



# **AUDIT AND BUSINESS IMPROVEMENT COMMITTEE MEETING**

## **MINUTES**

**20 MARCH 2015**

The Committee Recommendations contained within these Minutes were adopted at the Council meeting on 14 April 2015.

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**REPORT OF THE AUDIT AND BUSINESS IMPROVEMENT COMMITTEE MEETING  
HELD AT COUNCIL CHAMBERS, 232 BOLSOVER STREET, ROCKHAMPTON  
ON FRIDAY 20 MARCH 2015 COMMENCING AT 10:12AM**

## **1 OPENING**

## **2 PRESENT**

Members Present:

The Mayor, Councillor M F Strelow (Chairperson)  
Councillor C E Smith  
Professor D Low  
Mr A MacLeod  
Mr M Parkinson

Observers:

Mr H Maguma (Deloitte)  
Ms M Rajdev (Deloitte) – via teleconference  
Mr D Byram (Queensland Audit Office) – via teleconference

In Attendance:

Mr E Pardon – Chief Executive Officer  
Mr J Wallace – Chief Audit Executive  
Mr R Cheesman – General Manager Corporate Services  
Mr D Stevenson – Manager Corporate and Technology Services  
Ms T Sweeney – Manager Workforce and Strategy  
Ms A Cutler – Manager Finance  
Mr M Clerc – Management and Treasury Supervisor  
Mr T Hauenschild – Coordinator Safety and Training  
Ms K Ramm – Risk Management Officer  
Ms L Leeder – Senior Governance Support Officer

## **3 APOLOGIES AND LEAVE OF ABSENCE**

## **4 CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

### **COMMITTEE RESOLUTION**

THAT the minutes of the Audit and Business Improvement Committee held on 10 September 2014 be taken as read and adopted as a correct record, with an amendment noting that Patrick Flemming is from Queensland Audit Office (QAO) not Deloitte.

**Moved by: Councillor Smith**

**Seconded by: Mr Parkinson**

**MOTION CARRIED**

## **5 DECLARATIONS OF INTEREST IN MATTERS ON THE AGENDA**

Nil

**6 BUSINESS OUTSTANDING**

Nil

**7 PUBLIC FORUMS/DEPUTATIONS**

Nil

## 8 OFFICERS' REPORTS

### 8.1 SAFEPLAN AUDIT CONDUCTED BY LGW

**File No:** 5207  
**Attachments:** Nil  
**Authorising Officer:** Tracy Sweeney - Manager Workforce and Strategy  
Ross Cheesman - General Manager Corporate Services  
**Author:** Tony Hauenschild - Coordinator Safety and Training

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#### SUMMARY

*Presentation of results from the External Safeplan2 Audit that was conducted in 2014 by Local Government Workcare.*

#### COMMITTEE RECOMMENDATION

THAT the report on External Safeplan2 Audit be received.

**Moved by:** Mr MacLeod  
**Seconded by:** Professor Low

**MOTION CARRIED**

**8.2 AUDIT & BUSINESS IMPROVEMENT COMMITTEE TRAINING ATTENDED**

**File No:** 5207  
**Attachments:** Nil  
**Authorising Officer:** Evan Pardon - Chief Executive Officer  
**Author:** John Wallace - Chief Audit Executive

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**SUMMARY**

*A brief commentary is provided in relation to Audit & Business Improvement Committee professional development activities.*

**COMMITTEE RECOMMENDATION**

THAT the report on professional development activities be received.

**Moved by:** Mr Parkinson  
**Seconded by:** Councillor Smith  
**MOTION CARRIED**



**8.3 FRAUD AND CORRUPTION CONTROL****File No:** 2562**Attachments:**

1. Fraud and Corruption Control Policy
2. Fraud and Corruption Risk Checklist
3. Fraud and Corruption Control Plan

**Authorising Officer:** Drew Stevenson - Manager Corporate and Technology  
Ross Cheesman - General Manager Corporate Services**Author:** Kisane Ramm - Risk Management Officer

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**SUMMARY**

*Presenting the proposed Fraud and Corruption Control Policy, Guide to Fraud and Corruption Control (The Plan), and Fraud and Corruption Risk Checklists.*

**COMMITTEE RECOMMENDATION**

THAT the Committee receive the report and Council adopt the Fraud and Corruption Control Policy and the Fraud and Corruption Risk Checklists, as attached to this report.

