

## pdfDocs compareDocs Comparison Results

Old (original) file:

NIRC.PUB.001.0147.pdf

New (Modified) file:

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Changes Found:

10 insertions

10 deletions

35 differences

7 moves

Statistics:

501 inserted bytes

8412 deleted bytes

1007 difference bytes (newfile)

503 difference bytes (old file)

14166 moved bytes

12436 same bytes

28224 total bytes processed (new file)

35633 total bytes processed (old file)

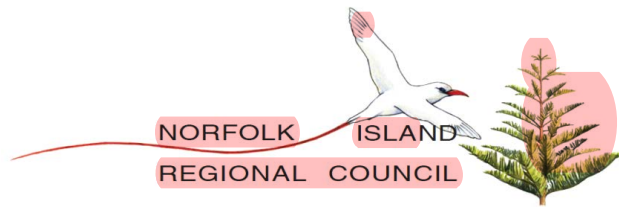
61% change between files

Side-by-Side Results below

(Pages on the Right refer to the New file)

**Filler Page**

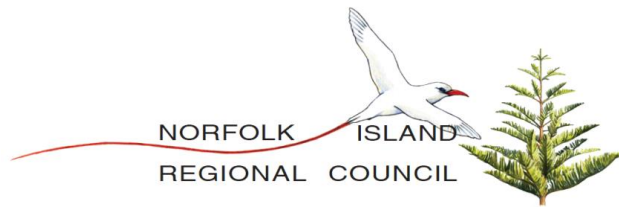
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# **MINUTES**

## **Audit Committee Meeting**

**30 May 2018**



# MINUTES

## Audit Committee Meeting

**30 May 2018**

[ SEQ Minutes \r 0\h \\* MERGEFORMAT ]

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

**MINUTES OF NORFOLK ISLAND REGIONAL COUNCIL  
AUDIT COMMITTEE MEETING  
HELD AT THE NORFOLK ISLAND REGIONAL COUNCIL CHAMBERS  
ON WEDNESDAY, 30 MAY 2018 AT 2:00PM**

**PRESENT:** Kelly McFayden (Chair), Christopher Gallagher (Member)

**APOLOGIES:** Rod Buffett (Member)

**IN ATTENDANCE:** Lotta Jackson (General Manager), Bruce Taylor (Group Manager, Services), Phillip Wilson (Group Manager, Corporate / Chief Financial Officer), Joy Walker (Executive Manager Governance/Human Resources), Philippa Prince (Risk and Internal Audit Officer)

**OBSERVER:** Cr Lisle Snell (Councillor)

**1 WELCOME**

The Chair welcomed the committee to the meeting and opened the meeting at 2:05pm.

**2 DISCLOSURE OF INTEREST**

Nil

**3 CONFIRMATION OF MINUTES****3.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 28 FEBRUARY 2018****DISCUSSION**

The Chair indicated the minutes provided were the draft minutes and tabled finalised minutes.

**RECOMMENDATION**

**Moved:** Kelly McFayden

**Seconded:** Chris Gallagher

1. That the Minutes of the Audit Committee Meeting held on 28 February 2018 as tabled by the Chair be confirmed
2. That the confirmed minutes be provided to the Council as required.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

**MINUTES OF NORFOLK ISLAND REGIONAL COUNCIL  
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The Chair welcomed the committee to the meeting and opened the meeting at 2:05pm.

**[ SEQ SEQLIST \\* CHARFORMAT ]****DISCLOSURE OF INTEREST**

Nil

**[ SEQ SEQLIST \\* CHARFORMAT ] CONFIRMATION OF MINUTES****3.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 28 FEBRUARY 2018****DISCUSSION**

The Chair indicated the minutes provided in the papers and to Council were the initial draft minutes not the minutes endorsed by the Committee. The Chair tabled the endorsed Committee minutes.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

1. That the Minutes of the Audit Committee Meeting held on 28 February 2018 as tabled by the Chair be read and confirmed
2. That the confirmed minutes be provided to Council for information, if required.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

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**4 BUSINESS ARISING FROM MINUTES**

Nil

**5 REPORTS FROM OFFICERS****5.1 MINUTING OF AUDIT COMMITTEE MEETINGS****SUMMARY OF REPORT**

The purpose of this report is for the Audit Committee to be in line with the same minuting methodology as per Council's Code of Meeting Practice.

**DISCUSSION**

The Committee discussed the Committee being an independent committee of Council that should not be restricted in recording proceedings of its meetings.

