



CITY OF VINCENT

MINUTES

Audit Committee

7 September 2022

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**MINUTES OF CITY OF VINCENT
AUDIT COMMITTEE
HELD AS E-MEETING AND AT THE
ADMINISTRATION AND CIVIC CENTRE
244 VINCENT STREET, LEEDERVILLE
ON WEDNESDAY, 7 SEPTEMBER 2022 AT 4.00PM**

PRESENT:	Mr Conley Manifis	Independent External Member (Chair) (electronically)
	Cr Ron Alexander	North Ward
	Cr Ross Ioppolo	South Ward (electronically)
	Mr Olaf Goy	Independent External Member (electronically)
	Mr George Araj	Independent External Member (electronically)
IN ATTENDANCE:	David MacLennan	Chief Executive Officer (joined at 4.05pm during Item 4)
	Peter Varris	Chief Audit Executive (CAE)
	Joslin Colli	A/Executive Manager Corporate Strategy & Governance
	Virginia Miltrup	Executive Director Community & Business Services (electronically, joined at 4.20pm during Item 5.1)
	Rhys Taylor	Executive Manager Financial Services
	Wendy Barnard	Council Liaison Officer (electronically)

1 INTRODUCTION AND WELCOME

The Presiding Member, Conley Manifis, declared the meeting open at 4.03pm noting it is to deal with the items adjourned at the meeting held 9 August 2022. The Chairperson read the following Acknowledgement of Country statement:

“The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past, present and emerging”.

2 APOLOGIES / MEMBERS ON APPROVED LEAVE OF ABSENCE

Cr Ashley Wallace is on approved leave of absence from 27 August 2022 to 18 September 2022.
Cr Susan Gontaszewski is an apology for this meeting.

3 DECLARATIONS OF INTEREST

Mr Manifis declared an impartiality interest. The extent of his interest is that his company is contracted by the Office of the Auditor General to complete external audits.

4 CONFIRMATION OF MINUTES

COMMITTEE DECISION

Moved: Mr Araj, Seconded: Mr Goy

That the minutes of the Audit Committee held on 9 August 2022 be confirmed.

CARRIED (5-0)

For: Mr Manifis, Cr Alexander, Cr Ioppolo, Mr Goy and Mr Araj

Against: Nil

(Cr Wallace was on approved leave of absence for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

4:05pm For the convenience of the meeting the Chairperson brought forward General Business Item 6.1 *Contract Risks and Capacity – Capital Works Program - from 9 August 2022*, due to its potential to influence the Committee's consideration of item 5.1 *Review of the City's Corporate Risk Register - from 9 August 2022*.

6 GENERAL BUSINESS (BROUGHT FORWARD)

6.1 Contract Risks and Capacity – Capital Works Program - from 9 August 2022

Cr Ioppolo submitted an item for General Business consideration related to contract risks and capacity in respect to delivery of the City of Vincent's 2022/2023 Capital Works Program.

Given the current economic environment and existing risks in respect to Supplier Management, Major Project Management and inadequate Project Management, Cr Ioppolo noted that the Audit Committee may wish to consider whether there is an enhanced financial risk that the volume of capital works to be delivered through the existing project management framework may result in:

1. Compromised works in terms of price (over-budget);
2. Compromised works in terms of scope that affect quality;
3. Delays in completing works beyond agreed timeframes which may have consequential effects on City of Vincent commitments to third parties; and
4. Tenderers becoming insolvent that risk delivery works entirely and the risk of losing money already expended with those tenderers.

The Committee noted Cr Ioppolo's concerns for inclusion in the considerations on Item 5.1 *Review of the City's Corporate Risk Register*.

5 BUSINESS ARISING

5.1 REVIEW OF THE CITY'S CORPORATE RISK REGISTER - FROM 9 AUGUST 2022

- Attachments:
1. Corporate Risk Register - September 2022
 2. Confidential Corporate Risk Register - June 2022 - Confidential
 3. Risk Appetite and Tolerance Statements

Moved: Mr Araj, Seconded: Mr Goy

That the recommendation be adopted.

RECOMMENDATION:

That the Audit Committee recommends to Council that it:

1. RECEIVES the City's Corporate Risk Register as at Attachments 1 and 2; and
2. NOTES the status of risk management actions for the high and extreme risks.

AMENDMENT

Moved: Cr Ioppolo, Seconded: Mr Goy

That recommendations be added as follows:

3. **REQUEST that Administration reconsider the risks attached to Major Project Management in the risk register.**
4. **REQUEST that Administration provide an explanation as to how the existing Project Management Framework (PMF) is adequately and appropriately placed to identify risk on a timely basis and allowing mechanisms to mitigate such risk appropriately, given the current economic building environment, the doubling of volume of capital works to be delivered through the existing project management framework and key senior staff movements, particularly:**
 - **Compromised works in terms of price (over budget)**
 - **Compromised works in terms of scope that affect quality**
 - **Delays in completing works beyond agreed timeframes which may have consequential effects on City of Vincent commitments to third parties; and**
 - **Tenderers becoming insolvent that risk delivery works entirely and the risk of losing money already expended with those tenderers**

AMENDMENT CARRIED (5-0)

For: Mr Manifis, Cr Alexander, Cr Ioppolo, Mr Goy and Mr Araj

Against: Nil

(Cr Wallace was on approved leave of absence for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

COMMITTEE DECISION ITEM 5.1

That the Audit Committee recommends to Council that it:

1. **RECEIVES** the City's Corporate Risk Register as at Attachments 1 and 2; and
2. **NOTES** the status of risk management actions for the high and extreme risks.

That the Audit Committee:

3. **REQUEST** that Administration reconsider the risks attached to Major Project Management in the risk register.
4. **REQUEST** that Administration provide an explanation as to how the how the existing Project Management Framework (PMF) is adequately and appropriately placed to identify risk on a timely basis and allowing mechanisms to mitigate such risk appropriately given the current economic building environment, the doubling of volume of capital works to be delivered through the existing project management framework and key senior staff movements, particularly
 - **Compromised works in terms of price (over budget)**
 - **Compromised works in terms of scope that affect quality**
 - **Delays in completing works beyond agreed timeframes which may have consequential effects on City of Vincent commitments to third parties; and**
 - **Tenderers becoming insolvent that risk delivery works entirely and the risk of losing money already expended with those tenderers**

CARRIED (5-0)

For: Mr Manifis, Cr Alexander, Cr Ioppolo, Mr Goy and Mr Araj

Against: Nil

(Cr Wallace was on approved leave of absence for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

ACTION: The Chief Audit Executive committed to distributing the Project Management Framework to all Committee Members.

The Executive Director Community & Business Services committed to preparing a report for a future Audit Committee Meeting detailing how the Project Management Framework manages risks in real time, and how it aligns to other City frameworks.

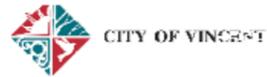
NOTE: Cr Alexander queried the ability of the City to deliver the size of the capital works program as in previous years significant funds have been carried forward. Noting that this year's budget is the highest it has ever been, exceeding the most the City has ever spent on capital works by more than double, in a year when sourcing materials and labour is very challenging.



