



Audit & Risk Committee

Minutes

Tuesday 21 September

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1. Official Opening

The Presiding Member opened the meeting at 6:36pm and welcomed Councillors, Staff and Members of the Public Gallery. The Presiding Member also acknowledged the Traditional Owners of the land on which we meet the Whadjuk Noongar people.

2. Attendance, Apologies and Leave of Absence Previously Approved

Councillors

South East Ward

John Giardina

Geoff Stallard

South West Ward

Lesley Boyd (Presiding Member)

Mary Cannon

North West Ward

Sue Bilich

North Ward

Cameron Blair

Kathy Ritchie

Margaret Thomas JP (Mayor)

Members of Staff

Chief Executive Officer

Rhonda Hardy

Executive Team

Gary Ticehurst - Director Corporate Services

Brett Jackson - Director Asset Services

Peter Varelis - Director Development Services

Management Team

Alida Ferriera - Manager Financial Services

Waruni De Silva - Coordinator Financial Services

Administration Support

Darrell Forrest - Governance Advisor

Donna McPherson - Executive Assistant to the CEO

Guests

Martin Schaafsma - William Buck

Rafal Kolodynski - William Buck

Members of the Public 0

Members of the Press Nil.

Apologies

Cr Janelle Sewell

Cr Brooke O'Donnell
Cr Lisa Cooper
Cr Dylan O'Connor

Leave of Absence Previously Approved Nil.

3. Public Question Time

3.1 Nil.

4. Petitions/Deputations

4.1 Nil.

5. Confirmation of Minutes from Previous Meeting

5.1 That the Minutes of the Audit & Risk Committee Meeting held on 16 March 2021, as published and circulated, are confirmed as a true and accurate record of the proceedings.

Moved: **Cr Geoff Stallard**

Seconded: **Cr Cameron Blair**

Vote: **CARRIED UNANIMOUSLY**

6. Announcements by the Member Presiding Without Discussion

6.1 Representative from the City's Internal Auditors, William Buck, were introduced to the meeting.

7. Matters for Which the Meeting may be Closed

7.1 Item 9.1.2 Internal Audit Plan 2021 to 2023 – Confidential Attachment 1. Internal Audit Charter and Confidential Attachment 2. Strategic Internal Audit Plan 2021-2023. *Reason for Confidentiality: Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety".*

- 8.2 Item 9.1.3 External Audit - Interim Findings for the year ending 30 June 2021 – Confidential Attachment 1. City of Kalamunda – Planning Summary 2021 and Confidential Attachment 2. City of Kalamunda – Interim Audit Findings for the year ending 30 June 2020. Reason for Confidentiality: *Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety".*

8. Disclosure of Interest

8.1. Disclosure of Financial and Proximity Interests

- a. Members must disclose the nature of their interest in matter to be discussed at the meeting. (Section 5.56 of the *Local Government Act 1995*.)
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Section 5.70 of the *Local Government Act 1995*.)

8.1.1 Nil.

8.2. Disclosure of Interest Affecting Impartiality

- a. Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the member or employee had given or will give advice.

8.2.1 Nil.

9. Reports to Council

9.1. Corporate Services Reports


9.1.1. Risk Appetite Statement

Declaration of financial / conflict of interests to be recorded prior to dealing with each item.

Previous Items	OCM 46/2018, OCM 155/2018, OCM 219/2018; OCM 204/2019
Directorate	Corporate Services
Business Unit	Corporate Services
File Reference	N/A
Applicant	N/A
Owner	N/A

Attachments	1. City of Kalamunda Risk Appetite Statement [9.1.1.1 - 7 pages]
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TYPE OF REPORT

Advocacy	When Council is advocating on behalf of the community to another level of government/body/agency
 Executive	When Council is undertaking its substantive role of direction setting and oversight (eg accepting tenders, adopting plans and budgets)
Information	For Council to note
Legislative	Includes adopting Local Laws, Town Planning Schemes and Policies. When Council determines a matter that directly impacts a person's rights and interests where the principles of natural justice apply. Examples include town planning applications, building licences, other permits or licences issued under other Legislation or matters that could be subject to appeal to the State Administrative Tribunal

STRATEGIC PLANNING ALIGNMENT

Kalamunda Advancing Strategic Community Plan to 2031

Priority 4: Kalamunda Leads

Objective 4.1 - To provide leadership through transparent governance.