**RECOMMENDATION**

**Moved:** Kelly McFayden

**Seconded:** Chris Gallagher

**That:**

3. Council note that the Audit Committee will follow the Council's Code of Meeting Practice as applicable and ensure that full and accurate minutes of the proceedings are kept.
4. Council note it authorises the Committee within the scope of its role and responsibilities to obtain any information it needs from an employee or external party and this requirement may occur during a meeting, in setting an agenda or via a request to the General Manager.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****[ SEQ SEQLIST \\* CHARFORMAT ] BUSINESS ARISING FROM MINUTES**

Nil

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**Seconded:** Chris Gallagher

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**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.2 REPORT TO AUDIT COMMITTEE 2016-17 MANAGEMENT CONSIDERATIONS****SUMMARY OF REPORT**

Pitcher Partners has issued an unmodified result for its audit of the Norfolk Island Regional Council 2016-17 Financial Statements. Its report on this audit is currently in draft form. Council has responded to the draft and expects to receive finalised documentation shortly. This documentation will be provided to the Audit Committee at its next meeting in August 2018.

The committee requested the minutes record a correction to the covering report for this item and have it noted that neither the Chair nor the committee received a copy of this report on 27 February 2018.

**DISCUSSION**

The Committee queried whether the Management Considerations submitted by the External Auditor aligned with the expectations of the Responsible Accounting Officer. Mr Wilson indicated he believed it to be a good report that usefully noted even small variances.

The Committee discussed the development of a more comprehensive response to the Management Considerations that clearly articulated: if the recommendation was accepted; detailed actions to be taken; allocated responsibility for actions and the timeframe in which actions were to be taken. The Committee noted it would be valuable for the Audit Officer to validate completed actions (for example validating the stocktake process for the Liquor Bond and ensuring staff understanding of their role). The Committee suggested tracking of implementation progress and reporting to the Committee as a standing agenda item.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

5. Council note that the draft Report to the Audit & Risk Committee on the audit for year ending 30 June 2017 was not received by the Committee or Chair on 27 February 2018.
6. That in its management response to audit recommendations the response include:
  - a) Acceptance of the recommendations
  - b) Actions to be undertaken
  - c) Responsible officer
  - d) Implementation timeframeand that the Risk and Internal Audit Officer validate completed actions.
7. Council consider and confirm management's determination on whether to apply the new accounting standards.
8. The Final Report from Pitcher Partners be provided to the August 2018 meeting of the Audit Committee.

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 and that the Risk and Internal Audit Officer validate completed actions.
7. Council consider and confirm management's determination on whether to apply the new accounting standards.
8. The Final Report from Pitcher Partners be provided to the August 2018 meeting of the Audit Committee.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.3 INTERNAL AUDIT AND RISK MANAGEMENT PLANNING****SUMMARY OF REPORT**

Internal audit and risk management are integral elements of good governance and important to the Norfolk Island Regional Council. Progress is being made in establishing these functions in Council operations.

**DISCUSSION**

The Committee discussed that it was pleased to note progress had commenced on developing a Risk Management Policy and Framework and Internal Audit Plan.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

9. The Audit Committee notes the progress made by the Norfolk Island Regional Council and looks forward to reviewing the draft Risk Management Policy and Framework at its next meeting on 8 August 2018 and the draft Internal Audit Plan at its 16 October 2018 meeting.

**5.4 DRAFT IMPLEMENTATION PLAN: INTERNAL AUDIT AND RISK MANAGEMENT****SUMMARY OF REPORT**

This report provides the Audit Committee with a plan showing how Council intends to realise internal audit and risk management outcomes within its operations.

**DISCUSSION**

The Committee was pleased the plan had been produced and discussed the plans implementation is dependent on Councils continued resourcing of 1 FTE skilled resource.

The plan presented was a useful document that showed that the introduction of a Risk Management Framework would take 18 months to embed in Council. The Chair emphasised there were opportunities that should be taken to consider risk within that timeframe. For example, the external auditor's report points to risks and internal controls that should be improved upon. In addition, risk should be considered in developing the Long Term Financial Plan and other planning activities. Risk and internal control improvements have been identified that can be audited now. An iterative process where activity and systems are undertaken in parallel is suggested.

**RECOMMENDATION**

**Moved:** Kelly McFayden

**Seconded:** Chris Gallagher

10. The Audit Committee notes the Norfolk Island Regional Council's Internal Audit and Risk Management Implementation Plan for the achievement of the key outcomes of expected internal audit and risk management practices and its accompanying timeframe.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.3 INTERNAL AUDIT AND RISK MANAGEMENT PLANNING****SUMMARY OF REPORT**

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**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

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**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.5 EMERGENCY RISK****SUMMARY OF REPORT**

The Norfolk Island Regional Council has up to date emergency risk management procedures in place. NORDISPLAN (2018) describes the arrangements and identifies roles and responsibilities of relevant agencies in support of a response to an emergency on Norfolk Island, and recognises Norfolk Island's capacity to manage an emergency for up to 48 hours.

**DISCUSSION**

The Committee discussed and confirmed with Council that it had representation and involvement in the Emergency Management Committee. The Committee discussed the plan testing regime and governance arrangements noting the plan had not been updated since 2011.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

11. The Committee notes that Council advise that it has recently completed an update to the plan for the management of Emergency Risk on Norfolk Island (NORDISPLAN 2018) and requests that a copy be provided to the committee at its August meeting.

