



AUDIT COMMITTEE MEETING
MINUTES

18 DECEMBER 2012

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CITY OF GREATER GERALDTON

**AUDIT COMMITTEE MEETING
HELD ON TUESDAY 11 DECEMBER 2012 AT 3.06 PM
IN THE COMMITTEE MEETING ROOM – CIVIC CENTRE AND
ADJOURNED AT 3.25 PM
AND RECONVENED ON TUESDAY 18 DECEMBER AT 4.00 PM**

MINUTES

1 DECLARATION OF OPENING

2 ATTENDANCE

Present:

Mayor Carpenter
Cr Van Styn (Chairman)
Cr Thomas
Cr Brick (18 December 2012 only)

Officers:

Tony Brun, Chief Executive Officer
Cheryl Wood, Director of Organisational Performance
Bob Davis, Director of Treasury and Finance
Kim Chua, Manager Financial Services

By Invitation:

Patrick Warr, Grant Thornton Australia (via teleconferencing)

Others:

Nil.

Apologies:

Cr Brick (11 December 2012)

Leave of Absence:

Nil

3 CONFIRMATION OF PREVIOUS MINUTES

COMMITTEE DECISION:

**Moved Mayor Carpenter, Seconded Cr Thomas
That the minutes of the City of Geraldton Audit Committee meeting
held on 23 August 2012, as attached be accepted as a true and
correct record of proceedings.**

Signed: _____

Dated: _____

AC014 ANNUAL FINANCIAL REPORT AND AUDIT OPINION FOR
2011/2012 FOR THE CITY OF GREATER GERALDTON

AGENDA REFERENCE: D-12-67831
AUTHOR: K Chua, Manager Financial Services
EXECUTIVE: B Davis, Director of Treasury & Finance
DATE OF REPORT: 26 November 2012
FILE REFERENCE: GO/11/0004
APPLICANT / PROPONENT: Nil
ATTACHMENTS: Yes

SUMMARY:

The purpose of this report is to seek endorsement from the Audit Committee of the annual financial report and audit opinion for the financial period ending 30 June 2012 for the City of Greater Geraldton.

PROPONENT:

Not applicable.

BACKGROUND:

There is a regulatory requirement for the City to have its financial affairs audited annually. This process has now concluded for the period ending 30 June 2012 and the Annual Financial Report including the audit opinion is attached for consideration.

The audit was conducted by Grant Thornton who has been undertaking the City's financial audit since 2008 and has been appointed for a further three year term commencing 1 July 2011 for the City of Greater Geraldton until 30 June 2014.

The result for the year is a small surplus of \$135,180 which will reduce the City of Greater Geraldton deficit to \$235,020. The City has improved its untied cash position by \$3.8M from a negative \$3.5M to a positive \$325,376. In addition, the City's rate revenue collection rate is 96%.

Key Financial Ratios of the City are as follows indicating the City is in an improving financial position.

	City	Benchmark
Current Ratio	52.0%	>1.0
Untied Cash to Unpaid Trade Creditors	8.6%	>1.0
Debt Ratio	4.0%	<100%
Debt Service Ratio	5.1%	<10%
Gross Debt to Revenue	20.7%	<60%
Gross Debt to Realisable Assets	6.7%	<30%
Rate Coverage	46.6%	>40%
Outstanding Rates (including past arrears)	4.0%	<5%

The above ratios show a slight improvement over last year's ratio.

Signed: _____

Dated: _____

A revaluation during the year contributed to an increase of over \$106M in the City's assets and the net assets as at 30 June 2012 amounted to \$522M of which \$505M relates to fixed assets.

COMMUNITY CONSULTATION:

No community consultation was undertaken.

COUNCILLOR CONSULTATION:

There has been no councillor consultation on this item.

STATUTORY IMPLICATIONS:

Section 5.53 of the Act states that the City is required to prepare an annual financial report for the local government.

Section 7.2 of the Act states that the accounts and the annual financial report is to be audited annually by an auditor appointed by the City. The auditors shall examine the accounts and report any findings to the Mayor, CEO and the Minister as per section 7.9 of the Act by the 31 December next following the financial year.

