

AGENDA

Audit and Governance Committee

Agenda

Notice is hereby given pursuant to the provisions of the Local Government Act, 1999, that a meeting of the Audit and Governance Committee will be held in the Council Chambers, 181 Unley Road Unley on

Wednesday 15 February 2017

6.30pm

for the purpose of considering the items included on the Agenda.



**Peter Tsokas
Chief Executive Officer**

AUDIT AND GOVERNANCE COMMITTEE

**Wednesday 15 February 2017 – 6.30pm
Council Chambers**

AGENDA

MEMBERS:

Mr John Rawson (Presiding Member)
Mr Ed Parker (Independent Member)
Mr Sean Tu (Independent Member)
Councillor Michael Rabbitt
Councillor Rob Sangster

APOLOGIES

ITEM 46
CONFLICT OF INTEREST

ITEM 47
CONFIRMATION OF MINUTES

MOVED:
SECONDED:

That the minutes of the Audit and Governance Committee meeting, held on Monday 19 December 2016, as printed and circulated be taken as read and signed as a correct record.

OFFICER'S REPORTS

48	2016-17 External Audit Plan and Certification of Annual Financial Statements	3 – 6
49	Revised Rate Rebate Policy	7 – 10
50	Quarterly Reporting of Register for Recording Dispensation for Council's Procurement Policy	11 – 13
51	Correspondence	14
	<ul style="list-style-type: none">• Minutes of the Centennial Park Cemetery Authority Audit and Risk Management Committee – November 2016	

PRESENTATIONS

Presentation on Long Term Financial Plan Budget Parameters and Indicators

MOTIONS WITHOUT NOTICE

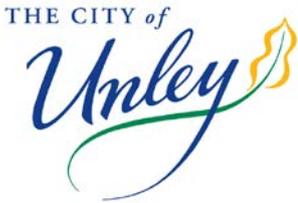
NEXT MEETING DATE

Wednesday 10 May 2017 – 6.30pm

CONFLICT OF INTEREST

TITLE: CONFLICT OF INTEREST
ITEM NUMBER: 46
DATE OF MEETING: 15 FEBRUARY 2017
ATTACHMENT: 1. CONFLICT OF INTEREST DISCLOSURE
FORM

Members to advise if they have any material, actual or perceived conflict of interest in any Items in this Agenda.



CONFLICT OF INTEREST DISCLOSURE FORM

I, _____ have received a
[insert name]

copy of the agenda for the (Ordinary / Special) **Council / Committee / Board**
[delete that which is not applicable]

meeting to be held on _____
[insert date]

I consider that I have a ***material** conflict of interest pursuant to section 73 / ***actual** or ***perceived** conflict of interest pursuant to section 74 *[*delete that which is not applicable]* of the *Local Government Act 1999* ("the LG Act") in relation to the following agenda item:

[insert details]

which is to be discussed by the ***Council / *Committee / *Board** at that meeting.
[delete that which is not applicable]

The nature of my **material** conflict of interest is as follows *[ensure sufficient detail is recorded, including the reasons why you (or a person prescribed in section 73(1) of the LG Act) stands to obtain a benefit or suffer a loss depending on the outcome of the consideration of the matter at the meeting of the Council in relation to the agenda item described above].*

OR

The nature of my **actual** conflict of interest is as follows *[ensure sufficient detail is recorded, including the reasons why the conflict between your interests and the public interest might lead to a decision that is contrary to the public interest in relation to the agenda item described above].*

I intend to deal with my **actual** conflict of interest in the follow transparent and accountable way *[ensure sufficient detail is recorded as to the manner in which you intend to deal with the actual conflict of interest in a transparent and accountable way]*

OR

The nature of my **perceived** conflict of interest is as follows *[ensure sufficient detail is recorded, including the reasons why you consider that an impartial fair-minded person could reasonably consider that you have a perceived conflict of interest in the matter]*

I intend to deal with the **perceived** conflict of interest in the following transparent and accountable way *[ensure sufficient detail is recorded as to the manner in which you intend to deal with the perceived conflict of interest in a transparent and accountable way]*

Signature

Date

CONFIRMATION OF MINUTES

TITLE: CONFIRMATION OF MINUTES FOR AUDIT AND GOVERNANCE COMMITTEE MEETING HELD ON 19 DECEMBER 2017

ITEM NUMBER: 47

DATE OF MEETING: 15 FEBRUARY 2017

ATTACHMENTS: NIL

RECOMMENDATION

MOVED:
SECONDED:

That:

1. The minutes of the Audit and Governance Committee Meeting held on Monday 19 December 2016, as printed and circulated, be taken as read and signed as a correct record.
-

DECISION REPORT

REPORT TITLE:	2016-17 EXTERNAL AUDIT PLAN AND CERTIFICATION OF THE ANNUAL FINANCIAL STATEMENTS
ITEM NUMBER:	48
DATE OF MEETING:	15 FEBRUARY 2017
AUTHOR	MICHAEL CAREY
JOB TITLE:	MANAGER FINANCE & PROCUREMENT

EXECUTIVE SUMMARY

Council's External Auditors, BDO, have provided their Annual Audit Plan and timetable for the 2016-17 Audit. The Plan is consistent with the scope of the External Audit engagement, relevant legislation, and the timetable allows the Annual Financial Statements to be tabled at the October 2017 Council meeting. This will ensure that Council meets its legislative requirements for distribution to the Minister and the Local Government Grants Commission.

In addition, this report seeks endorsement of the Annual Audited Financial Statements certification by the Chief Executive Officer and the Principal Member of the Council, namely the Mayor in accord with legislative requirements.

RECOMMENDATION

MOVED:
SECONDED:

That it be recommended to Council, that:

1. The report and attachments be received.
 2. The Audit and Governance Committee recommends to Council that:
 - 2.1 Council note the Annual Audit Plan (Attachment 1 to Item 27) is consistent with the scope of the External Audit engagement and relevant legislation.
 - 2.2 Authorisation be given to the Mayor and the Chief Executive Officer to sign the certification of the statements in their final form once the annual audited financial statements have been completed.
-

1. **RELEVANT CORE STRATEGIES**

- Local Government Act 1999 Section 129
- Local Government (Financial Management) Regulations 2011 Regulation 14 and 19
- Organisational Strategy/Goal
 - 5.3 - Good Governance and Legislative Framework

2. **DISCUSSION**

External Audit

The objective and scope of the audit and the audit obligations are established by the Local Government Act and Regulations. Specifically, the conduct of the annual audit is set out in Section 129 of the Local Government Act.

The purpose of the External Audit is primarily to enable the External Auditor to express an opinion on the Annual Financial Statements and associated controls. It is standard practice of the External Auditor to plan and organise the external audit in conjunction with the Audit Committee and management noting the need to maintain auditor independence.

The Annual Audit Plan from BDO includes a provisional timetable setting out the key dates to ensure that the end of year reporting process is completed in a timely and efficient manner.

Attachment 1

BDO propose to carry out their interim audit visits in March and May 2017. The final audit concentrating on the Council's Statement of Financial Position and draft financial statements will be carried out during September 2017.

Audit and Governance Committee Responsibilities

The Audit and Governance Committee's Terms of Reference provide that the Committee shall review and make recommendations to Council on the scope of work, reports and activities of the External Auditor, including interaction with any internal audit projects.

There is a further requirement under the Local Government Act Section 126 (4) for the Audit and Governance Committee to review the annual financial statements to ensure that they present fairly the state of financial affairs of the Council.

In line with the proposed audit timetable, the Committee will receive the Auditors Report at the meeting scheduled for October 2017.

Subject to any outstanding issues in relation to the Audit being resolved on a timely basis, the Annual Financial Statements will be signed and

presented to Council at the meeting of Council scheduled for 23 October 2017.

Certification of the annual Audited Financial Statements

Council is required, pursuant to Regulation 14 of the Local Government (Financial Management) Regulations 2011 to authorise the Principal Member of the Council (Mayor) and the Chief Executive Officer to certify the annual audited financial statements, in their final form.

Specially, the regulations require the Mayor and the Chief Executive Officer to certify the following statements:

- the accompanying financial statements comply with relevant legislation and Australian Accounting Standards
- the financial statements present a true and fair view of the Council's financial position; and the results of its operations; and cash flows for the financial year
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year
- the financial statements accurately reflect the Council's accounting and other records.

The 'Certification of Financial Statements' forms part of the Annual Audited Financial Statements.

3. ANALYSIS OF OPTIONS

Option 1 – That the Audit and Governance Committee recommends to Council that:

1. Council note the Annual Audit Plan (Attachment 1 to Item 27) is consistent with the scope of the External Audit engagement and relevant legislation.
2. Authorisation be given to the Mayor and the Chief Executive Officer to sign the certification of the statements in their final form once the annual audited financial statements have been completed.

This option enables the auditor and Administration to proceed with audit activity as outlined in the Plan.

Option 2 – That the Audit and Governance Committee does not recommend to Council that:

1. Council note the Annual Audit Plan is consistent with the scope of the External Audit engagement and relevant legislation.
2. Authorisation be given to the Mayor and the Chief Executive Officer to sign the certification of the statements in their final form once the annual audited financial statements have been completed.

The Audit and Governance Committee may wish to amend the audit plan following discussions with Administration and the external auditor.

