



## AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

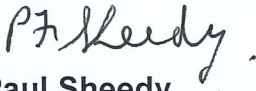
# MINUTES

SECTION 5.9(2)(a) LGA 1995

### Committee Brief

1. *Provide guidance and assistance to the local government -*
  - a) *as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and*
  - b) *as to the development of a process to be used to select and appoint a person to be an auditor; and*
2. *May provide guidance and assistance to the local government as to -*
  - a) *matters to be audited; and*
  - b) *the scope of audits; and*
  - c) *its functions under Part 6 of the Act; and*
  - d) *the carrying out of its functions relating to other audits and other matters related to financial management; and*
3. *Is to review a report given to it by the CEO under Regulation 17(3) (the CEO's report) and is to -*
  - a) *report to the Council the results of that review; and*
  - b) *give a copy of the CEO's report to the Council.*

A meeting of the Audit and Risk Management Committee was held in the Committee Room, Lowood Road, Mount Barker WA 6324, at 11.00am Tuesday 1 December 2020.

  
Paul Sheedy  
ACTING CHIEF EXECUTIVE OFFICER

### Committee Members

Cr Oldfield, Cr Clements, Cr O'Dea and Cr C Pavlovich (Council 202/19 and 247/19)

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**Membership**

Cr K Clements

Cr M O'Dea

Cr J Oldfield

Cr C Pavlovich

Cr K Woltering (Deputy for any member)

## **1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

11.06am The Presiding Member declared the meeting open.

## **1 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**

### Members Present

Cr C Pavlovich – Presiding Member  
Cr K Clements  
Cr M O’Dea  
Cr J Oldfield

### Visitors

Cr K Woltering

### Staff

Mr P Sheedy – Acting Chief Executive Officer  
Mr J Fathers – Deputy Chief Executive Officer

## **2 CONFIRMATION OF MINUTES**

**Moved Cr M O’Dea, seconded Cr K Clements:**

**That the Minutes of the Ordinary meeting of the Audit and Risk Management Committee, held on 24 March 2020 as circulated, be taken as read and adopted as a correct record.**

**CARRIED**

## **3 DISCLOSURE OF INTEREST**

Part 5 Division 6 Local Government Act 1995

Nil

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## 4 REPORTS OF COMMITTEE MEMBERS AND OFFICERS

### 4.1 ANNUAL REPORT - YEAR ENDING 30 JUNE 2020

<b>File Ref:</b>	<b>N53345</b>
<b>Attachment:</b>	<u>Annual Report – Year End 30 June 2020</u> (Separate Attachment)
<b>Responsible Officer:</b>	<b>Paul Sheedy</b> <b>Acting Chief Executive Officer</b>
<b>Author:</b>	<b>John Fathers</b> <b>Deputy Chief Executive Officer</b>
<b>Proposed Meeting Date:</b>	<b>1 December 2020</b>

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#### PURPOSE

The purpose of this report is to accept the Shire of Plantagenet's 2019/2020 Annual Report.

#### BACKGROUND

The annual financial audit for 2019/2020 was conducted by representatives of the Council's auditors, Moore Australia in October 2020.

In line with convention and Delegation 1.1, the General Meeting of Electors will be held at 6.00pm on Tuesday 1 December 2020 to receive the 2019/2020 Annual Report, assuming the signed audit report is received by then.

#### STATUTORY ENVIRONMENT

Local Government Act 1995

Section 5.54 (1) states '*subject to subsection (2) the Annual Report for a financial year is to be accepted by the local government no later than 31 December after that financial year.*' (Absolute Majority required).

#### EXTERNAL CONSULTATION

Not applicable.

#### FINANCIAL IMPLICATIONS

There are no financial implications for this report.

#### BUDGET IMPLICATIONS

There are no budget implications for this report.

#### POLICY IMPLICATIONS

There are no policy implications for this report.

#### LEGAL IMPLICATIONS

There are no legal implications for this report.

**ASSET MANAGEMENT IMPLICATIONS**

There are no asset management implications as no assets are being created or acquired.