**5.6 CONTINUOUS IMPROVEMENT REGISTER: UPDATE****SUMMARY OF REPORT**

Gaps in the Norfolk Island Regional Council's Continuous Improvement Register and the absence of a formally adopted Risk Management Framework does not mean that the Norfolk Island Regional Council is failing to identify and manage risk. The Council acknowledges that its organisational risk maturity can and should be improved and is taking steps to do so.

**DISCUSSION**

The Committee discussed the planned process for risk identification and mitigation with the operations of Electricity, Telecom and Liquor Bond business units.

The General Manager provided examples of how higher level risks were managed in the organisation, highlighting mitigation steps that had been taken in response to the delay in delivery of new generators and in the continued outage of the automated emergency alarm system.

The Chair encouraged Council to continue to maintain the continuous improvement register and to ensure it reflects strategic risks to the organisation.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

12. The Audit Committee notes that the Norfolk Island Regional Council is working towards improving its engagement with risk through the development of a Risk Management

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

internal audit and risk management practices and its accompanying timeframe.

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**RECOMMENDATION**

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The Chair encouraged Council to continue to maintain the continuous improvement register and to ensure it reflects strategic risks to the organisation.

**RECOMMENDATION**

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

Framework and associated Procedures document consistent with the requirements issued by the NSW Office of Local Government under section 23A of the *Local Government Act 1993*.

**5.7 BUSINESS CONTINUITY RISK MITIGATION****SUMMARY OF REPORT**

Business continuity is a matter of good governance. To begin the process of introducing business continuity planning to the Norfolk Island Regional Council a draft policy document has been prepared for comment by the Audit Committee prior to its submission to the Norfolk Island Regional Council for adoption.

**DISCUSSION**

The Committee discussed the Business Continuity Policy and commended Council on its development. The Chair recommended the inclusion of the PPRR Model (Prevention, Preparedness, Response and Recovery) noting that a focus on prevention would mitigate the risk of an event, or Business Continuity Management Standards. The Chair also noted that the 2018-19 Operational Plan schedules implementation of business continuity planning by June 2019.

The Chair queried whether the policy and its future associated plans would provide coverage for services provided by Council under the Service Delivery Agreement with the Commonwealth. It was confirmed that it would.

The Committee encouraged Council to secure a possible partnership with its insurer to develop its Business Continuity Plans as it represented a significant piece of work.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

13. The Audit Committee endorses the draft Business Continuity Planning policy presented at Attachment 1 with an amendment to include the PPRR Model (Prevention, Preparedness, Response and Recovery); and
14. The Audit Committee recommends that the Norfolk Island Regional Council adopts the draft Business Continuity Planning policy and that the Business Continuity Framework and corresponding plans be developed with a progress report being presented to the Audit Committee at its October meeting.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****Moved:** Kelly McFadyen**Seconded:** Chris Gallagher

12. The Audit Committee notes that the Norfolk Island Regional Council is working towards improving its engagement with risk through the development of a Risk Management Framework and associated Procedures document consistent with the requirements issued by the NSW Office of Local Government under section 23A of the *Local Government Act 1993*.

**5.7 BUSINESS CONTINUITY RISK MITIGATION****SUMMARY OF REPORT**

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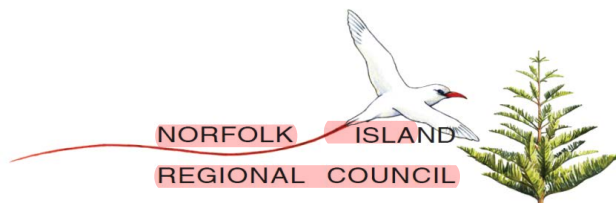
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**RECOMMENDATION****Moved:** Kelly McFadyen**Seconded:** Chris Gallagher

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## X.YY – BUSINESS CONTINUITY PLANNING

### INTRODUCTION

The purpose of this policy is to ensure that Council is able to continue to deliver its key services to residents following a significant business disruption event, such as the failure/loss of a major Council facility or the impacts of an accident.

### POLICY OBJECTIVE

The Business Continuity Policy will help Council to ensure:

- The continuity of key services to the Norfolk Island Community
- The well-being and safety of employees in their working environment
- The protection of Council's assets and records

### POLICY SCOPE

This policy applies to all functions of Council and to all staff involved in the delivery of these functions, including Council officers, employee, visitors and contractors. It is noted that the Norfolk Island Disaster and Emergency Management Plan (NORDISPLAN 2011) is in place for use in responding to emergency situations.

### DEFINITIONS

**Business Continuity** – is the continued, uninterrupted operation of a business or organisation in all contexts.

**Business Continuity Management** – is the development, implementation and maintenance of policies and strategies to assist an organisation manage a disruption event.

Disruption events are infrequent but are not able to be resolved by routine management. They can have severe consequences for the delivery of critical services and an organisation's reputation.

**Disruption event** - Disruption events include unanticipated events such as accidents, significant loss of utilities or loss of data, and anticipated events such as a strike or equipment failure, which disrupt the normal course of business operations at a Council location.

