

**ORDINARY MEETING**

**25 MARCH 2026**

**6.7**

**MINUTES AUDIT COMMITTEE MEETING – 10 MARCH 2026**

POP | 65/4/1 | #7843106

**RECOMMENDATION:**

**That Council accepts the minutes of the Audit Committee meeting held 10 March 2026.**

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**INTERESTED PARTIES:**

- BDO
- Grant Thornton

*Note: The identification of interested parties is provided on a best endeavours basis by Council Officers and may not be exhaustive.*

**EXECUTIVE SUMMARY:**

The minutes of each Audit Committee meeting are tabled with Council together with a report identifying any recommendations arising from the Audit Committee. There were no recommendations from the Audit Committee.

The last meeting of Council's Audit Committee was held on 10 March 2026 and the unconfirmed minutes of this meeting are included as an attachment.

**OPTIONS:**

1. That Council accepts the minutes of the Audit Committee meeting held 10 March 2026.
2. That Council does not accept the Audit Committee meeting minutes and requests Council officers provide further details.

**ATTACHMENTS:**

Audit Committee Meeting Minutes 10 March 2026 [#7834057](#)



Holly Mc Bride  
Director, People & Organisational Performance



## MEETING: AUDIT COMMITTEE

# MINUTES

**TUESDAY 10 MARCH 2026**  
**COMMENCING AT 7:30 A.M.**

### PRESENT:

**Committee Members** Mr Michael Wenzel  
Mr Peter Phillips  
Mayor Amy Eden  
Councillor Brett Moller  
Councillor Trevor Tim

**In Attendance** Mr Andrew Cornes – Grant Thornton  
Mr Sri Narasimhan – QAO  
Mr Mitchell Witt – BDO (teams)  
Mr Scott Rowan – BDO (part)  
Mr Ken Gouldthorp – Chief Executive Officer (part)  
Mr Mark Wuth – Director Cairns Infrastructure & Assets (part)  
Ms Lisa Whitton – Chief Financial Officer  
Mr Jason Ritchie – Executive Manager Finance  
Ms Holly Mc Bride - Director People & Organisational Performance  
Ms Mandy Wise – Executive Manager Organisational Performance  
Ms Sue Godkin – Minute Taker

### **Apologies**

Mr Edan Clark – Grant Thornton  
Mr Andrew Hodson – Quality, Risk & Compliance Advisor

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### **1. ATTENDANCE AND APOLOGIES**

Mr Edan Clark – Grant Thornton and Mr Andrew Hodson – CRC

### **2. CONFLICT OF INTEREST DECLARATION**

Nil

### **3. MINUTES - AUDIT COMMITTEE MEETING – 2 DECEMBER 2025 (PAGES 3-7)**

POP | 65/4/1 | #7811520

*The Audit Committee adopted the minutes of the meeting held 2 December 2025.*

## **4. REPORTS**

### **4.1 MATTERS ARISING FROM AUDIT COMMITTEE MEETING MINUTES 2 DECEMBER 2025 (PAGES 8-9)**

POP | 65/4/1 | #7811532

*The Audit Committee noted the status of the matters arising from the Audit Committee meeting minutes from the Audit Committee meeting of 2 December 2025.*

### **4.2 AUDIT COMMITTEE ACTIVITY PLAN – YEAR ENDING 30 MARCH 2027 (PAGES 10-11)**

POP | 65/4/1-07 | #7811539

*The Audit Committee:*

- 1. Noted the status of the Activity Plan for the year ending 30 March 2027, and*
- 2. Removes Risk Management Reporting from the Activity Plan as this has now been consolidated with Risk Management Framework.*

### **4.3. INTERNAL AUDIT – PROGRESS REPORT (PAGES 12-40)**

POP | 65/15/1-01 | #7823154

*The Audit Committee:*

- 1. Endorsed the Strategic Internal Audit Plan FY26-28 and the Internal Audit Plan FY26-28.*
- 2. Noted the overdue items and was satisfied with the extension of time requested and the reasons provided.*

Mayor Eden joined the meeting 7.44 a.m.

### **4.4 RISK MANAGEMENT FRAMEWORK (PAGES 41-94)**

POP | 65/4/1-07 | #7822369

*The Audit Committee notes the Internal Audit Status Update.*

### **4.5 BUSINESS CONTINUITY PLANNING (BCP) (PAGES 95-100)**

POP | 65/4/1-07 | #7811566

*The Audit Committee noted the report.*

### **4.6 FRAUD AND CORRUPTION CONTROL PLAN – ACTIONS REPORT (PAGES 101-122)**

POP | 65/15/1-01 | #7822322

*The Audit Committee noted the Actions Report of the Fraud and Corruption Control Plan.*

*ACTION: Items with red dots to have an added comment on timeframes and reasons why.*

Rachel Faithfull joined the meeting 8.03 a.m.