**STRATEGIC IMPLICATIONS**

The Shire of Plantagenet Strategic Community Plan 2017-2026 provides at Outcome 4.2 (Effective engagement with the community and stakeholders) the following Strategy:

Strategy 4.2.1:

*'Keep the community well informed on Council initiatives'*

Accordingly, the recommended outcome for this report aligns with the Strategic Community Plan.

**STRATEGIC RISK IMPLICATIONS**

There are no strategic risk implications for this report.

**REGIONAL IMPLICATIONS**

There are no regional implications for this report.

**OFFICER COMMENT**

The Annual Report notes that this year, people worldwide have been impacted by the Covid-19 pandemic. The Shire implemented a number of measures to respond to the virus for the safety and health of our community, our customers and our employees.

Throughout March to June 2020, services were impacted with skateparks and playgrounds closed to the public and disruptions to services at the library, rec. centre and administration office. The Shire continues to focus on protecting our community and employees from the threat of the Coronavirus.

Nevertheless, a number of key items of infrastructure and plant were progressed during 2019/2020, including:

- Completion of a major roadworks program totalling \$3.0 million.
- The construction of additions to Plantagenet Medical Centre commenced in April 2020. The extensions will create an additional nine consulting rooms to house various medical specialists, increasing the variety of services available and the volume of patients who can access them.
- Continuation of the upgrades to Frost Park pavilion with rewiring the main switchboard and improvements to flooring and kitchen.
- Gym extensions were completed with the new cardio room proving to be a successful addition to the pre-existing weights area.
- The Shire has carried out a number of upgrades at the Saleyards including modification of an out loading ramp bugle, a new bull crush was installed, the diesel motor for the irrigation pump was replaced, a replacement 2nd hand skid steer loader was purchased and the emergency generator was covered.
- Plant purchases included the Shire's CAT skid steer loader being changed over for a Bobcat S550 and an Isuzu FVR medium truck was scheduled to be replaced. A similar sized UD truck was ordered and is to be delivered to the

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Shire in 2020/2021. Minor plant purchased included a hiab mounted crane which is to go on the back of the mechanic's truck and a purpose built post hole digger which has been attached to a Shire tractor.

Where possible, community services continued to be delivered. The effect of Covid-19 restrictions at the Mount Barker Library was offset by an innovative Select & Collect service. Staff selected quarantined items for patrons who collected their bag at an appointed time. The Mount Barker Library and Albany Library were two of a very few (and the first to do so) libraries to offer this service. A total of 291 bags were packed and collected during this time.

Some notable events held during the year were:

- The Shire, together with the Mount Barker Community College hosted their biennial Have A Go Youth Volunteer Expo.
- The Shire's annual Thank a Volunteer Event was held on Friday 28 February 2020 at Wilson Park.
- The Shire celebrated 2019 WA Seniors Week, offering various free events for anyone over 60 to enjoy.
- The Hub of Mount Barker was also launched, which is a collaboration between the Shire, CRC and South Regional TAFE to better respond to community needs.
- A new community cricket pitch was installed on the Mount Barker Community College oval and existing practice nets were re-surfaced. The project was funded by the Shire, the Mount Barker Cricket Club and the College.
- The inaugural Mountains and Murals Festival was held in Mount Barker from 6 - 10 December 2019. The Festival incorporated a Food and Wine Fair, Markets, a Long Table Dinner with celebrity chef Scott Brannigan and of course the legendary mural painting by the internationally acclaimed Walldogs.