CITY OF VINCENT CORPORATE RISK REGISTER



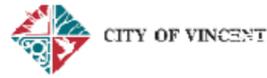
Risk Category	Risk Description	Comment	Impact Analysis			RISK MANAGEMENT			Strength (S-M-W)	Risk Acceptance (Y/N)	Net Risk (after RMA)	ACCOUNTABILITY				
			Likelihood	Consequence	Remarks	Actual Risk	Current Risk Management Strategy (what happens now)	Risk Management Actions (RMA)				Direction of further RM	Risk Owner	Timetable	Assurances available	Last updated
Finance, Procurement and Contracts																
<i>Any additional row can only be added below this row</i>																
Procurement for facilities (Beatty Park Leisure Centre)	Ineffective procurement processes and management of suppliers resulting in a lack of supplies / parts (i.e. chemicals) which impacts use of pool / pool safety		1	3		L	Building good relationship with suppliers, review alternative suppliers, ensure invoices are processed in a timely fashion - have a stock of chemicals, have an emergency plan	1. Stockpile chemicals - Complete 2. build relationships with suppliers - Complete, continue during procurement and new contract setup 3. Complete supplier/contract management - complete, but ongoing review required 4. Updated Business Continuity Plan - Complete	Strong - Continue to liaise with suppliers and finalise supplier agreements.	Y	L	Review supply contracts during procurement. Review Business Continuity Plan annually.	CEO (report to Executive Management Committee)	Complete	Review contracts yearly	13-Jun-22
Supplier / contract management	There is a risk that inappropriate contract management in respect to initiation and management of contract with suppliers may result in the City's interests not being protected or the contract terms not being filled resulting in financial losses to the City		3	2		M	Australian standard contracts. Procurement training provided and procurement policy communicated to all staff. Additional Procurement Resource added to the team. Procurement and Contract Management Framework implemented. All new contracts are compliant. Contract initiation controls are strong. Contract management controls need more work.	1. develop contract management framework, train staff in use and communicate - Complete 2. develop contract register - consultant currently preparing - Complete / AS templates - Complete 3. update the contract template / use WALGA and use of templates - Complete 4. monitor compliance with the framework and use of templates - Complete 5. Contract management controls to be monitored through audits - Ongoing	Strong	Y	M	Continue with regular procurement and contract management compliance audits.	Council (report to Audit Committee)	Complete	Monitoring of contracts register and procurement processes ongoing	13-Jun-22
Major project management	Large number of projects, limited resources and ineffective management of projects resulting in financial losses and potentially poor project outcomes for the City		2	3		M	New project management framework and project prioritisation in place, but in early stage of adoption.	1. Continue implementation of framework - Ongoing 2. staff training on implementing framework - Complete 3. Ensuring timely reporting and accountability by staff - Ongoing 4. Ongoing prioritisation of existing projects. New CBP has identified 26 strategic projects. These will be reported on monthly internally and quarterly to Council 5. Continue to monitor and report on projects that are off track and over budget.	Medium - systems are improving but not fully embedded	Y	M	Monitor Projects that are off track and over budget, via Project Board and CorpEx	Council (report to Audit Committee)	Ongoing	Regular reporting to Council and Audit	13-Jun-22
Financial stability, sustainability & reporting	Poor financial and management reporting regime leads to ineffective financial management and results in insufficient resources to operate the City effectively		2	2		L	The City has improved its financial and management reporting. Now have a better understanding of funded and unfunded projects, and how this impacts the LTFF and beyond. Strategies for revenue generation are in place or planned.	1. Developing an accurate and updated LTFF which will be adopted by Council. Complete 2. Will commence comprehensive monthly reporting covering cash flow management as well as relevant financial metrics. Complete 3. Will assess financial sustainability as part of the development of the City's strategic priorities and masterplans. Complete	Strong	Y	L	Refresh LTFF in 2022	Council (report to Audit Committee)	Ongoing	Regular reporting to Council and Audit	13-Jun-22
Asset, sustainability and environment management																
<i>Any additional row can only be added below this row</i>																
Inadequate asset management	Inadequate asset management, including accountabilities, controls, framework, accountability and inadequate systems to record and interrogate data to inform Asset renewal programs will result in poor asset management outcomes - financial loss and reputational damage	Event - asset failure Impact - financial losses, reputational damage	4	4		H	Council have endorsed the Asset Management and Sustainability Strategy (AMSS) Asset Prioritisation (Buildings) implementation Plan - AMSS is on track for delivery in December 2022. Dedicated team established to guide delivery of the AMSS. Using alternative systems such as spreadsheets, Paywise Annual review of asset renewal plans regular engagement with internal and external stakeholders	1- Allocate additional resources to adequately assess and report on key risks- 2- Continue investigating an Asset-Management System in conjunction with the current review of the City's Corporate IT-Systems- 3- Table auditor's report on condition of assets at EMG and Audit Committee- 4- Establish asset specific accountability processes and procedures- 1. Develop an asset management strategy 2. Increase resource to implement the actions contained in the asset management strategy 3. Allocate additional financial resource for renewal of assets in the capital works program and operational budget	Weak - as only investigating the system/framework	N	H	Determine what asset management strategy is appropriate and implement it	Council (report to Audit Committee)	Nov-22		17-Jun-22
Asbestos management	Inadequate framework to manage the risk in respect to asbestos on City owned or managed land, or land adjoining this, will leave the City vulnerable to staff and community harm resulting in financial loss and reputational damage		3	3		M	LGIS has prepared an asbestos register, and has development an asbestos management framework in accordance with the legal advice received.	1. Finalise and implement the asbestos management framework, and communicate to staff. 2. Develop actions based on gaps identified in framework.	Medium - Investment in OSH/Reporting/workflow technology to reduce risk even further.	Y	L		CEO (report to Executive Management Committee)	Ongoing		17-Jun-22
Aging / unsafe assets (Leederville Oval grandstand)	Emerging safety risk associated with Leederville Oval grandstand - buildings have electrical and structural issues and will require significant capital work in future to ensure they remain safe.	This risk has significant financial implications.	3	3		M	Essential maintenance is carried out, budget permitting. \$3,000 is allocated in 20/21 budget for essential electrical works.	1. Develop an Asset Management Strategy to inform schedule for maintenance / upgrades required, and prioritise for assets. 2. If capital work is not undertaken it may be necessary for buildings to be left vacant, which results in a loss of rental income.	Medium - relies on budget for the works	N	L		CEO (report to Executive Management Committee)	Aug-22		17-Jun-22



CITY OF VINCENT CORPORATE RISK REGISTER



Risk Category	Risk Description	Comment	Impact Analysis			RISK MANAGEMENT					ACCOUNTABILITY					
			Likelihood	Consequence	Remarks	Actual Risk	Current Risk Management Strategy (what happens now)	Risk Management Actions (RMA)	Strength (S<M<W)	Risk Acceptance (Y/N)	Net Risk (after RMA)	Direction of further RM	Risk Owner	Timetable	Assurances available	Last updated
Aging / unsafe assets (Beatty Park grandstand)	Emerging safety risk associated with Beatty Park grandstand, as buildings have electrical and structural issues and will require significant capital work in future to ensure they remain safe.	This risk has significant financial implications.	3	3		M	Essential maintenance is carried out, budget permitting. Money allocated in 2020/21 budget for essential works at Beatty Park Grandstand.	1. Develop an Asset Management Strategy to inform schedule for maintenance / upgrades required, and prioritise for assets. 2. If capital work is not undertaken it may be necessary for buildings to be left vacant, which results in a loss of rental income. 3. Beatty Park 2062 Option Project will identify future use and upgrade options and costs.	Medium - relies on budget for the works	N	L		CEO (report to Executive Management Committee)	FY2023		17-Jun-22
Aging / unsafe assets (Litis Stadium grandstand and buildings)	Emerging safety risk associated with Litis Stadium grandstand and buildings, as buildings have electrical and structural issues and will require significant capital work in future to ensure they remain safe.	This risk has significant financial implications.	3	3		M	Essential maintenance is carried out, budget permitting. Grandstand and some buildings proposed for demolition.	1. Develop an Asset Management Strategy to inform schedule for maintenance / upgrades required, and prioritise for assets. 2. If capital work is not undertaken it may be necessary for buildings to be left vacant, which results in a loss of rental income.	Medium - relies on budget for the works	N	L		CEO (report to Executive Management Committee)	FY2023		17-Jun-22
Management of Vincent Underground Power Project (VUPP)	Failure to adequately manage the community engagement and financial management of payment obligations to Western Power to be recouped from the impacted property owners	This risk has significant financial implications	2	4	Most of the risk of this project is borne by Western Power as the asset owner	M	Maintain close partnership with Western Power and establish sound project management practices.	1) Appoint project manager and establish sound project governance 2) undertake financial modelling on repayment options 3) work with Western Power on community engagement	Strong	Y	M		CEO (report to Executive Management Committee)	2022		23-Jun-22
Any additional row can only be added above this row																
OH&S, employment practices																
Any additional row can only be added below this row																
Succession planning	Neglect of succession planning may result in a key person leaving the City, making City operationally vulnerable resulting in inefficient and ineffective operations, not meeting stakeholder needs.	Removed as a key risk after the smooth transition into retirement of several long-standing key personnel.	2	3		M	Some work instructions	Continue developing corporate process management framework and develop a succession planning framework.	Strength - Once succession planning framework is completed for critical positions, risk will be low.	Y	L	Succession Planning Framework (SPF) to be developed in 2021 per HR Strategy House. The SPF has been rescheduled for 2022/23	CEO (report to Executive Management Committee)	2022/23		16-Jun-22
Safety and security practices for staff	Staff working alone, after C43hours works, accessing building sites and/or private property, negative interaction with members of the community. Lack of comprehensive risk management in respect to safety practices leads to a lack of understanding of the appropriate training needs and potentially inadequate action against risks.		2	4		M	Staff training, patron education, emergency equipment provision and safety audits. Follow working alone procedures, toolbox weekly for handover, vehicle handover and audit of PPE, GPS monitoring enabled enforcement and communication devices. Regular reporting of incidents to foster safety awareness culture	1. Review of safety management plan and systems 2. Identify high risk positions 3. Identify gaps in OH&S procedures 4. Refer to OH&S Committee 5. Improve safety culture (encourage employees to report hazards and incidents)	Medium	Y	M	Note that this risk depends on behaviour of public - which City can not control. So remains medium risk.	Council (report to Audit Committee)	Ongoing		18-Jun-22
Volunteer and contractor management	There is a risk that inappropriate contract management in respect to contractor/volunteer induction and adherence to COV policies and procedures is not appropriately applied to leaving the City vulnerable to contractor/volunteer injury and legal action.		3	3		L	Induction process in place for Contractors, It does rely on the staff who get the contractors in to complete the induction and educate on policies and procedures.	1. Implement a centralised induction system to induct all contractors and volunteers. Ensure all contractors and volunteers have completed mandatory training/compliance (one off compliance training or yearly/bi-yearly) 2. Monitoring contractors and volunteer compliance	Strong - Implementation of a orientation and induction program	Y	L	Budget confirmed for online induction and orientation system and framework currently being developed by April 2020 A induction process for all contractors engaged by the City has been implemented and all inductions are accessed by the OSH advisor. A combination of online and face-to-face inductions covers all WHS gaps	CEO (report to Executive Management Committee)	Complete	Annually	18-Jun-22
Any additional row can only be added below this row																
Business service disruption																
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Disaster Recovery Plan & Business Continuity Management for Beatty Park Leisure Centre	Building or pool failure leading to an unexpected closure of part or whole of facility may lead to not meeting shareholder expectations and experiencing financial losses.		3	3		H	Asset audits, maintenance programs in place and reviewed regularly, communication strategies for any shutdowns	Locate/create BCP for Beatty Park Develop an asset plan and incorporate into short and long term budgets	Medium - Need to increase Audit of Assets and put plan in place for maintenance including contracts and agreements	Yes - note that Medium risk as plant failure can still occur despite strategies	M	No further action	CEO (report to Executive Management Committee)	2022/23		18-Jun-22



