

Town of Mosman Park



AUDIT COMMITTEE

MINUTES

FOR

WEDNESDAY 19 SEPTEMBER 2012

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Town of Mosman Park

MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON WEDNESDAY 19 SEPTEMBER 2012 AT 5:15PM

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1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 5.15pm.

2. RECORD OF ATTENDANCE / APOLOGIES

Elected Members Present:

Councillor

I. Flack – Presiding Member

Councillor

W. Davies

Councillor

B. Pollock

In attendance:

Chief Executive Officer

K. Poynton

Executive Manager Corporate Services

A. Gertenbach

Coordinator Accounting Services

S. Sewell

Macri Partners

A. Macri – 5.20pm to 5.45pm.

Macri Partners

M. Gudka – 5.20pm to 5.45pm.

Leave of Absence:

His Worship the Mayor

R. Norris

3. CONFIRMATION OF MINUTES**COMMITTEE RECOMMENDATION**

AUD-05-2012

Moved: COUNCILLOR W DAVIES

Seconded: COUNCILLOR B POLLOCK

That the Minutes of the Audit Committee held on 19 March 2012, and presented to the Ordinary Council Meeting on 27 March 2012 be confirmed.

CARRIED 3/0

4. DEPUTATIONS

NIL

5. GENERAL

5.1 INTERIM AUDIT REPORT

File No:	FIN3
Responsible Executive/ Manager:	ANDRIES GERTENBACH EXECUTIVE MANAGER CORPORATE SERVICES
Author:	SCOTT SEWELL COORDINATOR ACCOUNTING SERVICES
Author Disclosure of Interest:	NIL
Attachments:	INTERIM AUDIT – MACRI PARTNERS (IEML39737)

EXECUTIVE SUMMARY

The interim audit letter for the 2011/2012 year has been received from Councils Auditor, Macri Partners in relation to the financial controls and processes in place during that year.

This report addresses the issues raised in that correspondence and contains the following recommendations:

1. The Interim Audit report submitted by Macri Partners for the year ended 30 June 2012 be accepted.
2. The report by the Coordinator Accounting Services in relation to the Interim Audit report by Macri partners for the year ended 30 June 2012 be noted.

BACKGROUND/DETAIL

In accordance with the auditing agreement in place with the Town's Auditors, Macri Partners an Interim Audit is required to be carried out.

STRATEGIC PLAN ALIGNMENT

NIL

STATUTORY IMPLICATIONS

The Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 set out the requirements for financial reporting to Council.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendations of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendations of this report.

COMMUNITY ENGAGEMENT

No community engagement undertaken or to be undertaken resulting from the recommendations of this report.

COMMENT

The Interim Audit was conducted in April 2012 and a management letter was received on 25 July 2012.

The Interim Audit covers a review of the accounting and internal control procedures in operation as well a testing of transactions, in the following areas:

- Purchases
- Payments and creditors
- Rate receipts and rate debtors
- General receipts and sundry debtors
- Payroll
- General accounting
- Fixed Assets
- IT General Controls
- Registers (Tender, Financial Interests)
- Investments

The review also covered an examination of some compliance matters which are required under the Local Government Act 1995 and Financial Management Regulations 1996.

The auditors commented that

“Our examination of internal controls was carried out for audit purposes designed primarily for the purpose of expressing an opinion on the financial statements of the Town of Mosman Park.

Because of the inherent limitations of any internal control structure, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

It should be appreciated that the matters noted came to our attention during the course of our normal audit examination and as a result do not necessarily include all those matters which a more extensive or special examination might identify.

Accordingly, our comments in this management letter are not intended to cover all aspects of the Council's internal controls and accounting systems and are limited to those matters that arose from our normal audit procedures and the following matters were noted and are brought to your attention".

Purchases and Payments

"As part of our audit, we carried out a review of the purchasing and payments system. Our audit procedures have been designed to determine appropriate means for selecting items for testing so as to gather sufficient appropriate audit evidence to meet the objectives of the audit procedures. Professional judgement is used to assess the risk of material misstatement, and design and perform further audit procedures where necessary to reduce the risk to an acceptable low level. Our audit procedures have been designed to also determine whether purchases of goods/services were in accordance with Council's purchasing policy.

Generally the controls surrounding purchases, creditors and payments are appropriate to meet the Council's requirements and are in accordance with Council's purchasing policy.

However, the following matter was noted as requiring attention:

A large Architecture contract for Alf Adams Pavilion (approximate value - \$400,000) was given to DMG Architects. DMG Architects was believed to be an approved WALGA Supplier but after a review of the WALGA approved suppliers listing it appears that DMG Architects is not a WALGA approved supplier and accordingly we believe this item should have been tendered.

