



# AUDIT COMMITTEE

## MINUTES

for the Special meeting

Monday 18 November 2019

in the Colonel Light Room,  
Adelaide Town Hall



Special Meeting Minutes, Monday, 18 November 2019, at 8.30 am

**Present -**

<b>Presiding Member</b>	Mr David Powell
<b>Deputy Presiding Member</b>	Mr Ross Haslam
<b>Members</b>	The Right Honourable the Lord Mayor [Sandy Verschoor] Councillor Martin

**Apologies –**

<b>Members</b>	Mr Sean Tu
<b>Proxy Members</b>	<i>Councillor Hyde [proxy for the Lord Mayor]</i> <i>Councillor Knoll [proxy for Councillor Martin].</i>

**In Attendance**

Mr Mark Goldstone, Chief Executive Officer, City of Adelaide  
 Ms Clare Mockler, Director Deputy CEO & Director Culture, City of Adelaide  
 Mr Klinton Devenish, Director Place, City of Adelaide  
 Ms Tracie Dawber, Associate Director Finance & Procurement, City of Adelaide  
 Mr Rudi Deco, Manager Governance, City of Adelaide  
 Ms Liz Packer, Manager Financial Accounting, City of Adelaide  
 Mr Sean Mullins, Corporate Accountant, City of Adelaide  
 Ms Danielle Pedler, Financial Accountant, City of Adelaide  
 Mr Mark Booth, Director BRM Holdich  
 Mr Michael Richardson, Consultant, BRM Holdich  
 Mr Andrew Tickle, Partner, BDO  
 Linh Dao, Senior Manager, BDO

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**Acknowledgement of Country**

The Presiding Member stated:

‘Council acknowledges that we are meeting on traditional Country of the Kaurna people of the Adelaide Plains and pays respect to Elders past and present. We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kaurna people living today.

And we also extend that respect to other Aboriginal Language Groups and other First Nations who are present today.’

With the consent of the meeting, the Presiding Member advised that Item 3.1 would be considered in public.

**Discussion Item**

**1. Item 3.1 - Discussion on 2018-19 Financial Statements [AC]**

Mr Mark Goldstone, Chief Executive Officer, City of Adelaide addressed the meeting to provide an update on the 2018-19 financial statements.

Mr Mark Booth, Director BRM Holdich addressed the meeting to provide observations and an overview of the work undertaken by BRM Holdich in liaison with Council’s finance team in relation to the 2018-19 financial statements

Mr Andrew Tickle, Partner, BDO addressed the meeting to provide an update on the work undertaken by BDO in relation to the 2018-19 financial statements.

Much discussion ensued during which Mr Mark Booth, Mr Andrew Tickle and City of Adelaide staff members responded to questions.

With the consent of the meeting, the Presiding Member advised that the discussion with the External Auditors in relation to the 2018-19 Financial Statements would be considered in confidence.

**2. Exclusion of the Public to Consider [2018/04291] [AC]:**

For the following item seeking consideration in confidence:

**3.1 Discussion on the 2018-19 Financial Statements including associated discussion with the External Auditor [s 90(3) (d)]**

**ORDER TO EXCLUDE FOR ITEM 3.1:**

Moved by Mr Haslam,  
Seconded by the Lord Mayor –

**THAT COUNCIL:**

1. Having taken into account the relevant consideration contained in s 90(3) (d) and s 90(2) & (7) of the *Local Government Act 1999 (SA)*, this Special meeting of the Audit Committee dated 18/11/2019 resolves that it is necessary and appropriate to act in a meeting closed to the public as the consideration of Item 3.1 [Discussion on the 2018-19 Financial Statements including associated discussion with the External Auditor] listed in the Agenda in a meeting open to the public would on balance be contrary to the public interest.

**Grounds and Basis**

This Item is commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information and confer a commercial advantage on a third party.

The discussion of this item will be based on commercial information provided by Council's supplier and may adversely impact the commercial advantage on a person with who the Council is conducting business.

**Public Interest**

The Audit Committee is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because the disclosure of this information may result in release of information of 'commercial advantage' of the person conducting business with Council.

2. Pursuant to s 90(2) of the *Local Government Act 1999 (SA)*, this meeting of the Council dated 18/11/2019 orders that the public (with the exception of members of Corporation staff and any person permitted to remain) be excluded from this meeting to enable this meeting to receive, discuss or consider in confidence of Item 3.1 [Discussion on the 2018-19 Financial Statements including associated discussion with the External Auditor] listed in the Agenda, on the grounds that such item of business, contains information and matters of a kind referred to in s 90(3) (d) of the Act.

Carried

All members of the public and Corporation staff present not directly involved with the Item 3.1 left the Colonel Light Room at 9.18 am.

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## Confidential Item 3.1

Discussion on the 2018-19 Financial Statements including associated discussion with the External Auditor

Section 90 (3) (d) of the *Local Government Act 1999 (SA)*

Page 3

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The Colonel Light Room re-opened to the public at 9.56 am.

### Confidentiality Order

**Minute 3 - Item 3.1** - Discussion on the 2018-19 Financial Statements including associated discussion with the External Auditor [AC]

### Confidentiality Order

In accordance with Section 91(7) & (9) of the Local Government Act 1999 and because Item 3.1 [Discussion on the 2018-19 Financial Statements including associated discussion with the External Auditor] on the Agenda for the Special meeting of the Audit Committee held on 18 November 2019 was received, discussed and considered in confidence pursuant to Section 90(3)(d) of the Local Government Act 1999, this meeting of the Audit Committee, do order that:

1. The resolution, the report, the discussion and any other associated information submitted to this meeting and the Minutes of this meeting in relation to the matter remain confidential and not available for public inspection until 31 December 2026.
2. The confidentiality of the matter be reviewed in December 2020.
3. The Chief Executive Officer be delegated the authority to review and revoke all or part of the order herein and directed to present a report containing the item for which the confidentiality order has been revoked.

### Closure

The meeting closed at 9.56 am.

Mr David Powell  
Presiding Member  
City of Adelaide Audit Committee