In line with projects identified in the Shire's Corporate Business Plan, planning of a number of major projects was progressed, including:

- A feasibility study to determine options for improvements to Mount Barker Memorial Swimming Pool was carried out in 2019. Following a period of community and stakeholder consultation, the resulting concept plans and notional designs were released in 2020. The proposed developments include new club and change rooms, and improved facilities to host swimming carnivals.
- The Plantagenet Trails Masterplan Review 2019 was published in June 2020. This document partially implements GSCORE's Great Southern Regional Trails Masterplan, and provides concepts for a range of leisure trails across the Shire. The planned trails include walk, cycle and horseback routes, showcasing our landscapes and creating outdoor leisure opportunities whilst promoting respectful interaction with nature. It also contains scenic drive trails, which are intended to provide itineraries for tourists visiting the region and would be implemented by wayfaring signage and production of brochures.
- In June 2020, two complementary concept plans for Tower Hill, Mount Barker were endorsed by the Shire. The Mountain Bike Concept Plan proposes over 10km of downhill mountain bike trails suitable for all abilities, with the capacity to host competitive downhill events and provision for spectators. The Landscape Concept Masterplan sets out improvements to the lookout and facilities at Tower Hill, including a raised boardwalk to take in the views from the high vantage point.

These combined developments have huge potential to attract visitors, and provide leisure and entrepreneurial opportunities for local residents.

- The Council also endorsed an Albany Highway Beautification Plan in June 2020, which is a staged development to improve signage and landscaping along Albany Highway, as well as facilities for visitors stopping along the route. This project is part of a larger strategy to draw traffic from the Albany Highway to the Shire's attractions and services.

In terms of the Shire's financial situation, rate revenue reduced from \$6.86 million in 2018/2019 to \$6.80 million in 2019/2020 (Rates effectively remained the same, however rates raised and donated back required a different accounting treatment). Outstanding borrowings increased from \$1.97 million in 2018/2019 to \$2.18 million in 2019/2020. A loan of \$420,000.00 was taken out to fund extensions to the Mount Barker Medical Centre.

The Council spent \$689,621.00 on buildings and \$131,705.00 on parks and ovals and other infrastructure. The amount spent on roads, drainage and footpaths was \$3,002,723.00 with \$342,061.00 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$2,506,993.00 in 2018/2019 to \$3,596,265.00 in 2019/2020. The level of unrestricted cash at year end increased from \$896,018.00 to \$1,099,153.00.

The Council received grants and contributions for the development of assets of \$2.11 million in 2019/2020. Total grants and contributions received was \$5.03 million.

Other activities carried out throughout the year have been reported on extensively within the Annual Report.

## **VOTING REQUIREMENTS**

Absolute Majority

## **OFFICER RECOMMENDATION / COMMITTEE DECISION**

**Moved Cr M O'Dea, seconded Cr J Oldfield:**

**That it be recommended to the Council that:**

**That the Annual Report for the year ended 30 June 2020 as attached, be accepted.**

**CARRIED**



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## 4.2 AUDIT REPORT - YEAR ENDING 30 JUNE 2020

<b>File Ref:</b>	<b>N53346</b>
<b>Attachment:</b>	<u>2019/2020 Audit Report (Separate Attachment)</u>
<b>Responsible Officer:</b>	<b>Paul Sheedy</b> <b>Acting Chief Executive Officer</b>
<b>Author:</b>	<b>John Fathers</b> <b>Deputy Chief Executive Officer</b>
<b>Proposed Meeting Date:</b>	<b>1 December 2020</b>

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### PURPOSE

The purpose of this report is to present the Annual Financial Audit and Management Report for the year ending 30 June 2020.

### BACKGROUND

In October 2020, representatives of Moore Australia attended the Shire office to conduct an end of year audit for 2019/2020. It should be noted that the audit is designed primarily to enable the auditors to form an opinion on the financial statements and therefore does not extend to all of the Council's systems and procedures.

### STATUTORY ENVIRONMENT

Local Government Act 1995

Section 7.12A (3) and (4) of the Act states the following:

- '(3) A local Government is to examine the report of the auditor prepared under section 7.9 (1), and any report prepared under section 7.9(3) forwarded to it, and is to -
- (a) determine if any matters raised by the report, or reports require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to -
- (a) prepare a report on any actions taken under subsection (3) in respect of an audit conducted in respect of a financial year; and
  - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.'

### EXTERNAL CONSULTATION

Consultation has occurred with the Shire's auditors in regard to this report.