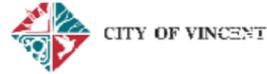
CITY OF VINCENT CORPORATE RISK REGISTER



Risk Category	Risk Description	Comment	Impact Analysis			RISK MANAGEMENT				ACCOUNTABILITY						
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Emergency Management (Interagency)	Ineffective collaboration with agencies results in a poor relationship and ineffective cooperation regarding emergency management leading to ineffective disaster management with an impact of extended service outages, worsened disaster outcomes		2	3	Regular quarterly meetings are conducted at the WCLEMC and CoP LEMC which involves interaction with all supporting agencies	M	Local emergency management arrangements are in place with City of Perth and Western Central Councils LEMC's. Regular monitoring of EM Local Recovery Plans and EM strategies are ongoing.	1. Provide additional training for relevant staff members and community agencies. 2. Working towards implementation of exercises with WC LEMC 3. Exercises with WC-LEMC and CoP LEMC are to be conducted during the 2022/23 period. A desktop exercise is planned for 30th June 2022 testing LEMA's Local Emergency Recovery plans.	Strong	Y	L	Conduct 4 desktop exercises per year	CEO (report to Executive Management Committee)	Ongoing - July 2022	Audit of arrangements and the number of desktop exercises per year	18-Jun-22
Critical incident response - Power outage to ICT server room	A lack of power to the on premise ICT systems though extended power outages will result in a failure after 1-2 hours of reserve power supply. If reserve power fails or cannot continue to be supplied, staff will lose access to all electronic systems, potentially leading to loss of data and service levels		1	3	Risk likelihood based on Admin Centre not being available to staff.	L	1. On-premise Back-up server with some offsite copies 2. Restoration of File servers, Email, Authority and Content Manager within 2 days. Up to 1 day data loss.	ICT Strategy House D19/98015 identifies several cloud-first objectives to mitigate server room dependency. July-2020: Offsite business systems (incl. telephony) on standby that can "go live" for Depot/remote access within 4 hours. Up to 1 day data loss. 2021/2022: File, email, records and core business system to move to cloud solutions. Depot/remote access continuous, no data loss.	Strong	Y	L	Link to BCP and BIA - need to understand the business service continuity needs	CEO (report to Executive Management Committee)	01-Jul-20 2021/22	Audit of the systems and server	18-Jun-22
Primary site internet outage	Loss of internet will result in reduced staff access to business systems including web, email and cloud-based systems resulting in reduced or non compliance with service levels.	Impact - service outages	2	2	Communication Links review completed in 2019 to enable redundant architecture decisions.	L	1. Internet-based systems accessible via 4G-enabled tablets. 2. 2 x 4G Wi-Fi dongles available to business teams for up to 15 staff each. 3. Offsite backup to Library remains operational.	July-2020: Redundant internet supply (and supporting security infrastructure including firewalls) implemented. Up to 1 hour outage.	Strong	Y	L		CEO (report to Executive Management Committee)	01-Jun-20		18-Jun-22
Mapping data	Inaccurate mapping data may lead to poor or incorrect business decisions and possible safety issues resulting in financial loss to the City and potential harm to the community		2	2	Risk consequence considered Minor due to current limited use of spatial layers by staff. Public spatial layers have minimal data likely to cause more than Minor consequence.	L	GIS contract resource onsite fortnightly to respond to any data issues raised by staff.	Sep-2021: GIS and Assets officer is being recruited in and this will help mitigate this risk.	Strong	Y	L	Dependant on additional resources.	CEO (report to Executive Management Committee)	01-Jul-20	Process to check GIS updates and verify data	18-Jun-22
Cyber Security	The City suffers a material breach of Information Security through ineffective protocols and processes	This is trending as an escalating risk in many organisations	3	3	Technical Security Review completed against Australian Signals Directorate "Essential 8". For Technical Security Review and current action item status, see D19/128564	M	Anti-virus software deployed for computers, web traffic and email filtering, upgraded anti-virus software for computers and email filtering; new anti-virus software for server environment; data loss protection config in Office 365 for external file sharing; data loss protection controls are being deployed as part of Office 365 implementation - to be completed in 2019/2020; multi-factor authentication for Office 365 and remote access.	Staff awareness training being introduced;	Strong	Y	L		Council (report to Audit Committee)	Dec-21		23-Aug-22
COVID-19 pandemic	Disruption to City service delivery, local business and community group operations and staff and community well being	Global pandemic, declared state emergency and public health emergency	5	2	City has very limited capacity to control risk due to global nature - COVID risk management is now more easy to predict in comparison to the early days of the pandemic in 2020	H	COVID-19 Relief and Recovery Committee formed - strategy and action plan developed and being implemented, staff working from home, public health directives are being implemented, community support is being provided, City's operations being reviewed Operational BCP planning has been completed and risk measures have been implemented	Implement COVID-19 Relief and Recovery Strategy - all risk management actions are encompassed within this document Implement risk management controls for each service/ project/ program	Strong	Y	H	The Strategy and Implementation Plan are being updated every week Continue risk management controls and adapt to changing requirements	Council (report to Audit Committee)	Ongoing	is accountable to the COVID-19 Relief and Recovery Committee monitoring COVID infections in the workforce and ensuring an appropriate response.	17-Jun-22
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Governance, misconduct and fraud																
Any additional row can only be added below this row																



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Corporate governance / legislative compliance	Lack of an effective governance framework and culture, including risk management, leads to complacency in corporate governance, risk management and legislative compliance, potentially resulting in a failure to comply with legislative requirements and poor decision making		3	3		M	1. Governance team undertakes manual checks to ensure legislative compliance and communicates governance principles and legislative requirements to organisation. 2. Audit Log monitors some financial and audit related risks, and improvements required, and is reported to EMC monthly and to Audit Committee. 3. Currently no clear documentation of requirements.	1- Compliance calendar and Governance Framework is being developed and will be communicated to all staff - August 2020 2- Internal audit plan and improvement plan are being reviewed and will be reported to Audit Committee (will be informed by reg 17 review) - November 2020 3- Regulation 17 review being undertaken in 2020 (internal controls, legislative compliance and risk management) - September 2020 Deliver and implement internal audit plan	Strong RMA once implemented, however, resourcing required to implement actions identified by previous reg 17 review (improvement plan) and implement a compliance calendar, and ongoing monitoring / compliance checks.	N	M		CEO (report to Executive Management Committee)	1. Complete - adopted 18 August 2020 2. Nov 2020 - Internal Audit Plan to be prepared by March 2021 3- Sept 20- Complete 4. June 2022 3 year contact to deliver the IAP to be amended to reflect the time lag and priorities	1. reg 17 review 2. planned internal audit 3. Compliance calendar creates checklist 4. Audit Log is reported to EMC and Council	25-Aug-22	
Fraud Risk Management	A lack of coordinated approach to identification, mitigation, management and monitoring of fraud, through a fraud risk framework increases the risk of fraud occurring potentially leading to reputational damage, and financial losses		3	3	Initial consideration by City has identified following fraud risk areas: 1. Payroll 2. Theft (property / money) 3. Credit card use 4. Procurement (invoices)	M	1. A number of fraud risks have been identified as a result of the OAG's Fraud Performance Audit in 2019, which recommended that the City have a coordinated approach to fraud management and a mechanism for reporting fraud. 2. These items are being actioned and progress is reported to Audit Committee. 3. Procurement risks are managed by two level approval process for purchases. 4. Note, No specific current policies & procedures to prevent, detect and respond to fraud other than step 3 above	1- Develop and communicate a fraud risk management plan, and provide staff training - December 2020 (consultant to be engaged). 1. Testing for fraud will form part of the internal audit plan, and random checks will be undertaken by procurement. - December 2020 3. Recruitment and selection process review - April 2020 2- Procurement review supplier verification - June 2020. Complete 2. Online training programs for both Fraud Awareness and Accountable and Ethical Decision-making (AEDM) are to be developed and implemented in accordance with the Fraud Management Plan. Training will form part of induction and performance review processes 3. Regular staff assessment surveys to be developed and circulated to ensure learnings from integrity training are embedded.	Strong RMA, however, fraud risks must first be comprehensively identified and resourcing required to develop plan, train staff and undertake fraud testing / internal audits	N	M		Council (report to Audit Committee)	2022/23	Audit Log is reported to EMC and Council; random checks on transactions, inventory and processes (e.g. HR and payroll)	18-Jun-22	
Policies & Procedures	Outdated policies, procedures and controls leads to a failure to properly execute on its mandate and protect its assets leading to errors, omissions and delays in service delivery		2	2		L	1. Policies are reviewed and updated on an ad hoc basis. 2. New template, Policy Development and Review Policy and Policy Review Plan being prepared. 3. Council approval of policies is required, which functions as a form of control.	1- Finalise and implement the policy review plan - September 2020 2- Develop guidance on policy content - new Policy Development and Review Policy - Council approval required, align with SCP objectives - September 2020 3- Communicate to all staff - October 2020 4- process improvement - Continue trialing the use of a corporate process management tool (Pro-mapp) - Dec 2020 Complete	Strong	Yes, policy review plan and framework will provide clear guidance on policy requirements and drafting, Corporate Process Management is assisting with process documentation		L		CEO (report to Executive Management Committee)	Complete	Internal audit on policies and procedures, and their operational effectiveness	18-Jun-22
Complex land management / maintenance requirements	Management and maintenance of City controlled land within the Swan River Foreshore, Aboriginal Heritage Sites and Development Control Areas		3	3	Urgent remedial path works at Banks Reserve undertaken in Feb 2019, no s 18 consent obtained. Caution Issued by DPLH, may result in reputational damage, and if further non-compliances occur that could adversely impact relationship with DPLH	M	No formalised approach/ checklist for ensuring compliance with legislation relevant to works / management of land within the Swan River Foreshore, Development Control Area or Aboriginal Heritage Site. Follow process outlined in the City's "Development/work on land containing an Aboriginal Heritage Site" promapp checklist when relevant to works / management of land within the Swan River Foreshore, Development Control Area or Aboriginal Heritage Site.	1. Governance to develop a checklist of approvals required and communicate to relevant staff - December 2020 2. DPLH (Director of Heritage) to present to relevant staff on changes to Aboriginal Heritage Act and explain approval process - by December 2020 Discuss process and requirements with DPLH to ensure compliance ahead of any works.	Strong		Y	L		CEO (report to Executive Management Committee)	ongoing	Annual review of process.	18-Jun-22