The audit shall ensure that proper standards and practices have been adhered to in the reporting of financial information [Clause 9 of Local Government (Audit) Regulations 1996 (to be known as the "Audit Regulations")]. Clause 10 of the Audit Regulations states that at the conclusion of the audit, the auditor is required to provide an opinion as to the financial affairs of the City and a management report on any significant adverse trends in financial affairs, management practices or non-compliance within 30 days to the Mayor, CEO and the Minister.

POLICY IMPLICATIONS:

Policy CP 009, reviewed in July 2012, on changes to the City's Significant Accounting Policy has been applied in the Financial Report.

FINANCIAL AND BUDGET IMPLICATIONS:

Budget provision has been provided for the audit in the 2012/13 financial year.

STRATEGIC & REGIONAL OUTCOMES:

Strategic & Plan for the Future Outcomes:

Key Result Area 4: Leading the Opportunities

Outcome 4: Achieving and exceeding Statutory Compliance

Strategy 3: Implement a comprehensive framework of audit and compliance

Regional Outcomes:

There are no specific regional outcomes.

Signed: _____

Dated: _____

ECONOMIC, SOCIAL, ENVIRONMENTAL & CULTURAL ISSUES:

Economic:

There are no economic issues.

Social:

There are no social issues.

Environmental:

There are no environmental issues.

Cultural & Heritage:

There are no cultural or heritage issues.

RELEVANT PRECEDENTS:

There are no relevant precedents.

DELEGATED AUTHORITY:

There is no delegated authority.

VOTING REQUIREMENTS:

Simple Majority is required.

OPTIONS:

Option 1:

As per Executive Recommendation in this report.

Option 2:

That the Audit Committee by Simple Majority NOT ENDORSE the annual financial report for the financial period 30 June 2012 for the City of Greater Geraldton.

Option 3:

That the Audit Committee DEFER the acceptance of the annual financial report and audit opinion pending further discussions with the City's auditors.

CONCLUSION:

The City's financial position to the 30 June 2012 has been recorded and audited by Grant Thornton, and is presented here for the Audit Committee's endorsement.

Signed: _____

Dated: _____

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority ENDORSE the annual financial report and audit opinion for the financial period ending 30 June 2012 for the City of Greater Geraldton.

MOTION:

Moved Mayor Carpenter, Seconded Cr –

That the Audit Committee by Simple Majority ENDORSE the annual financial report and audit opinion for the financial period ending 30 June 2012 for the City of Greater Geraldton.

Motion was lost due to lack of seconder.

ADJOURNMENT AT 3.25PM:

The Chairman adjourned the meeting until Tuesday 18 December 2012 at 4.00pm to allow committee members time to review the financial statements.

RESUMPTION AT 4.00PM ON 18 DECEMBER 2012

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority ENDORSE the annual financial report and audit opinion for the financial period ending 30 June 2012 for the City of Greater Geraldton.

COMMITTEE DECISION:

Moved Cr Thomas, Seconded Cr Brick

That the Audit Committee by Simple Majority ENDORSE the annual financial report and audit opinion for the financial period ending 30 June 2012 for the City of Greater Geraldton.

CARRIED

Signed: _____

Dated: _____

AC015	2011-2012 AUDIT MANAGEMENT REPORT FOR THE CITY OF GREATER GERALDTON
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AGENDA REFERENCE:	D-12-68418
AUTHOR:	K Chua, Manager Financial Services
EXECUTIVE:	C Wood, Director of Organisational Performance
DATE OF REPORT:	6 December 2012
FILE REFERENCE:	GO/11/0004
APPLICANT / PROPONENT:	Nil
ATTACHMENTS:	Yes

SUMMARY:

The purpose of this report is to seek endorsement from the Audit Committee of the audit management report for the financial period ending 30 June 2012 for the City of Greater Geraldton.

PROPONENT:

Not applicable.

BACKGROUND:

Grant Thornton has completed the audit of the City's Annual Financial Report for the 2011/12 financial year.