It is good practice for Council to note the Annual Audit Plan but if this does not occur, it is unlikely to impact on the audit given that the scope of the audit is conducted in accordance with the Local Government Act, Regulations and Australian Auditing Standards.

However, failure to authorise the Certification of Financial Statements by the Mayor and the Chief Executive Officer means that Council will not comply with the legislative requirements under the Local Government (Financial Management) Regulations 2011.

4. RECOMMENDED OPTION

Option 1 is the recommended option.

Option 1 will ensure that Council meets its legislative requirements under the Local Government (Financial Management) Regulations 2011.

5. ATTACHMENTS

1. BDO Annual Audit Plan Year ended 30 June 2017.

REPORT AUTHORISERS

<u>Name</u>	<u>Title</u>
Nicola Tinning	General Manager Business Support and Improvement
Peter Tsokas	Chief Executive Officer



CITY OF UNLEY

Annual Audit Plan

Year ended 30 June 2017



KEY CONTACTS



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Geoff Edwards
Engagement Partner
Tel: +61 8 7324 6061
geoff.edwards@bdo.com.au



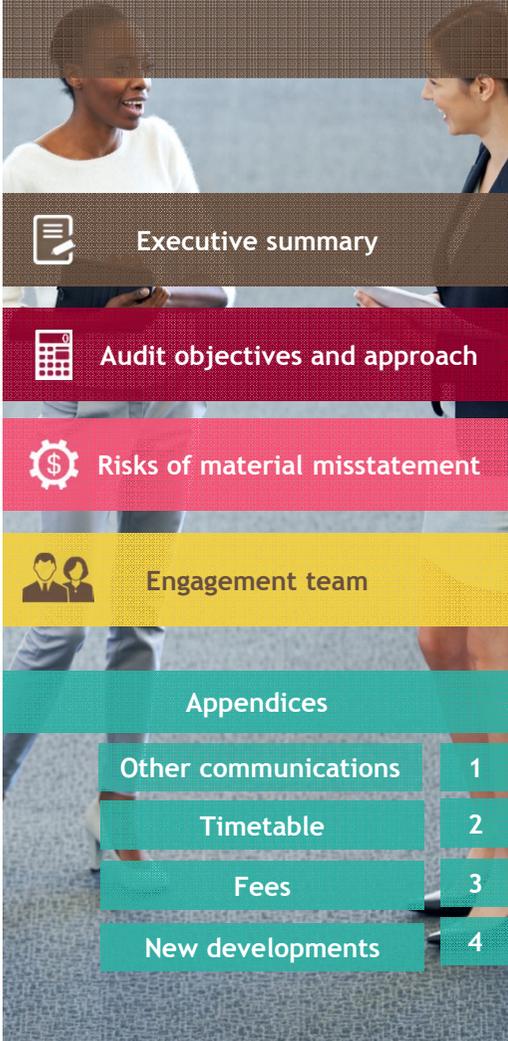
Chelsea Aplin
Engagement Manager
Tel: +61 8 7324 6097
chelsea.aplin@bdo.com.au



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Introduction



We have set out in this document the key considerations in relation to our audit of the City of Unley (the 'Council') for the year ended 30 June 2017. This summary covers those matters we believe to be material in the context of our work.

Scope of engagement



The scope of our work is as follows:

1. Audit of the financial report of the City of Unley, which comprises the statement of financial position as at 30 June 2017, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information; and
2. Audit of the controls exercised by the City of Unley in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities.

Audit objectives and approach



The objectives of the audit and key information on our audit approach are set out in section 2.

Risks of material misstatement



The risks of material misstatement identified at this stage of our planning are set out in section 3.

Engagement team



The key members of the engagement team are detailed in section 4.

Independence



We confirm that we have complied with the ethical requirements regarding our independence as your auditor. Please refer to Appendix 1 for more details.

Timetable



A timetable has been prepared in accordance with your reporting requirements. This timetable covers our on-site visits, key meeting dates and reporting deadlines. Please refer to Appendix 2 for details.

Fees



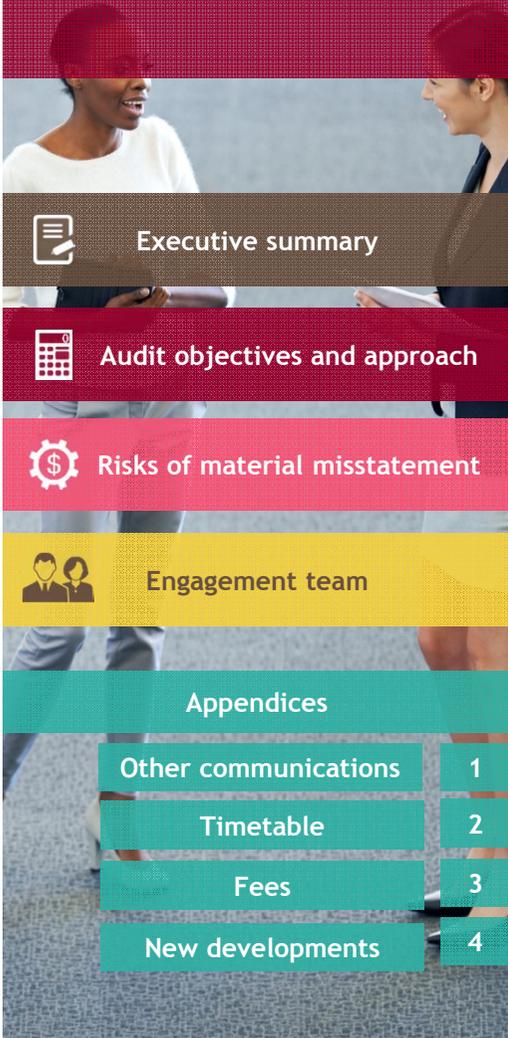
Our fees for the scope of work set out in the engagement letter are \$31,700. Please refer to Appendix 3 for details.



AUDIT OBJECTIVES AND APPROACH



AUDIT OBJECTIVES AND APPROACH



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Audit objectives

The objective of the audit is to enable us to express an opinion as to whether:

- The financial reports are prepared, in all material respects, in accordance with Australian Accounting Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011, and
- Controls exercised by the Council in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are sufficient to provide reasonable assurance that the financial transactions of the council have been conducted properly and in accordance with law based on criteria established in the Better Practice Model - Financial Internal Control for South Australian Councils issued by the Local Government Association of South Australia.

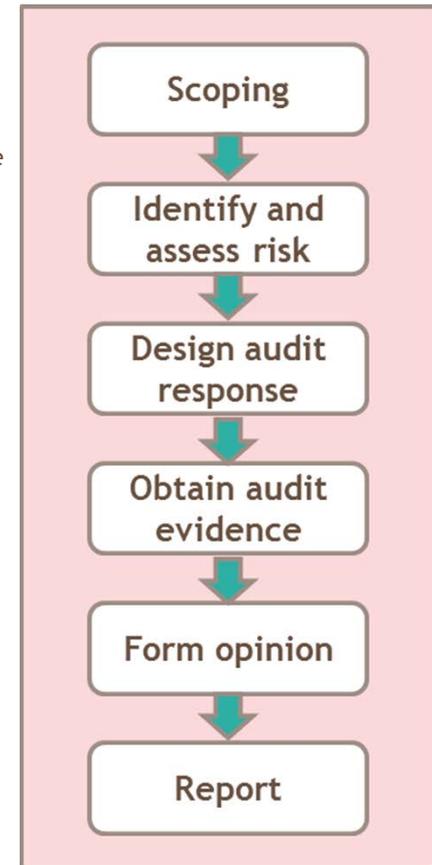
Our approach

Our audit is performed in accordance with the BDO Audit Approach which consists of six phases and is documented using our global audit tool, APT.

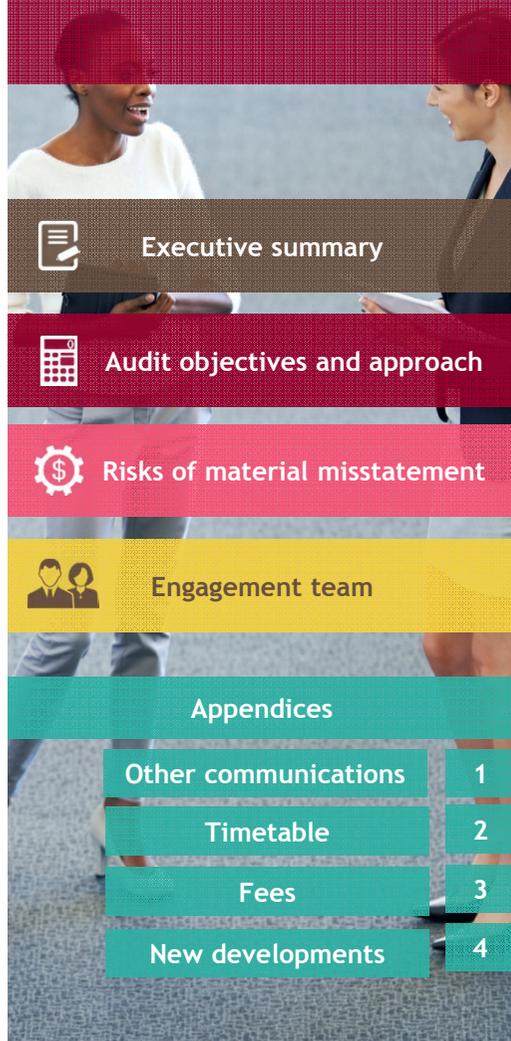
The approach is centred around:

- Obtaining an understanding of the business being audited from an internal and external point of view
- Assessing the risk of material misstatements and the controls in place to address and prevent these risks
- Choosing appropriate procedures to obtain evidence, including the use of data analytics where appropriate
- Ensuring rigorous quality control over audit performance
- Providing constructive ideas for improving internal controls and business systems.

