



CITY OF VINCENT

MINUTES

Audit Committee

30 June 2020

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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 TUESDAY, 30 JUNE 2020 AT 1PM**

PRESENT:	Mr Conley Manifis	Independent External Member (Chair)
	Cr Joshua Topelberg	South Ward (Deputy Chair)
	Cr Dan Loden	North Ward (joined at 1.13pm, during Item 5.1)
	Cr Ashley Wallace	South Ward
	Cr Susan Gontaszewski	South Ward (joined at 1.13pm, during Item 5.1)
	Mr Robert Piper	Independent External Member
	Ms Elizabeth Hunt	Independent External Member
IN ATTENDANCE:	David MacLennan	Chief Executive Officer
	Virginia Miltrup	Executive Director Community & Business Services
	Andrew Murphy	Executive Director Infrastructure & Environment
	Vanisha Govender	Executive Manager Financial Services
	Meluka Bancroft	Executive Manager Corporate Strategy & Governance
	Wendy Barnard	Council Liaison Officer

1 INTRODUCTION AND WELCOME

The Presiding Member, Conley Manifis, declared the meeting open at 1.09pm and 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

The Audit Committee noted that Cr Gontaszewski’s leave of absence from 29 June 2020 to 4 September 2020 inclusive has been cancelled.

3 DECLARATIONS OF INTEREST

Conley 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: Cr Topelberg, Seconded: Cr Wallace

That the minutes of the Audit Committee held on 5 May 2020 be confirmed.

CARRIED UNANIMOUSLY (5-0)

For: Mr Manifis, Cr Topelberg, Cr Wallace, Mr Piper and Ms Hunt

Against: Nil

(Cr Loden was absent from the Council Chamber and did not vote.)

(Cr Gontaszewski was absent from the Council Chamber and did not vote.)

5 BUSINESS ARISING

5.1 REVIEW OF THE CITY'S AUDIT LOG

Attachments: 1. Audit Log as at 24 June 2020 [↓](#) 

RECOMMENDATION:

That the Audit Committee recommends to Council that it NOTES the status of the City's Audit Log as at 24 June 2020, at Attachment 1.

COMMITTEE DECISION ITEM 5.1

Moved: Cr Topelberg, Seconded: Mr Piper

That the recommendation be adopted.

CARRIED UNANIMOUSLY (7-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace, Cr Gontaszewski, Mr Piper and Ms Hunt