### LEGAL AND POLICY FRAMEWORK

There is no current legislative requirement for the implementation of Business Continuity Planning. However Business Continuity Planning is a characteristic of well-governed and highly functional organisations. Council insurers have an expectation that Business Continuity Planning is in place and mainland Councils are strongly encouraged by authorities to have deployable plans in place. The Business Continuity Policy and Plan will form an important element of Council's management of organisational and operational risk.

The attainment of good governance is a key element of the Norfolk Island Regional Council Community Strategic Plan 2016-2026, Strategic Direction 5 – An informed and accountable community. Two objectives under this Strategic Direction are relevant:

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.8 DRAFT INTERNAL AUDIT CHARTER****SUMMARY OF REPORT**

The purpose of this paper is to advise that the Norfolk Island Regional Council is in the process of developing an Internal Audit Charter consistent with guidance issued by the NSW Office of Local Government under section 23A of the *Local Government Act 1993*.

**DISCUSSION**

The Committee discussed the development of the Internal Audit Charter and confirmed the draft Charter is expected to be developed by the Audit Committee's next meeting is in August 2018.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

15. Council's draft Audit Charter be presented to the Audit Committee at its August 2018 meeting.

**5.9 UPDATE TO AUDIT COMMITTEE CHARTER****SUMMARY OF REPORT**

Following review of the *Local Government Amendment (Governance and Planning) Act 2016*, No. 38, the Norfolk Island Regional Council has decided not to amend the Audit Committee Charter.

**DISCUSSION**

The Committee discussed with Council the desired timing for the amendment of its Audit Committee charter and indicated it was a matter for Council to determine. Mr Gallagher queried whether Council currently had the necessary resources to expand the scope of the Committee.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

16. Council note the Audit Committee Charter is compliant with local government issued Internal Audit Guidelines under s23 A of the Local Government Act 1993.
17. Council note the External Auditor's advice that Council should adopt amendments to the NSW Local Government Act which require Councils to appoint an Audit, Risk and Improvement Committee.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****Objective 9: An informed community**

- 9.1 Representative, response and accountable community governance
- 9.3 Provision of quality best practice government administration

**Objective 10: Transparency in decision making**

- 10.1 Consistent and sustainable governance through documented processes

**IMPLEMENTATION****6.1 Communication**

- The Executive Manager Governance and Human Resources is responsible for overseeing the management and assessment of risk across Council and liaison with Council's Risk and Audit Committee. Advice to Council on Continuity Planning Policy will be provided through these resources.
- The Executive Manager Governance and Human Resources is responsible for the implementation of business continuity management, including the oversight of appropriate documentation and the setting of requirements for training, testing and monitoring of the business continuity plans.
- Business Area Managers are the Business Continuity Plan owners with responsibility for ensuring that all critical functions under their responsibility have been identified and that Business Continuity and Recovery Plans are established, maintained and reviewed.
- All staff of Council are expected to recognise the importance of business continuity, to be familiar with the provisions of this policy, and to support the processes that will manage appropriately any threat to business continuity.

**6.2 Associated Documents**

- Business Continuity Management Framework (in development)
- Risk Management Policy (in development)
- Risk Management Framework (in development)
- NORDISPLAN 2011 (under review)

**POLICY****Business Continuity Management Framework**

Council will maintain a Business Continuity Management Framework, which will detail the whole of Council's system to ensure continuity of key services following a business disruption event of sufficient magnitude to affect the ability of Council to deliver its services, either as a whole or in part.

This whole of Council Business Continuity Management Framework will be underpinned by specific Business Continuity and Business Recovery Plans developed by each business area for key services under their control.

This framework will include the following:

- Council's Business Continuity Policy
- Definition of the interrelationship between the various business continuity documents within Council
- Identification of key services to be maintained in the event of a business interruption event. This will be supported by a Business Impact Analysis and will state acceptable service levels e.g. maximum acceptable outage times
- Responsibilities for training of staff and regular testing of the plans
- Responsibilities and timing for reviews of the plans
- Reference to specific plans developed by business areas.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.10 COUNCIL DELEGATIONS: FRAMEWORK AND CONTROLS****SUMMARY OF REPORT**

This report provides an overview of the Council delegation framework and an outline of the control environment as requested by the Audit Committee at its 28 February 2018 meeting. It also outlines a number of administrative steps that will be taken to improve the management and communication of delegations within the Norfolk Island Regional Council.

**DISCUSSION**

The Committee discussed the report and noted opportunity to improve internal controls for the exercise of delegations. The Committee discussed the correlation between this report and internal control deficiencies identified by the External Auditor and recommended actions. The Committee suggested the Audit Officer conduct a validation exercise to confirm that actions to improve internal controls has been completed sufficiently to mitigate the risk.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

18. The Audit Committee notes the information provided on the control framework for exercise of delegations.

**5.11 PERFORMANCE MANAGEMENT FRAMEWORK****SUMMARY OF REPORT**

The Norfolk Island Regional Council does not have a Performance Management Framework in place for its workforce. This is because Enterprise Bargaining Agreement has only recently been approved and is due to come into effect from 22 May 2018.

