

**Comments of the Audit and Risk Management Panel
22 July 2024**

Annual Audit Letter 2023-23

1. The Panel requests that a tracker report be submitted to the Panel on progress taken on implementing the external auditor's recommendations from 2021-2022 and 2022-2023

2. The Panel recommends that Council consider appointing a second non-voting independent member with the necessary financial expertise to the Audit and Risk Management Panel, subject to any financial implications.