Strategy 4.1.1 - Provide good governance.

EXECUTIVE SUMMARY

1. The purpose of this report is to seek Council endorsement of the City of Kalamunda's (City) Risk Appetite Statement.
2. The current Risk Appetite Statement was last considered by Council at the Audit and Risk Committee Meeting 1 December 2020 and it is necessary for it to be reviewed.
3. It is recommended that Council endorse the City's Risk Appetite Statement.

BACKGROUND

4. Risk Management is a core component of corporate governance and an integral part of contemporary management practices. Risk Management refers to the coordination of activities that direct and control the organisation with regard to risk. It is acknowledged that Risk Management involves both the management of potentially adverse impacts together with the realisation of opportunities.
5. The management of risk is focused on:
 - a) maintaining high levels of integrity for services provided by the City;
 - b) protecting the City's physical, and non-physical assets including employees, elected members, financial and property;
 - c) achieving and maintaining legislative and regulatory compliance, including codes of conduct and professional standards;
 - d) creating an environment where all employees assume responsibility for the proactive management of risk; and
 - e) demonstrating transparent and responsible Risk Management processes aligned to accepted best practice so as to address uncertainty and to deliver continuous improvement.
6. The City's Risk Management Framework has been adopted in accordance with the Integrated Risk Management Plan and is structured around *AS/NZS/ISO 31000:2018* and the requirements under the *Local Government (Audit) Regulations 1996*.
7. The Risk Appetite Statement outlines the amount and types of risk that the City is willing to accept in order to achieve its strategic objectives.

DETAILS AND ANALYSIS

8. The purpose of Risk Management is the creation and protection of value. It improves performance, encourages innovation and supports the achievement of objectives. The following principles contained within (AS/NZS ISO 31000:2018) provide guidance on the characteristics of effective and efficient Risk Management and are the foundation for managing risk.

These principles are:-

- a) Integrated – Risk Management is an integral part of all organisational activities.
 - b) Structured and comprehensive – contributing to consistent and comparable results.
 - c) Customised – the Risk Management Framework and process are customised and proportionate to the organisations internal and external context relating to its objectives.
 - d) Inclusive – appropriate and timely involvement of stakeholders enables their knowledge, views and perceptions to be considered.
 - e) Dynamic – risks can emerge, change or disappear as an organisations internal and external context changes. Risk Management is responsive to those changes.
 - f) Best available information – inputs to Risk Management are based on current and historical information as well as on future expectations. Risk Management explicitly takes into account any limitations and uncertainties associated with such information and expectations.
 - g) Human and cultural factors – human behaviour and culture significantly influence all aspects of Risk Management at each level and stage.
 - h) Continual improvement – Risk Management is continually improved through learning and experience.
9. Risk Management is a focal element of the City's strategy to promote accountability through good governance and robust business practices, contributing to maintaining a sustainable organisation focused on the effective management of resources and operations.
10. In recognising that Risk Management is integral to good business practices, Enterprise Risk Management is comprised of the following elements:
- a) the City of Kalamunda's Risk Management Framework;
 - b) Risk Management Policy and Management Procedures;
 - c) Senior Management Team commitment to leading and championing Risk Management practices and thinking;
 - d) management systems to establish and report on the profile and treatment of risks; and

- e) broad based training and awareness raising to enhance Risk Management understanding.
11. The City's culture is focused on innovation and continuous improvement and delivering innovation, and it should be noted that focusing on opportunities to enhance service delivery can carry risk. It is therefore important that the City takes calculated risks by ensuring that risks are properly identified, evaluated and managed to ensure that the risk exposure is acceptable.
12. The City's overall risk appetite is risk averse. When discussing risk appetite acceptable tolerances will be defined using the following terminology:
- a) Low tolerance
 - b) Moderate tolerance
 - c) High tolerance
13. The City's Risk Appetite is assessed against the risk consequence across the following areas:
- a) Financial
 - b) Health and Safety
 - c) Reputation
 - d) Operation
 - e) Environment
 - f) Compliance
 - g) Project
14. Following endorsement of the Risk Appetite Statement by Council, the City will undertake a review of the Strategic Risk Register and workshop the Strategic Risk Register with Council for their endorsement in the coming months.