**Moved by:** Mr MacLeod**Seconded by:** Mr Parkinson**MOTION CARRIED**

## 9 STRATEGIC REPORTS

### 9.1 RISK REGISTERS - QUARTERLY UPDATE AS AT 30 JANUARY 2015

**File No:** 8780

**Attachments:**

1. Corporate Risk Register including Quarterly Update as at 30 January 2015
2. Office of the CEO Risk Register - Quarterly Update as at 30 January 2015
3. Community Services Risk Register - Quarterly Update as at 30 January 2015
4. Corporate Services Risk Register - Quarterly Update as at 30 January 2015
5. Regional Services Risk Register - Quarterly Update as at 30 January 2015

**Authorising Officer:** Drew Stevenson - Manager Corporate and Technology  
Ross Cheesman - General Manager Corporate Services

**Author:** Kisane Ramm - Risk Management Officer

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#### SUMMARY

*Presenting the quarterly departmental risk register updates as at 30 January 2015 and the Corporate Risk Register, which is being presented to this Committee for the first time post Council adoption.*

#### COMMITTEE RECOMMENDATION

THAT the quarterly risk register updates as at 30 January 2015 and the Corporate Risk Register, as presented in the attachments to this report, be received.

**Moved by:** Mr Parkinson

**Seconded by:** Councillor Smith

**MOTION CARRIED**

**10 NOTICES OF MOTION**

Nil

**11 URGENT BUSINESS QUESTIONS**

## 12 CLOSED SESSION

In accordance with the provisions of section 275 of the *Local Government Regulation 2012*, a local government may resolve to close a meeting to the public to discuss confidential items, such that its Councillors or members consider it necessary to close the meeting.

**COMMITTEE RESOLUTION**

THAT the meeting be closed to the public to discuss the following items, which are considered confidential in accordance with section 275 of the *Local Government Regulation 2012*, for the reasons indicated.

**13.1 Investigation and Legal Matters**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.2 Loss/Theft Items reported to Auditor General - May 2014 to February 2015**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.3 Business Improvement Activity - Action Progress Report**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage .

**13.4 Update from Chief Executive Officer**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage .

**13.5 Committee Annual Self-Assessment**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.6 C3 - Separation of Duties - Summary Report**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.7 C2 - Risk Register Content**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.8 E3 - Compliance Review of Internal Audit Function**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.9 Internal Audit Progress Report against Annual Audit Plan**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.10 2013/2014 Financial Results**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.11 Finance Section Update**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.12 Rockhampton Regional Council - Credit Review**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**13.13 External Audit Client Strategy for the Year Ending 30 June 2015**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

**Moved by: Professor Low**

**Seconded by: Mr MacLeod**

**MOTION CARRIED**

**COMMITTEE RESOLUTION**

**10:44AM**

**THAT** pursuant to s34(1)(k) and s44 *Council Meeting Procedures* the meeting moves into Closed Session and be closed to the public.

**Moved by: Mr Parkinson**

**Seconded by: Councillor Smith**

**MOTION CARRIED**

11:22AM Mr MacLeod left the meeting  
11:25AM Mr MacLeod returned to the meeting  
11:31AM Chief Executive Officer left the meeting  
11:32AM Chief Executive Officer returned to the meeting  
12:08PM Mr Low left the meeting  
12:10PM Mr Low returned to the meeting

**COMMITTEE RESOLUTION**

**12:34PM**

**THAT** pursuant to s34(1)(k) and s44 *Council Meeting Procedures* the meeting moves out of Closed Session and be opened to the public.

**Moved by:**                    **Mr MacLeod**

**Seconded by:**            **Mr Parkinson**

**MOTION CARRIED**



## 13 CONFIDENTIAL REPORTS

### 13.1 INVESTIGATION AND LEGAL MATTERS

**File No:** 5207

**Attachments:** 1. Legal Matters - November 2014 to 31 January 2015

**Authorising Officer:** Ross Cheesman - General Manager Corporate Services

**Author:** Tracy Sweeney - Manager Workforce and Strategy

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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#### SUMMARY

*Manager Workforce and Strategy presenting an update of year to date Investigative Matters and the current Legal Matters as at 31 January 2015.*

#### COMMITTEE RECOMMENDATION

THAT the update of investigative and legal matters for Rockhampton Regional Council be received.

