



# **MINUTES FOR THE AUDIT & RISK COMMITTEE MEETING**

**20 NOVEMBER 2019**

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**AGENDA FOR THE AUDIT AND RISK COMMITTEE MEETING OF THE SHIRE OF MINGENEW TO BE HELD IN COUNCIL CHAMBERS ON 20 NOVEMBER 2019 COMMENCING AT 3.30PM**

**1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

In the absence of an elected Chairperson, the CEO declared the meeting open at 3:30pm and welcomed all in attendance.

**2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**

**VOTING MEMBERS**

RW Newton	Chairperson	Rural Ward
HR McTaggart	Councillor	Rural Ward
AR Smyth	Councillor	Town Ward
Maurice Battilana	Independent Member	

**OBSERVERS**

GJ Cosgrove	President	Town Ward
JD Bagley	Councillor	Rural Ward
CV Farr	Councillor	Town Ward
HM Newton	Councillor	Town Ward

**GUESTS**

Marius Van der Merwe	Partner	Butler Settineri
Liang Wong	Assistant Director Financial Audit	Office of the Auditor General

**STAFF**

N Hay	Chief Executive Officer
J Clapham	Finance Manager
E Greaves	Governance Officer

**APOLOGIES**

Nil.

**3.0 ELECTION OF CHAIRPERSON**

The CEO called for nominations for the position of Chairperson. One nomination was received by Cr Robert Newton.

As there were no further nominations received, Cr Robert Newton was declared as Chairperson (elected unopposed) for a 12-month period, in accordance with the Audit & Risk Committee Terms of Reference.

**4.0 DECLARATIONS OF INTEREST**

Nil.

**5.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**

**5.1 AUDIT & RISK COMMITTEE MEETING HELD 21 AUGUST 2019**

**OFFICER RECOMMENDATION AND COMMITTEE DECISION - ITEM 7.1**

**Moved: Cr AR Smyth**

**Seconded: Cr RW Newton**

**That the Minutes of the Audit Committee Meeting of the Shire of Mingenew held in the Council Chambers on 21 August 2019 be confirmed as a true and accurate record of proceedings.**

**VOTING DETAILS:**

**CARRIED: 4/0**

## 6.0 OFFICERS' REPORTS

*Prior to consideration and voting on Item 6.1, Mr Van der Merwe and Mr Wong were invited to present the findings of the 2018/19 Audit Report and associated methodologies.*

### 6.1 ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/19

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	ADM0081
<b>Date:</b>	13 November 2019
<b>Author:</b>	Nils Hay, Chief Executive Officer
<b>Voting Requirement:</b>	Absolute Majority

#### Summary

The Audit Committee is required to consider and recommend to Council, the adoption of the annual financial report, examine the audit and management reports, and review the report prepared by the Chief Executive Officer.

#### Key Points

- Unqualified audit outcome
- Operating Surplus Ratio remains an issue; albeit one we cannot easily control or resolve
- Due to changes to accounting standards, we have been required to restate 2017/18 figures
- This is the first year that we have been audited by the Office of the Auditor General, and the increase in workload to deliver the financials has been noticeable
- No Management items to address from Butler Settineri

#### **OFFICER / COMMITTEE RECOMMENDATION TO COUNCIL - ITEM 6.1**

**Moved: Cr HR McTaggart**

**Seconded: Cr AR Smyth**

**That Council on recommendation from the Audit Committee:**

- 1. Receives for inclusion into the Shire's 2018/19 Annual Report, the Annual Financial Report and Auditors Independent Audit Report for the financial year ended 30 June 2019 as attached; and**
- 2. Accepts the content of the Annual Report of the Shire of Mingenew for the 2018/19 financial year, as presented in the attachment to this report.**

**VOTING DETAILS:**

**CARRIED: 4/0**

#### Attachment

6.1.1 2018/19 Annual Financial Report

6.1.2 2018/19 Audit Report

*To be provided under separate cover*

#### Background

Pursuant to Section 7.9 of the *Local Government Act 1995* ("LGA"), an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, prepare a report thereon and forward a copy of that report to:

- (a) Mayor or President; and
- (b) The Chief Executive Officer; and
- (c) The Minister.

Furthermore, in accordance with Regulation 10(4) of the *Local Government (Audit) Regulations 1996* ("Audit Regulations"), where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in Section 7.9 of the LGA.

On finalisation of the Shire's 2018/2019 final audit, the Auditors have forwarded the Annual Financial Statements along with the Audit Report and the Management Letter. A draft Management Letter will be circulated to Councillors under separate cover once available (had not been issued at the time of preparing this report).

The Audit Committee is required to examine the reports of the auditor after receiving a report from the Chief Executive Officer on the matters reported and:

- Determine if any matters raised require action to be taken by the local government; and
- Ensure that appropriate action is taken in respect of those matters.