### **4.7 REVIEW OF LEGISLATIVE COMPLIANCE (PAGES 123 – 133)**

POP | 65/15/1-01 | #7822621

*The Audit Committee noted the review of the legislative and regulatory compliance checklist.*

#### **4.8 AUDIT COMMITTEE POLICY AND CHARTER (PAGES 134 – 142)**

POP | 65/9/1-01 | #7823425

*The Audit Committee:*

1. *Noted the Audit Committee General Policy and Audit Committee Charter, and*
2. *Recommended the changes be adopted by Council.*

#### **4.9 FINANCIAL REPORTING PROJECT PLAN (PAGES 143 – 150)**

POP | 63/17/2-01 | #7821601

*The Audit Committee noted the Financial Reporting Project Plan for the 2025/26 financial year.*

#### **4.10 2025/26 ASSET REVALUATION - UPDATE (PAGES 151 – 158)**

FBS | 63/8/12-07 | #7823585

*The Audit Committee noted the update on the progress of the Asset Revaluation process for the 2025/26 Financial Year.*

#### **4.11 QUEENSLAND AUDIT OFFICE BRIEFING NOTE (PAGES 159 - 168)**

F&BS | 63/17/2-01 | #7821593

*The Audit Committee noted the update from Grant Thornton as representatives of Queensland Audit Office (QAO).*

Peter Phillips left the meeting 8.28 a.m.

Peter Phillips returned 8.29 a.m.

#### **4.12 REVIEW AND ASSESSMENT OF MANAGEMENT REPORTING TO COUNCIL (PAGES 169 – 172)**

FBS | 63/8/12-07 | #7821763

*The Audit Committee noted the status of management reporting to Council.*

Scott Rowan (BDO) joined the meeting 8.29

Mayor Eden left the meeting 8.37 a.m.

Mayor Eden returned 8.38 a.m.

#### **4.13 TECHNOLOGY ONE BUSINESS IMPROVEMENT PROGRAM UPDATE (PAGES 173-187)**

FBS | 84/2/22-01 | #7813776

*The Audit Committee noted the update on the Technology One Business Improvement (TOBI) Program.*

#### **5. AUDIT COMMITTEE AND AUDITOR'S SESSION (PAGE 188)**

POP | 65/4/1-07 | #4222361

Staff and Scott Rowan left the meeting 9.07 a.m.

Staff returned at 9.23 a.m.

#### **8. FINANCIAL PERFORMANCE REPORT FOR THE PERIOD ENDED JANUARY 2026 (PAGES 191-214)**

FBS | 63/17/2-01 | #7824314

*The Audit Committee noted the financial performance report for the period ended 30 January 2026.*

Mark Wuth joined the meeting 9.24 a.m.

Mayor Eden left the meeting 9.24 a.m.

Ken Gouldthorp joined the meeting 9.27 a.m.

**7. BRIEFING ON CAIRNS WATER SECURITY STAGE 1 PROJECT  
(PAGE 190)**

CIA | 87/15/1 | #7607710V5

*The Audit Committee acknowledged the update provided by the Director Cairns Infrastructure and Assets.*

Cr Moller left the meeting 9.34 a.m.

Cr Tim and Mark Wuth left the meeting 9.44 a.m.

**6. CEO BRIEFING ON CURRENT COUNCIL DIRECTION (PAGE 189)**

EXE | 65/4/1-07 | #3679620

*The Audit Committee acknowledged the verbal report provided by the CEO:*

- *TOBI*
- *Reservoirs*
- *Budget*
- *Waste Management*
- *Outstanding Debt*

**9. GENERAL BUSINESS**

*Nil*

**11. NEXT MEETINGS**

*Tuesday 14 July 2026, commencing at 8:30 a.m. with a tentative booking for 2:00 p.m. which will be confirmed closer to the date*

*Tuesday 8 September 2026, commencing at 8:30 a.m.*

*Tuesday 1 December 2026, commencing at 8:30 a.m.*

*Tuesday 9 March 2027, commencing at 8:30 a.m.*

**12. CLOSURE**

*The meeting closed at 9:57 a.m.*