APPLICABLE LAW

15. *Local Government (Audit) Regulations 1996 (WA) Amendment.*

Amendments to the *Local Government (Audit) Regulations 1996* came into effect on 8 February 2013. Specifically, Regulation 17 which states:

"17. CEO to review certain systems and procedures

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –

- (a) Risk Management; and*
- (b) internal control; and*
- (c) legislative compliance*

(2) The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.

(3) The CEO is to report to the audit committee the results of that review."

In addition to the requirement for the CEO to prepare a report as outlined in Regulation 17, the Regulations also stipulate an additional responsibility for the Audit Committee as detailed in Regulation 16(c) which states the Audit Committee:

"(c) is to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to –

(i) report to the council the results of that review; and

(ii) give a copy of the CEO's report to the council."

APPLICABLE POLICY

16. The City's Risk Profile has been developed in accordance with the Integrated Risk Management Plan and the City's Risk Management Policy (C-HR06).

STAKEHOLDER ENGAGEMENT

17. The Risk Appetite Statement was reviewed by the City's Leadership Team and is now submitted for review by Council.

FINANCIAL CONSIDERATIONS

18. Nil.

SUSTAINABILITY

Social Implications

19. Nil.

Economic Implications

20. The City's approach to risk can have economic and financial impacts on resultant outcomes from taking risks.

Enviro Implications

21. Environmental implications of decisions taken by the City are mitigated through the Risk Management framework

RISK MANAGEMENT

22.

Risk: Without an effective enterprise Risk Management system, the City would not be fulfilling its obligations of duty of care and due diligence as prescribed by the <i>Local Government Act 1995</i> .		
Consequence	Likelihood	Rating
Possible	Moderate	Medium
Action/Strategy		
Ensure the City has an enterprise Risk Management system in place that complies with Australian Standards and contains the following elements:		
<ul style="list-style-type: none"> a) Risk Appetite Statement b) Risk Assessment based on the Risk Policy, Risk Management Plan, risk registers and established standard; and c) Risk Profile reviewed quarterly by the Administration and Council. 		

Risk: The City fails to effectively manage risks impacting the delivery of objectives.		
Consequence	Likelihood	Rating
Possible	Moderate	Medium
Action/Strategy		
<ul style="list-style-type: none"> a) Ensure the City has an enterprise Risk Management system in place that complies with Australian Standards. b) Undertake a review of the City's Risk Profile by the Administration and Council on a regular basis. 		

CONCLUSION

23. The City's Risk Appetite Statement outlines the amount and types of risk that the City is willing to accept in order to achieve its objectives.
24. Although the City's overall risk appetite is risk averse, the risk appetite is generally higher when it can be demonstrated that the benefits created through innovative concepts outweigh the associated risk.

Voting Requirements: Simple Majority

COMMITTEE RECOMMENDATION TO COUNCIL

That Council ENDORSE the Risk Appetite Statement provided as Attachment 1 to this report.

Moved: **Cr John Giardina**

Seconded: **Cr Margaret Thomas**


Vote: **CARRIED UNANIMOUSLY (8/0)**

9.1.2. External Audit - Interim Findings for the year ending 30 June 2021

Declaration of financial / conflict of interests to be recorded prior to dealing with each item.