Other key aspects of the approach are set out on subsequent pages.



AUDIT OBJECTIVES AND APPROACH



Audit quality and professional scepticism

To support and promote audit quality at BDO, we have developed an Audit Quality Framework (AQF) that sets out the key drivers of audit quality, including the specific attributes that are important for audit quality to be maintained and enhanced. Refer to our [Transparency report](#) for further information.

The AQF recognises that professional scepticism is essential to obtain audit evidence which is sufficient and appropriate to reduce the likelihood of a material misstatement to an acceptable level.

Professional scepticism is defined in the auditing standards as ‘an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence.’

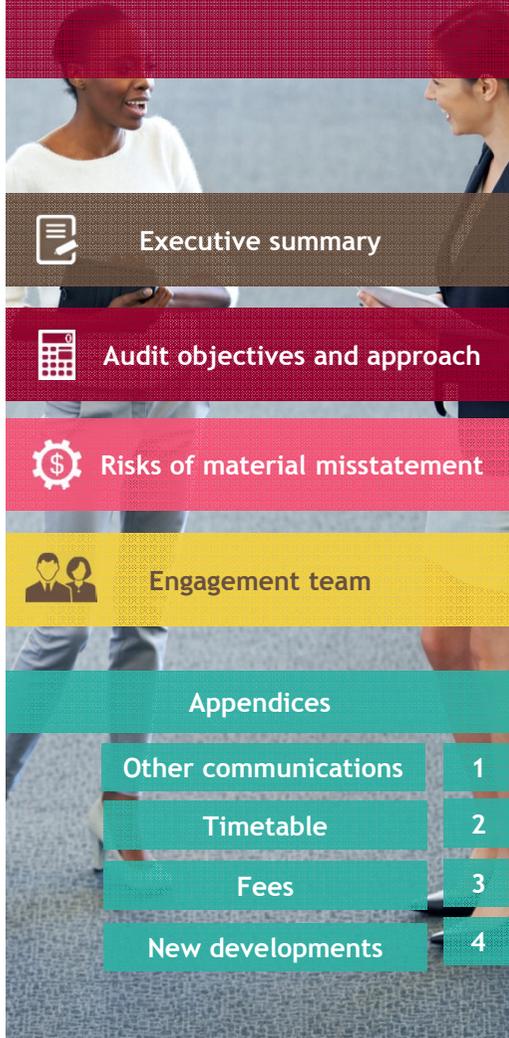
The application of professional scepticism by all members of the engagement team is central to BDO’s Audit Approach.

Going concern

As part of our audit we will review management’s assessment of the ability of the City of Unley to continue as a going concern for the 12 months from the date of signing the financial report and therefore whether the going concern basis for the preparation of the financial report is appropriate.

As part of this process we require management to document their assessment of going concern (including cash flow projections for 12 months after the expected date of approval of the financial report), and we will be reviewing actual outcomes against previous estimates and representations made by management.

AUDIT OBJECTIVES AND APPROACH



Materiality

Materiality means, in the context of a financial statement audit, if financial information is omitted, misstated or not disclosed it has the potential to (adversely) affect the decisions of users of the financial report. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the effect of misstatements. Materiality is initially calculated at the planning stage and re assessed prior to providing our opinion. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.

During the course of our financial statement audit we may identify misstatements and these will be reported to you at the conclusion of our work based on our assessment of materiality at that stage (this may have been updated from the materiality calculated at the planning stage). It should be noted that the auditing standards do not require us to communicate misstatements that are considered 'clearly trivial' and as such, if we identify such misstatements we will not communicate these to you. We expect 'clearly trivial' to be approximately \$45,000.

For the purposes of our audit of internal controls, a control or combination of controls are identified as material if it is fundamental to the achievement of a control objective by mitigating the risks that threaten achievement of that objective. We will also consider materiality when evaluating the effect of accumulated deficiencies in the design or implementation, or deviations in operating effectiveness of controls. Material deficiencies and deviations are those which could reasonably be expected to influence relevant decisions of the intended users.

OUR APPROACH



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Internal control

In accordance with the auditing standards, we obtain an understanding of the system of internal control relevant to the audits to assist us with our risk assessment procedures. Our understanding covers the five areas listed below:

- The overall control environment
- The Council's risk assessment process
- The information system, including the related business processes, relevant to financial reporting, and communication
- Control activities relevant to the audits
- Activities the Council uses to monitor internal controls including those relevant to financial reporting.

We communicate to the Audit and Governance Committee in writing any significant deficiencies that come to our attention during the audit on a timely basis.

In addition we communicate with management the significant deficiencies being reported to those charged with governance and any other deficiencies identified that in our judgement are of sufficient importance to merit management's attention.

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Laws and regulations

We make enquiries in relation to any non-compliance with laws and regulations impacting the period under audit. Should we become aware of any instances of non-compliance with laws and regulations which would materially impact on the financial position or performance of the Council, then we will report them to you on a timely basis to consider the impact on the financial report.

Fraud

During the course of our audit we make enquiries of those charged with governance, management and others to identify any known instances of fraud. We also make enquiries to understand where you consider the risks are in relation to fraud and if you have any knowledge of actual or suspected fraud. This also includes considering the risk of management override of controls. It should be noted that our audit is not designed to detect fraud however, should instances of fraud come to our attention, we will report them to you.

Confirmations

In accordance with auditing standards we will be sending the following confirmation requests:

- Bank confirmations;
- Confirmation of balances with LGFA; and
- Solicitor's representation letter.



RISKS OF MATERIAL MISSTATEMENT



RISKS OF MATERIAL MISSTATEMENT



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In line with our audit approach, and based on our understanding of the City of Unley, we have identified and assessed the risks of material misstatement at both the engagement and assertion level.

Our audit procedures are focused on areas that are considered to represent risks of material misstatement to the financial report or in relation to controls. We identified the following risk areas based on our historical knowledge of the Council. We will update these as part of our risk assessment procedures during the planning phase and will continue to be alert for risks during the course of the audit. Further discussions will be held with management prior to the commencement of our audit to determine whether any further risks exist in relation to the year ending 30 June 2017.

Title of significant risk

Revaluation, useful lives and residual values of infrastructure, land and buildings

Accounting treatment and disclosure of amounts relating to Council's interest in Centennial Park Cemetery Authority, including any changes occurring during the year

Brown Hill Keswick Creek Stormwater Project - project status, treatment of associated costs, and whether a regional subsidiary has been established by 30 June 2017

Management override of internal controls - presumed risk under Australian Auditing Standards

Potential deficiencies in internal controls, including those reported in our 2016 Audit Completion Report

First time adoption of AASB 124 amendments - related party disclosures [*]

[*] As we have previously communicated, the exemption from including related party disclosures in the notes to the financial statements ceased from 1 July 2016. As a result, the 2017 financial statements will need to include all required related party disclosures. Because councils have not had to make these disclosures in the past, there is a risk of error in initial application of this accounting standard.

RISKS OF MATERIAL MISSTATEMENT

Our planned responses

Our response to the risks identified above will be to obtain an understanding of Council's controls that are relevant to those risks, including control activities, evaluate the design, implementation and operating effectiveness of these controls, and perform substantive procedures that are specifically responsive to the individual risks.

This may include where applicable:

- Reviewing the documentation provided to management including any supporting correspondences from relevant third parties, the Council's legal advisors and other consultants to confirm our understanding of the specific circumstances for each item
- Holding discussions with key Council staff members involved in managing the risk and those responsible for recording the impact in the financial report and review responses from legal representation letters sent to legal representatives.
- Working with Council staff to assist in the interpretation and application of the financial reporting framework applying to Council
- Additional detailed testing of transactions or balances
- Ensuring that mitigating controls are appropriately designed and implemented, and are operating effectively throughout the period

In regard to the related party disclosure risk, we will assess management's plans and process to:

- Identify all related parties
- Capture and record information regarding transactions with these related parties
- Apply the concept of materiality in determining what transactions need to be disclosed; and
- Make the necessary disclosures in the notes to the 2017 financial statements.

We will test selected disclosures back to supporting records and documentation, and consider whether the disclosures made are consistent with other information obtained during the course of our audit.



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ENGAGEMENT TEAM



ENGAGEMENT TEAM

The following staff members have been assigned to your engagement team. Any changes to key members of the engagement team will be communicated to you on a timely basis.

Role	Name	Telephone	Email address
Engagement partner	Geoff Edwards	08 7324 6061	geoff.edwards@bdo.com.au
Engagement manager	Chelsea Aplin	08 7324 6097	chelsea.aplin@bdo.com.au
Audit senior	Nicole Yang	08 7324 6155	nicole.yang@bdo.com.au

Contractual arrangements and rotation requirements

The year ended 30 June 2017 is the fourth year of our five year contractual arrangement as auditor of the Council. We look forward to working with Council and its staff this year, and in 2018. Should Council want to consider extending our arrangement beyond the initial term we are well placed to meet the rotation requirements under the *Local Government Act 1999*. We would be pleased to discuss this further with the Audit and Governance Committee.