**DISCUSSION**

The General Manager advised that consultants would be on the island in the first week of July 2018 to commence work in developing a Performance Management Framework and procedural manual for the Enterprise Bargaining Agreement.

The Chair emphasised that a Performance Management system was a recording tool, and that quality dialogue between managers and staff is essential to successful performance management.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

19. The Audit Committee be provided with an update on the progress of the Performance Management Framework at its October 2018 meeting.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

It will be structured according to a three-phased approach: Planning and Preparation, Response and Recovery, as illustrated in the diagram below.<sup>1</sup>

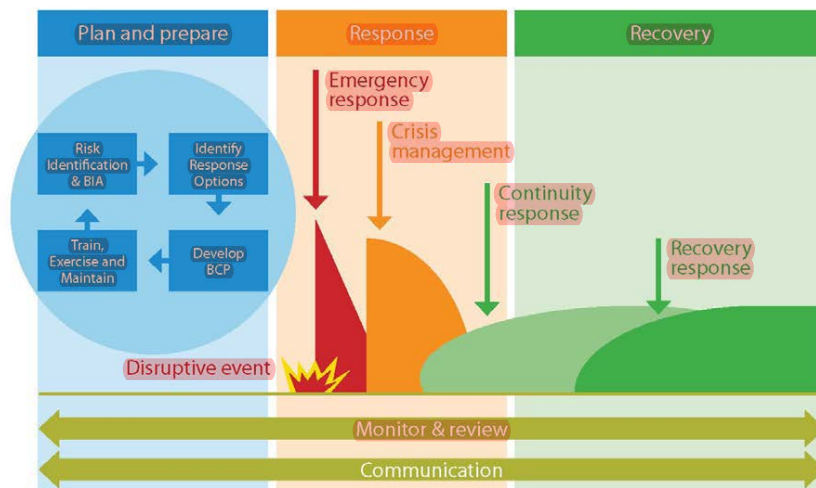


Figure 1: The relationship between the activities in managing disruption-related risk  
Source: Adapted from Marsh & McLennan Companies

**Business Continuity Plans**

Each Business Area Manager will be responsible for developing Business Continuity Plans (BCP) and Business Recover Plans (BRP) to support identified critical services under their control. These plans should support the levels of service determined, on a whole of Council basis, in the Business Continuity Management Framework.

It is the responsibility of each Business Area Manager to ensure that staff receive adequate training and that plans are kept current and they undertake review, testing and maintenance of these plans, as required by the Business Continuity Plan Framework.

**8. REVIEW AND VERSION CONTROL**

Policy Number	Responsible Officer		Executive Manager Governance and Human Resources
Effective Date	Next Review Date		12 months from election of each new Council or more frequently in the event of any legislative changes or change in circumstances.
Version Number	Version	Resolution No.	Effective Date
	v.1		
Version description			
Developed and Adopted			

<sup>1</sup> QLD Department of Education, Training and Employment, *Business Continuity Management Framework 2014-18: Building organisational resilience*. <https://qed.qld.gov.au/det-publications/managementandframeworks/Documents/business-continuity/business-continuity-management-framework.pdf>

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.12 ADMINISTRATION POLICY AND GUIDELINES REVIEW PROJECT UPDATE****SUMMARY OF REPORT**

The Norfolk Island Regional Council's review of policies, procedures and guidelines transitioned from the former Administration of Norfolk Island (ANI) is a large project against which substantial progress has been made. The unusual legislative positioning of the island as an external territory of Australia, directly administered by the Commonwealth in regard to federal and state-government level responsibilities means that the review process often requires the navigation of numerous legal and other complexities.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

20. That Council note the information.

**5.13 RECRUITMENT UPDATE****SUMMARY OF REPORT**

Recruitment actions over the past 12 months to fill the Risk and Internal Audit Officer and Work, Health and Safety Officer positions at the Norfolk Island Regional Council have not successfully secured appropriate full-time resources. Risk and Internal Audit responsibilities are currently being progressed by a part time resource. Council has tendered for the provision of Work, Health and Safety advice.

**DISCUSSION**

Bruce Taylor, Group Manager, Services advised Council was currently assessing a tender to deliver services in support of Council's Work Health and Safety requirements. Discussion then focused on the Norfolk Island Workers Compensation system, the challenges it faces and current underwriting arrangements.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

21. The Audit Committee notes that the Norfolk Island Regional Council continues to work towards ensuring its Risk, Internal Audit and Work, Health and Safety obligations are fulfilled by securing appropriate resources.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.8 DRAFT INTERNAL AUDIT CHARTER****SUMMARY OF REPORT**

The purpose of this paper is to advise that the Norfolk Island Regional Council is in the process of developing an Internal Audit Charter consistent with guidance issued by the NSW Office of Local Government under section 23A of the *Local Government Act 1993*.