Previous Items	OCM 141/2020
Directorate	Corporate Services
Business Unit	Financial Services
File Reference	
Applicant	N/A
Owner	N/A
Attachments	Nil
Confidential Attachments	<ol style="list-style-type: none"> 1. City of Kalamunda - Planning Summary 2021 2. City of Kalamunda – Interim Audit Findings for the year ending 30 June 2021 3. <u>Reason for Confidentiality:</u> <i>Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety".</i>

TYPE OF REPORT

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Information	For Council to note
Legislative	Includes adopting Local Laws, Town Planning Schemes and Policies. When Council determines a matter that directly impacts a person’s rights and interests where the principles of natural justice apply. Examples include town planning applications, building licences, other permits or licences issued under other Legislation or matters that could be subject to appeal to the State Administrative Tribunal

STRATEGIC PLANNING ALIGNMENT

Kalamunda Advancing Strategic Community Plan to 2027

Priority 4: Kalamunda Leads

Objective 4.1 - To provide leadership through transparent governance.

Strategy 4.1.1 - Provide good governance.

EXECUTIVE SUMMARY

1. The purpose of this report is to provide Council with the findings of the Interim Audit undertaken by the Office of the Auditor General for the 2020/21 financial year (Confidential Attachment 2).
2. The Interim Audit for the financial year ending 30 June 2021 was undertaken by the Office of the Auditor General, in accordance with the audit planning document (Confidential Attachment 1).
3. It is recommended that Council accepts the 2020/2021 Interim Audit Report. (Confidential Attachment 2).

BACKGROUND

4. On 28 October 2017, the Local Government Amendment (Auditing) Act 2017 was proclaimed, giving the Auditor General the mandate to audit Western Australia's 139 local governments and 9 regional councils.
5. The Act allowed the Auditor General to conduct performance audits of local government entities from 28 October 2017 either themselves or by engaging external audit consultants. From the 2018/2019 financial year onwards, the City's audit was performed by directly the Office of the Auditor General (OAG).

DETAILS AND ANALYSIS

6. The OAG prepared an audit plan (Confidential Attachment 1) for their approach to the audit of the annual financial report for the year ending 30 June 2021, and in summary included the following:
 - (a) Introduction
 - (b) Audit Approach
 - (c) Significant Risks and Other Audit Issues
 - (d) Audit Emphasis and Significant Account Balances
 - (e) Internal Audit
 - (f) Management Representation Letter
 - (g) Related Entities

- (h) Reporting Protocols
 - (i) Proposed Audit Schedule
 - (j) Specific Audit Requirements
 - (k) Audit Fee
 - (l) Audit Team
 - (m) Other Audit Activities
7. In May 2021, City staff met with relevant officers from the OAG, to discuss the audit plan. The interim audit field work was carried out from 17 May 2021 to 4 June 2021, with Confidential Attachment 2 being the outcome of the interim audit.
8. The OAG identified one finding as part of the interim audit rated as a moderate risk as detailed in Confidential Attachment 2. In summary the finding was rated as a moderate risk relating to the City's implementation of Audit recommendations regarding the review of the City's systems and procedures. Essentially OAG are of the view that all recommendations should be implemented within the Audit year.
9. The City ensured that all compliance matters were implemented in a timely fashion and remaining matters will be implemented by June 2022.
10. The final component of the fieldwork for the 2020/2021 financial year's audit of the annual financial report will be conducted during October 2021, with the final results brought to an Audit and Risk Committee Meeting once available.

APPLICABLE LAW

11. Sections 6.4, 7.9, 7.12A of the *Local Government Act 1995* and *Local Government Amendment (Auditing) Act 2017*.
12. Regulation 51 of the *Local Government (Financial Management) Regulations 1996*.

APPLICABLE POLICY

13. There are no policy implications.

STAKEHOLDER ENGAGEMENT

14. The Administration worked closely with the Auditors throughout the Audit process.

FINANCIAL CONSIDERATIONS

15. The 2020/2021 Budget included a provision for the cost of having the accounts and the Annual Financial Report audited by an externally appointed registered auditor.

SUSTAINABILITY

Social Implications

16. Nil.

Economic Implications

17. Nil.

Environmental Implications

18. Nil.

RISK MANAGEMENT

19.	Risk: Issues identified in the interim audit report are not rectified leading to breakdown of controls.		
	Consequence	Likelihood	Rating
	Significant	Unlikely	Medium
	Action/Strategy		
	Employ qualified suitably skilled staff. Maintain controls and compliance with policy. Ensure an effective internal audit program. Management oversight.		