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Ethics and independence

In conducting our audit, we have complied with the independence requirements of s290 of APES 110 *Code of Ethics for Professional Accountants*.

We obtain independence declarations from all staff engaged in the audit. We also have policies and procedures in place to identify any threats to our independence, and to appropriately deal with and if relevant mitigate those risks.

Should any independence matters be raised, we will bring them to your immediate attention.

For the comfort of those charged with governance, we note that the following processes assist in maintaining our independence:

- Restrictions on BDO employees having financial interests in audit clients
- No other work is permitted to be undertaken by any BDO division or office without the express approval of the engagement director/partner
- Services including valuation and similar services are specifically prohibited to be provided by any other BDO office to you
- All services performed by any BDO division or office have been reported below.

BDO has not provided any other services during the year to City of Unley.

APPENDIX 1

Communications with those charged with governance

City of Unley has an Audit and Governance committee. It is usual practice for the auditor to liaise with the Audit and Governance Committee. All our reporting will be to Chairman of Audit and Governance committee.

To enhance our communication and to reduce any potential expectation gaps with clients, BDO has adopted a structured reporting system. We will communicate with Audit and Governance committee and management via:

- This audit plan
- Management letter after the interim visit
- An audit completion report at the conclusion of the audits
- The audit reports.

Communications will include the following matters:

- Our response to identified risks of material misstatement
- Expected modifications to the audit reports
- Corrected and uncorrected misstatements
- Significant deficiencies in internal control and any other deficiencies identified that in our judgement are of sufficient importance to merit management's attention
- Views about the qualitative aspects of the Council's accounting practices and financial reporting including the application of Accounting Standards by management
- Changes in significant accounting policies
- Material uncertainties relating to the Council's ability to continue as a going concern
- Any matters of governance interest identified, including any specifically required by Auditing Standards
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APPENDIX 2

Timetable

We have set out below the timing of significant milestones to include on-site visits, key meeting dates and reporting deadlines with respect to the completion of the audit.

Milestone	Responsibility	Date
Audit and Governance Committee meeting and submission of Annual audit plan	BDO & the Council	15 th February 2017
Interim audit visit commences	BDO & the Council	27 th March - 31 st March 2017
Management letter for interim audit visit	BDO	By 30 th April 2017
Draft financials ready for the audit	The Council	By 1 st September 2017
Final audit visit commences	BDO & the Council	4 th September - 15 th September 2017
Closing meeting with auditors	BDO & the Council	15 th September 2017
Audit committee meeting and submission of Audit completion report	BDO & the Council	TBC October 2017
Chief Executive Officer and Principal Member of the Council to approve and sign off Regulation 14 Certification of Financial Statements, Certificate of Auditor Independence and management representation letter	BDO & the Council	TBC October/November 2017
Independent Auditor's Report signed	BDO	TBC October/November 2017
Acquittal audits	BDO & the Council	TBC - By 31 st October 2017

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Fees

In accordance with our original proposal, the agreed fee for audit services provided to City of Unley for the year ending 30 June 2017 is \$31,700 excluding GST (\$34,870 including GST).

This fee encompasses the audits of:

- Annual financial statements
- Internal controls
- Roads to Recovery Chief Executive Officer's Financial Statement
- LGAWCS Actual Wages Declaration

Estimates

Our proposed fee do not include any advice or assistance that may be given in respect of accounting issues. Whilst brief ad hoc advice provided in the course of our audit will generally be included in our fee, formal advice, assistance with complex issues or meetings to discuss these issues will fall outside the scope of our proposed engagement fee. Fees for any assistance provided in this regard will be negotiated prior to the services being performed.

The proposed fees assume that all engagement schedules and reports will be available as agreed in the timetable and that the financial report will be prepared by your staff. If schedules and reports are not provided within the agreed timetable, additional costs could be incurred and charged to you.

Should these assumptions not remain valid BDO will inform you prior to the occurrence of additional costs.



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APPENDIX 3

Assistance required

In order to keep our time and costs to a minimum, we appreciate your assistance with the following:

- Management providing all deliverables in line with the agreed timetable
- Assistance from your staff with supporting documentation and explanations during the audit process
- Disclosure by your staff of all information relevant to the engagement in a timely manner.

Prior to the commencement of our audit, we will provide you with an audit preparation package.



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New developments

Audit reports are changing

In response to calls for the auditor's report to be more informative and useful to the users of the financial report, we now have a clear view of what the changes are.

The Auditing and Assurance Standards Board (AUASB) has issued the revised suite of standards 'Reporting on Audited Financial Reports - New and Revised Auditor Reporting Standards and Related Conforming Amendments' which are effective for periods ending on or after 15 December 2016, i.e. 31 December 2016 year ends will be first time the new and revised standards will be implemented.

The release of these new standards will mean changes for all audit reports; however listed entities will be most affected with the inclusion of key audit matters.

The significant changes are:

- Key audit matters will be included for listed entities
- The audit opinion will be moved to the beginning of the audit report
- A revised approach to reporting on going concern Increased and enhanced information on the auditor's responsibilities
- A new section to cover the auditor's work in relation to other information in the annual report.

For periods ending on or after 30 June 2017, your audit report will be in this new format.

We have provided in our prior year Completion Report further new and emerging developments that we expect to impact the Council in the next reporting periods, please refer.



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We have prepared this report solely for the use of City of Unley. As you know, this report forms part of a continuing dialogue between the company and us and, therefore, it is not intended to include every matter, whether large or small, that has come to our attention. For this reason we believe that it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy of this report without prior consent, we would not accept any responsibility for any reliance they may place on it.

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DECISION REPORT

REPORT TITLE: REVISED RATE REBATE POLICY
ITEM NUMBER: 49
DATE OF MEETING: 15 FEBRUARY 2017
AUTHOR: MIKE CAREY
JOB TITLE: MANAGER FINANCE & PROCUREMENT

1. EXECUTIVE SUMMARY

The purpose of this report is to present the revised Rate Rebate Policy to the Audit and Governance Committee for their consideration, and recommend to Council for adoption.

The Policy has been extensively reviewed and now references the application of mandatory rebates.

In considering key rating principles, the revised Policy proposes that all ratepayers should contribute an amount towards basic service provision. As such the revised Policy proposes a maximum discretionary rebate of 75%.

This change will require Council to consider those ratepayers who have previously been granted a higher rebate.

2. RECOMMENDATION

MOVED:
SECONDED:

That it be recommended to Council, that:

1. The report be received.
 2. The revised Rate Rebate Policy be provided to Council for adoption.
-

1. **RELEVANT CORE STRATEGIES/POLICIES**

O5.3 Good governance and legislative framework

O5.5 A financial sustainably approach to business and planning activity

2. **DISCUSSION**

The Local Government Act 1999 (the Act) provides for rebates on council rates as either mandatory (s159 to s165) or discretionary (s166).

In accordance with legislation, Mandatory Rebates include:

- **100%** for Religious purposes
- **75%** for community services, these are legislatively very specific as to type of body and a prescribed services eligibility
- **75%** for educational purposes
- **100%** for public cemeteries, the Royal Zoological Society & Health Services (none currently exist in the City of Unley)

Discretionary rebates are considered on a case-by-case basis and may only be granted where applicants meet at least one of the 15 prescribed eligibility criteria set out at Section 166 of the Act.

In accord with legislation, the existing Discretionary Rate Rebate Policy allows certain organisations, eligible for a 75% mandatory rebate, to be granted a further discretionary rebate of up to 25%.

Under Council's current delegations, discretionary rebates can only be granted by Council.

An internal audit of rate rebates conducted by Bentleys and presented to the Audit and Governance Committee in March 2016, highlighted that the relevant policy was incomplete as it only addressed discretionary rate rebates and was overdue for review.

This review has now taken place and the policy has been reviewed to include the application of mandatory rebates.

Additional Proposed Policy change

The revised policy now considers a key principle of equity in the distribution of rates across the community. It proposes that all ratepayers, (unless 100% Mandatory Rebate) contribute an amount towards basic council service provision.

When rate rebates are applied to properties those rates foregone must then be redistributed to the rest of the community. This principle of equity will seek that Council be cognisant of this distribution when considering the use of rebates.

In summary, the revised policy proposes the following:

- a maximum discretionary rate rebate of 75% only be applied
- that approved discretionary rebates should only be granted for the period of the Council term, and
- a regular review of rebates be undertaken.

These changes will result in:

- no additional 'top up' to those ratepayers receiving a 75% mandatory rebate
- a number of ratepayers that receive a discretionary rebate above 75% will now have to pay more
- each new council having to review any rebates granted early in their term.

The revised Rate Rebate Policy is shown as Attachment 1 with a marked up version highlighting the revisions, additions and deletions as Attachment 2.

Attachment 1

Attachment 2

3. ANALYSIS OF OPTIONS

Option 1 – The Committee recommends the revised Rate Rebate Policy be provided to Council for adoption

Council's current policy (Discretionary Rate Rebates Policy COU28) requires revision to align with best practice and change in legislation.