We request management investigate whether there are any other instances of similar nature where tenders were not called by the Council. We recommend that these suppliers, and any others identified in this category at the end of the financial year, be reviewed for compliance with tendering legislation. Circumstances of above nature should be rectified in the future with good governance, management and training of staff involved."

Officers Comments

The issues surrounding the awarding of the contract for the Alf Adams Pavilion Refurbishment have previously been reported to Council, the matter has been investigated and the findings of those enquiries have been provided to the Department of Local Government.

There have been no other instances of a contract being awarded during the 2011/2012 year for which a tender should have been called.

Rates

“The Council’s rating procedures were reviewed to ensure that they were in compliance with statutory requirements and that rates have been imposed correctly. This also included a review of the rate notices issued and the process of reconciliation of the Valuer General’s reports to the Rates Ledger.

We checked a limited number of property assessments from the Rates Ledger to ensure that the rates calculations and postings to the Rates and General Ledger were correctly performed.

The following matter was noted and is brought to your attention:

We noted that the major 2011/12 GRV revaluation reconciliations were performed. However, these reconciliation reports have not been reviewed by an independent senior officer.

We recommend that the major revaluation reconciliation be reviewed and signed in future by an independent senior officer to provide evidence that the review has been carried out.”

Officers Comments

The audit confirms that the major 2011/2012 GRV reconciliation was performed by the Senior Finance Officer. This reconciliation was checked but should have been certified to that effect by an independent senior officer, in this case either the Co-ordinator Accounting Services or the Executive Manager Corporate Services. A sign off ‘check list’ for such tasks has been developed which will ensure this oversight does not occur again.

Payroll

“As part of our audit, we selected samples of salaries and wages payments and tested to support documents and approval. The following matter was noted and is brought to your attention:

We inspected a copy of the “Leave Accrual Report (Accrued)” as at 12th of April 2012, it was found 4 employees had over 8 weeks annual leave. The largest annual leave accrued to an employee was approximately 20 weeks annual leave owing. The Local Government Industry Award 2010/25.5 recommends that an employee can be required to take their annual leave entitlements once an employee has accrued over eight weeks of annual leave.

Excess leave entitlements can have adverse effects on the Council, including an ever increasing liability as salary rates increase over time. Having large leave balances also exposes the Council to significant payouts when employees leave the organisation.”

Officers Comments

The control of excess leave is an issue that is administered by the Executive Manager / Manager of each department within the organisation. As at the end of August 2012 there are two employees who have Annual Leave balances in excess of 8 weeks (15 and 11) and steps have been put in place to ensure these balances are reduced to more manageable levels prior to 30 June 2013.

IT General Controls

“We discussed the general IT controls operating at the Council with the IT/GIS Officer. We acknowledge that the IT systems are currently in a period of transition as they are currently being modified and upgraded.

The following matter was noted during our audit:

We noted that there are not formal written procedures addressing the IT responsibilities, system security and efficient IT utilisation by the organisation.

We recommend that the implementation of procedures and policies, among other things, should address the following issues:

- *Authority and responsibility for creation and changes to background facilities i.e. password security etc*
- *Contingency and disaster recovery plan.”*

Officers Comments

A policy and procedures manual is being developed by December 2012 by the Co-ordinator of IT & GIS Services. This will outline who has the authority to request changes to access and authorisation rights for the different employees and positions held within the organisation and who has the responsibility for ensuring those access rights are properly maintained.

In late 2011 IT Consultants – Civica, were commissioned to conduct an Information and Communication Technology Strategy which was completed in May 2012. It outlines strategies that minimise the Council's risks in relation to IT. All backup of data is currently performed offsite and Council has insurance cover for electronic equipment breakdowns and data reinstatement. The property insurance cover and / or the Computer Replacement Reserve would provide the means to purchase new computers should the current units be destroyed, these could be used remotely and would have access to the IT network. Should the Administration Centre become non-functional an alternative operations centre could be rapidly set up at the Alf Adams Pavilion though telecommunications facilities would need upgrading.

VOTING REQUIREMENTS

Simple

COMMITTEE RECOMMENDATION**AUD-06-2012**

Moved: COUNCILLOR W DAVIES

Seconded: COUNCILLOR B POLLOCK

That Council:

1. Accept the Interim Audit report submitted by Macri Partners for the year ended 30 June 2012.
2. Note the report by the Coordinator Accounting Services in relation to the Interim Audit report by Macri Partners for the year ended 30 June 2012.