**Moved by:** Professor Low

**Seconded by:** Councillor Smith

**MOTION CARRIED**

**13.2 LOSS/THEFT ITEMS REPORTED TO AUDITOR GENERAL - MAY 2014 TO FEBRUARY 2015**

**File No:** 3911

**Attachments:** 1. **Loss/Theft Report - 1 May 2014 to 28 February 2015**

**Authorising Officer:** **Drew Stevenson - Manager Corporate and Technology**  
**Ross Cheesman - General Manager Corporate Services**

**Author:** **Kellie Anderson - Coordinator Property and Insurance**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*Coordinator Property & Insurance reporting on Loss/Theft items including those reported to the Auditor General for the period 1 May 2014 to 28 February 2015.*

**COMMITTEE RECOMMENDATION**

THAT the committee 'receives' the Loss/Theft Report for the period 1 May 2014 to 28 February 2015.

**Moved by:** **Mr MacLeod**  
**Seconded by:** **Mr Parkinson**  
**MOTION CARRIED**

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**13.3 BUSINESS IMPROVEMENT ACTIVITY - ACTION PROGRESS REPORT**

**File No:** 5207  
**Attachments:** 1. **Business Improvement Activity - Action Progress Report**  
**Authorising Officer:** **Evan Pardon - Chief Executive Officer**  
**Author:** **John Wallace - Chief Audit Executive**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The Business Improvement Activity report is a requirement of the Local Government Regulation and the Internal Audit Standards and is provided for the information and action by the Committee.*

**COMMITTEE RECOMMENDATION**

THAT the Business Improvement Activity Report – Action Progress Report be received.

**Moved by:** Mr Parkinson  
**Seconded by:** Professor Low

**MOTION CARRIED**

**13.4 UPDATE FROM CHIEF EXECUTIVE OFFICER**

**File No:** 5207  
**Attachments:** Nil  
**Authorising Officer:** Evan Pardon - Chief Executive Officer  
**Author:** John Wallace - Chief Audit Executive

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The Chief Executive Officer will provide a verbal update on matters of importance.*

**COMMITTEE RECOMMENDATION**

That the Chief Executive Officer's update be received.

**Moved by:** Councillor Smith

**Seconded by:** Professor Low

**MOTION CARRIED**

**13.5 COMMITTEE ANNUAL SELF-ASSESSMENT**

**File No:** 5207  
**Attachments:** 1. Assessment Questionnaire  
2. Customer Needs Survey 2015  
**Authorising Officer:** Evan Pardon - Chief Executive Officer  
**Author:** John Wallace - Chief Audit Executive

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The Committee is required to self-assess annually.*

**COMMITTEE RECOMMENDATION**

- (1) THAT the committee considers the short 2-page template attached to this report for completion of its 2014 self-assessment. This is the same template used previously for this purpose; and
- (2) THAT the Key Customer Needs Survey attached to the report be completed for feedback to IA of the Committee's priorities, as input to the 2015 (next) Annual Audit Planning process.

**Moved by:** Mr Parkinson

**Seconded by:** Mr MacLeod

**MOTION CARRIED**

**13.6 C3 - SEPARATION OF DUTIES - SUMMARY REPORT**

**File No:** 5207  
**Attachments:** 1. Separation of Duties - Summary Report  
**Authorising Officer:** Evan Pardon - Chief Executive Officer  
**Author:** John Wallace - Chief Audit Executive

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The Business Improvement Review for Separation of Duties (Pathway Systems Security) is presented for the information of the Committee.*

**COMMITTEE RECOMMENDATION**

THAT the report Business Improvement Review for Separation of Duties (Pathway Systems Security) be received.

**Moved by:** Mr Parkinson  
**Seconded by:** Professor Low

**MOTION CARRIED**

**13.7 C2 - RISK REGISTER CONTENT**

**File No:** 5207  
**Attachments:** 1. C2 - Risk Register Content Report  
**Authorising Officer:** Evan Pardon - Chief Executive Officer  
**Author:** John Wallace - Chief Audit Executive

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The planned business improvement review for Risk Register is provided for the information of the Committee.*

**COMMITTEE RECOMMENDATION**

THAT the report on Risk Register Content - C2 be received.