The revised Policy now includes a key principle of equity, that all ratepayers should contribute an amount, by way of rates, to the provision of basic council services. As such, it provides that where a discretionary rebate is being considered, a maximum of 75% is recommended.

Option 2 – The Committee recommends the revised Rate Rebate Policy, with amendments, be provided to Council for adoption

Council's current policy (Discretionary Rate Rebates Policy COU28) requires revision to align with best practice and change in legislation.

Minor amendments will still ensure the Policy provides clear accountable, consistent and transparent application of rate rebates.

Option 3 – The revised Rate Rebate Policy not be recommended to Council for adoption as per attachment (49/17)

Further review is required prior to Council adoption.

4. RECOMMENDED OPTION

Option 1 is the recommended option.

5. POLICY IMPLICATIONS

The primary legislative provisions in the Local Government Act relating to rebates are:

Local Government Act 1999 Division 5 – Rebates of Rates

Section 160 – Health Services	100% Rebate
Section 161 – Community Services	75% Rebate
Section 162 – Religious Purposes	100% Rebate
Section 163 – Public Cemeteries	100% Rebate
Section 164 – Royal Zoological Society of SA	100% Rebate
Section 165 – Educational Purposes	75% Rebate
Section 166 – Discretionary rebates of rates	

Council’s current policy (Discretionary Rate Rebate Policy COU28) requires revision to address internal audit recommendations and changes in legislation.

There are no material additional costs involved with the implementation of the Rate Rebate Policy.

6. REPORT CONSULTATION

The Executive Management Team and Council have been consulted on the revised Rate Rebate Policy

7. ATTACHMENTS

1. Revised Rate Rebate Policy
2. Revised Rate Rebate Policy marked up for Changes

8. REPORT AUTHORISERS

<u>Name</u>	<u>Title</u>
Nicola Tinning	General Manager Business Support and Improvement
Peter Tsokas	Chief Executive Officer



Rate Rebate Policy

Policy Type:	Council Policy
Responsible Department:	Business Support & Improvement
Responsible Officer:	Manager Finance & Procurement
Related Policies and Procedures	
Date Adopted:	24 May 2010
Last Council Review:	May 2010
Next Review Date:	2020

1. POLICY STATEMENT

The Local Government Act 1999 (“the Act”) sets out at Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.

This Policy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.

In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land for which the Council must grant a rebate of rates and the amount that rebate must be, and those types of land use where the Council has a discretion to grant a rebate of rates.

2. COMMUNITY GOAL

O5.3 Good governance & legislative framework

3. POLICY OBJECTIVES

The rate rebate policy seeks to:

- assist council in meeting its legislative requirements, under the Local Government Act, 1999.
- define the criteria for assessments which have not met the mandatory requirements of the Act, but have provided sufficient support for a discretionary rebate under Section 166.
- streamline the decision making process for discretionary rebate determinations and provide a consistent framework under which to apply determinations.
- provide transparency in regards to the discretionary rebates granted by Council, and provide for a regular review process to be undertaken in terms of the financial support provided by council.

4. PRINCIPLES

In developing this policy Council has given consideration to the five principles previously identified by the local government industry in applying the imposition of rates on communities.

These principles are:

- Equity - rating responsibility should be distributed in an equitable manner across and within our communities;
- benefit - ratepayers should receive some benefits from paying tax, but not necessarily to the extent of the tax paid;
- ability-to-pay - in raising rates the ability of the taxpayer to pay the rates must be taken into account;
- efficiency – Council's rates are currently designed to be neutral in its effect on ratepayers and therefore it is considered efficient unless it changes ratepayer behaviour;
- simplicity – the application of rates should be understandable, hard to avoid and easy to collect.

To some extent these principles are in conflict with each other. As such Council aims to balance the application of the principles, the policy objectives of rating, the need to raise revenue and the effects of rates on the community.

Further, in achieving equity across the community, this policy has an overriding principle that all ratepayers should contribute an amount to basic service provision.

Council is mindful that where a rebate is applied to a property or that property is exempt from paying council rates, those rates foregone must be contributed by the rest of the community. The principles of equity dictate that Council remains diligent in only awarding rebates and exemptions where they are warranted.

5. POLICY

5.1 Mandatory Rebates

5.1.1 The City of Unley will act in accordance with the Local Government Act in providing mandatory rebates as reference in Section 160 – 165 of the Act.

5.1.2 Where the Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, the Council will grant the rebate accordingly.

5.1.3 Where the Council is not satisfied based upon the information in its possession or otherwise does not hold relevant information it will require the person or body to lodge an application form with such information as stipulated and any other information that the Council may reasonably require.

5.1.4 Applicants who satisfy the criteria for a mandatory rebate will be granted the rebate at any time provided the application is lodged prior to the 30 June of the rating year and provided the entitlement to the rebate existed at 1 July of the rating year.

5.1.5 Council will confirm the continuation of a person or body's eligibility for a mandatory rebate on a regular basis to ensure that rebates are only granted where they are warranted. This will require the relevant person or body to lodge an application form with such information as stipulated and any other information that the Council may reasonably require to confirm the continuation of eligibility.

5.2 Discretionary Rebates

5.2.1 Council may grant a discretionary rebate of rates up to and including 100% of the relevant rates or service charges under a number of cases and for a period not exceeding the timeframe as identified in Section 166 of the Act. However, to ensure all ratepayers contribute an amount towards basic service provision, the maximum discretionary rebate will be 75%.

5.2.2 Under the same premise, although Council may, pursuant to the Act, increase a mandatory rebate by up to a further 25%, Council will not grant any additional discretionary rebate to ensure ratepayers contribute an amount towards basic service provision.

5.2.3 In deciding whether to grant a rebate for land uses, as detailed in Section 166 (1a) of the Act, Council will take the following matters into account:

- (a) the nature and extent of Council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in the Council's area;
- (b) the community need that is being met by activities carried out on the land for which the rebate is sought; and
- (c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons
- (d) other matters considered relevant by council (**Attachment 1**).

5.2.4 Persons who or bodies which seek a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

5.2.5 All persons who or bodies which wish to apply to the Council for a discretionary rebate of rates must do so on or before 1 May prior to the rating year unless the application is a result of a change in eligibility for a mandatory rebate. In those circumstances where an application relates to a change in rebate/rate exemption in a relevant rating year, then the application will be applied for the full rating year if received within 2 months of the change in rebate/exemption being advised. The Council reserves the right to refuse to consider applications received after the specified date.

5.2.6 Where there is no maximum timeframe specified for a rebate provided under Section 166, Council will grant a discretionary rebate to the last rating period commencing within a Council term to allow for a regular review of discretionary rate rebates.

5.2.7 A summary of all discretionary rebates applied for, including whether they have been successful or not and the associated reasons will be reported to Council on an annual basis.

5.3 All Rebates

- 5.3.1 If an entitlement to a rebate ceases or no longer applies during the course of a financial year, council will recover rates proportionate to the remaining part of the financial year.
- 5.3.2 If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.
- 5.3.3 The Council will, in writing, advise an applicant for the rebate of its determination of that application. The advice will state:
- (i) if the application has been granted, the amount of the rebate; or
 - (ii) if the application has not been granted, the reasons why.
- 5.3.4 Any person or body who is aggrieved by a determination of the delegated officer in respect of an application for a rebate may seek a review of that decision in accordance with Council's Grievance Policy.

6. DEFINITIONS

CEO: Chief Executive Officer of the Corporation of the City of Unley as appointed by Council.

Council (with a capitalised C): The elected Council body.

council (with a non-capitalised c): Council as the organisation.

Discretionary Rebate: A rebate which has been applied under the Local Government Act 1999, Section 166

Rebates can be categorised as strategic development, land uses providing a benefit or service to the local community and rate relief. Under legislation, these include:

- (a) where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- (b) where it is desirable for the purpose of assisting or supporting a business in its area;
- (c) where it will be conducive to the preservation of buildings or places of historic significance;
- (d) where the land is being used for educational purposes;
- (e) where the land is being used for agricultural, horticultural or floricultural exhibitions;
- (f) where the land is being used for a hospital or health centre;
- (g) where the land is being used to provide facilities or services for children or young persons;
- (h) where the land is being used to provide accommodation for the aged or disabled;
- (i) where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Commonwealth) or a day therapy centre;
- (j) where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;

- (k) where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment
- (l) where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to:
 - a redistribution of the rates burden within the community arising from a change to the basis or structure of the council rates: or
 - a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.
- (m) where the rebate is considered by council to be appropriate to provide relief in order to avoid what would otherwise constitute:
 - a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the council in its annual business plan; or
 - a liability that is unfair or unreasonable;
- (n) where the rebate is to give effect to a review of a decision of the council under Chapter 13 part 2 (Section 270 to 271 of the Act)
- (o) where the rebate is contemplated under another provision of the Act

Mandatory Rebate: Rebates that Council must grant in accordance with the Act.

Mandatory Rebates of **100%** are for public cemeteries, the Royal Zoological Society as well as:

Health Services

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976;

Religious Purposes

Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;

Mandatory Rebates of **75%** are for either community services or educational purposes.

Community Services

The Act provides that as well as meeting the definition of “community services organisation” as defined in the Act, eligibility for a rebate by a community services organisation is subject to it providing one or more of the following community services –

- emergency accommodation
- food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability)
- supported accommodation (i.e., residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life)
- essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities
- legal services for disadvantaged persons
- drug or alcohol rehabilitation services, or
- the conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.