CARRIED 3/0



Certified Practising Accountants

PARTNERS
Anthony Macri FCPA
Domenic Macri CPA
Connie De Felice CA

25 July 2012

The Chief Executive Officer
Town of Mosman Park
PO Box 3
MOSMAN PARK WA 6912

Dear Sir

RE: INTERIM AUDIT VISIT FOR THE YEAR ENDED 30 JUNE 2012

We carried out an interim audit of the Council for the year ended 30 June 2012.

Our interim audit covered a review of the accounting and internal control procedures in operation, as well as testing of transactions, in the following areas:

- ☐ Purchases
- ☐ Payments and Creditors
- ☐ Rate Receipts and Rate Debtors
- ☐ Receipts and Sundry Debtors
- ☐ Payroll
- ☐ General Accounting
- ☐ Fixed Assets
- ☐ IT General Controls
- ☐ Registers (Tenders Register and Register of Financial Interests)
- ☐ Investments

Our review also covered an examination of some compliance matters, which are required under the Local Government Act 1995 (as amended) and Financial Management Regulations 1996.

Please note that our examination of internal controls was carried out for audit purposes designed primarily for the purpose of expressing an opinion on the financial statements of the Town of Mosman Park.

Because of the inherent limitations of any internal control structure, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Any projection of the evaluation of control procedures to future periods is subject to the risk that

the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

It should be appreciated that the matters noted came to our attention during the course of our normal audit examination and as a result do not necessarily include all those matters which a more extensive or special examination might identify.

Accordingly, our comments in this management letter are not intended to cover all aspects of the Council's internal controls and accounting systems and are limited to those matters that arose from our normal audit procedures.

The following matters were noted and are brought to your attention.

PURCHASES AND PAYMENTS

As part of our audit, we carried out a review of the purchasing and payments system. Our audit procedures have been designed to determine appropriate means for selecting items for testing so as to gather sufficient appropriate audit evidence to meet the objectives of the audit procedures. Professional judgement is used to assess the risk of material misstatement, and design and perform further audit procedures where necessary to reduce the risk to an acceptable low level. Our audit procedures have been designed to also determine whether purchases of goods/services were in accordance with Council's purchasing policy.

Generally the controls surrounding purchases, creditors and payments are appropriate to meet the Council's requirements and are in accordance with Council's purchasing policy.

However, the following matter was noted as requiring attention:

A large Architecture contract for Alf Adams Pavillion (approximate value - \$400,000) was given to DMG Architects. DMG Architects was believed to be an approved WALGA Supplier but after a review of the WALGA approved suppliers listing it appears that DMG architects is not a WALGA approved supplier and accordingly we believe this item should have been tendered.

We request management investigate whether there are any other instances of similar nature where tenders were not called by the Council. We recommend that these suppliers, and any others identified in this category at the end of the financial year, be reviewed for compliance with tendering legislation. Circumstances of above nature should be rectified in the future with good governance, management and training of staff involved.

Management Comments:

RATES

The Council's rating procedures were reviewed to ensure that they were in compliance with statutory requirements and that rates have been imposed correctly. This also included a review of the rate notices issued and the process of reconciliation of the Valuer General's reports to the Rates Ledger.

We checked a limited number of property assessments from the Rates Ledger to ensure that the rates calculations and postings to the Rates and General Ledger were correctly performed.

The following matter was noted and brought to your attention:

We noted that the major 2011/12 GRV revaluation reconciliations was performed. However, these reconciliation reports have not been reviewed by an independent senior officer.

We recommend that the major revaluation reconciliation be reviewed and signed in future by an independent senior officer to provide evidence that the review has been carried out.

Management Comment:

PAYROLL

As part of our audit, we selected samples of salaries and wages payments and tested to support documents and approval. The following matter was noted and is brought to your attention:

We inspected a copy of the 'Leave Accrual Report (Accrued)' as at 12th of April 2012, it was found 4 employees had over 8 weeks annual leave. The largest annual leave accrued to an employee was approximately 20 weeks annual leave owing. The Local Government Industry Award 2010/25.5 recommends that an employee can be required to take their annual leave entitlements once an employee has accrued over eight weeks of annual leave.

Excess leave entitlements can have adverse effects on the council, including an ever increasing liability as salary rates increase over time. Having large leave balances also exposes the council to significant payouts when employees leave the organisation.

Management Response:

IT GENERAL CONTROLS

We discussed the general IT controls operating at the Council with the IT/GIS Officer. We acknowledge that the IT systems are currently in a period of transition as they are currently being modified and upgraded.

The following matter was noted during our audit:

We noted that there are no formal written procedures addressing the IT responsibilities, system security and efficient IT utilisation by the organisation.