**Moved by:** Mr MacLeod  
**Seconded by:** Councillor Smith  
**MOTION CARRIED**

**13.8 E3 - COMPLIANCE REVIEW OF INTERNAL AUDIT FUNCTION**

**File No:** 5207  
**Attachments:** 1. Compliance Review - Internal Audit Function  
**Authorising Officer:** Evan Pardon - Chief Executive Officer  
**Author:** John Wallace - Chief Audit Executive

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The attached Compliance Review of Internal Audit Function report is provided for the information of the Committee.*

**COMMITTEE RECOMMENDATION**

THAT the Compliance Review of the Internal Audit Function (E3) be received.

**Moved by:** Mayor Strelow

**Seconded by:** Mr Parkinson

**MOTION CARRIED**



**13.9 INTERNAL AUDIT PROGRESS REPORT AGAINST ANNUAL AUDIT PLAN**

**File No:** 5207  
**Attachments:** 1. Progress of Reviews at 9 March 2015  
**Authorising Officer:** Evan Pardon - Chief Executive Officer  
**Author:** John Wallace - Chief Audit Executive

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The attached report is provided for the information of the Committee on the progress against the Annual Audit Plan. This report is a requirement of the Local Government Regulation.*

**COMMITTEE RECOMMENDATION**

THAT the report on the progress of the planned Business Improvement Reviews be received.

**Moved by:** Mr MacLeod  
**Seconded by:** Professor Low

**MOTION CARRIED**

**13.10 2013/2014 FINANCIAL RESULTS****File No:** 9509, 8151**Attachments:**

1. 2013-2014 Financial Statements
2. Report to Audit & Business Improvement Committee for year ended 30 June 2014 - Deloitte

**Authorising Officer:** Ross Cheesman - General Manager Corporate Services**Author:** Alicia Cutler - Manager Finance

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*Finance Manager presenting the Audited Financial Statements as at 30 June 2014 for Committee to be received. The Final Management Letter as well as a report to this Committee was circulated to members via email on 1<sup>h</sup> December 2014 but is attached again for members to read in conjunction with the Final Statements.*

**COMMITTEE RECOMMENDATION**

THAT the 2013/2014 Financial Result Report be received.

**Moved by:** Mr Parkinson**Seconded by:** Councillor Smith**MOTION CARRIED**

**13.11 FINANCE SECTION UPDATE**

**File No:** 8151  
**Attachments:** Nil  
**Authorising Officer:** Ross Cheesman - General Manager Corporate Services  
**Author:** Alicia Cutler - Manager Finance

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*Finance Manager providing information around the production of Audited Financial Statement preparation and other aspects of Financial Management.*

**COMMITTEE RECOMMENDATION**

THAT the report containing an update on the Finance Section be received.

**Moved by:** Mayor Strelow

**Seconded by:** Mr MacLeod

**MOTION CARRIED**

**13.12 ROCKHAMPTON REGIONAL COUNCIL - CREDIT REVIEW**

**File No:** 2114  
**Attachments:** 1. Rockhampton Regional Council Credit Review  
**Authorising Officer:** Ross Cheesman - General Manager Corporate Services  
**Author:** Alicia Cutler - Manager Finance

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The results of the Credit Review process by Queensland Treasury Corporation (QTC) on behalf of The Department of Local Government, Community Recovery and Resilience (DLGCRR) has been received and rated Council with a Moderate Rating (Neutral Outlook).*

**COMMITTEE RECOMMENDATION**

THAT the Credit Review Report received from Queensland Treasury Corporation (QTC) be received.

**Moved by:** Mr Parkinson  
**Seconded by:** Professor Low

**MOTION CARRIED**

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**13.13 EXTERNAL AUDIT CLIENT STRATEGY FOR THE YEAR ENDING 30 JUNE 2015**

**File No:** 8151  
**Attachments:** 1. **Client Strategy - Rockhampton Regional Council 2015**  
**Authorising Officer:** **Ross Cheesman - General Manager Corporate Services**  
**Author:** **Alicia Cutler - Manager Finance**

This report is considered confidential in accordance with section 275(1)(h), of the *Local Government Regulation 2012*, as it contains information relating to other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage.

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**SUMMARY**

*The External Audit Strategy for the year ended 30 June 2015, as supplied by Deloitte's, is provided for Council's consideration.*

**COMMITTEE RECOMMENDATION**

THAT the Client Strategy between Rockhampton Regional Council and Deloitte be received.

**Moved by:** Professor Low  
**Seconded by:** Councillor Smith

**MOTION CARRIED**

**14 CLOSURE OF MEETING**

There being no further business the meeting closed at 12:42pm.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
DATE