Section 7.9 of the Local Government Act requires the auditors to present to the Mayor and CEO a management report which highlights any issues in relation to the management of the City's finances. The management report also provides staff with the opportunity to respond to the internal control observations that were raised during the audit process.

The management report is presented in the following format:

1. Executive Summary;
2. Audit Difference and Findings;
3. Specific Reporting Requirements;
4. Internal Control Observations;
 - 4.1 Current Year Issues; and
 - 4.2 Prior Audit Issues.

Comments and strategies to address issues identified in the management report will address key areas identified in Section 4 - Internal control observations, current year issues and unresolved prior year management report matters.

The management report substantiates the effort the staff of the City made to ensure financial process and procedures are in place for all key functions and any internal control matters are adequately dealt with in a timely manner. Where possible, all issues were resolved prior to the issue of the management report.

CONSULTATION:

Extensive consultation has occurred between the City's auditors and City staff.

STATUTORY IMPLICATIONS:

Annual financial audits are to be carried out as required under Part 7 of the Local Government Act 1995.

POLICY IMPLICATIONS:

Signed: _____

Dated: _____

There are various policy implications that need to be observed. Any relevant policy or procedure changes identified in the management report will be implemented prior to the close of the current financial year.

FINANCIAL AND BUDGET IMPLICATIONS:

There are no budget implications with the completion of the 2011/12 audit process.

VOTING REQUIREMENTS:

Simple Majority is required.

OPTIONS:

Option 1:

As per Executive Recommendation in this report.

Option 2:

That the Audit Committee NOT RECEIVE the Management Report for the City of Greater Geraldton as prepared by Grant Thornton.

Option 3:

That the Audit Committee DEFERS the acceptance of the Management Report for the City of Greater Geraldton.

CONCLUSION:

The Management Report for 2011/12 as prepared by Grant Thornton provides issues and resolutions that emanated from the 2011/12 audit.

EXECUTIVE RECOMMENDATION:

That the Audit Committee RECEIVE the Management Report for the City of Greater Geraldton dated 5 December 2012 as prepared by Grant Thornton and ENDORSE actions taken by staff to resolve any items identified in the management report.

COMMITTEE DECISION:

Moved Mayor Carpenter, Seconded Cr Thomas

That the Audit Committee RECEIVE the Management Report for the City of Greater Geraldton dated 5 December 2012 as prepared by Grant Thornton and ENDORSE actions taken by staff to resolve any items identified in the management report.

CARRIED

Signed: _____

Dated: _____

AC016 INTERNAL AUDIT REPORT – PAYROLL - UPDATE
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AGENDA REFERENCE:	D-12-68407
AUTHOR:	C Wood, Director of Organisational Performance
EXECUTIVE:	C Wood, Director of Organisational Performance
DATE OF REPORT:	6 December 2012
FILE REFERENCE:	GO/11/0004
APPLICANT / PROPONENT:	City of Greater Geraldton
ATTACHMENTS:	Yes

SUMMARY:

The purpose of this report is to present to the Audit Committee an update on the actions from the internal audit on the City's payroll function.

PROponent:

The proponent is the City of Greater Geraldton.

BACKGROUND:

In March 2012 Deloitte Touche Tohmatsu was contracted to undertake an internal audit of the City's payroll system. The purpose of this internal audit was to:

- Consider the design and effectiveness of internal control procedures for processing and monitoring the City's payroll transactions
- Test transactions recorded in the City's Synergy payroll system to determine whether they are supported by appropriate documentation
- Execute a systems audit to identify any irregular or unusual payroll transactions or records 31 December 2011.

The report was presented to the audit committee on 23 August 2012 and this report is an update on the actions which arose from the report.

COMMUNITY CONSULTATION:

There is no requirement for community consultation on this matter.

COUNCILLOR CONSULTATION:

There is no councillor consultation on this matter.

STATUTORY IMPLICATIONS:

There are no statutory implications.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL AND BUDGET IMPLICATIONS:

There are no financial and budget implications.

