



CITY OF VINCENT

MINUTES

Audit Committee

1 September 2020

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**MINUTES OF CITY OF VINCENT
AUDIT COMMITTEE
HELD AS E-MEETING AND
ADMINISTRATION AND CIVIC CENTRE
244 VINCENT STREET, LEEDERVILLE
ON TUESDAY, 1 SEPTEMBER 2020 AT 1.00PM**

PRESENT:	Mr Conley Manifis	Independent External Member (Chair)
	Cr Joshua Topelberg	South Ward (Deputy Chair)
	Mr Robert Piper	Independent External Member
	Cr Dan Loden	North Ward
	Cr Ashley Wallace	South Ward
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
	Craig Wilson	Manager Engineering
	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 1.33pm 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

Cr Susan Gontaszewski – apology

Ms Elizabeth Hunt – apology.

Ms Elizabeth Hunt also advised prior to the meeting that she would need to resign from the Audit Committee due to work commitment. She will tender her resignation to the CEO in writing.

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: Mr Piper

That the minutes of the Audit Committee held on 30 June 2020 be confirmed.

CARRIED UNANIMOUSLY (5-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper

Against: Nil

(Ms Hunt was an apology for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

5 BUSINESS ARISING

5.1 ASBESTOS MANAGEMENT FRAMEWORK

Attachments: 1. Asbestos Management Framework [↓](#) 

RECOMMENDATION:

That the Audit Committee recommends to Council that it:

1. RECEIVES the City's Asbestos Management Framework as at Attachment 1; and
2. NOTES that the Asbestos Management Framework satisfies the legislative requirements relating to the City's management of asbestos.

Moved: Cr Topelberg, Seconded: Mr Piper

That the recommendation be adopted.

AMENDMENT

Moved: Cr Topelberg, Seconded: Mr Piper

That the recommendation be amended as follows:

That the Audit Committee recommends to Council that it:

1. RECEIVES the City's Asbestos Management Framework as at Attachment 1; **subject to the minor amendments as discussed at the meeting;** and

AMENDMENT CARRIED (5-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper

Against: Nil

(Ms Hunt was an apology 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 Asbestos Management Framework as at Attachment 1; subject to the minor amendments as discussed at the meeting; and
2. **NOTES** that the Asbestos Management Framework satisfies the legislative requirements relating to the City's management of asbestos.

CARRIED UNANIMOUSLY (5-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper

Against: Nil

(Ms Hunt was an apology for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

City of Vincent - Asbestos Management Framework

Purpose

This framework is to assist City of Vincent (City) workers and contractors to effectively manage the risks associated with the presence and removal of asbestos and asbestos containing material (ACM) within City properties and out in the community in accordance with legislative requirements.

Scope

This procedure applies to all City workers, contractors and volunteers performing work tasks on behalf of the City.

Procedure

City requirements

For all asbestos related works or events, the following must be adhered to:

- No City worker, contractor or volunteer work on or with asbestos or ACM unless approval has been granted by the **Responsible Officer** and a demonstrated competency has been obtained.
- All hazards and risks to safety and health due to exposure to asbestos or ACM must be managed in accordance with the City Risk Management Policy and *Code of Practice for the Management and Control of Asbestos in Workplaces [NOHSC:2018 (2005)]*.
- All site works involving the repair, removal and/or replacement of asbestos or ACM shall be undertaken by a competent person as approved by the **Responsible Officer** and in accordance with *Code of Practice for the Safe Removal of Asbestos [NOHSC:2002 (2005)]* and *Code of Practice for the Management and Control of Asbestos in Workplaces [NOHSC:2018 (2005)]*.
- All asbestos removal within City properties or areas shall be completed out of hours or at times when any other persons are less likely to be negatively impacted.

Asbestos containing material (ACM)

Asbestos is a naturally occurring fibrous material that has resistant properties against fire, heat and chemicals. Asbestos was spun, shaped and moulded into thousands of different products that have been used within community and industries from the late 1940s. Although it is unlawful to import ACM into Australia and products containing asbestos were not banned in Australia until 31 December 2003, it has still been found within products manufactured post this date.

Types of asbestos

ACM fall into two broad categories, friable and non-friable (also known as bonded):

- ‘Friable’ asbestos refers to ACM that is in the form of a powder or can be crumbled, pulverised or reduced to powder by hand pressure when dry. Friable ACM is more likely to contain a high percentage of asbestos fibres which are more likely to be released into the atmosphere when disturbed, posing a greater risk to health. (ACM Example Appendix XX)
- ‘Non-friable’ or bonded asbestos refers to ACM which is firmly bonded in the matrix of the material such as cement. Although non-friable asbestos is unlikely to release measureable levels of asbestos fibres into the atmosphere if left undisturbed however, non-friable may become friable through ageing, degradation, and/or disturbance that could release fibres. Such inappropriate works can include drilling or sawing. When removing non-friable asbestos the attached Removal Checklist should be used. (ACM Example Appendix XX)

Conformation of asbestos content

When required, the **Responsible Officer** will organise for sampling by a competent person, such as an Environmental Health Officer (EHO), and testing by a National Association of Testing Authorities (NATA) accredited laboratory, to confirm the presents of asbestos and provide a report.