The Audit Committee is also required to review a report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to Council for adoption. A copy of the report is to be forwarded to the Minister prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.

The Audit Committee is requested to consider and recommend adoption of the annual financial report to Council.

### **Comment**

Following is the CEO's report to the Audit Committee on matters arising from the audit and management reports. It is noted that changes to several Accounting Standards created significant additional work for Shire finance staff this year, as a number of the Standards required retrospective changes and restatement of previous years' figures. Their hard work is acknowledged and appreciated.

It has also been necessary to 'push back' a little on requests for changes from the Office of the Auditor General which the Shire feels deliver very little material benefit but require significant input of time and effort to deliver.

### **Audit Report**

There were no matters of statutory non-compliance reported.

### **Operating Surplus Ratio Adverse Trend**

It is noted that our Operating Surplus Ratio – which sits at -0.22 remains below the Standard provided by the Department of Local Government, Sport and Cultural Industries (the Department). Councillors may recall this matter being raised with regards to our 2017/18 financials at the 21 August 2019 Audit and Risk Committee Meeting.

The Shire realises that this ratio shows a negative value, however, Local Governments such as the Shire of Mingenew rely on capital grant funding to sustain them, as such it is incredibly difficult to achieve an operating surplus in any given year. In comparing the Shire's Operating Surplus Ratio with other nearby Shires, it can clearly be seen that the other Shires face the same issue (please see comparison table below).

Shire	2018	2017	2016
Shire of Mingenew	-0.32	-0.39	-0.60
Shire of Morawa	-0.54	0.19	0.67
Shire of Coorow	-1.02	-0.87	-1.48
Shire of Carnamah	-0.14	0.31	-0.12
Standard as per DLG	0.01 to 0.15	0.01 to 0.15	0.01 to 0.15

By adjusting this ratio to account for Financial Assistance Grants paid in advance and the impact of increased revenue/expenditure for flood damage (WANDRRA), which are considered one off events, this ratio would have been reduced to -0.24% for 2017/18, which is still below the standard.

In order to try to address this adverse ratio, the Shire will continue to review its operating income and expenditure and attempt to try to reduce the difference between operating income and operating expenditure. To achieve this, the Shire will review its depreciation charge (which makes up 34% of operating expenditure on its own), review its annual rates increases and review its Fees & Charges. It will also investigate other potential revenue streams and the reliance on capital grant funding.

For a Shire the size of Mingenew, increasing revenue through raising rates, fees and charges is not a realistic or sustainable way to address this ratio due to the relatively small amounts involved. It requires fundamental changes to the way that local government is funded (increasing operational grants rather than capital grants) for us to be in a position to easily meet the DLG Standard for this ratio. This is something that we will continue to lobby for, as part of sector-wide efforts to lift Financial Assistance Grants to 1% of Commonwealth Taxation Revenue.

It is interesting to note that out of the 116 Local Governments that were audited under the new Office of the Auditor General (OAG) for 2017/18 that only 23 met the benchmark for this ratio. This represents only 19.8% of Local Governments audited.

### **Management Report**

No Management Letter has been received from Butler Settineri, as a result of there being no Management issues raised. Auditor, Robert Hall, advised on 13 November 2019 that they were satisfied that all management items raised at previous audits had been satisfactorily addressed and that no new issues had arisen.

Whilst the OAG may still flag matters in their report, this is an excellent outcome and testament to the efforts of Shire staff over the course of the year.

### **Consultation**

- Butler Settineri
- Office of the Auditor General

### **Statutory Environment**

#### **Local Government Act 1995**

#### **6.4. Financial report**

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
  - (a) be prepared and presented in the manner and form prescribed; and
  - (b) contain the prescribed information.
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —
  - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and
  - (b) the annual financial report of the local government for the preceding financial year.

#### **7.9. Audit to be conducted**

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —
  - (a) the mayor or president; and
  - (b) the CEO of the local government; and

- (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that —
  - (a) there is any error or deficiency in an account or financial report submitted for audit; or
  - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or
  - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.
- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —
  - (a) prepare a report thereon; and
  - (b) forward a copy of that report to the Minister,and that direction has effect according to its terms.
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.

#### **7.12A. Duties of local government with respect to audits**

- (1) A local government is to do everything in its power to —
  - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
  - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
  - (aa) examine an audit report received by the local government; and
  - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

#### **5.54. Acceptance of annual reports**

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

\* *Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

#### **Local Government (Audit) Regulations 1996**

##### **10. Report by auditor**

- (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
- (2) The report is to give the auditor's opinion on —
  - (a) the financial position of the local government; and
  - (b) the results of the operations of the local government.