CONCLUSION

20. The interim audit field work was carried out in accordance with the audit plan prepared by OAG during May 2021.

One item was identified during audit field with a moderate risk rating.

Voting Requirements: Absolute Majority

COMMITTEE RECOMMENDATION TO COUNCIL

That Council ACCEPT the findings of the Interim Audit undertaken in May 2021 for the financial year ending 30 June 2021 as shown as Confidential Attachment 2 to this report.

Moved: **Cr John Giardina**

Seconded: **Cr Mary Cannon**

Vote: **CARRIED UNANIMOUSLY (8/0)**

9.1.3. Internal Audit Plan 2021-2023


Declaration of financial / conflict of interests to be recorded prior to dealing with each item.

Previous Items	OCM 141/2020
Directorate	Corporate Services
Business Unit	Corporate Services
File Reference	
Applicant	N/A
Owner	N/A

Attachments	Nil
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Confidential Attachments	<ol style="list-style-type: none"> Internal Audit Charter Strategic Internal Audit Plan 2021-2023 <p><i>Reason for Confidentiality: Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety".</i></p>
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TYPE OF REPORT

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STRATEGIC PLANNING ALIGNMENT

Kalamunda Advancing Strategic Community Plan to 2031

Priority 4: Kalamunda Leads

Objective 4.1 - To provide leadership through transparent governance.

Strategy 4.1.1 - Provide good governance.

EXECUTIVE SUMMARY

1. The purpose of this report is to provide Council with the Internal Audit Charter and the proposed Strategic Internal Audit Plan for 2021 to 2023.
2. It is recommended that Council:
 - a) ENDORSE the Internal Audit Charter (Confidential Attachment 1).
 - b) ENDORSE the Strategic Internal Audit Plan for 2021 to 2023 (Confidential Attachment 2).
 - c) NOTE that a review will be conducted of the Strategic Internal Audit Plan 2021-2023 and changes brought to the Audit and Risk Committee for endorsement.

BACKGROUND

3. William Buck has been appointed as the Internal Auditor for the City after a recent tender process. In accordance with the Tender Document, William Buck has prepared a Draft Strategic 3 Year Internal Audit Plan.
4. The first priorities for the Internal Auditors were to prepare a Draft Audit Charter and to review the City's Audit Plan.
5. The City has held initial meetings with the Internal Auditors, providing them with details of previous audit work, copies of the City's Integrated Risk Management Plan so as to assist them in their audit planning.

DETAILS AND ANALYSIS

6. According to the Institute of Internal Auditors, the purpose of an Internal Audit Charter is to provide the organisation with a blueprint for how internal audit will operate and helps the governing body to signal the value it places on internal audit's independence. Attachment 1 is the City of Kalamunda's Internal Audit Charter for Council endorsement.

7. The Strategic Internal Audit Plan 2021-2023 (SIAP) (Attachment 2) sets out the scope of the planned work to be undertaken by the Internal Auditor for the City for the following three financial years. The SIAP was developed based on consideration of the following:
- a) The previous 3-year Internal Audit topics conducted by the City of Kalamunda previous Internal Auditors;
 - b) The latest updated Risks noted in the City's Risk Registers provided;
 - c) The City's efforts made in lowering and/or mitigating key operational risks identified in their risk registers;
 - d) Consideration of emerging risks during the 2020 and 2021 financial years (for example COVID-19 and Cyber Security, etc);
 - e) Action Items and known shortcomings identified in the City of Kalamunda audit log;
 - f) Recently completed internal audits and other reviews by external auditors (Office of the Auditor-General) and other service providers;
 - g) Other areas suggested by the Office of the Auditor-General in the Western Australian Public Sector Audit Committees – Better Practice Guide.
8. Broadly, Internal Audit reviews are focused on:
- a) Compliance Audits: which concentrate primarily on the entity's (or their suppliers') compliance with legislation, regulations, directions, policies, plans, and procedures.
 - b) Financial Audits: These are concerned with practices and activities relating to the accounting and reporting of financial transactions including budget commitments, approvals, and the receipt and disbursement of funds, as well as the reliability and integrity of financial information and the safeguarding of the assets.
 - c) Performance (Operational) Audits: these audits focus on all or a part of an entity's activities to assess the economy, efficiency, and effectiveness and typically include reviews on:
 - i. the adequacy of an internal control structure or specific internal controls to ensure due regard for economy and effectiveness;
 - ii. the extent to which resources have been managed economically and efficiently; and
 - iii. the extent to which activities have been effective in achieving organisational objectives.

