



MINUTES

Tuesday, 30 September 2025

Audit Committee Meeting

**MINUTES OF MAREEBA SHIRE COUNCIL
AUDIT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS
ON TUESDAY, 30 SEPTEMBER 2025 AT 10:00AM**

1 MEMBERS IN ATTENDANCE

John Andrejic (Chair), Cr Mary Graham, Cr Amy Braes

2 OFFICERS IN ATTENDANCE

Peter Franks (Chief Executive Officer), Elisa Tatti (Manager Finance), Andrea McGrath (Statutory Accountant), Cr Angela Toppin (Mayor), Cr Mladen Bosnic, Natalie Kolakowski (Queensland Audit Office - QAO via Teams), Shona Cram (Grant Thornton via Teams), Kelly Graham (Grant Thornton)

3 APOLOGIES

Jennifer McCarthy (Director Corporate and Community Services), Glenda Kirk (Director Infrastructure Services), Roy Ladner (Manager Information Systems & Governance), Cr Lenore Wyatt, Cr Ross Cardillo, Cr Edward Brown, Carolyn Eagle (Pacifica), Tracy Townsend (Pacifica), Sian Ferguson (Pacifica), Amira Mediodia (Pacifica), Sri Narasimhan (QAO)

**4 DECLARATION OF ANY MATERIAL PERSONAL INTERESTS/CONFLICTS OF INTEREST BY
AUDIT COMMITTEE AND OBSERVERS**

Nil

5 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION 2025/24

Moved: Cr Mary Graham

Seconded: Cr Amy Braes

That the minutes of Audit Committee Meeting held on 13 August 2025 be confirmed.

CARRIED

6 FINANCIAL MANAGEMENT, REPORTING AND INTERNAL CONTROL

6.1 FINANCIAL STATEMENTS PERIOD ENDING 31 AUGUST 2025

COMMITTEE RESOLUTION 2025/25

Moved: Cr Amy Braes

Seconded: Cr Mary Graham

That the Audit Committee note the Financial Report for the period ending 31 August 2025.

CARRIED

6.2 CAPITAL WORKS UPDATE

COMMITTEE RESOLUTION 2025/26

Moved: Cr Mary Graham

Seconded: Cr Amy Braes

That the Audit Committee note the attached report.

CARRIED

6.3 FINANCIAL STATEMENTS YEAR ENDING 30 JUNE 2025

COMMITTEE RESOLUTION 2025/27

Moved: Cr Mary Graham

Seconded: Cr Amy Braes

That the Audit Committee receive and note the report for execution.

CARRIED

7 INTERNAL AUDIT

7.1 INTERNAL AUDIT PLAN 2025/2026

COMMITTEE RESOLUTION 2025/28

Moved: Cr Mary Graham

Seconded: Cr Amy Braes

That the Audit Committee endorse the proposed annual internal audit plan for the financial year ending 30 June 2026.

CARRIED

8 EXTERNAL AUDIT

8.1 EXTERNAL AUDIT STATUS REPORT

COMMITTEE RESOLUTION 2025/29

Moved: Cr Mary Graham

Seconded: Cr Amy Braes

That the audit committee receives and notes the modified management responses as below;

25CR-4 No change management policy

Management response

Council notes the recommendation and will develop a formal change management policy.

24CR-2 Activities of privileged users are not monitored or reviewed

Management Response:

Council has identified payroll and accounts payable as potential high-risk areas and has implemented monthly reports logging changes which are reviewed by an independent person.

In addition to this Council will implement a monthly report identifying system changes to delegations and new user accounts which will be reviewed by an independent person.

CARRIED

9 LEGISLATIVE AND REGULATORY COMPLIANCE

9.1 PURCHASING REPORT AUGUST 2025

COMMITTEE RESOLUTION 2025/30

Moved: Cr Amy Braes

Seconded: Cr Mary Graham

That the Audit Committee receive and note the report.

CARRIED

10 NOTIFICATION OF SIGNIFICANT LEGAL MATTERS - CEO

Nil

11 MATTERS TO BE REPORTED TO COUNCIL

Nil

The Meeting closed at 11:08am.

The minutes of this meeting are to be confirmed at the next Audit Committee Meeting.



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CHAIRPERSON