### FINANCIAL IMPLICATIONS

There are no financial implications for this report.

### BUDGET IMPLICATIONS

The 2020/2021 budget includes a sum of \$54,632.00 for end of year and interim audit costs.

## POLICY IMPLICATIONS

There are no policy implications for this report.

## LEGAL IMPLICATIONS

There are no legal implications for this report.

## ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications as no assets are being created or acquired.

## STRATEGIC IMPLICATIONS

The Shire of Plantagenet Strategic Community Plan 2017-2026 provides at Outcome 4.6 (Effective and efficient corporate and administrative services) the following Strategy:

Strategy 4.6.1:

*'Provide a full range of financial services to support Shire's operations and to meet planning, reporting and accountability requirements.'*

Accordingly, the recommended outcome for this report aligns with the Strategic Community Plan.

## STRATEGIC RISK IMPLICATIONS

The Strategic Risk Register provides for a number of key controls in order to fulfil statutory and regulatory compliance requirements. Those controls are rated as either effective or adequate.

## REGIONAL IMPLICATIONS

There are no regional implications for this report.

## OFFICER COMMENT

A copy of the Moore Australia's reports are attached. The management report focuses on the Shire's current position with respect to two of the statutory financial ratios in Note 33. The trend in regard to the ratios is shown in the table below:

Financial Ratios	2015	2016	2017	2018	2019	2020
Current Ratio	1.020	0.792	0.962	0.741	1.328	0.893
Asset Sustainability Ratio	0.487	0.491	0.684	0.484	0.604	0.763
Debt Service Cover Ratio	6.921	3.562	7.248	3.851	9.593	3.382
Operating Surplus Ratio	-0.319	-0.590	-0.294	-0.473	-0.177	-0.283
Own Source Revenue Coverage Ratio	0.579	0.547	0.602	0.581	0.620	0.625
Asset Consumption Ratio	0.620	0.466	0.524	0.538	0.692	0.677
Asset Renewal Funding Ratio	0.783	0.656	0.919	1.022	0.878	0.861

The audit report has pointed out that *'the following matters indicate a significant adverse trend in the financial position of the Shire:*

- i. *The Asset Sustainability Ratio has been below the DLGSCI standard for all 3 years reported in the annual financial report.*

- ii. *The Operating Surplus Ratio has been below the DLGSCI standard for all 3 years reported in the annual financial report.'*

In regard to the matters raised by the auditor within the management report, the following comments are made.

- Asset Sustainability Ratio  $\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$

This ratio indicates that to what degree the Shire is replacing or renewing existing assets at the same rate that its overall asset stock is wearing out. A basic standard is met if the ratio is greater than 0.9 and the Standard is 'Advanced if the ratio is above 1.1.

The 2019/2020 Asset Sustainability Ratio of 0.763 is the highest result in the last five years and in the last three years, has trended upwards. As expected, capital renewal expenditure trends upwards in the long term but can be reduced in years where the Shire spends comparatively more on new or upgraded assets.

The total depreciation amount was reduced from \$6.06 million in 2018/2019 to \$5.29 million in 2019/2020, as part of the efforts to verify condition and depreciation data.

The ratio would not be considered within acceptable limits in the long term. It has been recognized for some time that more work needs to be done to verify road infrastructure depreciation values.

Further, the auditor has previously advised that interpretation of this ratio should be considered together with the Asset Consumption Ratio (ACR) and the Asset Renewal Funding Ratio (ARFR). The ACR of 0.670 is now sitting at an intermediate level indicating the Council's assets are in an acceptable condition and the ARFR of 0.861 is consistently above its target of 0.750 indicating the planned renewal and replacement expenditure over the next 10 years is sufficient to meet the required renewal and replacement expenditure.

- Operating Surplus Ratio  $\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$

This ratio indicates an ability to cover operational costs and have revenues available for capital funding or other purposes. A basic standard is met between 0.01 and 0.15. An advanced standard is met over 0.15.