Signed: _____

Dated: _____

STRATEGIC & REGIONAL OUTCOMES:

Strategic Community Plan Outcomes:

- Goal 5: Leading the Opportunities
- Outcome 5.1: Leadership and Good Governance.
- Strategy 5.1.3: Implement business, governance, legislative and compliance frameworks.

Regional Outcomes:

There are no regional outcomes from the consideration of this matter.

ECONOMIC, SOCIAL, ENVIRONMENTAL & CULTURAL ISSUES:

Economic:

There are no economic impacts associated with this matter.

Social:

There are no social impacts associated with this matter.

Environmental:

There are no environmental impacts associated with this matter.

Cultural & Heritage:

There are no cultural or heritage impacts associated with this matter.

RELEVANT PRECEDENTS:

There are no relevant precedents associated with this matter.

DELEGATED AUTHORITY:

There is no delegated authority.

VOTING REQUIREMENTS:

Simple Majority is required.

OPTIONS:

Option 1:

As per Executive Recommendation in this report.

Option 2:

That the Audit Committee by Simple Majority under Section 7.1C of the Local Government Act 1995, RESOLVES to:

1. NOT RECEIVE the update of the Internal Audit – Payroll Action Plan as presented; and

Signed: _____

Dated: _____

2. MAKES the determination based on the following:
 - a. To be determined.

Option 3:

That the Audit Committee by Simple Majority, pursuant to Section 7.1C of the Local Government Act 1995, RESOLVES to:

1. DEFER RECEIVAL of the update of the Internal Audit – Payroll Action Plan as presented; and
2. MAKES the determination based on the following reason:
 - a. To be determined.

CONCLUSION:

The attachment to this report provides the committee with an update on the status of this report.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority RESOLVES to RECEIVE the update on the Internal Audit – Payroll Action Plan as presented.

COMMITTEE DECISION:

Moved Cr Thomas, Seconded Cr Brick

That the Audit Committee by Simple Majority RESOLVES to RECEIVE the update on the Internal Audit – Payroll Action Plan as presented.

CARRIED

Signed: _____

Dated: _____

AC017 BRIGHT STARS FAMILY DAY CARE RISK REGISTER
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AGENDA REFERENCE:	D-12-66145
AUTHOR:	K McDowell, Manager Family and Children's Services
EXECUTIVE:	A Selvey, Director of Creative Communities
DATE OF REPORT:	12 October 2012
FILE REFERENCE:	GO/11/0004
APPLICANT / PROPONENT:	City of Greater Geraldton
ATTACHMENTS:	Yes

SUMMARY:

The attached Risk Register outlines risks identified in relation to the day to day operations of Bright Stars Family Day Care (BSFDC). Due to changes in legislation, the City of Greater Geraldton has taken over the additional responsibility of being the Approved Provider for the service. The BSFDC Risk Register takes into account the new responsibilities of the City of Greater Geraldton and specifically the BSFDC department and the controls put in place to reduce these risks.

PROponent:

The proponent is the City of Greater Geraldton.

BACKGROUND:

The City of Greater Geraldton has been the sponsor of BSFDC since 1978. The educators (child care operators) held their own licence and were contracted to the BSFDC service. The service has been accredited since 2002, maintaining High Quality in all Six Principles over the period to 2011. This accreditation history demonstrates that BSFDC consistently meets the legislative requirements and policies.

As a result of the National Quality Agenda there were changes to child care legislation resulting in the individual educators no longer holding a licence. Since 1st August 2012 the City of Greater Geraldton is the Approved Provider for the BSFDC service. A new Quality Assurance system was introduced in 2012; BSFDC will be reviewed under this new system in the coming months.

A number of BSFDC staff attended a variety of Risk Management Training workshops which were organised for members of Family Day Care WA over the past twelve months. This training assisted the staff to gain a good understanding of the changes that were to be made with the introduction of the Education and Care Services National Regulations 2012 and Education and Care Law (WA) 2012 and the implications to service and the City of Greater Geraldton. As a result of this training a number of compliance requirements have been put in place to assist with the City of Greater Geraldton and the BSFDC department in meeting its new obligations. Further to this the BSFDC Risk Register has been reviewed to identify potential new risks to ensure that strategies have been put in place to help reduce these risks.