**DISCUSSION**

The Committee discussed the development of the Internal Audit Charter and confirmed the draft Charter is expected to be developed by the Audit Committee's next meeting is in August 2018.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

15. Council's draft Audit Charter be presented to the Audit Committee at its August 2018 meeting.

**5.9 UPDATE TO AUDIT COMMITTEE CHARTER****SUMMARY OF REPORT**

Following review of the *Local Government Amendment (Governance and Planning) Act 2016*, No. 38, the Norfolk Island Regional Council has decided not to amend the Audit Committee Charter.

**DISCUSSION**

The Committee discussed with Council the desired timing for the amendment of its Audit Committee charter and indicated it was a matter for Council to determine. Mr Gallagher queried whether Council currently had the necessary resources to expand the scope of the Committee.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

16. Council note the Audit Committee Charter is compliant with local government issued Internal Audit Guidelines under s23 A of the Local Government Act 1993.
17. Council note the External Auditor's advice that Council should adopt amendments to the NSW Local Government Act which require Councils to appoint an Audit, Risk and Improvement Committee.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.15 QUARTERLY FINANCIAL REVIEW REPORT AS AT 31 MARCH 2018****SUMMARY OF THE REPORT**

The purpose of this report is to present to the Audit Committee the Quarterly Financial Review Report as at 31 March 2018 outlining the financial performance of Council's operations and capital expenditure against budget with recommended variations.

**DISCUSSION**

The Committee discussed the report with the Responsible Accounting Officer, Mr Wilson, in detail. The Committee emphasised the value of the third quarter report in informing Council of its financial position at the end of the financial year. Mr Gallagher was concerned at the validity of the report but accepted Mr Wilson's explanations and encouraged him to present his reports differently so that the information on Council's financial positioning could be clearly discerned by Councillors.

Mr Wilson tabled and distributed copies of quarterly reporting for each of Council's Business Units. Mr Wilson explained the financial model used to compile recent reports was different to that previously used.

The Chair queried the growing deficit, now \$387k on the Service Delivery Agreement and sought Council's position on recovering this loss. The General Manager noted the Audit Committee's concern in regard to this debt.

The Chair queried the likelihood of achieving a \$1.3 million deficit. Mr Wilson indicated he was confident that the Council would come in at a deficit under \$1.4 million but that a better result was likely as Council was still in a cost reduction phase.

The Chair summarised by indicating a lack of clarity in the financial position and that it was not possible to confidently predict the Council's financial outcome for the 2018 year from the report presented to it.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

22. The information contained in the Quarterly Financial Review Report to the 31 March 2018 be noted.
23. Council note that the Audit Committee again concurs with the Responsible Accounting Officer that Council's financial position is unsatisfactory.
24. Council note the Audit Committee is concerned Council has found it necessary to delay purchase of capital equipment to the value of \$1.970 million.
25. Council note the Audit Committee concern that Council's forecast cash flow will reduce by some \$6.5 million over the next three months to \$7.838 million.
26. That contained in each future budget review the Audit Committee be provided with additional informational in each of the 5 Business Unit reports as follows:
  - The original budget amount adopted by Council
  - The actual year to date income and expenditure amounts to the end of each quarter



**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.10 COUNCIL DELEGATIONS: FRAMEWORK AND CONTROLS****SUMMARY OF REPORT**

This report provides an overview of the Council delegation framework and an outline of the control environment as requested by the Audit Committee at its 28 February 2018 meeting. It also outlines a number of administrative steps that will be taken to improve the management and communication of delegations within the Norfolk Island Regional Council.

**DISCUSSION**

The Committee discussed the report and noted opportunity to improve internal controls for the exercise of delegations. The Committee discussed the correlation between this report and internal control deficiencies identified by the External Auditor and recommended actions. The Committee suggested the Audit Officer conduct a validation exercise to confirm that actions to improve internal controls has been completed sufficiently to mitigate the risk.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

18. The Audit Committee notes the information provided on the control framework for exercise of delegations.

**5.11 PERFORMANCE MANAGEMENT FRAMEWORK****SUMMARY OF REPORT**

The Norfolk Island Regional Council does not have a Performance Management Framework in place for its workforce. This is because Enterprise Bargaining Agreement has only recently been approved and is due to come into effect from 22 May 2018.

**DISCUSSION**

The General Manager advised that consultants would be on the island in the first week of July 2018 to commence work in developing a Performance Management Framework and procedural manual for the Enterprise Bargaining Agreement.

The Chair emphasised that a Performance Management system was a recording tool, and that quality dialogue between managers and staff is essential to successful performance management.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

19. The Audit Committee be provided with an update on the progress of the Performance Management Framework at its October 2018 meeting.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

- The revised budgets and variances
- A statement along the following lines from the Responsible Accounting Officer “the estimated profit/loss for this Business Unit as at 30/06/20XX is \$X.”