Asbestos register

To ensure ACM identification within all City properties and other sites, the City has developed an asbestos register to record the location of all presumed and confirmed ACM. The **Responsible Officer** will regularly maintain and provide access to the asbestos register for occupants, contractors and other approved persons where ACM has been identified.

On-site asbestos inspections are to occur in accordance with the identified risk. Records of asbestos inspections shall be maintained within the asbestos register and any updates provided to occupants, contractors and other authorised persons.

Labels will be affixed to ACM in prominent locations to provide notification to others of the potential hazard. The **Responsible Officer** shall be informed of any label deterioration and provide replacements.

Any ACM repairs, removal or maintenance activities identified in the asbestos inspection shall be actioned in accordance with the identified level of risk.

Asbestos risk control matrix

Asbestos Risk Control Matrix			
Risk Rating	Action	Priority	Timeframe
1 – 3	Consider safe removal of ACM and replace with non-ACM product	Based on practicability	Based on practicability
4 – 6	Consider enclosing the ACM through non-ACM disturbance measures	Moderate	Based on practicability
7 – 12	Consider sealing the ACM appropriately	Moderate	Within one month

13 – 15	Monitor and review the ACM's condition	Low	Annually
All	Consider safely sampling the ACM for verification	Low	Anytime
All	Signify ACM present (signage)	Immediate	Within one week of identification
Any	Other:	Based on practicability	Anytime

General building works

Building maintenance personnel or contractors performing general building maintenance and repairs, installations or with, or removing ACM in City properties must ensure that:

- The site asbestos register shall be reviewed before the commencement of any works.
- Where reasonably practicable, testing of ACM should occur to confirm the presence of ACM.
- All non-essential personnel shall be vacated from the work site before the commencement of any removal or other ACM works. Neighbouring properties/businesses that may be affected shall be advised.
- All asbestos removal works shall be undertaken in accordance with the *Code of practice for the safe removal of asbestos [NOHSC:2002 (2005)]*.
- Safe zones shall be established where asbestos removal or repair works are undertaken.
- All risks relating to the possible exposure of airborne asbestos fibres are identified, assessed and evaluated before any works are undertaken.
- Workers performing the work tasks shall wear appropriate personal protective equipment (PPE) and ensure all necessary safeguards to prevent possible exposure are implemented before work commences.
- Where required, air monitoring is undertaken by a competent person.

Other areas asbestos identification

City workers who come across materials presumed to be ACM when performing work tasks must ensure:

- Their Supervisor is informed immediately and where possible consider erecting a barrier around the area.
- Where reasonably practicable, testing of ACM should occur to confirm the presence of ACM.
- If presumed ACM is not the City's property i.e. property of a rate payer/business, the EHO shall be informed to follow up in accordance with the *Health (Asbestos) Regulations 1992*.

Asbestos incident

A situation where ACM has been disturbed either through City works or through an event that has occurred on site, where ACM has been exposed to workers, contractors or others and there is potential for harm to health.

Minor asbestos incident

A minor asbestos incident can occur when the risk to health has been incidental or none and can be applied to either a suspected or a confirmed ACM incident.

Such incidents can include, but not limited to:

- General maintenance activities that may identify exposed ACM that should be effectively controlled.
- An event damaging suspected or confirmed ACM and any potential exposure to a person has been incidental or none person. Incidental exposure applies to a situation where:
 - An individual may be exposed to low levels of ACM dust or fibres for a short period of time, such as being present when workers disturb ACM and fibres may become airborne.
 - Has an extremely low likelihood of contracting an asbestos-related disease due to limited and low level exposure.
Note: Incidental exposure incidents are still to contact WorkSafe WA and advise them of the circumstances of the incidental exposure. The City is to liaise with WorkSafe WA regarding any recommended actions. Records of the incident shall be maintained in accordance with the City's incident reporting procedure and legislative requirements.
- Illegal dumping identified of non-friable ACM out in the community.
- Contaminated soil where small fragments have been found e.g. pieces smaller than an average dinner plate.
- Identification of poorly maintained ACM within the community that is not the property of the City.

Workers or contractors must contact their supervisor immediately before proceeding further with a work task. A Minor Asbestos Checklist has been developed to assist.