Signed: _____

Dated: _____

COMMUNITY CONSULTATION:

No community consultation has been undertaken.

COUNCILLOR CONSULTATION:

There has been no councillor consultation on this item.

STATUTORY IMPLICATIONS:

The service must comply with the following legislation:

- Education and Care Services National Regulations 2012
- Education and Care National Law (WA) 2012
- Relevant Family Assistance Law

POLICY IMPLICATIONS:

As a result of these changes to legislation new operational policies have been put in place, they include the following:

GENERAL POLICIES

- Children's Health and safety
- Interactions with children
- Medical Incidents, injury and illness.
- Serious Incidents
- Delivery and Collection of children from premises and excursions
- Fees and charges
- Governance and Management of the service
- Grievance and complaints
- Legal and Insurance cover
- Enrolment and orientation of children into the service
- Positive guidance
- Acceptance and refusal of authorisations
- Use of technology
- Planning for learning
- Environmental sustainability

OPERATIONAL POLICIES

- Engagement and registration of educators
- Engagement and registration of educator assistants
- Fit and proper assessment
- Recording of visitors
- Assessment, approval and reassessment of family day care residence or venues.
- Keeping a Register of staff, educators, assistants, students and volunteers
- Monitoring and support and supervision of educators and assistance
- Provision of information, assistance and training to educators and assistances.
- Employment of FDC staff
- Multi Media

Signed: _____

Dated: _____

FINANCIAL AND BUDGET IMPLICATIONS:

All costs associated such as Australian Children’s Education and Care Quality Authority (ACECQA) Registration fees will be met by the BSFDC Operational Budget. The main financial implication would be the potential for fines if a breach of an Education and Care Services National Regulations 2012 was identified by the Regulatory Body.

STRATEGIC & REGIONAL OUTCOMES:

There is no strategic & regional outcome.

Strategic & Plan for the Future Outcomes:

Goal 1: Opportunities for Lifestyle

Outcome 1.1: Accessible health, family, youth, aged and disability support services.

Strategy 1.1.3: Provide childcare and family support services.

Regional Outcomes:

There are no regional outcomes.

ECONOMIC, SOCIAL, ENVIRONMENTAL & CULTURAL ISSUES:

Economic:

There are no economic issues.

Social:

There are no social issues.

Environmental:

There are no environmental issues.

Cultural & Heritage:

There are no cultural or heritage issues.

RELEVANT PRECEDENTS:

There are no relevant precedents.

DELEGATED AUTHORITY:

There is no delegated authority.

VOTING REQUIREMENTS:

Simple Majority is required.

OPTIONS:

Option 1:

As per the Executive Recommendation in this report.

Signed: _____

Dated: _____

Option 2:

That the Audit Committee by Simple Majority under Section 7.1C of the Local Government Act 1995, RESOLVES TO:

1. NOT ENDORSE the adoption of the Bright Stars Family Day Care Risk Register; and
2. MAKES the determination based on the following reasons:
 - a. To be determined.

Option 3:

That the Audit Committee by Simply Majority, pursuant to Section 7.1C of the Local Government Act 1995, RESOLVES to:

1. DEFER the adoption of the Bright Stars Family Day Care Risk Register; and
2. MAKE the determination based on the following reason:
 - a. To be determined.

CONCLUSION:

The City of Greater Geraldton has been registered as the Approved Provider for BSFDC by ACEQA in August 2012. BSFDC staff have ensured that all stakeholders are aware of their new obligations in relation to the changes in legislation. New Transition Policies and Procedures were adopted and implemented in August 2012 to ensure the service was compliant with the new Education and Care National Regulations and Education and Care National Law.

BSFDC has had a strong history of demonstrating compliance in meeting legislative requirements as shown from the ongoing accreditation processes. These involved ensuring educators were regularly monitored, supported and kept up to date with any changes in their obligations as licensees. Under the new legislation BSFDC will continue to monitor and support educators to ensure that they comply to reduce the risk to the City of Greater Geraldton. The Risk Register will be reviewed annually or earlier if a further risk has been identified.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority ADOPT the Bright Stars Family Day Care Risk Register and ENDORSE actions taken by staff to resolve any items identified in this register.