The Shire's 2019/2020 result is (0.283). This figure is worse than the 2018/2019 result of (0.177), but better than the 2017/2018 and 2016/2017 values of (0.473) and (0.294) respectively. However, it is well below the Basic standard of 0.01.

Accounting guidelines indicate that a sustained period of deficits will erode the local government's ability to maintain both its operational service level and asset base. The consistent negative values are mainly due to levels of asset depreciation, which the Shire increased markedly several years ago with the advent of fair value accounting.

To some degree, this ratio does not accurately represent the local government scenario, whereby a significant proportion of infrastructure renewal (expensed via depreciation) is met by capital grant income. However, ideally, future long term plans should achieve a reversal of this trend.

The Shire has been aware for some time that an improvement of these and other ratios influenced by asset values was dependent on verification of condition and depreciation data. By far, road depreciation is the major contributor to the sub-standard ratios.

The Shire is implementing an Asset Management Improvement Plan and undertaking other activities to verify the remaining useful life of infrastructure and ensure depreciation rates are reliable.

Last year, the Shire has completed a condition assessment on its sealed road network. The fresh data was uploaded into the RAMM Database and this realised a reduction in the accumulated depreciation on roads of about \$38 million and substantially improved the Asset Consumption Ratio (from a basic to intermediate level).

The Shire has now appointed a staff member to a new Asset Management Planning position. A large part of his role has been to continue this work, with a focus on verifying depreciation values and assessments of useful life. It is conceivable that, like condition, the depreciation values could be significantly overstated.

The Audit and Risk Committee has previously supported the probability that the asset ratios reporting below standard are likely to be mainly attributable to data integrity than legitimate financial management weaknesses. It is anticipated that the work being done to verify data will result in an improvement in the asset based ratios.

#### **VOTING REQUIREMENTS**

Simple Majority

#### **OFFICER RECOMMENDATION / COMMITTEE DECISION**

**Moved Cr J Oldfield, seconded Cr K Clements:**

**That it be recommended to the Council that:**

**That the Annual Financial Audit and Management Report for the year ending 30 June 2020 as issued by Mr David Tomasi of Moore Australia be received.**

**CARRIED**

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### 4.3 ACTING CEO AGENDA ITEM – ACTING CEO REPORT ON KEY PERFORMANCE INDICATOR 1

<b>File Ref:</b>	<b>N53471</b>
<b>Attachment:</b>	<u>Report – Review of Statutory requirements and obligations</u>
<b>Responsible Officer:</b>	<b>Paul Sheedy</b> <b>Acting Chief Executive Officer</b>
<b>Author:</b>	<b>Paul Sheedy</b> <b>Acting Chief Executive Officer</b>
<b>Proposed Meeting Date:</b>	<b>1 December 2020</b>

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#### PURPOSE

The purpose of this report is to comply with KPI one as requested by the Council in the Acting CEO contract of engagement, which was to provide a report to the Council by October 2020 in regards to:

*‘Review of statutory requirements and obligations of the organisation in regard to compliance and report back to the Audit and Risk Committee prior to the end of September 2020.’*

#### BACKGROUND

The Council at its meeting held 19 May 2020 resolved (minute 144/20):

*‘That:*

- 1. Mr Paul Sheedy be offered a contract as Acting Chief Executive Officer for a period of six months, with the option to extend for a further three months, under the terms and conditions as set out in that employment contract.*
- 2. The Shire President be authorised to execute the employment contract on behalf of the Council.’*

As part of the terms and conditions of the contract, set out in Schedule 2 – ‘Key Performance Indicators’ the Council indicated that it *‘has engaged a temporary Chief Executive Officer (CEO) to perform a function prior to the engagement of a permanent CEO’* and indicated that:

*‘The prime function is to determine the place Plantagenet may fit into the local government role heading into 2030 and to look at the strengths and weaknesses of the organisation and make recommendations in areas of both personnel and hard assets.’*

The Council has set four Key Performance Indicators (KPI’s), with a further one to be completed if the appointment is extended past the six-month initial engagement period and requested a report be submitted to the Council on each one by a predetermined date.