We recommend that the implementation of procedures and policies, among other things, should address the following issues:

- Authority and responsibility for creation and changes to background facilities i.e. password security, etc
- Contingency and disaster recovery plan

Management Response:

We thank your staff for the assistance provided during the audit. Should you have any queries with respect to the above or any other matters please do not hesitate to contact our office.

Yours faithfully



MACRI PARTNERS
S:\Audit\TOW\101_Mtgm Interim Audit Vsq4 Letter 2012

5.2 FINANCIAL & AUDITORS REPORT 2011/2012 AND ANNUAL GENERAL MEETING OF ELECTORS

File No: ADMIN20

Responsible Executive/ Manager: ANDRIES GERTENBACH
EXECUTIVE MANAGER CORPORATE SERVICES

Author: SCOTT SEWELL
COORDINATOR ACCOUNTING SERVICES

Author Disclosure of Interest: NIL

Attachments: ANNUAL REPORT (Under Separate Cover).

EXECUTIVE SUMMARY

The purpose of this report is for Council to accept the Annual Financial, Auditors Report and the Annual Report for the 2011/2012 Financial Year and set a date for the Annual General Meeting of Electors.

It is the intent of the Officer to recommend that:

1. Council receive and accept the Annual Financial and Auditors Report for the Financial Year 2011/2012.
2. Council receive and adopt the Annual Report for the Financial Year 2011/2012.
3. The Annual General Meeting of Electors be held at the Administration Centre on Wednesday 17 October 2012 commencing at 6.00pm.
4. An amount of \$262,606 be transferred to the Infrastructure Reserve.

BACKGROUND/DETAIL

The Financial Statements for the year ended 30 June 2012 have been prepared and the audit of those accounts completed. The audit report has not been received as yet but will be available and circulated prior to the Audit Committee Meeting for inclusion with the Annual Report.

STRATEGIC PLAN ALIGNMENT

NIL

STATUTORY IMPLICATION

The Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 set out the requirements for financial reporting to Council.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendations of this report.

FINANCIAL IMPLICATIONS

An additional amount of \$262,606 will be transferred to the Infrastructure Reserve during the 2012/2013 budget year.

COMMUNITY ENGAGEMENT

No community engagement undertaken or to be undertaken resulting from the recommendations of this report.

COMMENT

In accordance with Local Government Act 1995 Section 5.27(1):

“A general meeting of the electors of a district is to be held once every financial year.”

Section 5.53(1) of the Local Government Act 1995 states:

“The Local Government is to prepare an Annual Report for each financial year”.

The Annual Report has been prepared in accordance with Section 5.53 of the Local Government Act 1995 and has been circulated under separate cover.

The Council, if satisfied with the content and presentation of the Annual Report, should accept the report prior to 31 December in accordance with Section 5.54(1) of the Local Government Act 1995 which states:

“The Annual Report for a financial year is to be accepted by the Local Government no later than 31 December after that financial year.”

The Council, once the report is accepted, must hold a General Meeting of Electors in accordance with the Local Government Act 1995 Section 5.27(2) which states:

“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.”

If Council accepts the Annual Report as presented at the meeting of Council on 25 September 2012 it would be opportune to hold the Annual General meeting on Wednesday 17 October 2012 commencing at 6.00pm.

It should be noted that the adopted Budget for the 2012/2013 year included an amount of \$66,048 as the estimated surplus brought forward from the 2011/2012 year.

The final audited Financial Statement confirm an actual closing surplus for 2011/2012 year of \$328,654. It is recommended that the net difference of \$262,606 be transferred to the Infrastructure Reserve to help offset the significant drawdown anticipated from that Reserve in carrying out the 2012/2013 Capital Works Program.

VOTING REQUIREMENTS

Absolute Majority

COMMITTEE RECOMMENDATION

AUD-07-2012

Moved: COUNCILLOR B POLLOCK

Seconded: COUNCILLOR W DAVIES

That Council:

1. Receive and accept the Annual Financial and Auditors Report for the Financial Year 2011/2012.
2. Receive and adopt the Annual Report for the Financial Year 2011/2012.
3. Set the date for the Annual General Meeting of Electors to Wednesday 17 October 2012 commencing at 6.00pm and held at the Administration Centre.
4. Transfer an amount of \$262,606 to the Infrastructure Reserve in the 2012/2013 Financial Year.

