of Council decisions, actions and information is to be ensured.

### ***FINANCIAL MANAGEMENT PRINCIPLES:***

- Revenue, expenses, assets, liabilities, investments, and financial transactions must be managed in accordance with a Council's financial policies and strategic plans.
- Financial risks must be monitored and managed prudently having regard to economic circumstances.
- Financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community.
- Accounts and records that explain the financial operations and financial position of the Council must be kept.

## **1 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS**

We acknowledge that the activities of Yarriambiack Shire Council are held under the traditional skies and in the waterways and lands of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk people and Council pays respects to their Elders past, and present.

## **2 WELCOME**

Welcome by Bruce Potgieter, Chairperson

## **3 PRESENT**

Michael Ulbrick, Peter Johnston, Cr Kylie Zanker, Martin Thompson (External Auditor), Anita Mc Farlane, Tammy Smith, Peter Schnorrenberg, Tony Caccaviello, Chief Operating Officer.

## **4 APOLOGIES**

Cr Corinne Heintze

## **5 CONFLICT OF INTEREST**

Nil

## **6 DRAFT ANNUAL FINANCIAL STATEMENTS AND PERFORMANCE STATEMENT**

### **Purpose**

In accordance with the *Local Government Act 2020* (Section 98 and 99), that came into effect on 24 October 2020, Council is required to approve a set of financial statements in principle and submit the resolution with the Financial Statements to the Victorian Auditor General Office (VAGO).

[Attachment: 5.1 Draft Financial Statements](#)

[Attachment: 5.2 Draft Performance Statement](#)

[Attachment: 5.3 Governance Checklist](#)

[Attachment: 5.4 Closing Report](#)

[Attachment: 5.5 ARC Questions prior to Meeting – Management Responses](#)

The Audit and Risk Committee (ARC) is to consider the Annual Financial Statements and Performance Statement at its meeting scheduled for 25 September 2023. It is recommended that the Committee move a recommendation that Council approve the Annual Financial Statements and Performance Statement in principle, subject to no material change as a result of VAGO's review.

### **Recommendation:**

That the Audit and Risk Committee:

- 1) Approves "in principle" the draft Annual Financial Statements (attachment 5.1) and the draft Performance Statement (attachment 5.2) for the year ended 30 June 2023:
  - a) Subject to amendments that were discussed at the meeting held on 25 September 2023;
  - b) Subject to any material changes being approved by the ARC resulting from the VAGO review.

- 2) Make recommendations to Councillors via the Audit and Risk Committee Minutes of this meeting to approve the draft documents in principle as per recommendation conditions outlined in items one (1).

**Moved:** Bruce Potgieter      **Seconded:** Michael Ulbrick  
**Motion Carried Unanimously**

The Chairperson wished for the comments during the Audit and Risk Committee meeting regarding managements performance be noted in the minutes.

Management was commended for having a "clean" set of accounts, with no issues identified and reported. The ARC commended the management team, particularly the Manager Corporate Services and her team for their hard work.

## **7 NEXT MEETING**

16 October 2023

## **8 MEETING CLOSED**

Time: 1.35pm