27. The Audit Committee be provide with the surplus or deficit of each of the five Business Units of Council for the year ended 30/06/2018 at its August 2018 meeting.
28. The Audit Committee be provided with a copy of the results of the entire budget with variances to actual for the year ended 30/06/2018 at its August meeting to determine the effectiveness of the budget and the quarterly budget reviews.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.12 ADMINISTRATION POLICY AND GUIDELINES REVIEW PROJECT UPDATE****SUMMARY OF REPORT**

The Norfolk Island Regional Council's review of policies, procedures and guidelines transitioned from the former Administration of Norfolk Island (ANI) is a large project against which substantial progress has been made. The unusual legislative positioning of the island as an external territory of Australia, directly administered by the Commonwealth in regard to federal and state-government level responsibilities means that the review process often requires the navigation of numerous legal and other complexities.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

20. That Council note the information.

**5.13 RECRUITMENT UPDATE****SUMMARY OF REPORT**

Recruitment actions over the past 12 months to fill the Risk and Internal Audit Officer and Work, Health and Safety Officer positions at the Norfolk Island Regional Council have not successfully secured appropriate full-time resources. Risk and Internal Audit responsibilities are currently being progressed by a part time resource. Council has tendered for the provision of Work, Health and Safety advice.

**DISCUSSION**

Bruce Taylor, Group Manager, Services advised Council was currently assessing a tender to deliver services in support of Council's Work Health and Safety requirements. Discussion then focused on the Norfolk Island Workers Compensation system, the challenges it faces and current underwriting arrangements.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

21. The Audit Committee notes that the Norfolk Island Regional Council continues to work towards ensuring its Risk, Internal Audit and Work, Health and Safety obligations are fulfilled by securing appropriate resources.

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**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.15 QUARTERLY FINANCIAL REVIEW REPORT AS AT 31 MARCH 2018****SUMMARY OF THE REPORT**

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**DISCUSSION**

The Committee discussed the report with the Responsible Accounting Officer, Mr Wilson, in detail. The Committee emphasised the value of the third quarter report in informing Council of its financial position at the end of the financial year. Mr Gallagher was concerned at the validity of the report but accepted Mr Wilson's explanations and encouraged him to present his reports differently so that the information on Council's financial positioning could be clearly discerned by Councillors.

Mr Wilson tabled and distributed copies of quarterly reporting for each of Council's Business Units. Mr Wilson explained the financial model used to compile recent reports was different to that previously used.

The Chair queried the growing deficit, now \$387k on the Service Delivery Agreement and sought Council's position on recovering this loss. The General Manager noted the Audit Committee's concern in regard to this debt.

The Chair queried the likelihood of achieving a \$1.3 million deficit. Mr Wilson indicated he was confident that the Council would come in at a deficit under \$1.4 million but that a better result was likely as Council was still in a cost reduction phase.

The Chair summarised by indicating a lack of clarity in the financial position and that it was not possible to confidently predict the Council's financial outcome for the 2018 year from the report presented to it.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

22. The information contained in the Quarterly Financial Review Report to the 31 March 2018 be noted.
23. Council note that the Audit Committee again concurs with the Responsible Accounting Officer that Council's financial position is unsatisfactory.
24. Council note the Audit Committee is concerned Council has found it necessary to delay purchase of capital equipment to the value of \$1.970 million.
25. Council note the Audit Committee concern that Council's forecast cash flow will reduce by some \$6.5 million over the next three months to \$7.838 million.
26. That contained in each future budget review the Audit Committee be provided with additional informational in each of the 5 Business Unit reports as follows:
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**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018**

- The revised budgets and variances
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“the estimated profit/loss for this Business Unit as at 30/06/20XX is \$X.”

27. The Audit Committee be provide with the surplus or deficit of each of the five Business Units of Council for the year ended 30/06/2018 at its August 2018 meeting.
28. The Audit Committee be provided with a copy of the results of the entire budget with variances to actual for the year ended 30/06/2018 at its August meeting to determine the effectiveness of the budget and the quarterly budget reviews.

**5.14 DRAFT OPERATIONAL PLAN 2018-2019****SUMMARY OF REPORT**

This report presents the Norfolk Island Regional Council's draft Operational Plan 2018-2019.

**DISCUSSION**

The Committee discussed the presentation of financial data in the report and in particular the reasoning behind the distribution of overheads allocation. The impact of the Service Delivery Agreement to the forward budget was discussed and the likelihood of achieving \$11k profit in the forward year queried. It was noted that forecasted income from some fees and charges continued to be dependent on the passing of an ordinance.

The Committee discussed the 10 year Long Term Financial Plan and that without the LTFP being updated the impact of this operational plan on the financial position and the long term financial sustainability of the Council was not transparent. The Committee discussed the funding gap required to maintain financial sustainability and that in updating and setting plans financial advice be considered to assist in making informed decisions.