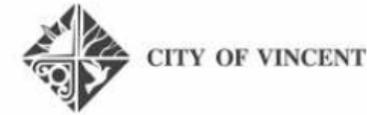


CITY OF VINCENT CORPORATE RISK REGISTER



Risk Category	Risk Description	Comment	Impact Analysis			RISK MANAGEMENT				ACCOUNTABILITY						
			Likelihood	Consequence	Remarks	Actual Risk	Current Risk Management Strategy (what happens now)	Risk Management Actions (RMA)	Strength (S<-M<-W)	Risk Acceptance (Y/N)	Net Risk (after RMA)	Direction of further RM	Risk Owner	Timetable	Assurances available	Last updated
Non-compliance with drafting requirements for local laws	Additional administrative time and costs associated with redrafting of local laws to meet legislative requirements for local laws	Drafting of new Local Government Property Local Law, Parking Local Law and Animal Local Law occurring	4	2	Joint Standing Committee on Delegated Legislation found errors in Parking Local Law which resulted in need for it to be repealed. Joint Standing Committee on Delegated Legislation found issues in the Local Govt Property Local Law 2021 and requested undertakings, resulting in the City needing to adopt an amendment local law within a limited time frame.	M	Drafting of local laws in line with Department of Local Government's guidelines and WALGA templates	1. Discuss drafting further with Department, to ensure drafting meets Joint Standing Committee's requirements 2. Seek legal advice ahead of Gazetting local laws when necessary.	Medium	Y	L		CEO (report to Executive Management Committee)	ongoing		18-Jun-22
State-Wide Cladding Audit	Community safety and reputational impact associated with implementation of regulatory requirements following cladding audit undertaken by DMIRS.		2	4		M	All directions to building owners are managed by the Executive Director.	Ensure safety measures are implemented where appropriate to reduce likelihood of fire events. Any further enforcement action considered by Executive Director in accordance with Risk Management Policy.	Strong	Y	L		CEO (report to Executive Management Committee)	Complete		20-Jun-22
Information & Systems Management																
Authority database security - Confidential	See Confidential Log										L					
Community Services																
Fraudulent booking/use of City facilities resulting in damage to facilities and public nuisance	There are inadequate processes in place to prevent malicious or fraudulent bookings of a City facility, which could result in misuse of a City facility and potentially damage to the facility or nuisance to the public.		2	2	This Risk relates to a one-off event that is very unlikely to be repeated. Adequate processes are in place to prevent malicious or fraudulent bookings of a City facilities.	L	Administration reviews each booking; Applies a bond to bookings considered high risk;	1. Requirement for photo identification for all bookings in community facilities; 2. High scrutiny and review placed on weekend bookings; 3. Updated to Terms and Conditions to include requirement for bond for bookings on weekends from 6.00pm - midnight; 4. Update of Terms and Conditions to include requirement for photo identification 5. Reduction in number of bookings approved for use on weekends between 6.00pm and midnight.	Medium	Y	L		CEO (report to Executive Management Committee)	01-Dec-20	Annual review of process	20-Jun-22

RISK APPETITE & TOLERANCE STATEMENTS



Overall City of Vincent risk appetite statement

The community want us to be a Council and an organisation that is clever, creative, and courageous - willing to push the operational boundaries and willing to think and act as an enabler.

We put this into practice in our everyday work and decision making by understanding and managing the risks in being clever and creative but still taking action to meet our strategic goals.

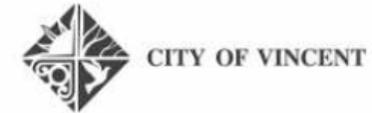
The City seeks to minimise its exposure to key risks relating to people, financial operational and regulatory and compliance responsibilities, while still taking action. We will ensure appropriate measures to mitigate our risks are in place.

Detailed Statements and Descriptors

Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
Financial Sustainability		
<i>Financially Volatile Decisions</i>	The City has a low appetite for risk in decision making that impacts financial volatility and sustainability	These are for those decisions not specifically considered below: Based on risk consequence criteria - Risk of loss in excess of \$100,000 (0.035% - 0.17% of operating budget)
<i>Decisions causing Budget Deficiency</i>	The City has a low tolerance for decisions or actions that result in material deficiency in achievement of budgeted: <ul style="list-style-type: none"> - Surplus - Balance sheet ratios - Profit and loss ratios - Rate of return on investments 	Based on risk consequence criteria - Risk of loss or missing budget in excess of \$100,000 (0.035% - 0.17% of operating budget)
Financial Investment & Growth		
<i>Sustainable financial investments</i>	The City has a moderate risk appetite for investments; investments must support strategic initiatives and financial sustainability. Investments must be aligned with the values and principles of the City.	Investments need to be in line with the City's Corporate Business Plan and Strategic Community Plan.

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

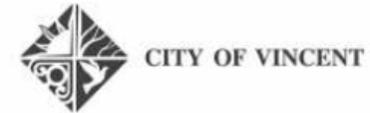
RISK APPETITE & TOLERANCE STATEMENTS



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
<i>Forwards, hedges, and derivatives</i>	The City has no tolerance for investments in forwards, hedges, and derivatives.	Organisations often use financial instruments to manage the risk in commodity and foreign currency. These can be very risky if not appropriately utilised; and the City has chosen not to use these instruments.
<i>Debt for growth</i>	The City has a moderate appetite to take on risk to fund growth.	This ties into the investment appetite; however specifically considers the use of debt funding. Based on the consequence table, a moderate risk would be in the vicinity \$100,001 to \$250,000 (0.17% - 0.43% of operating budget).
<i>Specific ratios - No specific rating given as these are set parameters that the City has determined that it must operate within. Ratios (and thresholds) are determined by the State Government.</i>	<ul style="list-style-type: none"> The City's debt to service ratio must always be above 5. Total Liabilities are never to exceed Total Assets Proposals supporting debt funding must be supported by a cash flow analysis that is financially sustainable 	<p>The debt to service ratio measures the City's ability to pay its debt. It is calculated by the annual operating surplus (before depreciation and interest), divided by the debt service cost, and is currently 5.092.</p> <p>Financial sustainability for debt funding will need to consider:</p> <ul style="list-style-type: none"> Free cash flow for monthly, capital or balloon payments Interest cover - refer above for the level of financial risk acceptable Cost of not undertaking project - i.e., repairs and maintenance of the current solution Future cost of new project once implemented - i.e., for a community centre, insurance, licences etc
Business collaboration		
<i>Commercially viable collaboration</i>	The City has a moderate risk appetite to being more commercially adept and to explore avenues to identify cost efficiency drivers, collaboration with business partners to deliver on objectives through commercially viable arrangements and partnerships.	Within the boundaries of the appetite stated above in respect to investments being within the City's Corporate plans and strategies, the City is willing to consider proposals to use partnerships and contracts to facilitate meeting the City's objectives, where consistent with legislative requirements (<i>Local Government Act 1995</i>). Suggestions would include using outside service providers to deliver current services provided by the City more efficiently, i.e., Waste Collection; or working