Against: Nil

CITY OF VINCENT AUDIT LOG

AUDIT DETAILS	MANAGEMENT RESPONSE	ACTION	PROPOSED COMPLETION DATE
<p>Asbestos Review 2019 (2) Development of an Asbestos Management Plan</p> <p>Findings: The City does not currently have a plan / process for managing asbestos on City land (freehold and Crown land) or on private property.</p> <p>Recommendation: At the 26 February 2019 Audit Committee it was resolved that: “the City obtains legal advice in relation to asbestos management and provides it to the next Audit Committee meeting.”</p> <p>Administration presented the legal advice dated 5 April 2019 to the 9 April 2019 Audit Committee. The legal advice recommends that the City have an asbestos management plan (framework) which outlines how the City will inspect, identify and manage ACM on City land and respond to ACM identified on private property. The plan will outline what the appropriate response will be to material identified as containing asbestos, which will depend on the specific circumstances, including the consideration of cost and risk to public safety. The Audit Committee resolved at this meeting that: “Administration report back to the Audit Committee no later than October 2019 detailing how the City’s asbestos management framework will meet legislative requirements.”</p> <p>Risk Rating (prior to controls) High</p> <p>Risk Rating (with current controls): Medium</p>	<p>Responsible Officer: Executive Director Infrastructure & Environment</p> <p>Comments: City to prepare an Asbestos Management Plan as recommended by the legal advice dated 5 April 2019.</p>	<p>April 2019: At its meeting on 9 April 2019, the Audit Committee requested Administration to reopen this item and provide further advice prior to October 2019 detailing how the City’s Asbestos Management Framework will meet legislative requirements.</p> <p>November 2019: Asbestos awareness training for front line staff has been arranged for the 14 and 15 of November.</p> <p>The City is working with LGIS to develop a framework to meet the requirements of the recommendation contained in the legal advice. Officer time has been limited in both organisations and the matter has been delayed. Proposed new timeframe March 2020.</p> <p>February 2020: LGIS has been engaged to prepare the framework and draft framework is estimated to be available by end of April 2020.</p> <p>March 2020: City will liaise with LGIS in respect to a revised completion date due to COVID-19. LGIS are still developing the framework. The draft framework will be presented to the 30 June 2020 Audit Committee meeting.</p> <p>June 2020 LGIS has provided the draft framework. City officers are meeting with LGIS to review and finalise the framework. The updated framework will be presented to the 1 September 2020 Audit Committee meeting.</p>	<p>30/09/2019</p> <p>31/3/2020</p> <p>30/4/2020</p> <p>30/06/2020</p> <p>1/09/2020</p>
<p>EA: 2019/6 Office of the Auditor General’s Performance Audit 2019 - Fraud Prevention in Local Government - Findings and Recommendations</p> <p>Finding: 1. Entities have not implemented a coordinated approach to manage their fraud risk. 2. Entities could make themselves more fraud resistant if they strengthen their controls; and 3. Better reporting avenues would help entities detect and respond to fraud.</p> <p>Recommendation: Assess fraud risks across business</p> <p>Risk Rating (prior to controls): High</p> <p>Risk Rating (with current controls): Medium</p>	<p>Responsible Officer: Executive Manager Corporate Strategy and Governance</p> <p>Comments: Governance will manage the annual review of fraud risks via the City’s Corporate Risk Register.</p>	<p>November 2019: The Corporate Risk Register is being developed by BDO Pty Ltd. It is proposed that the risk register will be presented to the Audit Committee for review in early 2020.</p> <p>February 2020: The Corporate Risk Register will be provided to Audit Committee at its 3 March meeting. The risk treatment plans for high and extreme risks will require approval by Council.</p> <p>March 2020 The Corporate Risk Register was provided to the Audit Committee at its 3 March 2020 meeting. Further changes were requested in respect to the risk ratings and risk management action implementation dates. The updated Corporate Risk Register will be provided to the Audit Committee at its 5 May 2020 meeting.</p> <p>May 2020 Presented to 5 May 2020 meeting.</p>	<p>30/06/2020</p> <p>Completed</p>