- (3) The report is to include —
- (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and
  - (b) any matters indicating non-compliance with Part 6 of the Act, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls in any other written law; and
  - (c) details of whether information and explanations were obtained by the auditor; and
  - (d) a report on the conduct of the audit; and
  - (e) the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —
    - (i) the asset consumption ratio; and
    - (ii) the asset renewal funding ratio.
- (4A) In subregulation (3)(e) —  
**asset consumption ratio** has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 50(2);  
**asset renewal funding ratio** has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 50(2).
- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

### Local Government (Financial Management) Regulations 1996

#### 17A. Assets, valuation of for financial reports etc.

- (1) In this regulation —  
**fair value**, in relation to an asset, means the fair value of the asset measured in accordance with the AAS.
- (2) Subject to subregulation (3), the value of an asset shown in a local government's financial reports must be the fair value of the asset.
- (3) A local government must show in each financial report —
- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
  - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government —
    - (i) that are plant and equipment; and
    - (ii) that are —
      - (I) land and buildings; or
      - (II) infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.
- (4) A local government must revalue all assets of the local government of the classes specified in column 1 of the Table to this subregulation —
- (a) by the day specified in column 2 of the Table; and
  - (b) by the expiry of each 3 yearly interval after that day

<b>Class of asset</b>	<b>Day</b>
Plant and equipment	30 June 2016
Land, buildings and infrastructure for which the fair value was shown in the local government's annual financial report for the financial year ending on 30 June 2014	30 June 2017
All other classes of asset	30 June 2018

- (5) A revaluation under subregulation (4) must be based on the value of the asset as at a time that is as close as possible to the day by which the revaluation is due.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Community Strategic Plan 2019-2029 Strategies

- 1.2.1: Manage organisation in a financially sustainable manner
- 1.3.1: Provide a high level of compliance with external regulation, in a resource-efficient manner

Community Strategic Plan 2019-2029 KPIs

- Financial ratios within the recommended industry guidelines
- Unqualified audit results

*Mr Van der Merwe and Mr Wong left the meeting at 4:38pm.*

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0081  
**Date:** 12 November 2019  
**Author:** Erin Greaves  
**Authorising Officer:** Nils Hay, Chief Executive Officer  
**Voting Requirement:** Simple majority

### **Summary**

A Customer Service Charter is presented for Council endorsement.

### **Key Points**

- The development of a Customer Service Charter is an action prioritised in the Shire's Internal Audit Plan
- The Customer Service Charter sets out the Shire's commitment in terms of service delivery and quality, customer experience, responsiveness and management of complaints, compliments, suggestions and requests.

### **OFFICER / COMMITTEE RECOMMENDATION TO COUNCIL - ITEM 6.2**

**Moved: Cr AR Smyth**

**Seconded: Cr HR McTaggart**

**That Council:**

- 1. Endorses the Customer Service Charter content as attached, and**
- 2. Authorises the Chief Executive Officer to make minor amendments as required, from time to time, including formatting for promotional purposes.**

**VOTING DETAILS:**

**CARRIED: 4/0**

### **Attachment**

6.2.1 Customer Service Charter

### **Background**

The Customer Service Charter was an action identified within the Shire's Internal Audit Plan for delivery in the second quarter of 2019/20. The Plan, whilst having a low risk rating, offers a "low hanging fruit" that is relatively easy and cost effective to implement. The Audit plan outlined the following actions required regarding customer service:

1. To review the adequacy and effectiveness of the Shire's customer services in relation to:
  - The processes for handling enquiries and customer complaint
  - The processes, operation and management of the customer service 'desk'.
  - The handling of after hours queries
  - Response times to queries (including general residential enquires)
  - Tracking of outstanding complaints
2. To aid in the development and implementation of a customer service charter

### **Comment**

The Customer Service Charter sets out the Shire's commitment in terms of service delivery and quality, customer experience, responsiveness and management of complaints, compliments, suggestions and requests.

In response to the Audit Plan actions, the Customer Service Charter outlines the process for handling enquiries and complaints, provides guidance for first-point-of-contact staff, the after hours service available, expectations and commitment regarding response times and outstanding complaints.

Some clarity has been provided with regard to defining 'complaints' and differentiating between a 'complaint' and a 'request'. For example, a rural resident advising the Shire of recent damage to their road, in the first instance, would be treated as a 'works request'. If a resident was not satisfied with the work quality of a recently graded road, that may be considered a 'complaint'.

Having a Customer Service Charter may provide the Shire with the ability to more accurately track response times and, therefore, performance and satisfaction levels in the future. The Shire's records management system provides the capacity to capture and report data, and ensures a level of accountability in responding to/actioning outstanding matters. Training will be provided to staff in implementing this Charter and procedures will be developed for record keeping and monitoring customer service matters.

### **Consultation**

Leadership Team  
Administration staff  
Neighbouring local governments

Feedback from the review of the Shire's Disability Access and Inclusion Plan (DAIP) was also considered in the development of the Charter, with a focus on ensuring information and people are accessible. This aligns with the Shire's vision to ensure we are a "connected community".