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

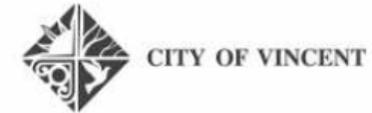
RISK APPETITE & TOLERANCE STATEMENTS



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
		collaboratively with an Arts organisation to set up a festival. Other projects may include working with developers.
<i>3rd party Partner (Contractor) failure</i>	The City has a low risk appetite for third party partner (contractors) failure.	The City utilises many outside organisations in delivering on its mandate. This low appetite means that even minor or insignificant breaches in contracts or delays in delivery of products and services will be taken seriously. Accordingly, third party risk must be considered before entering into any contract, including reputation of third party, financial viability, audit clauses etc.
Procurement		
<i>Procurement failure</i>	The City has a low risk appetite for procurement failures that lead to poor value for money or financial loss, poor quality of service; incorrect or substandard products or delayed delivery; wastage of funds or services.	This ties into the above point; and thereby requires appropriate procedures in the procurement process to ensure the required outcomes for the City and appropriate enquiry and planning prior to purchases. Note, appropriate delegations must exist to support this.
	The City has zero tolerance for procurement decisions that endanger our staff and community.	Procurement decision making must consider the risk of injury or harm to the staff & community of Vincent. An example of this would be allowing the Beatty Park pool to use unregulated or unauthorised chemicals.
Asset & Environment management & sustainability		
<i>Environmentally dangerous activity</i>	The City supports investments, activities and developments that result in a sustainable future for our community while meeting the current needs of our residents. It recognises that this may at times involve accepting some degree of risk and is comfortable with this, subject to always ensuring that potential benefits and risks are fully understood before planning is approved and that appropriate measures to mitigate risk are established.	There is often a payoff. Proposals need to consider the risks and rewards based on the promises made to the community. This has been envisaged with the City's Project Management Framework implementation and future actions.

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

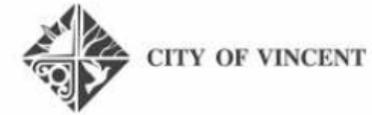
RISK APPETITE & TOLERANCE STATEMENTS



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
<i>Ecologically sustainable decisions</i>	The City has a high risk appetite for ecologically sustainable decisions	Activities that favour environmentally conscious actions will more likely be approved than those that don't. Furthermore, the City will act swiftly against actions that are detrimental to the environment.
<i>Resource wastage</i>	The City is committed to protecting and preserving the environment and has a low risk appetite for activities that would significantly degrade the environment and a high risk appetite for decisions that promote ecologically sustainable development. The City has a low risk appetite for irresponsible use of its resources.	
<i>Activities against ratepayer values & ethics</i>	The City has a very low risk appetite for investments and activities that do not align with the City's values.	The City has set its vision, purpose and guiding values based on the interpretation of those of the community it serves. When entering into new projects, investments and proposals, these values must be considered as one of the key consideration sets.
<i>Activities, structures, projects that present health risk for the community</i>	The City has a low risk appetite for activities, structures and projects that threaten the health of its community.	The City is committed to ensuring the health and wellbeing of its residents, this must be considered within the activities, projects, and new builds it approves or invests in. Activities that do not align with this will only be approved in exceptional circumstances. An example might be the approval of a Neo-Nazi festival to occur within the City's park space. A multi residential building with no nearby open space may be another example.
Values and Behaviours		
<i>Behaviour or conduct against City values</i>	The City is an equal opportunity employer that employs skilled and experienced employees in positions with clearly defined roles and responsibilities; it has a low risk appetite for actions and behaviours that threaten the people and organisational capacity.	This sets the City's view on the criticality of its employees and the City culture; accordingly, staff must be selected based on appropriate due diligence and fit for purpose considerations including against the City values. Behaviours and actions of current staff must be measured against their job performance criteria and against the values.
<i>Low individual and team performance</i>	The City places high importance on its values and a culture of integrity in conduct, performance excellence, innovation, equality and diversity, dignity and respect, collegiality, and cultural	Refer above.

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

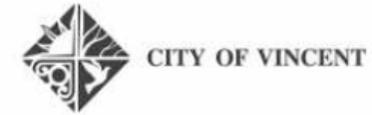
RISK APPETITE & TOLERANCE STATEMENTS



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
	sensitivity. It has a low risk appetite for behaviour or conduct which does not meet these standards.	
Human Resource	The City has a low risk appetite for human resource risk.	
<i>Lack of Staff feedback & development</i>	The City has a low risk appetite for risk in practices or behaviours that lead to staff not receiving feedback and development; resulting in low staff performance, moral and staff retention.	KPI's need to be developed that ensure that staff performance management is undertaken within certain timeframes and parameters - timely responses and feedback provided, and that retention ratios are considered and acted on were outside norms. Regular surveys will support understanding moral & engagement and to understand what can be done to improve areas.
<i>Behaviour reducing cultural diversity & awareness</i>	The City has a low risk appetite for practices and behaviours that result in a workforce that is not diverse and culturally aware, be this through recruitment or day to day workplace activities.	Activities and actions to involve and include staff from diverse backgrounds considering culture, age, gender, experience sets etc.
<i>Harm of staff, clients, partners, or visitors</i>	The City has a very low risk appetite for risk in practices or behaviours that lead to the harm of staff, clients, partners, or visitors in its premises or when undertaking work related activities (within its control and responsibility).	The City's continued focus on OH&S matters, staff and contractor induction support this appetite. All new activities and projects should further consider the impact on the City's community.
<i>Breach of code of conduct, ethics, and Law</i>	The City has no appetite for conduct that is unlawful, unethical, or otherwise breaches the Code of Conduct or reflects misconduct / serious misconduct.	
Health and Safety		
<i>Inadequate & untimely reporting of breach & near-miss incidents</i>	The City has a low appetite for health and safety risk, and in particular a very low tolerance for inadequate or untimely remedy and reporting of breach incidents, or near misses.	The City's continued focus on OH&S matters, staff and contractor induction support this risk.
<i>Negligent & deliberate violations of health & safety requirements</i>	The City has no tolerance for negligent, deliberate, or purposeful violations of health and safety requirements.	

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

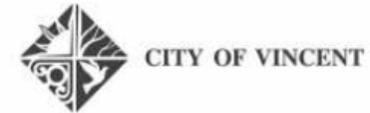
RISK APPETITE & TOLERANCE STATEMENTS



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
Business Service	The City acknowledges that in order to be innovative and nimble that some degree of risk taking is inevitable, however these risks must be considered in light of maintaining continuity of services to our stakeholders.	See below
<i>Disruption to the operation of the business</i>	The City has a very low tolerance for risks that may result in disruption to the operation of the business. Including loss of statutory services, operational continuity, loss, or lack of documentation of corporate knowledge. These risks will be mitigated and controlled to where the cost of control is equal to the marginal cost of the risk.	Interruption to services has been included in the Consequence criteria. A very low tolerance would be considered where <i>“Failure of assets / disruption which results in inconvenience but no material service interruption (resolved within one day).”</i> So, where there is a disruption, for example the phone lines are down, then a solution needs to be found within one day. The cost of this control must also be considered in the action sought.
<i>Loss or lack of documentation of corporate knowledge</i>	The City has a very low risk tolerance for loss or lack of documentation of corporate knowledge.	In order for the City to continue to provide services to its stakeholders to the degree required, the City must continue to maintain adequate systems and processes that support maintenance of all corporate knowledge.
Governance	The City is committed to best practice governance and practices and behaviours that support ethical, consistent, and informed decision making, compliance with legislation, regulation and internal and external reporting requirements.	
<i>Breaches in regulations, professional standards, and ethics</i>	The City has a very low risk appetite for any breaches in regulations, professional standards, and ethics.	There is a low, but not zero appetite for breaches. An example would be the submission of a BAS late due to resource constraints within the City. See specific examples below
<i>Bribery or Fraud</i>	The City has no tolerance for bribery or fraud.	The City will investigate all allegations and take action to the full extent of its capacity.
<i>Less than better practice for Governance, Due diligence, Accountability and Sustainability</i>	The City has a low risk tolerance for less than better practice decision making for governance, due diligence, accountability, and sustainability, as measured by accepted industry standards and practices.	