Where a “community services organisation” is eligible for a mandatory rebate, the residential rate must be applied to the land to which the rebate relates in accordance with Section 161 (2) of the Act. This is as a result of Council declaring differential rates according to land use and providing for a distinct residential rate.

Educational Purposes

- Land occupied by a government school under a lease or licence and being used for educational purposes, or
- Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes, or
- Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.

Rating: Process of raising revenue by way of levying rates and charges.

Rebates: An amount that a rate or charge may be reduced in accordance with Chapter 10, Division 5 of the Act.

The Act: The *Local Government Act 1999* as amended

7. LEGISLATION/REFERENCES

Local Government Act 1999 Division 5 – Rebates of Rates

Section 160 – Health Services	100% Rebate
Section 161 – Community Services (including Housing Associations)	75% Rebate
Section 162 – Religious Purposes	100% Rebate
Section 163 – Public Cemeteries	100% Rebate
Section 164 – Royal Zoological Society of SA	100% Rebate
Section 165 – Educational Purposes	75% Rebate
Section 166 – Discretionary rebates of rates	

Aged Care Act 1987 (Commonwealth)

Community Housing Providers National Law

Community Titles Act 1996

Education Act 1972

Health Commission Act 1976

8. POLICY DELEGATIONS

The Council has delegated its power, pursuant to Section 44 of the Act, to the Chief Executive Officer and sub delegates to grant applications for mandatory rebates, which meet the requirements of the Act.

The CEO **only** has also been delegated the power under Sections 159 (4), 161(1) and Section 165 (1) and (2), to grant a rebate of more than 75% of rates for persons or bodies who meet the requirements of the Act for mandatory rebates.

The power to grant discretionary rebates of rates is retained by Council.

Refer to the Council Delegations Register for further information.

9. ROLES/RESPONSIBILITIES

This policy is applicable to all staff and Council and Committee members in relation to the application of rebates by the City of Unley.

10. AVAILABILITY

The policy is available for public inspection during normal office hours from:

Civic Centre
181 Unley Road
Unley SA 5061

A copy may be purchased for a fee as determined annually by Council.

It is also available for viewing, download and printing free of charge from the Council's website, www.unley.sa.gov.au

11. DOCUMENT HISTORY

Date:	Council/Committee/Internal	Comment:
	Council	
15 February 2017	Audit & Governance Committee	
24 May 2010	Item 665, Council	
17 May 2010	Item 319, CSP	

When deciding an application for a Discretionary Rebate on specified grounds (being Section 166(1)(d) – (j) inclusive as highlighted in blue in Section 6 definitions) Council:

- must take into account the statutorily prescribed matters as detailed in clause 5.2.3 of this Policy and
- may take into account other matters it considers relevant.

These other relevant matters include, but are not limited to:

- the community need that is being met by activities carried out on the land for which the rebate is sought;
- the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons;
- why there is a “need” for financial assistance through a rebate;
- the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- whether the applicant has made/intends to make applications to another Council whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- whether the applicant is:
 - a public sector body;
 - a private not for profit body;
 - or a private for profit body.
- whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- the desirability of granting a rebate for more than one year in those circumstances allowed for in Section 166 (1) (eg securing proper development, supporting business or common property under the Community Titles Act) of this policy
- consideration of the full financial consequences of the rebate for Council;
- the time the application is received;
- the availability of any community grant to the person or body making the application;
- whether the applicant is in receipt of a community grant; and
- any other matters and policies of Council, which are considered to be relevant

In relation to the granting of discretionary rebates other than those set out at Section 166(1)(d) – (j), the Council may take into consideration any matters it considers relevant, but is not obliged to take into consideration those matters set out above.



CHANGES TO POLICY LEGEND

~~Removed from old Policy~~

Added to New Policy

Moved within Document

Unchanged

~~Discretionary~~ Rate Rebate Policy

Policy Type:	Council Policy
Responsible Department:	Business Support & Improvement
Responsible Officer:	Manager Finance & Procurement
Related Policies and Procedures	
Date Adopted:	COU 28 24 May 2010
Last Council Review:	May 2010
Next Review Date:	2019

1. POLICY STATEMENT

The Local Government Act 1999 ("the Act") sets out at Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.

This Policy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.

In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land for which the Council must grant a rebate of rates and the amount that rebate must be, and those types of land use where the Council has a discretion to grant a rebate of rates.

2. COMMUNITY GOAL

Deleted: 1. Introduction¶

¶ (a) . It is the policy of the City of Unley that a rebate of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the Local Government Act 1999 and, where appropriate, the requirements of this Policy.¶

O5.3 Good governance & legislative framework

3. POLICY OBJECTIVES

The rate rebate policy seeks to:

- assist council in meeting its legislative requirements, under the Local Government Act, 1999.
- define the criteria for assessments which have not met the mandatory requirements of the Act, but have provided sufficient support for a discretionary rebate under Section 166.
- streamline the decision making process for discretionary rebate determinations and provide a consistent framework under which to apply determinations.
- provide transparency in regards to the discretionary rebates granted by Council, and provide for a regular review process to be undertaken in terms of the financial support provided by council.

4. PRINCIPLES

In developing this policy Council has given consideration to the five principles previously identified by the local government industry in applying the imposition of rates on communities.

These principles are:

- Equity - rating responsibility should be distributed in an equitable manner across and within our communities;
- benefit - ratepayers should receive some benefits from paying tax, but not necessarily to the extent of the tax paid;
- ability-to-pay - in raising rates the ability of the taxpayer to pay the rates must be taken into account;
- efficiency – Council's rates are currently designed to be neutral in its effect on ratepayers and therefore it is considered efficient unless it changes ratepayer behaviour;
- simplicity – the application of rates should be understandable, hard to avoid and easy to collect.

To some extent these principles are in conflict with each other. As such Council aims to balance the application of the principles, the policy objectives of rating, the need to raise revenue and the effects of rates on the community.

Further, in achieving equity across the community, this policy has an overriding principle that all ratepayers should contribute an amount to basic service provision.

Council is mindful that where a rebate is applied to a property or that property is exempt from paying council rates, those rates foregone must be contributed by the rest of the community. The principles of equity dictate that Council remains diligent in only awarding rebates and exemptions where they are warranted.

5. POLICY

5.1 Mandatory Rebates

5.1.1 The City of Unley will act in accordance with the Local Government Act in providing mandatory rebates as reference in Section 160 – 165 of the Act.

5.1.2 Where the Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, the Council will grant the rebate accordingly.

5.1.3 Where the Council is not satisfied based upon the information in its possession or otherwise does not hold relevant information it will require the person or body to lodge an application form with such information as stipulated and any other information that the Council may reasonably require.

5.1.4 Applicants who satisfy the criteria for a mandatory rebate will be granted the rebate at any time provided the application is lodged prior to the 30 June of the rating year and provided the entitlement to the rebate existed at 1 July of the rating year.

4(4),

5.1.5 Council will confirm the continuation of a person or body's eligibility for a mandatory rebate on a regular basis to ensure that rebates are only granted where they are warranted. This will require the relevant person or body to lodge an application form with such information as stipulated and any other information that the Council may reasonably require to confirm the continuation of eligibility.

5.2 Discretionary Rebates

35.2.1 Council may grant a discretionary rebate of rates up to and including 100% of the relevant rates or service charges under a number of cases and for a period not exceeding the timeframe as identified in Section 166 of the Act. However, to ensure all ratepayers contribute an amount towards basic service provision, the maximum discretionary rebate will be 75%.

3335.2.2 Under the same premise, although Council may, pursuant to the Act, increase a mandatory rebate by up to a further 25%, Council will not grant any additional discretionary rebate to ensure ratepayers contribute an amount towards basic service provision.

5.2.3 In deciding whether to grant a rebate for land uses, as detailed in Section 166 (1a) 4in accordance with of the Act, Council will take the following matters into account:

- (a) the nature and extent of Council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in the Council's area;
- (b) the community need that is being met by activities carried out on the land for which the rebate is sought; and
- (c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons
- (d) other matters considered relevant by council (Attachment 1).

5.2.4 Persons who or bodies which seek a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

Deleted: However, applicants which satisfy the criteria for a mandatory rebate, must have their application submitted by the first quarter's payment (in September) of the financial year for which the rebate is being requested.

Deleted: (a) . The

Deleted: in its absolute discretion

Deleted: in any of the following cases pursuant to

Deleted: (b) . The Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. The Council may grant a rebate for a period exceeding one year, but not exceeding 10 years in respect of those cases identified at 4(a)(i), 4(a)(ii) or 4(a)(xi) above. ¶

Deleted: c) . The Council has an absolute discretion –¶

- (i) to grant a rebate of rates or service charges in the above cases; and ¶
- (ii) - to determine the amount of any such rebate. ¶

Deleted: (d) . Persons who or bodies which seek a discretionary rebate, will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require. ¶

Deleted: (d) . The Council will take into account,

Deleted: Section 159(5)

5.2.5 All persons who or bodies which wish to apply to the Council for a discretionary rebate of rates must do so on or before 1 May prior to the rating year unless the application is as a result of a change in eligibility for a mandatory rebate. In those circumstances where an application relates to a change in rebate/rate exemption in a relevant rating year, then the application will be applied for the full rating year if received within 2 months of the change in rebate being advised. The Council reserves the right to refuse to consider applications received after that date.