9. The SIAP has also identified a number of additional audits that are not currently with the budget. It is proposed that these areas are excluded from the initial Plan with the intent to review and consider for future inclusion according to the risk environment. These changes will be brought to the Audit and Risk Committee for endorsement.

APPLICABLE LAW

10. *Local Government Act 1995.*
Local Government (Financial Management) Regulations 1996.
Local Government (Audit) Regulations 1996.

APPLICABLE POLICY

11. Nil.

STAKEHOLDER ENGAGEMENT

Internal Referrals

12. The Executive Management Team has undertaken a review of the SIAP.

External Referrals

13. William Buck.

FINANCIAL CONSIDERATIONS

14. A total of 535 audit hours are included within the 2021/2022 Budget as per the contract with William Buck.

SUSTAINABILITY

Social Implications

15. Nil.

Economic Implications

16. Nil.

Environmental Implications

17. Nil.

RISK MANAGEMENT

18.	Risk: The City's internal auditing process does not comply with Regulation 5(2)(c) of the <i>Local Government (Financial Management) Regulations 1996</i> .		
	Consequence	Likelihood	Rating
	Unlikely	Moderate	Low
	Action/Strategy		
	Implementation of the three-year Strategic Internal Audit Plan 2021-2023 meets the requirements to comply with the regulation.		

19.	Risk: The audit fails to identify material deficiencies in processes and systems		
	Consequence	Likelihood	Rating
	Unlikely	Moderate	Low
	Action/Strategy		
	Ensure audit planning is informed in consultation with key stakeholders. Ensure audit planning is informed by the City's Strategic Risk Profile		

CONCLUSION

- 20. The SIAP includes a review of risk management, internal control, and legislative compliance. It will meet the four-year review requirement under regulation 5(2)(c) of the *Local Government (Financial Management) Regulation 1996* and the two-year review under Regulation 17 of the *Local Government (Audit) Regulations 1996*.
- 21. The City is firmly committed to the implementation of the SIAP in order to ensure legislative compliance, maintenance of the integrity of financial reporting, and reviewing the City's efficiency and effectiveness across business units.

Voting Requirements: Simple Majority

COMMITTEE RECOMMENDATION TO COUNCIL

That Council:

- 1. ENDORSE the Internal Audit Charter (Confidential Attachment 1).
- 2. ENDORSE the Strategic Internal Audit Plan for 2021 to 2023 (Confidential Attachment 2).

3. NOTE that a review will be conducted of the Strategic Internal Audit Plan 2021-2023 and changes brought to the Audit and Risk Committee for endorsement.

Moved: **Cr Margaret Thomas**

Seconded: **Cr John Giardina**

Vote: **CARRIED UNANIMOUSLY (8/0)**

10. Motions of Which Previous Notice has been Given

10.1 Nil.

11. Questions by Members Without Notice

11.1 Nil.

12. Questions by Members of Which Due Notice has been Given

12.1 Nil.

13. Urgent Business Approved by the Presiding Member or by Decision

13.1 Nil.

14. Meeting Closed to the Public

14.1 Nil.

15. Closure

There being no further business, the Presiding Member declared the Meeting closed at 7:10pm.

I confirm these Minutes to be a true and accurate record of the proceedings of this Council.

Signed: _____
Presiding Member

Dated this _____ day of _____ 2021.