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

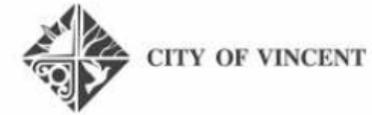
RISK APPETITE & TOLERANCE STATEMENTS



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
<i>A breach in Delegated Authority</i>	The City has a very low risk tolerance for breach in delegated authority.	
<i>Poor Project or Change Management</i>	The City has low risk tolerance for incidents or impacts which are generated by poor project management or change management practices.	The risk consequence level will need to be considered.
Information & Systems management		
<i>Compromising information, its management, security, and storage</i>	The City has a very low appetite for the compromise of processes governing the integrity of, and access to, information; the use of information, its management, security, and storage.	The City wishes to keep the information it has custody of, safe, secure, and uncompromised. Accordingly, it requires appropriate governance, a framework and processes in place for managing this risk.
<i>Information management and Security risk</i>	The City of Vincent has very low appetite for information management and security risk.	
<i>Internal or External threats to private information</i>	The City has no appetite for threats to private information arising from internal breaches or external malicious attacks.	
<i>Deliberate misuse of information</i>	The City has no appetite for the deliberate misuse of information.	
<i>Breaches of the Code of Conduct</i>	The City has no appetite for repeat breaches of the Code of Conduct.	
<i>Safe & approved Systems Development</i>	The City has a moderate risk appetite for systems development and changes where it is within the approved strategy, budget, and plans; and appropriate safeguards are installed.	Systems development always comes with an inherent risk factor, accordingly there must be an acknowledgement that for changes to occur some risk must be taken, however appropriate project plans and procedures should be in place to manage this risk.
Community Services	The City seeks to create a connected community where the City's residents can interact with the built environment and nature to	

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

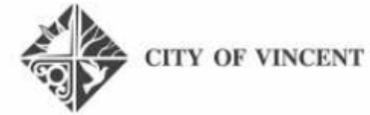
RISK APPETITE & TOLERANCE STATEMENTS



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
	create a vibrant and inclusive place to live, work and play. The City recognises that its purpose is tied to the needs and expectations of its community and in particular the rate payers. In order to meet these needs a certain level of collaboration and co-operation with these stakeholders is beneficial and necessary.	
<i>Community Engagement and Increased Participation</i>	The City has a high appetite for risks that will drive strong community engagement and increased participation.	The City wishes to match its community desire for high levels of engagement, and this is acknowledged to come with more risk. An example is the BMX track, which was highly desired by the community, but has associated risks.
<i>Constructive Community Consultation</i>	The City has a high risk appetite to engage in community consultation to deliver on our strategic objectives. This collaboration cannot be to the detriment of ensuring an efficient and effective decision-making process in the spirit of sustainability and achievement of objectives. (See sustainability above)	This point was important in driving the high engagement and participation in delivery of the City’s objectives. But this should not be used as a lever to hinder progress or unnecessarily delay decision making.
<i>Activity risking long-term values or reputation of Council</i>	The City has zero risk appetite in any activity that will put its long-term values or reputation at risk.	
<i>Failure to meet customer commitments and/or provide appropriate advice and address regulatory concerns</i>	The City has a very low risk appetite for operational risks arising from failure to meet customer commitments and/or appropriateness of advice.	The City must provide appropriate advice to stakeholders and meet its commitments. The City will promptly take action to address ratepayer/customer complaints and regulatory concerns.
<i>Negotiate with Regulators, State & Federal Government Agencies</i>	The City has a high risk appetite to consult and negotiate with regulators, State & Federal Government Agencies to achieve the City’s objectives.	
<i>Leasing of Community Facilities</i>	The City has a moderate risk appetite for financial loss in respect to the use of the City’s community facilities provided the use is: <ul style="list-style-type: none"> • in the community interest • satisfies a recognised community purpose 	This is to ensure we are considering the needs of our community together with the financial impacts of decision making.

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

RISK APPETITE & TOLERANCE STATEMENTS



Strategic Risks & Categories
<p>Finance, procurement & contracts</p> <p>Risks relating to ensuring reliability and timeliness of financial and other information; as well as ensuring the financial sustainability and viability of the City. Risk of failures in the City’s procurement and contract engagement and management processes resulting in business loss or disruption.</p>
<p>Asset Management & sustainability, environment management</p> <p>Risks associated with investing in, developing and maintaining the City’s infrastructure to ensure reliability and to meet its Vision and strategy. Risk of the City’s current activities compromising the ability for the future residents meeting their needs. This refers to social and environmental needs. Consideration of both physical and investment actions.</p>
<p>OH&S, employment practices</p> <p>Risks relating to strategies and systems to maintain a workforce and partnerships that are productive, safe, and diverse as well as an effective and accountable organisational environment. Risks include workforce capability and capaCity, including staff, volunteers, contractors, and subcontractors.</p>
<p>Business service disruption:</p> <p>Risks or events that could cause disruption to services or operations; and/or impair or enhance the delivery of the program or project on time and within budget, or the quality of its outcomes; events that could lead to damage to your reputation, assets or compromise the security of sensitive information.</p>
<p>Governance, misconduct & fraud:</p> <p>Risks resulting in failure to meet regulatory, compliance and accountability requirements; inadequate or unclear definition of roles and responsibilities; lack of effective and transparent decision-making processes; inadequate control and procedural frameworks; the robustness of any third-party systems and processes.</p>
<p>Information & systems management:</p> <p>Risks that jeopardise information being authentic, appropriately classified, properly secured, and managed in accordance with legislative and operating requirements. Technology solutions must support strong internal control processes and the development of robust system and process solutions for the management and protection of information assets; and align technology, systems, processes and culture with business strategy and goals.</p>
<p>Community services:</p> <p>Risks or events that hinder the City’s ability to meet the current and changing expectations of the ratepayers and community; including ratepayers’/customers’ expectations of providing efficient, considerate, and cost-effective services; building positive and collaborative relationships and outcomes for the City.</p>

City of Vincent Risk Appetite and Tolerance Statements - D20/26234

5.2 INTERNAL AUDIT PROGRAM - PROPOSED AMENDMENTS TO IMPLEMENTATION TIMELINE

- Attachments:**
1. Internal Audit Program 2021/22-2023/24 (marked up)
 2. Internal Audit Program Implementation Timetable (revised)

RECOMMENDATION:

That the Audit Committee recommends to Council that it:

1. **APPROVES** the:
 - 1.1 proposed amendments to the City's Internal Audit Program 2021/22 – 2023/24 (now 2022/23 – 2024/25) at Attachment 1;
 - 1.2 revised Implementation Timetable at Attachment 2; and
2. **NOTES** that the updated Internal Audit Program 2022/23 – 2024/25 and revised Implementation Timetable maybe subject to further minor amendments by Administration.

Moved: Mr Goy, Seconded: Mr Araj

That the recommendation be adopted:

NOTE: Mr Goy queried what value the ICT Systems and Security and Information Security Items on the Audit Plan add as they are covered by the OAG adequately.

Mr Goy suggested and queried if the internal auditor could assess the risk of not reviewing the use of the current system (Civica Authority) as this is an end of life product, and reviewing the business system strategy in place to identify potential risks and opportunities in respect to potential cost savings. Noted that this review may require inclusion within risk register.

The CEO suggested that those items be removed from the audit plan, and instead a report be included in the next agenda reflecting on the future of Civica Authority. The Chief Audit Executive suggested that a variation be sent to the internal audit provider to remove the two ICT items and replace with the Beatty Park Infrastructure Renewals Project audit.

Mr Manifis noted that the motion should only consider one year to allow the City to progress the audit. The referenced 'minor amendments' in recommendation point 2 should only be the addition of detail or prioritisation but does not include the removal of items from the audit, this would require prior consideration and approval by Audit. Audit requirements listed for year 2 and 3 should be presented back to Audit committee in March 23 for consideration of priority.

The Committee noted that the dates in the attachment be updated to reflect 22/23 FY currently 21/22.

AMENDMENT

Moved: Mr Araj, Seconded: Cr Ioppolo

That the recommendation be amended as follows:

1. **APPROVES** the:
 - 1.1 **proposed amendments to Year 1 of the City's Internal Audit Program 2021/22 – 2023/24 (now 2022/23 – 2024/25) at Attachment 1;**

1.2 revised Implementation Timetable at Attachment 2; and

2. NOTES that the updated Internal Audit Program **20223/234** – 2024/25 and revised Implementation Timetable maybe subject to further minor amendments by Administration.

CARRIED (5-0)

For: Mr Manifis, Cr Alexander, Cr Ioppolo, Mr Goy and Mr Araj

Against: Nil

(Cr Wallace was on approved leave of absence for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

COMMITTEE DECISION ITEM 5.2

That the Audit Committee recommends to Council that it:

1. APPROVES the:

1.1 proposed amendments to Year 1 of the City's Internal Audit Program 2022/23 at Attachment 1;

1.2 revised Implementation Timetable at Attachment 2; and

2. NOTES that the updated Internal Audit Program 2023/24 – 2024/25 and revised Implementation Timetable maybe subject to further minor amendments by Administration.

CARRIED (5-0)

For: Mr Manifis, Cr Alexander, Cr Ioppolo, Mr Goy and Mr Araj

Against: Nil

(Cr Wallace was on approved leave of absence for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

ACTION: Chief Audit Executive to pursue contract variation to reflect changes in the Internal Audit Program. Report on Business System Strategy (specifically Civica) to be prepared for next Committee meeting.

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Responsible directorate	Office of the CEO.
Responsible team	Corporate Strategy and Governance.
Responsible officer	Executive Manager, Corporate Strategy and Governance.
Affected teams	All
Legislation / local law requirements	Regulation 17 <i>Local Government (Audit) Regulations 1996</i> .
Relevant delegations	Nil.
Related policy procedures and documents	Risk Management Policy and Procedure Corporate Risk Register

PURPOSE

To set out the City of Vincent's internal audit program for the next three years, commencing in 20~~21/22~~
~~22/23~~.

The internal audit program takes a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct (see below). The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these two high risks.

