

14.2	LATE ITEM – AUDIT AND RISK COMMITTEE 23 NOVEMBER 2023 – RECOMMENDATIONS
File No.	GF-22-0000089
Attachment(s):	Audit and Risk Committee Minutes dated 23 November 2023 – as published and circulated to Council Members
Date:	28 November 2023
Responsible Officer:	Executive Manager Corporate Services

BACKGROUND

This report presents for Council's consideration, the matters considered by the Audit and Risk Committee at its meeting on 23 November 2023. Minutes were published on the MRC website and were distributed to Council Members on 28 November 2023.

The Annual Financial Report 2022/2023 was considered by the Audit and Risk Committee as item 6.1 of the 23 November 2023 meeting. The Committee's recommendation is provided for Council's consideration at Item 9.5 of this meeting.

The remaining Audit and Risk Committee recommendations are extracted below for Council's consideration:

Motion to Close the Meeting to the Public

OFFICER RECOMMENDATION

That the meeting be closed to the public to enable consideration of confidential item recommendations listed below, extracted from the Audit and Risk Committee Minutes dated 23 November 2023:

- 1. A&R Item 7.1 Annual Financial Report Audit Planning 2022/2023**
- 2. A&R Item 7.2 Audit Completion Report**
- 3. A&R Item 7.3 Full Risk Register**
- 4. A&R Item 7.4 External Audit Committee Member**

This report is confidential and dealt with in a confidential session, under Section 5.23 (2) (f)(ii) of The Local Government Act 1995 as the report deals with matters concerning risks to the MRC.	
Audit and Risk Committee ITEM 7.1 Annual Financial Report Audit Planning 2022/2023	
File No.	GF-21-0000314
Attachment(s):	Audit and Risk Committee Minutes – 23 November 2023: <ul style="list-style-type: none"> • <u>Confidential Attachment 2</u> – Annual Financial Audit Planning Summary Year Ended 30 June 2023
Date:	13 November 2023
Responsible Officer:	Executive Manager Corporate Services

OFFICER AND COMMITTEE RECOMMENDATION

That Council note the Audit and Risk Committee’s review of the scope and effectiveness of the 2022/2023 Annual Financial Audit Planning Summary issued by the Auditors.

This report is confidential and dealt with in a confidential session, under Section 5.23(2)(f)(ii) of The Local Government Act 1995 as the report deals with matters concerning risks to the MRC	
Audit and Risk Committee ITEM 7.2 Audit Completion Report	
File No.	
Attachment(s):	Audit and Risk Committee Minutes – 23 November 2023: <ul style="list-style-type: none"> • <u>Confidential Attachment 4</u> - Auditor General Independent Auditors Report 2023 • <u>Confidential Attachment 4a</u> - Annual Financial Audit Exit Brief Year ended 30 June 2023 • <u>Confidential Attachment 4b</u> - Management Representation Letter Year ended 30 June 2023
Date:	13 November 2023
Responsible Officer:	Executive Manager Corporate Services

OFFICER AND COMMITTEE RECOMMENDATION

That Council:

- 1. Note the Auditor General Independent Auditors Report for year ended 30 June 2023 issued by the Auditors.**
- 2. Note the Annual Financial Audit Exit Brief for year ended 30 June 2023 issued by the Auditors.**
- 3. Note the Representation Letter for the year ended 30 June 2023**

This report is confidential and dealt with in a confidential session, under Section 5.23(2)(f)(ii) of The Local Government Act 1995 as the report deals with matters concerning risks to the MRC.	
Audit and Risk Committee 23 November 2023 ITEM 7.3 Full Risk Register	
File No.	GF-22-0000089
Attachment(s):	Audit and Risk Committee Minutes – 23 November 2023: <ul style="list-style-type: none"> • <u>Confidential Attachment 5</u> - Full Risk Register • <u>Confidential Attachment 5a</u> - Risk Assessment and Acceptance Criteria V3 • <u>Confidential Attachment 6</u> - Risk Management Plan and Appetite Statement
Date:	10 November 2023
Responsible Officer:	Chief Executive officer

OFFICER AND COMMITTEE RECOMMENDATION

That Council note the full risk register as presented.

This report is confidential and dealt with in a confidential session, under Section 5.23(2)(f)(ii) of The Local Government Act 1995 as the report deals with matters concerning risks to the MRC.	
Audit and Risk Committee ITEM 7.4 External Audit Committee Member	
File No.	GF-22-0000089
Attachment(s):	Audit and Risk Committee Minutes – 23 November 2023: <ul style="list-style-type: none"> • <u>Confidential Attachment 7</u> - Candidate Applications
Date:	10 November 2023
Responsible Officer:	Chief Executive officer

OFFICER RECOMMENDATION

That the Audit and Risk Committee recommend to Council that _____ be appointed as an external audit committee member, subject to their acceptance of the appointment, for the period ending November 2024.

COMMITTEE RECOMMENDATION

That the Audit and Risk Committee recommend to Council that Mr Aswin Kumar be appointed as an external audit committee member, subject to their acceptance of the appointment, for the period ending November 2024.

Late Item 14.2 – Audit and Risk Committee 23 November 2023 – Recommendations

MRC Ordinary Council meeting – 30 November 2023

Motion to Open to the Meeting to the Public

OFFICER RECOMMENDATION

That the meeting be re-opened to the public at _____