CITY OF VINCENT AUDIT LOG

<p>EA: 2019/10 Office of the Auditor General's Performance Audit 2019 - Fraud Prevention in Local Government - Findings and Recommendations</p> <p>Finding: 1. Entities have not implemented a coordinated approach to manage their fraud risk. 2. Entities could make themselves more fraud resistant if they strengthen their controls; and 3. Better reporting avenues would help entities detect and respond to fraud.</p> <p>Recommendation: Have policies and procedures in place to verify the identity and integrity of employees and suppliers</p> <p>Risk Rating (prior to controls) Medium</p> <p>Risk Rating (with current controls): Low</p>	<p>Responsible Officer: Procurement Contracts Officer Executive Manager Human Resources</p> <p>Comments: 1) Human Resources will develop and implement a recruitment and selection procedure (which will include identity and integrity checks) for the City. Human Resources will periodically monitor employees for change of circumstances via a declaration form which WALGA are currently preparing to supply to Local Governments. 2) Procurement will review and update the City's supplier verification process. The proposed implementation date is March 2020.</p>	<p>November 2019: 1) The Human Resources team are currently developing a recruitment and selection procedure in combination with a review of position descriptions, requirements for qualification and police clearances (only certain positions require clearances) per position. 2) Procurement will review policy documents of other local governments and determine threshold.</p> <p>February 2020: 1) HR have drafted a new Recruitment, Selection and Appointment procedure. To be reviewed by EMC based on new recruitment, selection and appointment changes to processes.</p> <p>March 2020 1) Recruitment, Selection and Appointment procedure completed, subject to Executive approval at its 23 April Meeting.</p> <p>June 2020 1) Recruitment, Selection and Appointment procedure completed, and approved by Executive Management Committee. Implementation in July 2020.</p>	<p>1) 30/4/2020</p> <p>2) 30/3/2020</p> <p>1) 31/5/2020</p> <p>31/7/2020</p>
<p>EA: 2019/11 Office of the Auditor General's Performance Audit 2019 - Fraud Prevention in Local Government - Findings and Recommendations</p> <p>Finding: 1. Entities have not implemented a coordinated approach to manage their fraud risk. 2. Entities could make themselves more fraud resistant if they strengthen their controls; and 3. Better reporting avenues would help entities detect and respond to fraud.</p> <p>Recommendation: Collect, review and manage fraud information and identify trends and emerging issues</p> <p>Risk Rating (prior to controls): High</p> <p>Risk Rating (with current controls): N/A</p>	<p>Responsible Officer: Executive Manager Corporate Strategy and Governance</p> <p>Comments: The City will investigate systems and processes to report, review and manage any potential fraud, including anonymous reporting and the escalation of fraud reporting. The proposed implementation date is December 2020.</p> <p>The fraud reporting system, as referred to in 6. Above, should enable this data to be easily compiled. Governance will review the data annually.</p>	<p>November 2019 The City will engage a consultant to prepare the fraud management plan, and the fraud reporting system will be considered as part of this review.</p> <p>February 2020: No progress to date.</p> <p>March 2020: No progress to date.</p> <p>June 2020 No progress to date</p>	<p>31/12/2020</p>

CITY OF VINCENT AUDIT LOG

<p>EA: 2019/12(6) Butler Settineri – Payroll – Internal Audit Review</p> <p>LEAVE</p> <p>General Findings:</p> <p>The leave forms for two employees [names removed for privacy] were not filed electronically within the TRIM and Civica Authority system and could not be located in employee files. The City has recently moved to an "online" leave management system for all staff other than the Works Department and Beatty Park Leisure Centre.</p> <p>Recommendations – General Findings:</p> <p>All manual leave application forms, duly approved and authorised, be filed electronically within the TRIM and Civica Authority system. All staff be transitioned to the "online" leave management system to ensure a more accurate leave recording and processing system.</p> <p>Risk Rating (prior to controls) Low</p> <p>Risk Rating (with current controls) Low</p>	<p>Responsible Officer: Executive Manager Human Resources</p> <p>Comments:</p> <p>It is our intent by March 2020 that all staff transition to complete online leave via CIVICA.</p>	<p>November 2019 Review all staff members that are currently completing a hard copy leave form and train staff on the online leave processes through Civica.</p> <p>February 2020: Only staff not completing online timesheets are outdoor workers. A new time sheeting form has been implemented as a pilot with Waste and Engineering Operations with success. Will rollout time sheeting process to all outdoor workers by 30 April 2020.</p> <p>March 2020: Develop online training for outdoor workers to complete electronic leave forms through Authority.</p> <p>June 2020 Preparation of training material is taking place for training in July 2020.</p>	<p>30/04/2020</p> <p>31/072020</p>
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CITY OF VINCENT AUDIT LOG