BACKGROUND

The internal audit program has been developed based on the following:

- City's key strategic risks as set out in the Corporate Risk Register
- Results and recommendations of the regulation 5 and regulation 17 audits completed by Stantons International in November 2020
- Office of the Auditor General's Financial and Information Systems Audit for 2019/20

The City's Corporate Risk register includes the following two high risks:

- Non-compliance with the City's legislative and governance obligations under the *Local Government Act 1995*; and
- Failure to ensure robust corporate governance, including preventing occurrences of fraud, corruption and misconduct.

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The actions identified in response to these risks are:

- Develop and implement an internal audit program to monitor compliance and performance.
- Undertake independent audits of high risk areas, including payments made and services delivered pursuant to high value / high risk contracts.
- Conduct regular internal audits on fraud and corruption.
- Conduct regular audits against findings by integrity bodies like CCC, PSC and OAG (for example, OAG performance audits).

The internal audit program includes the audit item (with the associated risks listed based on the critical success factor risk identification), the risk causes, the inherent risk rating, the risk categories and the associated audit actions required. The audit items have been prioritised based on the high risk areas and when an audit was last undertaken.

There are six internal audits proposed for each year.

IMPLEMENTATION OF PROGRAM AND REPORTING

The City will engage a suitable qualified auditor to undertake the audits set out in this program independently. The auditor will be appointed for a one year term, with two one year extensions, subject to the satisfactory completion of all the audits listed for the first year.

The audit plans for each specific audit will be prepared by the appointed internal auditor (party independent of the City) in consultation with the Executive Manager Corporate Strategy and Governance and the Audit Committee.

The appointed auditor will liaise only with the Executive Manager Corporate Strategy and Governance and the Audit Committee Chair, if required.

The outcomes of each audit will be reported to the City's Executive Management Committee and the Audit Committee.

Actions identified as a result of the audits will be added to the City's Audit Log and monitored until complete. It is intended that the findings of the audits will lead to improvements to the effectiveness of risk management, internal controls, legislative compliance and governance processes.



INTERNAL AUDIT PROGRAM ~~2021/22 – 2023/24~~ 2022/23 – 2024/25

AUDIT PLAN 2022/23 – 2024/25

Audit Item	Risk causes identified	Risk rating (inherent)	Audit Focus Area	Admin comment - March 2021
YEAR 1 – 2022/23				
<u>Beatty Park Infrastructure Renewals Project - project control oversight and management of variances</u>	Project management has highlighted the importance of project control oversight, management of variances and the need for more rigor in change requests.	Please provide	Review of governance, expenditure and project management processes.	Council resolution 14/12/2021
Tender contracts/contractors – risk of failure to detect and prevent overcharging, fraud and corruption	Lack of oversight/review of expenditure on high value maintenance contractors/contracts	Medium risk – reputation, compliance and finance	Review and assessment of items charged/invoiced to the City by contractors where that contractor was procured via a tender process. To include one or more of the City’s general maintenance contractor/contracts.	Identified by Council as an area of risk, requires separate review
Fleet, assets and CCTV management – risk of misuse of fleet and resources, including ICT assets and buildings	Lack of verification and controls	High risk – property, reputation, financial, safety	Review relevant strategies, policies and processes – Asset Strategy and CCTV Policy	Not previously reviewed independently. Ageing assets pose significant risk to City. High risks relating to ICT systems.
Credit card use – risk of failure to detect and prevent occurrences of fraud and corruption (move to year 2)	Lack of oversight in use/lack of checks	High risk – reputation;	Review relevant policies and processes	High risk area, needs separate review.



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		compliance, financial		
Records management —including FOI process—risk of non-compliance with governance and legislative requirements (move to year 3)	Unclear processes and roles and responsibilities	Medium risk—reputation, compliance, financial	Review use of document management system Review FOI process	<u>Stantons Audit Nov 2020 recommended that a review of the useability of the Records Management System occur. Compliance testing of record keeping required.</u>
Procurement and contract management – risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements (moved from year 1)	Poor procurement and contract management awareness.	High risk – property, reputation, financial, compliance	Review relevant policies, frameworks and processes. Review training process. Review separation of duties. Compliance testing – contracts, quotes, journals, variations of POs.	<u>External audits and Stantons Audit Nov 2020 identified this as high-risk area. Significant improvements made, need to test effectiveness.</u>
Swimming pool inspection process –risk of non-compliance with legislative requirements and damage to public health moved to (year 2)	Documentation of processes. Clarity of delegations.	Medium risk—reputation, compliance, financial, public safety	Random review of approval assessment process, including online processes and disclosure of GOI.	Not previously reviewed independently.
ICT systems and security – risk of failure to provide adequate and effective ICT systems, ensure good governance and prevent fraud and corruption (move from year 3)	Inadequate security, systems and controls	High risk—reputation, compliance, financial	Review changes implemented as a result of 2020 ICT audit by OAG.	<u>OAG audit on ICT systems identified significant shortfalls in City's controls and systems. Changes implemented to address these. Need to test these.</u>
Information security —risk of information loss, compromise and availability (moved from year 2)	Poor ICT systems (vulnerability and lack of controls)	Medium risk—reputation, compliance, financial	Review information security Review privacy policy	Compliance testing of information security required.
HR policies and procedures , including payroll – risk of failure to maintain staff health and wellbeing, and act in compliance with legislation	Outdated policies and processes	Low risk – reputation, compliance, financial	Review policies and procedures and communication to staff.	<u>Policies updated in 2018 and in need of review.</u>



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Gifts and COI —risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements (moved to Year 2)	Unclear gift provisions and lack of understanding by staff	High risk—reputation, compliance, financial	Review Governance Framework and COI requirements, including communication to all staff Review induction and training material Review COI and gift registers and record keeping	Stantons Audit Nov 2020 recommended that legislative compliance form part of internal audit. Noted governance framework created, need to check implementation
Detection and reporting of fraud and corruption, PID disclosures, whistleblowing and cyber security —risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements (move to year 2)	Unclear roles and responsibilities and avenues for reporting	High risk—reputation, compliance, financial	Review Fraud Plan and Policy, Governance Framework and anonymous reporting system, and implementation / communication to organisation	Stantons Audit Nov 2020 noted that anonymous reporting system had been set up, needs to be tested. OAG Performance Audit 2019—Fraud Prevention—Plan prepared to meet requirements of Audit, Training provided in April 2021
YEAR 2 – 2022/23				
Procurement and contract management —risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements (move to year 1)	Poor procurement and contract management awareness.	High risk—property, reputation, financial, compliance	Review relevant policies, frameworks and processes. Review training process. Review separation of duties. Compliance testing—contracts, quotes, journals, variations of POs.	External audits and Stantons Audit Nov 2020 identified this as high-risk area. Significant improvements made, need to test effectiveness.
HR policies and procedures, including payroll —risk of failure to maintain staff health and wellbeing, and act in compliance with legislation and good governance (move to year 1)	Outdated policies and processes	Low risk—reputation, compliance, financial	Review policies and procedures and communication to staff. Review payroll practices / compliance testing.	Policies updated in 2018 and in need of review.
Credit card use - risk of failure to detect and prevent occurrences of fraud and corruption (move from year 1)	Lack of oversight in use/lack of checks	High risk - reputation, compliance, financial	Review relevant policies and processes	High risk area, needs separate review.



INTERNAL AUDIT PROGRAM ~~2021/22 - 2023/24~~ 2022/23 - 2024/25

Business continuity and emergency planning – risk of lack of service continuity in business disruption or emergency (including ICT response)	Unclear roles and responsibilities, lack of documented processes	Medium risk – reputation, financial, people, safety, property	Review BCP and emergency management plans, and communication to staff. Annual business continuity scenario / workshop.	Not previously reviewed independently. Need to test BCP which was developed in March 2020 and reviewed in March 2021.
Project management – risk of failure to ensure projects are delivered within scope	Unclear framework and roles and responsibilities	Medium risk – reputation, financial, project	Review effectiveness and adequacy of current framework and how it aligns with current practices	Not previously reviewed independently. Significant changes implemented since 2019. Need to review effectiveness and adequacy.
Audit Committee role and functions – risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements	Unclear roles and responsibilities and lack of knowledge across organisation	Medium risk – reputation, financial, people, compliance	Review Audit Committee Terms of Reference and current practices and processes. Review OAG Better Practice Guide. Review induction materials and training for members.	Audit Committee not previously reviewed independently. Significant changes made in 2020 – need to review adequacy and effectiveness of current practices.
<u>Gifts and COI – risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements (moved from year 1)</u>	<u>Unclear gift provisions and lack of understanding by staff</u>	<u>High risk - reputation, compliance, financial</u>	<u>Review Governance Framework and COI requirements, including communication to all staff</u> <u>Review induction and training material</u> <u>Review COI and gift registers and record keeping</u>	<u>Stantons Audit Nov 2020 recommended that legislative compliance form part of internal audit. Noted governance framework created, need to check implementation</u>
<u>Detection and reporting of fraud and corruption, PID disclosures, whistleblowing and cyber security - risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements (moved from year 1)</u>	<u>Unclear roles and responsibilities and avenues for reporting</u>	<u>High risk - reputation, compliance, financial</u>	<u>Review Fraud Plan and Policy, Governance Framework and anonymous reporting system, and implementation / communication to organisation</u>	<u>Stantons Audit Nov 2020 noted that anonymous reporting system had been set up, needs to be tested. OAG Performance Audit 2019 – Fraud Prevention – Plan prepared to meet requirements of Audit, Training provided in April 2021</u>