The first KPI is as follows:

*'Review of statutory requirements and obligations of the organisation in regard to compliance and report back to the Audit and Risk Committee prior to the end of September 2020.'*

### **STATUTORY ENVIRONMENT**

There are no statutory implications relevant to this report.

### **EXTERNAL CONSULTATION**

No external consultation was required for this report.

### **FINANCIAL IMPLICATIONS**

There are no current financial implications relevant to this report.

### **BUDGET IMPLICATIONS**

There are no current budget implications relevant to this report.

### **POLICY IMPLICATIONS**

There are no current Policies relevant to this report and it is the opinion of the author that policy development is not required.

### **LEGAL IMPLICATIONS**

There are no legal implications with Council receiving this report.

### **ASSET MANAGEMENT IMPLICATIONS**

No assets are being created so there is no asset management implication relevant to this report.

### **STRATEGIC IMPLICATIONS**

The Shire of Plantagenet Strategic Community Plan 2017-2026 provides at:

Outcome 4.1 (Effective governance and leadership) the following Strategy:

Strategy 4.1.1:

*'Provide effective leadership for the community'*

Strategy 4.1.2

*'Ensure the corporate structure is aligned with the Shire strategic direction'*

Outcome 4.2 (Effective engagement with community and stakeholders)

Strategy 4.3.1

*'Provide and promote responsive customer and licensing services'*

Strategy 4.3.2

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*'Where appropriate, undertake promotion of current services and implement review processes in service delivery'*

Accordingly, the recommended outcome for this report aligns with the Strategic Community Plan.

### **REGIONAL IMPLICATIONS**

There are no regional implications relevant to this report.

### **OFFICER COMMENT**

As there was no Audit and Risk Committee meeting proposed by the end of September 2020, a copy of the report was provided to the Shire President and deputy Shire President.

Overall there have not been any indications or evidence of significant non-compliance to statutory requirements and obligations, other than some minor breaches, which appear to have been rectified or action taken to ensure there will not be any future non-compliance issues arising.

Whilst there has been evidence of some minor adverse findings and breaches of statutory requirements and obligations in the organisation over the last two years and action has been taken to address these issues, in my opinion the overall organisation's compliance to legislation and the Local Government Act (LGA) is very good and the organisation is in a healthy space from a governance and compliance perspective.

### **VOTING REQUIREMENTS**

Simple Majority

### **OFFICER RECOMMENDATION / COMMITTEE DECISION**

**Moved Cr K Clements , seconded Cr J Oldfield:**

**That it be recommended to the Council that:**

**That the Report on Key Performance Indicator 1 'Review of Statutory Requirements and Obligations of the Shire of Plantagenet' as provided by the Acting Chief Executive Officer be received and noted.**

**CARRIED**

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## 5 ORGANISATIONAL RISK MANAGEMENT

In line with a previous Committee request, this item is listed as a permanent fixture on the agenda.

Shire staff undertook a workshop with Local Government Insurance Services (LGIS) in February 2019 to start the development of a new Risk Management Framework. This resulted in a revised risk register. At its meeting held on 24 March 2020, the Committee was presented with the new Shire of Plantagenet Risk Management Framework and updated Risk Register (current Risk Register attached).

*During discussion at the meeting held on 1 December 2020, the up to date Strategic Risk Register was noted, with particular emphasis on controls rated as inadequate. The Acting Chief Executive Officer was requested to review the rating of the following key controls:*

- *Asset Sustainability Practices - Routine maintenance schedule: buildings*
- *Business and Community Disruption - CCTV in CBD and some other locations*
- *Engagement Practices - Social media platforms (Website, Facebook, etc)*
- *Project / Change Management - Formal project management procedures*
- *Supplier and Contract Management - Supervision of contractors on site*

## 6 GENERAL BUSINESS

Nil.

## 7 NEXT MEETING

To be advised.

## 8 CLOSURE OF MEETING

12.00noon The Presiding Member declared the meeting closed.

CONFIRMED: PRESIDING MEMBER \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_