NOTE:

Mr Patrick Warr, Grant Thornton Australia left the meeting via teleconferencing at 4.16 pm.

COMMITTEE DECISION:

Moved Mayor Carpenter, Seconded Cr Brick

That the Audit Committee by Simple Majority ADOPT the Bright Stars Family Day Care Risk Register and ENDORSE actions taken by staff to resolve any items identified in this register.

Signed: _____

Dated: _____

AC018	AUDIT OF COUNTRY LOCAL GOVERNMENT FUND FOR THE CITY OF GREATER GERALDTON – AUGUST 2012
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AGENDA REFERENCE:	D-12-66124
AUTHOR:	C Wood, Director of Organisational Performance
EXECUTIVE:	C Wood, Director of Organisational Performance
DATE OF REPORT:	7 November 2012
FILE REFERENCE:	GO/11/0004
APPLICANT / PROPONENT:	City of Greater Geraldton
ATTACHMENTS:	Yes

SUMMARY:

The purpose of this report is to update the Audit Committee on the review of the Country Local Government Fund Grants report dated August 2012.

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

The City participated in the review of Country Local Government Fund's (CLGF) grants conducted by audit firm Quantum Assurance on behalf of the Department of Regional Development and Lands (RDL). This review focused on the first three round of CLGF funding made available to individual country local governments (LGs).

The audit confirmed that overall five LGs audited have generally complied with the CLGF agreements and guidelines, have effective financial systems to track funding and expenditure, and have adequate purchasing policies that comply with local government regulations.

The audit concluded that no high risk issues were identified and that in general the exceptions found were related to weaknesses in documentation and delays in reporting to RDL on progress or completion of projects. Whilst the audit did make some recommendations in response to the identified issues, all of the recommendations made have been agreed to or already implemented by the City.

COMMUNITY CONSULTATION:

There is no requirement for community consultation on this matter.

COUNCILLOR CONSULTATION:

There is no councillor consultation on this matter.

STATUTORY IMPLICATIONS:

There are no statutory implications.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL AND BUDGET IMPLICATIONS:

The City continues to receive CLGF grants.

Signed: _____

Dated: _____

STRATEGIC & REGIONAL OUTCOMES:

Strategic Community Plan Outcomes:

- Goal 5: Leading the Opportunities.
- Outcome 5.1: Leadership and Good Governance.
- Strategy 5.1.3: Implement business, governance, legislative and compliance frameworks.

Regional Outcomes:

There are no regional outcomes from the consideration of this matter.

ECONOMIC, SOCIAL, ENVIRONMENTAL & CULTURAL ISSUES:

Economic:

There are no economic impacts associated with this matter.

Social:

There are no social impacts associated with this matter.

Environmental:

There are no environmental impacts associated with this matter.

Cultural & Heritage:

There are no cultural or heritage impacts associated with this matter.

RELEVANT PRECEDENTS:

There are no relevant precedents associated with this matter.

DELEGATED AUTHORITY:

There is no delegated authority.

VOTING REQUIREMENTS:

Simple majority is required.

CONCLUSION:

The CLGF provides funding for City projects within the City of Greater Geraldton. The City is recognised as a region under this fund and therefore receives both its direct and regional components for projects in the City region.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority and in accordance with Part 7 of the *Local Government Act 1995* NOTE the report on the Audit of Country Local Government Fund for the City of Greater Geraldton.

COMMITTEE DECISION:

Moved Cr Brick, Seconded Cr Thomas

That the Audit Committee by Simple Majority and in accordance with Part 7 of the Local Government Act 1995 NOTE the report on the Audit of Country Local Government Fund for the City of Greater Geraldton.

CARRIED

Signed: _____

Dated: _____

7. Meeting Closure

There being no further business the meeting was closed at 4.20pm.

Signed: _____

Dated: _____