<p>EA: 2019/12(9) Butler Settineri – Payroll – Internal Audit Review</p> <p>Recommendation - Specific Findings: Gross pay paid at penalty rates to “outside workers” and certain Beatty Park Leisure Centre employees is incorrectly reflected under the “Allowances” column on the Pay Edit Report.</p> <p>A large number of employees salary sacrifice additional superannuation contribution. Audit noted that superannuation contributions reflected as “Council” on the Pay Edit Listing don’t represent 9.5% of gross earnings but instead the additional 6% Council portion were applicable. This was due to an error in the set-up of reporting fields on the Pay Edit Report</p> <p>Risk Rating (prior to controls) Low</p> <p>Risk Rating (with current controls) Low</p>	<p>Responsible Officer: Executive Manager Human Resources</p>	<p>November 2019 These reports are HARD Coded by Civica and would require a new report to be developed and/or written for both findings. This will require Civica to confirm that they can make these changes in the Authority system.</p> <p>February 2020: No progress to date.</p> <p>March 2020: EM Human Resources to follow up with Civica to see if they can arrange an individual work around for the City of Vincent.</p> <p>June 2020 Civica requires more information, it is envisaged that changing the hard code per the recommendation will be costly to the City. A quote has been requested.</p>	<p>30/6/2020</p>
<p>EA: 2019/13 Moore Stephens / OAG – Audited Financial Statements and Concluding Memorandum</p> <p>General Findings: 1. Significant Adverse Trends: The Asset Sustainability Ratio has been below the DLGSCI standard for all 3 years reported in the annual financial report.</p> <p>Recommendation: Provide a report to the Minister for Local Government explaining the City’s non-compliance with the Asset Sustainability Ratio and the action the City will take to rectify this.</p> <p>Risk Rating (prior to controls): High</p> <p>Risk Rating (with current controls): High</p>	<p>Responsible Officer: Executive Director Community and Business Services</p> <p>Comments: In accordance with section 7.12A of the <i>Local Government Act 1995</i>, a response must be provided to the Minister for Local Government by 28 February 2020 detailing the action the City has taken or intends to take to address the Asset Sustainability Ratio non-compliance.</p>	<p>December 2019 As per the November 2019 Audit Committee recommendation (Item 5.3 26/11/19 meeting) and Council’s resolution of December 2020 (Item 12.7 10/12/19), Administration will track the Asset Sustainability Ratio non-compliance through the Audit Log and provide a response to the Minister for Local Government within the deadline.</p> <p>February 2020: The draft response to the Minister for Local Government will be provided to the Audit Committee at its 3 March 2020 Meeting, and to Council at its 17 March 2020 meeting. The draft letter will be simultaneously provided to DLGSC, with an update on the timing of the approved letter.</p> <p>March 2020: The City has met the compliance requirements by providing the Council and Audit Committee minutes to the Minister (letter sent on 28th February 2020). Action needs to be taken to address the ratio non-compliance.</p> <p>June 2020 Report to be provided to Audit Committee meeting on 30 June 2020 regarding the factors that resulted in the non-compliance and how they have been addressed.</p>	<p>31/3/2020</p> <p>31/12/2020</p> <p>30/06/2020</p> <p>Completed</p>

5.2 ASSET SUSTAINABILITY RATIO

Attachments: 1. LTFP - Capital Works Schedule  

RECOMMENDATION:

That the Audit Committee recommends to Council that it **NOTES** the update on the City's Asset Management Framework and approach to reversing a long term decline in the Asset Sustainability Ratio.

COMMITTEE DECISION ITEM 5.2

Moved: Cr Topelberg, **Seconded:** Cr Gontaszewski

That the recommendation be adopted.

CARRIED UNANIMOUSLY (7-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace, Cr Gontaszewski, Mr Piper and Ms Hunt

Against: Nil

City of Vincent
Forecast Statement of Capital Funding - for the period 2020 - 2030
- Version 2.1