INTERNAL AUDIT PROGRAM ~~2021/22 - 2023/24~~ 2022/23 - 2024/25

Information security —risk of information loss, compromise and availability-(moved to year 1)	Poor ICT systems (vulnerability and lack of controls)	Medium risk—reputation, compliance, financial	Review information security Review privacy policy	Compliance testing of information security required.
Swimming pool inspection process - risk of non-compliance with legislative requirements and damage to public health (move from year 1)	Documentation of processes. Clarity of delegations.	Medium risk – reputation, compliance, financial, public safety	Random review of approval assessment process, including online processes and disclosure of COI.	Not previously reviewed independently.
YEAR 3 – 2023/24				
Risk management - Lack of robust (financial and non-financial) risk management	Unclear roles and responsibilities and knowledge across organisation. Lack of ownership by managers / directors.	Low risk – property, reputation, compliance, financial	Review effectiveness and adequacy of Risk Management Policy and Procedure. Review reporting of risks through Corporate Risk Register. Review risk appetite and tolerance statements.	Stantons Audit Nov 2020 found that RMF well documented. Senior staff received training on applying Risk Management Policy and Procedure in December 2021. Need to assess adequacy and effectiveness of new RMF annually.
Documentation of processes – risk of lack of continuity of services and inconsistency in decision making / service delivery	Poor documentation of processes due to time / training / access	High risk - property, reputation, compliance, financial	Review Corporate Process Management Charter and documentation by teams. Review use of Promapp – including consistency and controls. Review use of Content Manager.	Corporate process management charter and framework adopted and licence with ProMapp. Documentation of processes occurring by some teams (available to all teams). Testing of adequacy and effectiveness of documentation required.
Legislative compliance and Council processes - risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements	Unclear processes, lack of checks	Medium risk - reputation, compliance, financial	Review processes – compliance calendar, CAR, Council reporting, Governance Framework	The City now has a compliance calendar and dedicated communication channel for legislative changes / requirements. Stantons Audit Nov 2020 recommended that legislative compliance form part of the internal audit plan. CAR also assists with legislative compliance (annual).

Internal Audit Program 2021/22-2023/24 – D20/248510

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<u>Records management - including FOI process – risk of non-compliance with governance and legislative requirements (move from year 1)</u>	<u>Unclear processes and roles and responsibilities</u>	<u>Medium risk - reputation, compliance, financial</u>	<u>Review use of document management system</u> <u>Review FOI process</u>	<u>Stantons Audit Nov 2020 recommended that a review of the useability of the Records Management System occur.</u> <u>Compliance testing of record keeping required.</u>
Electoral Roll – risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements	Lack of oversight / random checks of electoral roll	High risk - reputation, compliance, financial	Undertake random checks of electoral roll, identify patterns	Identified as risk area in City of Perth Inquiry. Random compliance testing will be conducted by Rates Team prior to 2021 election.
<u>ICT systems and security – risk of failure to provide adequate and effective ICT systems, ensure good governance and prevent fraud and corruption – (moved to year 1)</u>	<u>Inadequate security, systems and controls</u>	<u>High risk – reputation, compliance, financial</u>	<u>Review changes implemented as a result of 2020 ICT audit by OAG.</u>	<u>OAG audit on ICT systems identified significant shortfalls in City’s controls and systems. Changes implemented to address these.</u> <u>Need to test these.</u>
Integrated planning and reporting framework (SCP, CBP, CWP, LTFP, budget) – risk of failure to make decisions and delivery projects ad services in line with strategic priorities and legislation	Unclear roles and responsibilities	Medium risk – reputation, compliance, financial	Review corporate calendar and IPRF process for compliance and best practice.	Not previously reviewed independently.

OFFICE USE ONLY	
Approved by CEO	DATE: <APPROVAL DATE>, REF# <TRIM REF>
Reviewed / Amended	DATE: <APPROVAL DATE>, REF#: <TRIM REF>
Next Review Date	DATE: <REVIEW DATE>,

Internal Audit Implementation Timetable – Revised

Year 1 – 2022

Task	Detail	Estimated timeline
Awarding of RFQ	Successful Contractor notified. Inception meeting. City provides relevant information.	May 2022 <u>Complete</u>
<u>Audit 1 - Beatty Park Infrastructure Renewals Project</u>	<u>Complete year 1, audit 1 and report results to City</u>	<u>September 2022 – October 2022</u>
Audit 4 <u>2</u> - Tender contracts/contractors	Complete year 1, audit 2 and report results to City	May – June 2022 <u>September 2022 – October 2022</u> (Align with Audit 4 - Procurement and contract management)
Audit 2 <u>3</u> - Fleet, assets and CCTV management	Complete year 1, audit 3 and report results to City	June – July 2022 <u>November 2022 – December 2022</u>
Audit 3 - Credit card use	Complete year 1, audit 3 and report results to City.	July – August 2022 <u>Move to year 2 to enable Promaster implementation (renumber remaining audit items)</u>
Audit 4 - Procurement and contract management	Complete year 1, audit 4 and report results to City	August – September 2022 <u>September 2022 – October 2022</u> (Align with Audit 2 - Tender contracts/contractors)
Audit 5 – Swimming pool inspection process	Complete year 1, audit 4 and report results to City	September – October 2022 <u>Move to year 2</u>
Presentation	Present results to Audit Committee Audit 1 – 5	November 2022
Audit 6 & 7 <u>5</u> - ICT systems and security & <u>6</u> - Information security	Complete year 1, audit 5 & 6 and report results to City	October – December 2022
<u>Audit 7 - HR policies and procedures, including payroll</u>	<u>Complete year 1, audit 7 and report results to City</u>	<u>October – December 2022 (moved from year 2)</u>
Presentation	Present results to Audit Committee	January / February 2023
Extension of Contract	Subject to satisfactory completion of tasks 2 to 9 above, the Contract will be extended for a further 12 months	February 2023

Year 2 – 2023

Task	Detail	Estimated timeline
Year 2, audit 1 HR policies and procedures, including payroll	Complete year 2, audit 1 and report results to City	February – March 2023
<u>Year 2, audit 1 – Credit Card Use</u>	<u>Complete year 2, audit 1 and report results to City</u>	<u>February – March 2023 (moved from year 1 audit 3)</u>
Year 2, audit 2 - Business continuity and emergency planning	Complete year 2, audit 2 and report results to City	March – April 2023
Year 2, audit 3 - Project management	Complete year 2, audit 3 and report results to City	April – June 2023
Presentation	Present results to Audit Committee	June / July 2023
Year 2, audit 4 - Audit Committee role and functions	Complete year 2, audit 4 and report results to City	July – August 2023
Year 2, audit 5 - Gifts and COI	Complete year 2, audit 5 and report results to City	September – October 2023
Year 2, audit 6 - Detection and reporting of fraud and corruption, PID disclosures, whistleblowing and cyber security	Complete year 2, audit 6 and report results to City	Nov – December 2023
<u>Audit 5 - Swimming pool inspection process</u>	<u>Complete year 2, audit 7 and report results to City</u>	<u>September – October 2022</u> <u>Nov – December 2023</u>
Presentation	Present results to Audit Committee	December 2023
Extension of Contract	Subject to satisfactory completion of tasks 11 to 18 above, the Contract will be extended for a further 12 months	January 2024

Year 3 – 2024

Task	Detail	Estimated timeline
Year 3, audit 1 - Risk management	Complete year 3, audit 1 and report results to City	February – April 2024
Year 3, audit 2 - Documentation of processes	Complete year 3, audit 2 and report results to City	April – May 2024
Year 3, audit 3 - Legislative compliance and Council processes	Complete year 3, audit 3 and report results to City	May – June 2024
Presentation	Present results to Audit Committee	July 2024
Year 3, audit 4 - Records management	Complete year 3, audit 4 and report results to City	July – August 2024
Year 3, audit 5 - Electoral Roll	Complete year 3, audit 5 and report results to City	September – October 2024 February – March 2024 (to avoid conflict Rates distribution and collection process)
Year 3, audit 6 - Integrated planning and reporting framework (SCP, CBP, CWP, LTFP, budget)	Complete year 3, audit 6 and report results to City	October – November 2024
Presentation	Present results to Audit Committee	December 2024
Project completion		December 2024

6 GENERAL BUSINESS

6.1 Contract Risks and Capacity – Capital Works Program - from 9 August 2022

Matter brought forward – refer page 4.

6.2 Apology

Mr Ross Ioppolo advised that he will be an apology for the next Audit Committee meeting on 1 November 2022.

6.3 External Audit

Mr Conley Manifis queried the timing for the planned external audit. The Executive Manager Financial Services advised that the OAG are planning to be on site from 31 October to commence the Audit.

7 NEXT MEETING

1 November 2022

8 CLOSURE

There being no further business the meeting closed at 5.27pm.

These Minutes were confirmed at the 1 November 2022 meeting of the Audit Committee as a true record and accurate of the Audit Committee meeting held on 7 September 2022

Signed: Mr Conley Manifis

Dated