CARRIED 3/0
BY ABSOLUTE MAJORITY

5.3 PROVISION OF AUDIT SERVICES

File No:	FIN3
Responsible Executive/ Manager:	ANDRIES GERTENBACH EXECUTIVE MANAGER CORPORATE SERVICES
Author:	SCOTT SEWELL COORDINATOR ACCOUNTING SERVICES
Author Disclosure of Interest:	NIL
Attachments:	AUDIT SERVICES AGREEMENT 2010 – 2012 (Confidential Under Separate Cover)

EXECUTIVE SUMMARY

Council's auditing agreement expires with the completion of the annual audit for the year ended 30 June 2012.

It is now necessary for Council to appoint an auditor for the year commencing 1 July 2012.

This report has been prepared so that the Administration may be guided by Council as to whether it should enter into negotiations for an extension / renewal of the Audit Services conducted by Macri Partners or advertise for Expressions of Interest for the provision of audit services for the year commencing 1 July 2012.

BACKGROUND/DETAIL

Council at its meeting held on 27 October 1998 appointed Barrett and Partners DFK (now Macri Partners) as their auditors for a two year period to and including the year ended 30 June 2000. This term was extended for a further three years to 30 June 2003 by Council at its Ordinary Council Meeting held on 24 October 2000. In April 2003 Council agreed to enter into an auditing services agreement with Barrett and Partners DFK and appointed Mr Anthony Macri, registered auditor of Barrett and Partners DFK as the auditor for a five year period covering the 2003/04, 2004/05, 2005/06, 2006/07 and 2007/08 financial years. This was extended to cover the 2008/09 financial year to bring the expiry of the Town of Mosman Parks auditing services agreement in line with other Western Suburbs Council's to enable a joint tender to be called through WESROC.

The WESROC Audit Tender was advertised in the West Australian on Saturday 6 June 2009 and closed on Monday 22 June 2009. There were seven responses from the following suppliers;

UHY Haines Norton
Macri Partners
BDO
MGI
Grant Thornton
Stamfords
William Buck

The pricing for each individual Council from the suppliers varied significantly though the costing for Mosman Park was fairly competitive across the board. The pricing for year one is summarised as follows;

UHY Haines Norton	\$ 14,500
Macri Partners	\$ 8,500
BDO	no cost breakdown provided
MGI	\$ 5,400
Grant Thornton	\$ 6,120
Stamfords	\$ 9,650
William Buck	\$ 5,000

After a tender evaluation process was completed the matter of audit services was placed before the Audit Committee on 6 October 2009 which recommended that:

“Council appoint Mr Anthony Macri, registered auditor of Macri Partners as their auditor in accordance with the quotation received totalling \$27,000 GST exclusive for the financial year 2009/2010, 2010/2011 and 2011/2012”.

This recommendation was adopted by Council at its meeting held on 27 October 2009.

COMMENT

Council is required to appoint an auditor in accordance with Section 7.3 (1) of the Local Government Act 1995 which states;

“A Local Government is to, from time to time whenever such an appointment is necessary or expedient, appoint (by absolute majority) a person to be its auditor”.

Council is not obliged to enter into the tender process for the appointment of its auditor and can therefore negotiate with individual auditors to provide the required audit service.

Section 7.6(1) of the Local Government Act states:

“The appointment of a Local Government auditor is to have effect in respect of the audit of the accounts and annual financial report of the Local Government for a term of not more than 5 (five) financial years, but an auditor is eligible for re-appointment”.

It is important to consider the quality and competency of the service in conjunction with the cost.

The service provided by Macri Partners over the last fourteen years has been acceptable for Council’s operations and the auditors have provided sound advice on a variety of issues affecting the financial management of Council.

The above information is provided to assist Council in making a determination in relation to the provision of audit services commencing from the 2012/2013 financial year.

STRATEGIC PLAN ALIGNMENT

NIL

STATUTORY IMPLICATIONS

The Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 set out the requirements relating to appointment of auditors.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendations of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendations of this report.

COMMUNITY ENGAGEMENT

There are no community engagements resulting from the recommendations of this report.

VOTING REQUIREMENTS

Simple

OFFICER RECOMMENDATION

For Council consideration.

Amendment to Recommendation

Reason: The Committee agreed that a procurement process should be put in place for the appointment of an Auditor. the recommendations were changed accordingly.

COMMITTEE RECOMMENDATION**AUD-08-2012**

Moved: COUNCILLOR B POLLOCK

Seconded: COUNCILLOR W DAVIES

That Council:

1. Request the Chief Executive Officer to conduct a competitive procurement process for the future appointment of a Financial Auditor for a period of three years commencing the financial year 2012/2013.
2. Approve the Audit Committee to act as the selection panel for a preferred Auditor.

CARRIED 3/0

6. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY ELECTED MEMBERS / OFFICERS BY DECISION OF MEETING

7. MEETING CLOSURE

The meeting was declared closed at 6.06pm.