Sum of Capital Project Value for Year		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Grand Total
Buildings												
	Buildings - Renewal	4,564,000	4,135,080	3,689,920	4,200,780	4,588,920	4,527,600	4,701,760	4,795,795	4,891,711	4,989,545	48,021,112
	Buildings - Upgrade	310,000	153,000	104,000	62,434	63,612	119,790	121,968	124,407	126,896	129,433	2,686,740
	Buildings - New	116,750	218,990	268,600	21,200							1,373,540
Buildings Total		4,990,750	4,507,070	4,062,520	4,284,414	4,652,532	4,647,390	4,823,728	4,920,203	5,018,607	5,118,979	52,081,392
Footpaths												
	Infrastructure - Renewal	180,000	453,027	597,451	613,070	618,028	637,763	649,359	853,359	870,426	887,834	6,565,317
	Infrastructure - Upgrade	20,000		31,200		32,400	33,000	33,600	34,272	34,957	35,657	455,086
	Infrastructure - New											62,000
Footpaths Total		200,000	453,027	628,651	613,070	650,428	670,763	682,959	887,631	905,383	923,491	7,082,403
Plant and Equipment												
	Plant Replacement											
	Plant and Equipment - Renewal	100,000	1,059,780	1,483,560	1,236,490	1,648,080	1,524,050	1,512,560	1,542,811	1,573,667	1,605,141	17,603,540
	Plant and Equipment - Upgrade											590,510
	Plant and Equipment - New											216,400
	Plant Disposal											
Plant and Equipment Total		100,000	1,059,780	1,483,560	1,236,490	1,648,080	1,524,050	1,512,560	1,542,811	1,573,667	1,605,141	18,410,450
Drainage												
	Infrastructure - Renewal	80,000	81,600									161,600
	Infrastructure - Upgrade	50,000	51,000	62,400	74,200	129,600	132,000	134,400	137,088	139,830	142,626	1,383,144
	Infrastructure - New	60,000	61,200	62,400	63,600	64,800	66,000	67,200	68,544	69,915	71,313	759,972
Drainage Total		190,000	193,800	124,800	137,800	194,400	198,000	201,600	205,632	209,745	213,940	2,304,716
Roads												
	Infrastructure - Renewal	2,199,891	2,381,895	3,250,537	3,546,461	3,729,445	3,765,089	3,955,118	4,646,220	5,045,144	5,554,047	42,237,401
	Infrastructure - Upgrade	360,000	446,250	226,200	39,750	148,500	151,250	154,000	157,080	160,222	163,426	3,305,214
	Infrastructure - New		51,000									2,558,314
Roads Total		2,559,891	2,879,145	3,476,737	3,586,211	3,877,945	3,916,339	4,109,118	4,803,300	5,205,366	5,717,473	48,100,928
Rights of Ways												
	Infrastructure - Renewal	75,000	81,600	83,200	90,100	91,800	99,000	100,800	102,816	104,872	106,970	1,086,158
	Infrastructure - Upgrade											
	Infrastructure - New											
Rights of Ways Total		75,000	81,600	83,200	90,100	91,800	99,000	100,800	102,816	104,872	106,970	1,086,158
Park Development												
	Infrastructure - Renewal	60,000	477,870	979,680	916,900	1,498,500	1,059,300	1,181,600	1,205,232	1,229,337	1,253,923	10,506,342
	Infrastructure - Upgrade	40,000	244,800	83,200	865,411	37,800						3,043,211
	Infrastructure - New	110,000	494,700	348,400	318,000	324,000	572,000	336,000	342,720	349,574	356,566	4,308,960
Park Development Total		210,000	1,217,370	1,411,280	2,100,311	1,860,300	1,631,300	1,517,600	1,547,952	1,578,911	1,610,489	17,858,513
Car Park Development												
	Infrastructure - Renewal	44,800	573,750	404,581	463,644	534,654	452,947	875,672	893,185	911,049	929,270	6,542,553
	Infrastructure - Upgrade	40,200	230,010	71,760	45,262	29,808	11,000					503,040
	Infrastructure - New	45,000										143,000
Car Park Development Total		130,000	803,760	476,341	508,906	564,462	463,947	875,672	893,185	911,049	929,270	7,188,593
Other Infrastructure Assets												
	Infrastructure - Renewal	20,000	161,160	183,040	201,930	192,780	196,900	206,080	210,202	214,406	218,694	1,987,191
	Infrastructure - Upgrade		5,100	5,200	5,300	5,400	5,500	5,600	5,712	5,826	5,943	158,171
	Infrastructure - New	500,000	1,692,690	65,000	66,250	67,500	68,750	70,000	71,400	72,828	74,285	2,837,703
Other Infrastructure Assets Total		520,000	1,858,950	253,240	273,480	265,680	271,150	281,680	287,314	293,060	298,921	4,983,065
Office Furniture and Equipment												
	Office Furniture and Equipment - Renewal	27,500	901,374	1,152,476	525,283	348,624	528,495	869,624	989,016	1,008,797	1,028,973	7,740,073
	Office Furniture and Equipment - Upgrade	444,000	321,300	36,400		162,000	231,000	180,320				1,865,020
	Office Furniture and Equipment - New		16,320	10,400	10,600							682,320
Office Furniture and Equipment Total		471,500	1,238,994	1,199,276	535,883	510,624	759,495	1,049,944	989,016	1,008,797	1,028,973	10,287,413
Grand Total		9,447,141	14,293,496	13,199,605	13,366,664	14,316,252	14,181,434	15,155,660	16,179,860	16,809,457	17,553,646	169,383,630
	Renewal	7,351,191	10,307,136	11,824,445	11,794,658	13,250,832	12,791,144	14,052,572	15,238,637	15,849,409	16,574,397	135,532,412
	Upgrade	1,264,200	1,451,460	620,360	1,092,357	609,120	683,540	629,888	458,559	467,731	477,085	9,931,300
	New	831,750	2,534,900	754,800	479,650	456,300	706,750	473,200	482,664	492,317	502,164	9,130,495
	Grand Total	9,447,141	14,293,496	13,199,605	13,366,664	14,316,252	14,181,434	15,155,660	16,179,860	16,809,457	17,553,646	154,594,206