Supervisor shall immediately:

1. Ensure the area is effectively isolated to minimise any immediate harm of ACM exposure to any person(s) until an effective control measure is identified. This may require wetting down the area to prevent any fibres becoming airborne, erecting barriers, locking doors/windows/access points, turning off plant and equipment such as air-conditioners, lawn mowers and brush cutters.
Note: For internal incidents respirable fibres can remain airborne for up to 6 hours and it cannot be assumed that the area is safe to access without appropriate personal protective equipment (PPE) or confirmation from air monitoring.
2. Contact the City EHO for samples to be obtained to confirm the presence of ACM if it is unknown or for the ACM property owners to be notified of the potential hazard.
3. Identify a suitable long-term ACM control measure to prevent exposure. Any control measures that may incur a cost are to be raised in accordance with the City's purchasing protocols and priorities assigned (see priorities table).

Major asbestos incident

A major asbestos incident can occur when a worker, contractor or other person has been exposed to ACM fibres or there is a reasonable concern of risk to health for either a suspected or a confirmed ACM incident.

Asbestos incident could be categorised as 'Major' in situations where:

- ACM has been disturbed or damaged through an event and/or activity and workers, contractors or others have been exposed to known or suspected ACM.
- A large amount of ACM has been damaged through an accident or unplanned event such as significant building damage from a storm, fire or other impact, the persons on-site are unable to isolate the area and ACM is being exposed on a large scale i.e. visible amount of dust, debris or fibres.
- Illegal dumping identified of friable or poor condition non-friable ACM out in the community.
- Contaminated soil where medium to large fragments have been found e.g. pieces larger than an average dinner plate.

Workers or contractors must contact their supervisor immediately before proceeding further with a work task. A Major Asbestos Checklist has been developed to assist.

Supervisor shall immediately contact the Responsible Officer to:

1. Ensure the area is effectively isolated to minimise any immediate harm of ACM exposure to any person(s) until an effective control measure is identified and implemented. This may require wetting down the area to prevent any fibres becoming airborne, erecting barriers, locking doors/windows/access points, turning off plant and equipment such as air-conditioners, lawn mowers and brush cutters.
Note: For internal incidents respirable fibres can remain airborne for up to 6 hours and it cannot be assumed that the area is safe to access without appropriate personal protective equipment (PPE) or confirmation from air monitoring.
2. Inform the City Building Team for any City buildings or structure incidents and inform the City EHO for any other community incidents. The EHO or separate contractor may be engaged to obtain samples to confirm the presence of ACM where required, otherwise it should be treated as asbestos until confirmed.
3. Engage a suitably competent contractor to assess the site and provide recommendations from control and prevention for exposure. Any contractors engaged or control measures to be implemented which will incur a cost are to be raised in accordance with the City's purchasing protocols and priorities assigned (see priorities table).

Priority Table

Priority	Description	Action	Timeframe
1	Remove immediately	Remove as part of capital works project.	Remove within 1 month
2	Remove as soon as practicable	Remove as part of capital works project.	Remove within 1 – 6 months
3	Use care during maintenance	Complete a risk assessment of the asbestos condition and whether it is reasonably practicable to remove. Any maintenance works to be performed in accordance with the <i>Code of Practice [NOHSC.2018(2005)]</i> .	Remove within 6 – 18 months
4	Monitor condition	Regularly monitor condition at least annually and review risk assessments to identify if the risk has changed. Remove in accordance with the actions above.	Annually monitor

5	No ACM identified / identified asbestos has been removed	Where not previously identified, action will be reflective of the above requirements.	Monitor in accordance with the above actions timeframes
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Records management

All asbestos incidents, sample results and register amendments will be recorded and maintained in accordance with the city's recordkeeping protocols. The **Responsible Officer** will be responsible for ensuring that records are effectively maintained.

Audit and compliance

An audit of compliance with this procedure and regular asbestos inspections will be completed on an annual basis and overseen by the **Responsible Officer** or other suitably competent person.

Monitoring, evaluation and review

This procedure will be formally reviewed every 2 years by the **Responsible Officer** in consultation with key stakeholders. Reviews may occur at other times more frequently if there has been a change in legislation, Code of Practice, Australian Standards or City requirements. The procedure review will occur in conjunction with the review of the Asbestos Management Plan.

Any changes will be effectively communicated to key stakeholders and that this is understood.