**RECOMMENDATION**

**Moved:** Chris Gallagher

**Seconded:** Kelly McFayden

29. That the Audit Committee notes that the Norfolk Regional Council's 2018-19 Draft Operational Plan is legislatively compliant, currently on Public Exhibition until 13 June 2018 and on track to be adopted in full by 30 June 2018.
30. That Council in updating its Long Term Financial Plan considers the minimum funding required to maintain financial sustainability.
31. Given the Audit Committee was advised the 10 year LTFP was to be completed by 30 June, 2018, a copy of this LTFP be provided to the August 2018 meeting of the Audit Committee.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.14 DRAFT OPERATIONAL PLAN 2018-2019****SUMMARY OF REPORT**

This report presents the Norfolk Island Regional Council's draft Operational Plan 2018-2019.

**DISCUSSION**

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**Moved:** Chris Gallagher

**Seconded:** Kelly McFadyen

29. That the Audit Committee notes that the Norfolk Regional Council's 2018-19 Draft Operational Plan is legislatively compliant, currently on Public Exhibition until 13 June 2018 and on track to be adopted in full by 30 June 2018.
30. That Council in updating its Long Term Financial Plan considers the minimum funding required to maintain financial sustainability.
31. Given the Audit Committee was advised the 10 year LTFP was to be completed by 30 June, 2018, a copy of this LTFP be provided to the August 2018 meeting of the Audit Committee.

**5.16 FINANCIAL STATEMENT REVIEW: TIMING AND PROCESS****SUMMARY OF REPORT**

The timing of the audit of Councils 2017-18 financial statements has been designed to enable the Audit Committee to review Council's 2017-18 Financial Statements prior to finalisation and lodgement.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

32. Council note the timing of the audit of Council's 2017-18 financial statements and expected review by the Audit Committee.



**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.16 FINANCIAL STATEMENT REVIEW: TIMING AND PROCESS****SUMMARY OF REPORT**

The timing of the audit of Councils 2017-18 financial statements has been designed to enable the Audit Committee to review Council's 2017-18 Financial Statements prior to finalisation and lodgement.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

32. Council note the timing of the audit of Council's 2017-18 financial statements and expected review by the Audit Committee.

**5.17 AUDIT COMMITTEE SCHEDULE****SUMMARY OF REPORT**

The Schedule of Audit Committee Activities can be more effectively used to guide the work of the Audit Committee at its meetings. This report recommends the review of the forward quarter of the schedule at each Audit Committee meeting to enable alignment of the expectations of the Audit Committee with the capability and work flows of the Norfolk Island Regional Council.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

33. Council note the Audit Committee will provide a report of its annual operations to Council as at 30 June 2018.

**.18 NEXT MEETING****SUMMARY OF REPORT**

This report is to confirm that the date of the forward meeting of the Audit Committee will be on 8 August 2018 and to identify any non-standard agenda items the Committee wishes to consider at the meeting.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

34. The Committee notes its next meeting will take place on 8 August and that at its following meeting on 16 October it will consider Council's 2017-18 Financial Statements.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****5.17 AUDIT COMMITTEE SCHEDULE****SUMMARY OF REPORT**

The Schedule of Audit Committee Activities can be more effectively used to guide the work of the Audit Committee at its meetings. This report recommends the review of the forward quarter of the schedule at each Audit Committee meeting to enable alignment of the expectations of the Audit Committee with the capability and work flows of the Norfolk Island Regional Council.

**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

33. Council note the Audit Committee will provide a report of its annual operations to Council as at 30 June 2018.

**5.18 NEXT MEETING****SUMMARY OF REPORT**

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**RECOMMENDATION**

**Moved:** Kelly McFadyen

**Seconded:** Chris Gallagher

34. The Committee notes its next meeting will take place on 8 August and that at its following meeting on 16 October it will consider Council's 2017-18 Financial Statements.

**[ SEQ SEQLIST \\* CHARFORMAT ] ITEMS FROM COMMITTEE MEMBERS**

Chris Gallagher thanked Phillip Wilson for the information he provided on Council's Business Units which is helpful in providing a clearer position of the profit/loss of each Business Unit.

Kelly McFadyen advised she will be resigning as Chair and Member of the Audit Committee effective from 30 June 2018. The Chair expressed key reasons for her resignation to the Mayor, General Manager and Committee and wished the Council well.

The Chair thanked Councillor Snell for attending and observing the meeting.

**AUDIT COMMITTEE MEETING MINUTES****30 MAY 2018****6 ITEMS FROM COMMITTEE MEMBERS**

Chris Gallagher thanked Phillip Wilson for the information he provided on Council's Business Units which is helpful in providing a clearer position of the profit/loss of each Business Unit.

Kelly McFadyen advised she will be resigning as Chair and Member of the Audit Committee effective from 30 June 2018. The Chair expressed key reasons for her resignation to the Mayor, General Manager and Committee and wished the Council well.

The Chair thanked Councillor Snell for attending and observing the meeting.

**7 CLOSE OF COMMITTEE MEETING**

Next meeting will be held on Wednesday 8 August 2018

The Chair closed the meeting at 4:45 pm.

**AUDIT COMMITTEE MEETING MINUTES**

**30 MAY 2018**

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**CLOSE OF COMMITTEE MEETING**

Next meeting will be held on Wednesday 8 August 2018

The Chair closed the meeting at 4:45 pm.