5.2.6 Where there is no maximum timeframe specified for a rebate provided under Section 166, Council will grant a discretionary rebate to the last rating period commencing within a Council term to allow for a regular review of discretionary rate rebates.

5.2.7 A summary of all discretionary rebates applied for, including whether they have been successful or not and the associated reasons will be reported to Council on an annual basis.

~~Civic Centre, 181 Unley Road, Unley~~

5.3 All Rebates

5.3.1 If an entitlement to a rebate ceases or no longer applies during the course of a financial year, council will recover rates proportionate to the remaining part of the financial year.

5.3.2 If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.

45.3.3 The Council will, in writing, advise an applicant for the rebate of its determination of that application. The advice will state:

- (i) if the application has been granted, the amount of the rebate; or
- (ii) if the application has not been granted, the reasons why.

5.3.4 Any person or body who is aggrieved by a determination of the delegated officer in respect of an application for a rebate may seek a review of that decision in accordance with Council's Grievance Policy. ~~1.4.09, (k)~~

6. DEFINITIONS

CEO: Chief Executive Officer of the Corporation of the City of Unley as appointed by Council.

Council (with a capitalised C): The elected Council body.

council (with a non-capitalised c): Council as the organisation.

Discretionary Rebate: A rebate which has been applied under the Local Government Act 1999, Section 166

Deleted: 4) - Applications

Deleted: ¶

Deleted: (a) . The Council will inform the community of the provisions for rate rebate under the Local Government Act by the inclusion of suitable details in the Rating Policy Summary distributed with the annual rate notice.

Deleted: (b) . Persons or bodies who seek a rebate of rates (and/or service charges) either -¶
(i) . pursuant to section 159(4)

Deleted: and clause 3(e) of this policy; or

Deleted: (ii) . pursuant to section 166 of the Act and clause 4(a) of this policy,¶
must make written application to the Council pursuant to section 159(1) of the Act in the manner and form determined by the Council and supplying such information as the Council may reasonably require. ¶
(c) . Application forms may be obtained from the Council office located at

Deleted: (g) . The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.¶

¶
(h) . The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies. ¶

¶
Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.¶

¶
(i) . It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act. ¶
¶
The maximum penalty for this offence is \$5,000. ¶

Deleted: (j) . ¶
The maximum penalty for this offence is \$5,000. ¶

Deleted: in accordance with the Council's Review of a Council Decision **Policy**

Deleted: ~~within~~ thirty (30) days of the date of the notice of determination which is given pursuant to Clause 5

Deleted: ~~of~~ this policy.¶

Rebates can be categorised as strategic development, land uses providing a benefit or service to the local community and rate relief. Under legislation, these include:

- (a) where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- (b) where it is desirable for the purpose of assisting or supporting a business in its area;
- (c) where it will be conducive to the preservation of buildings or places of historic significance;
- (d) where the land is being used for educational purposes;
- (e) where the land is being used for agricultural, horticultural or floricultural exhibitions;
- (f) where the land is being used for a hospital or health centre;
- (g) where the land is being used to provide facilities or services for children or young persons;
- (h) where the land is being used to provide accommodation for the aged or disabled;
- (i) where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Commonwealth) or a day therapy centre;
- (j) where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;
- (k) where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment
- (l) where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to:
 - a redistribution of the rates burden within the community arising from a change to the basis or structure of the council rates; or
 - a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.
- (m) where the rebate is considered by council to be appropriate to provide relief in order to avoid what would otherwise constitute:
 - a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the council in its annual business plan; or
 - a liability that is unfair or unreasonable;
- (n) where the rebate is to give effect to a review of a decision of the council under Chapter 13 part 2 (Section 270 to 271 of the Act)
- (o) where the rebate is contemplated under another provision of the Act

Mandatory Rebate: Rebates that Council must grant in accordance with the Act.

Mandatory Rebates of 100% are for public cemeteries, the Royal Zoological Society as well as:

Health Services

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976;

Religious Purposes

Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes; health services, religious purposes

Mandatory Rebates of 75% are for for either community services or educational purposes.

Community Services

The Act provides that as well as meeting the definition of “community services organisation” as defined in the Act, eligibility for a rebate by a community services organisation is subject to it providing one or more of the following community services –

- emergency accommodation;
- food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- supported accommodation (i.e., residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life);
- essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- legal services for disadvantaged persons;
- drug or alcohol rehabilitation services; or
- the conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.

Where a “community services organisation” is eligible for a mandatory rebate, the residential rate must be applied to the land to which the rebate relates in accordance with Section 161 (2) of the Act. This is as a result of Council declaring differential rates according to land use and providing for a distinct residential rate.

Educational Purposes

- Land occupied by a government school under a lease or licence and being used for educational purposes; or
- Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
- Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.

Rating: Process of raising revenue by way of levying rates and charges.

Rebates: An amount that a rate or charge may be reduced in accordance with Chapter 10, Division 5 of the Act.

The Act: The *Local Government Act 1999* as amended

7. LEGISLATION/REFERENCES

Local Government Act 1999 Division 5 – Rebates of Rates

<u>Section 160 – Health Services</u>	<u>100% Rebate</u>
<u>Section 161 – Community Services (including Housing Associations)</u>	<u>75% Rebate</u>
<u>Section 162 – Religious Purposes</u>	<u>100% Rebate</u>
<u>Section 163 – Public Cemeteries</u>	<u>100% Rebate</u>
<u>Section 164 – Royal Zoological Society of SA</u>	<u>100% Rebate</u>
<u>Section 165 – Educational Purposes</u>	<u>75% Rebate</u>
<u>Section 166 – Discretionary rebates of rates</u>	

Aged Care Act 1987 (Commonwealth)

Community Housing Providers National Law

Community Titles Act 1996

Education Act 1972

Health Commission Act 1976

8. POLICY DELEGATIONS

The Council has delegated its power, pursuant to Section 44 of the Act, to the Chief Executive Officer and sub delegates to grant applications for mandatory rebates, which meet the requirements of the Act.

The CEO **only** has also been delegated the power under Sections 159 (4), 161(1) and Section 165 (1) and (2), to grant a rebate of more than 75% of rates for persons or bodies who meet the requirements of the Act for mandatory rebates.

The power to grant discretionary rebates of rates is retained by Council.

Refer to the Council Delegations Register for further information.

9. ROLES/RESPONSIBILITIES

This policy is applicable to all staff and Council and Committee members in relation to the application of rebates by the City of Unley.

10. AVAILABILITY

The policy is available for public inspection during normal office hours from:

Civic Centre
181 Unley Road
Unley SA 5061

A copy may be purchased for a fee as determined annually by Council.

It is also available for viewing, download and printing free of charge from the Council's website, www.unley.sa.gov.au

11. DOCUMENT HISTORY

Date:	Council/Committee/Internal	Comment:
27 June 2016	Council	
24 May 2016	Audit & Governance Committee	
24 May 2010	Item 665, Council	
17 May 2010	Item 319, CSP	

Attachment 1

When deciding an application for a Discretionary Rebate on specified grounds (being Section 166(1)(d) – (j) inclusive as highlighted in blue in Section 6 definitions) Council:

- must take into account the statutorily prescribed matters as detailed in clause 5.2.3 of this Policy and
- may take into account other matters it considers relevant.

These other relevant matters include, but are not limited to:

- why there is a “need” for financial assistance through a rebate;
- the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- whether the applicant has made/intends to make applications to another Council whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- whether the applicant is:
 - a public sector body;
 - a private not for profit body;
 - or a private for profit body.
- whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- the desirability of granting a rebate for more than one year in those circumstances allowed for in Section 166 (1) (eg securing proper development, supporting business or common property under the Community Titles Act) of this policy
- consideration of the full financial consequences of the rebate for Council;
- the time the application is received;
- the availability of any community grant to the person or body making the application;
- whether the applicant is in receipt of a community grant; and
- any other matters and policies of Council, which are considered to be relevant

In relation to the granting of discretionary rebates other than those set out at Section 166(1)(d) – (j), the Council may take into consideration any matters it considers relevant, but is not obliged to take into consideration those matters set out above.

INFORMATION REPORT

REPORT TITLE: QUARTERLY REPORTING OF REGISTER FOR RECORDING DISPENSATION FOR COUNCIL'S PROCUREMENT POLICY

ITEM NUMBER: 50

DATE OF MEETING: 15 FEBRUARY 2017

AUTHOR: MIKE CAREY

JOB TITLE: MANAGER FINANCE & PROCUREMENT

EXECUTIVE SUMMARY

To inform the Audit and Governance Committee of contracts and tenders which have savings of more than \$10k resulting from procurement activities in quarter 1 & 2 of the 2016-17 financial year.

RECOMMENDATION

MOVED:
SECONDED:

That it be recommended to Council that:

1. The report be received.
-

DISCUSSION

The Audit and Governance Committee requested that information on tenders and contract savings be reported to the Committee on a quarterly basis. Due to the meeting cycle of this Committee, this report covers quarters one and two of the 2016-17 financial year.