5.3 COVID-19 RISK ASSESSMENT**Attachments: Nil****RECOMMENDATION:****That the Audit Committee recommends to Council that it NOTES the City's COVID-19 risk assessment.****COMMITTEE DECISION ITEM 5.3****Moved: Cr Gontaszewski, Seconded: Cr Wallace****That the recommendation be adopted.****CARRIED UNANIMOUSLY (7-0)****For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace, Cr Gontaszewski, Mr Piper and Ms Hunt****Against: Nil**

5.4 COVID-19 FINANCIAL IMPACTS

Attachments: Nil

RECOMMENDATION:

That the Audit Committee recommends to Council that it NOTES the COVID-19 financial impact report.

COMMITTEE DECISION ITEM 5.4

Moved: Cr Gontaszewski, Seconded: Cr Topelberg

That the recommendation be adopted.

CARRIED UNANIMOUSLY (7-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace, Cr Gontaszewski, Mr Piper and Ms Hunt

Against: Nil

6 GENERAL BUSINESS

6.1 Cybersecurity

Mr Piper asked if there have been any cybersecurity issues at the City. The Executive Manager ICT advised that the City is not aware of any.

Cr Wallace asked how susceptible the City is to a ransomware attack. The Executive Manager ICT advised that an investigation is being undertaken to improve the City's ability to recover information.

The Chair, Mr Manifis, queried what training staff had been given regarding cyber threats. The Executive Manager ICT advised that training opportunities have been identified, specifically in respect to access control.

6.2 Western Australian Public Sector Audit Committee – Better Practice Guide

Mr Piper asked if the Western Australian Public Sector Audit Committee Better Practice Guide, issued by the Office of the Auditor General, could be reviewed by the City.

MOTION BE PUT

Moved: Mr Piper, Seconded: Cr Gontaszewski

That the motion be now put that the Chief Executive Officer undertake a gap analysis of the Western Australian Public Sector Audit Committee – Better Practice Guide and report back to the next Audit Committee meeting on 1 September 2020.

COMMITTEE DECISION 6.2

Moved: Mr Piper, Seconded: Cr Gontaszewski

That the Chief Executive Officer reviews the Western Australian Public Sector Audit Committee – Better Practice Guide and prepares a gap analysis report for the Audit Committee Meeting on 1 September 2020.

CARRIED UNANIMOUSLY (7-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace, Cr Gontaszewski, Mr Piper and Ms Hunt

Against: Nil

7 NEXT MEETING

1 September 2020

8 CLOSURE

There being no further business the meeting closed at 1.58pm.

These Minutes were confirmed by the Audit Committee as a true record and accurate of the Audit Committee meeting held on 30 June 2020.

Signed: Conley Manifis



Dated 1 September 2020