### **Statutory Environment**

There is no statutory requirement for the Shire to adopt a Customer Service Charter however it is considered good practice

### **Policy Implications**

The Charter directly aligns with Council Policy 1.4.1 Community Engagement.

### **Financial Implications**

There are no direct financial implications, however there may be some reputational and efficiency outcomes should the Shire's customer service delivery improve.

### **Strategic Implications**

Strategic Community Plan;  
Strategy 1.2.2 Enhance open and trusting communication between Council and the community, and deliver high quality services in partnership with external stakeholders.

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0244  
**Disclosure of Interest:** Nil  
**Date:** 6 November 2019  
**Author:** Erin Greaves, Governance Officer  
**Authorising Officer:** Nils Hay, Chief Executive Officer  
**Voting Requirement:** Simple Majority

### **Summary**

A draft copy of the proposed Annual Report 2018/19 is presented for the Audit & Risk Committee to note. The final document is intended to be presented to Council at the December 2019 Ordinary Council meeting.

### **Key Points**

- The adoption of the Annual Report is a statutory requirement, with its contents prescribed by regulation
- The Annual Report must be accepted by Council no later than 31 December each year
- A general Electors meeting must be held within 56 days of the Annual Report being accepted by Council

### **OFFICER RECOMMENDATION AND COMMITTEE DECISION - ITEM 6.3**

**Moved: Mr M Battilana**  
**Seconded: Cr AR Smyth**

**That the Shire of Mingenew Audit & Risk Committee notes the Draft Annual Report 2018/19 as presented.**

**VOTING DETAILS:**

**CARRIED: 4/0**

### **Attachment**

6.3.1 Draft Annual Report 2018/19

### **Background**

The local government is required to prepare, adopt and publish an Annual Report following each financial year in accordance with the *Local Government Act 1995* and as prescribed in the *Local Government (Administration) Regulations 1996*.

The Annual Report highlights the Shire of Mingenew's achievements for the 2018/19 financial year, with a focus on those set out within the Shire's Strategic Community Plan and other integrated planning documents.

### **Comment**

Given the significant compliance implications of this document and its content, and the Audit & Risk Committee's role in transparency and oversight of the Shire's reporting, systems and processes, it was considered prudent to present an almost-completed document to the Committee, prior to it being presented at a Council meeting.

### **Consultation**

Leadership Team meeting  
Shire President

### **Statutory Environment**

*Local Government Act 1995*

**5.27. Electors' general meetings**

(2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

*Local Government (Administration) Regulations 1996*

**15. Matters to be discussed at general meeting (Act s. 5.27(3))**

For the purposes of section 5.27(3), the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

*Local Government Act 1995*

**5.53. Annual reports**

(1) The local government is to prepare an annual report for each financial year.

(2) The annual report is to contain —

(a) a report from the mayor or president; and

(b) a report from the CEO; and

[(c), (d) deleted]

(e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and

(f) the financial report for the financial year; and

(g) such information as may be prescribed in relation to the payments made to employees; and

(h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and

(ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and

(hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —

(i) the number of complaints recorded in the register of complaints; and

(ii) how the recorded complaints were dealt with; and

(iii) any other details that the regulations may require; and

(i) such other information as may be prescribed.

*Local Government (Administration) Regulations 1996*

**19B. Information about numbers of certain employees to be included (Act s. 5.53(2)(g))**

For the purposes of section 5.53(2)(g) the annual report of a local government for a financial year is to contain the following information —

(a) the number of employees of the local government entitled to an annual salary of \$100 000 or more;

(b) the number of those employees with an annual salary entitlement that falls within each band of \$10 000 over \$100 000.

**19CA. Information about modifications to certain plans to be included (Act s. 5.53(2)(i))**

(1) This regulation has effect for the purposes of section 5.53(2)(i).

(2) If a modification is made during a financial year to a local government's strategic community plan, the annual report of the local government for the financial year is to contain information about that modification.

(3) If a significant modification is made during a financial year to a local government's corporate business plan, the annual report of the local government for the financial year is to contain information about that significant modification.

*Local Government Act 1995*

**5.54. Acceptance of annual reports**

(1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

\* *Absolute majority required.*

(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

**5.55. Notice of annual reports**

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

**5.55A. Publication of annual reports**

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

**Policy Implications**

Nil.

**Financial Implications**

Nil.

**Strategic Implications**

Strategic Community Plan 2019-2029

Strategy 1.2.2 Enhance open and trusting communication between Council and the community, and deliver high quality services in partnership with external stakeholders.

Strategy 1.3.1 Provide a high level of compliance with external regulation, in a resource efficient manner.

**7.0 CLOSURE**

The meeting was declared closed at 4.44pm.