Favourable Contract Variations for Quarter one & two 2016-17

The following contracts issued during this term yielded savings in excess of \$10,000:

- Supply & Laying of Pavers. This contract relates to Council's annual footway paving program. The rate obtained for the supply and laying of pavers for 2016-2017 resulted in a saving of \$30k compared to last year.
- Supply, Laying and Profiling of Bitumen. This contract relates to Council's road resealing program. The rate obtained for 2016-17 resulted in a saving of \$18k compared to last year, plus value added savings were negotiated worth approximately \$60k for profiling work, optimised pavement design and Recycled Asphalt Pavement (RAP) percentages, providing a total saving of \$78k.
- Goodwood Road Streetscape – Construction. Procurement contract savings of \$100k have been estimated but due to the complexity of the project, work variations may reduce this amount as construction is undertaken.
- Leader Street Streetscape – Construction. Similarly to the project above, procurement contract savings of \$80k have been estimated but due to the complexity of the project, work variations may reduce this amount as construction is undertaken.

Dispensation from Procurement Policy

In accordance with Council's adopted Procurement Policy, circumstances where the Council enters into purchasing contracts, other than those resulting from a competitive process are recorded. Where the amount is over \$100,000, details are to be reported to the Council's Audit and Governance Committee.

Accordingly, the following dispensation has been granted in 2016-17 with details as follows:

PURCHASE/CONTRACT	BUSINESS FUNCTION	PARTY	REASON FOR DISPENSATION	VALUE
Immunisation Services (3 year extension)	Health	Eastern Health Authority	Sole provider of service	\$276,000 over 3 years
Supply & Install Custom Designed Furniture for Goodwood Road	Assets	Groundplay	Exceptional knowledge and experience as designer of concept.	\$310,920

The immunisation services contract was presented to Council in September 2016 who endorsed the extension of a further three years to Eastern Health Authority, ending on 31 December 2019.

CONCLUSION

In accord with Council's decision, on-going contracts are being reviewed and where identified savings occur, these will be reported to the Audit and Governance Committee and be considered for debt reduction.

Savings have been identified on a number of major procurements undertaken during the 2016-17 financial year but the final amount will be subject to project variations during the course of project completion.

CORRESPONDENCE

TITLE: CORRESPONDENCE
ITEM NUMBER: 51
DATE OF MEETING: 19 OCTOBER 2016

RECOMMENDATION

MOVED
SECONDED

That it be recommended to Council, that the

Minutes of the Centennial Park Cemetery Authority Audit and Risk
Management Committee – 14 November 2016

be received.



MINUTES
OF THE MEETING OF
THE AUDIT AND RISK MANAGEMENT COMMITTEE
HELD: MONDAY 14TH NOVEMBER 2016
BOARD ROOM

1. OPEN MEETING

The meeting opened at 8.34 am.

PRESENT: Geoff Vogt (Chair) (Independent Member)
Lisa Bishop (Independent Member)
Grant Martinella (Independent)

IN ATTENDANCE: Stephen Hains (Chair) (Independent Member)
Janet Miller (Chief Executive Officer, Centennial Park)
Eva Salib (Manager Business & Corporate Services)
Andrew Ngo (Mitcham Council)
Michael Carey (Unley Council)
Susan Seymour (Executive Assistant - Minute Taker)

1.1. APOLOGIES Nil

1.2. CONFIRMATION OF PREVIOUS MINUTES

The minutes of the meeting of the Audit and Risk Management Committee held Monday 8th August 2016 were circulated with the agenda.

MOVED G Martinella, SECONDED L Bishop that the minutes of the meeting of the Audit and Risk Management Committee held Monday 8th August 2016 be taken as a true and correct record.

CARRIED



1.3. MATTERS ARISING

1.3.1. SCHEDULE OF OUTSTANDING ITEMS

The Committee reviewed the Schedule of Outstanding Items.

1.4. DECLARATION OF INTEREST

Members of the Audit and Risk Management Committee were invited to detail any interest in any agenda items that may impact on their fair and reasonable deliberations.

None were declared.

2. BUSINESS INVESTMENT

2.1. REVIEW OF INVESTMENTS

(A/O - Manager Business & Corporate Services)

MOVED L Bishop, SECONDED G Martinella:

2.1.1. That the report be received.

CARRIED

3. POLICY REVIEWS

3.1. INFORMATION TECHNOLOGY POLICIES

A review of policies is to be undertaken by the Management Team to determine which policies can be approved by the CEO and those that are required to go to the Board for approval.

It was noted that a Disaster Recovery Plan is to be developed.

MOVED L Bishop, SECONDED G Martinella:

3.1.1. That the report be received.

3.1.2. That the Audit and Risk Management Committee endorse the following policies:

- **IT1.0 Information Technology Policy Statement**
- **IT2.0 Information Technology Network and Security Policy**
- **IT3.0 Information Technology Acceptable Use Policy.**

3.1.3. That a review to be undertaken to rationalise the policies and to determine which policies are to be approved by the CEO and those that require to be endorsed by the Board.

CARRIED

4. RISK MANAGEMENT**4.1. BUSINESS RISK ASSESSMENT UPDATE**

(A/O - Manager Business & Corporate Services)

A verbal update was given by the Manager Business & Corporate Services detailing the issues occurring with the current business risk assessment program, Control Track. It was advised that an alternative system is being investigated.

During the review of the business risks it was identified that the treatment and action plans are addressed in the draft Strategic and Asset Management Plans.

L Bishop offered to facilitate a workshop for the board to discuss critical strategic risks.

MOVED G Martinella, SECONDED L Bishop:

4.1.1. That the report be received.

4.1.2. That the A&RMC recommends to the board that a workshop is organised to discuss critical strategic risks.

CARRIED

4.2. REVIEW OF TRADING RESULTS SEPTEMBER 2016

(A/O - Manager Business & Corporate Services)

CONFIDENTIAL ITEM

The A&RMC requested further analysis of the October 2016 financial results to be reported to the Board.

MOVED L Bishop, SECONDED G Martinella:

4.2.1. That the report be received.

CARRIED

4.3. REVIEW OF AGED DEBTORS

(A/O - Manager Business & Corporate Services)

CONFIDENTIAL ITEM

MOVED L Bishop, SECONDED G Martinella:

4.3.1. That the report be received.

4.3.2. That the Committee considers that the attachment of this agenda item should not be made public on the grounds that the information contained is of a commercial nature, the disclosure of which would confer a commercial advantage on a third party.

CARRIED

5. OTHER BUSINESS

Nil

6. NEXT MEETING

The next meeting of the Centennial Park Cemetery Authority Audit and Risk Management Committee is set down for 8.30am Monday 20th February 2016 in the Board Room, Centennial Park Cemetery, 760 Goodwood Road, Pasadena, South Australia.

7. CLOSE OF MEETING

There being no further business the meeting closed at 8.57 am.

CONFLICT OF INTEREST

TITLE: CONFLICT OF INTEREST
ITEM NUMBER: 46
DATE OF MEETING: 15 FEBRUARY 2017
ATTACHMENT: 1. CONFLICT OF INTEREST DISCLOSURE
FORM

Members to advise if they have any material, actual or perceived conflict of interest in any Items in this Agenda.



CONFLICT OF INTEREST DISCLOSURE FORM

I, _____ have received a
[insert name]

copy of the agenda for the (Ordinary / Special) **Council / Committee / Board**
[delete that which is not applicable]

meeting to be held on _____
[insert date]

I consider that I have a ***material** conflict of interest pursuant to section 73 / ***actual** or ***perceived** conflict of interest pursuant to section 74 *[delete that which is not applicable]* of the *Local Government Act 1999* ("the LG Act") in relation to the following agenda item:

[insert details]

which is to be discussed by the ***Council / *Committee / *Board** at that meeting.
[delete that which is not applicable]

The nature of my **material** conflict of interest is as follows *[ensure sufficient detail is recorded, including the reasons why you (or a person prescribed in section 73(1) of the LG Act) stands to obtain a benefit or suffer a loss depending on the outcome of the consideration of the matter at the meeting of the Council in relation to the agenda item described above].*

OR

The nature of my **actual** conflict of interest is as follows *[ensure sufficient detail is recorded, including the reasons why the conflict between your interests and the public interest might lead to a decision that is contrary to the public interest in relation to the agenda item described above].*

I intend to deal with my **actual** conflict of interest in the follow transparent and accountable way *[ensure sufficient detail is recorded as to the manner in which you intend to deal with the actual conflict of interest in a transparent and accountable way]*

OR

The nature of my **perceived** conflict of interest is as follows *[ensure sufficient detail is recorded, including the reasons why you consider that an impartial fair-minded person could reasonably consider that you have a perceived conflict of interest in the matter]*

I intend to deal with the **perceived** conflict of interest in the following transparent and accountable way *[ensure sufficient detail is recorded as to the manner in which you intend to deal with the perceived conflict of interest in a transparent and accountable way]*

Signature

Date

CONFIRMATION OF MINUTES

TITLE: CONFIRMATION OF MINUTES FOR AUDIT AND GOVERNANCE COMMITTEE MEETING HELD ON 19 DECEMBER 2017

ITEM NUMBER: 47

DATE OF MEETING: 15 FEBRUARY 2017

ATTACHMENTS: NIL

RECOMMENDATION

MOVED:
SECONDED:

That:

1. The minutes of the Audit and Governance Committee Meeting held on Monday 19 December 2016, as printed and circulated, be taken as read and signed as a correct record.
-