Related documentation

Occupational Safety and Health Act 1984

Occupational Safety and Health Regulations 1996

Code of Practice for the Management and Control of Asbestos in Workplaces [NOHSC:2018(2005)]

Code of Practice for the Safe Removal of Asbestos 2nd Ed [NOHSC:2002(2005)]

City of Vincent Asbestos Management Plan

City of Vincent Asbestos Register

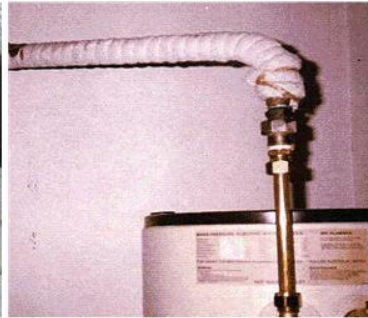
Asbestos examples

Friable

Lagging around pipe work



Broken ACM pipe



Coolgardie Safe insulation lagging



Linoleum ACM backing



Non-friable

ACM cement surface fragments



Super six fencing



Shadowline cement cladding



False brick cladding



Roof short sheeting



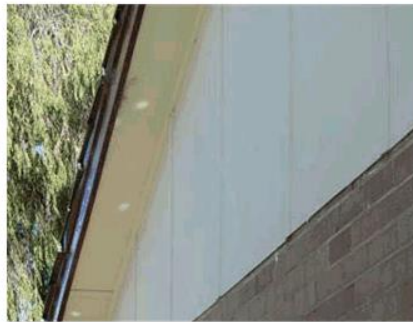
Gutter and down pipe



Slotted soffit cement sheet eave



Cement sheeting



Corner section baton



Electrical Switchboard and ceramic fuses



Removal checklist – non-friable checklist

Non-friable asbestos is any ACM that is not in powder form, and when dry does not crumble by hand pressure.

Safety checklist

Check	Yes	No	N/A
Planning and preparation			
Is an asbestos removal licence required? (Required if more than 10 m2)			
If a license is required, is a copy of the licence available on site?			
Has the scope of work been documented with the client? (ie what is being removed, what is being left, any asbestos debris already present, access to water, what area will be restricted)			
Have persons in adjoining properties been advised of removal works? (advised, but not mandatory)			
Has a safe work method statement or asbestos removal control plan been written? (after site inspection to include site specific hazards)			
Have all workers been trained in the hazards of asbestos, safe work methods, and the SWMS / JSA for the job and the training recorded?			
Has the asbestos register been consulted where available?			
Have the asbestos removal boundaries been established and barriers used where practicable?			
Have entry points to the asbestos work area been signposted in accordance with AS1319?			
Have electrical and lighting installations in the asbestos removal area been disconnected, removed or de-energised by a licensed electrician?			
Are hand tools either non-powered or low-powered and designed to capture or suppress dust? (NO high speed tools – grinders, sanders, saws)			
Is suitable PPE available? (Minimum - coveralls, Class P2 respirator, safety boots, gloves)?			
Does the asbestos vacuum cleaner comply with AS/NZS 60335.2.69 <i>Industrial vacuum cleaners</i> and have a Class H filter? (NO domestic vacuum cleaners used)			
Has the work area been prepared by removing all items as far as practicable and covering any remaining items with heavy duty plastic sheeting?			
Are drop sheets used where practicable?			
Has an area for wrapping waste ACM been prepared and heavy duty sheeting (200µm minimum thickness) laid out or heavy duty asbestos waste bags provided?			
For indoor work, is air conditioning turned off and openings to other parts of the building sealed?			
For outdoor work, are openings to buildings closed where practicable?			
Prior to removal, has the ACM been saturated by water containing a wetting agent (eg detergent), via a low pressure spray? OR has a tinted PVA coating been applied?			
Is run-off of the wetting agent minimised to avoid contamination issues?			
If a wet method of removal cannot be used (due to live electrical conductors or roof work) have the following controls been implemented or considered by a risk assessment? <ul style="list-style-type: none"> • PVA coating (tinted to show coverage) prior to removal • ACM removed in small sections with limited disturbance • Work area is enclosed and under negative pressure • All personnel involved in the removal are using full-face positive pressure air supplied respirators • Waste material is placed immediately into wetted containers. 			

Has all the equipment being used for the asbestos removal been maintained in accordance with the manufacturer's instructions?			
Has all of the equipment being used for the asbestos removal been inspected before commencing removal work?			
Where air monitoring has been identified as appropriate, has a competent person, independent from the removalist, been selected to conduct air monitoring?			
Is the <i>NOHSC Code of Practice for the Safe Removal of Asbestos</i> available on site for review?			
Asbestos Removal			
Is controlled wetting of the ACM continuing during removal (for dust suppression)?			
Is removal conducted with minimal breakage of ACM?			
Has a waste disposal plan been developed to include safe transport to the waste disposal site and any specific requirements of the disposal facility?			
Has asbestos waste been wrapped or contained until it can be removed and disposed of?			
Are waste bags tied off securely, and waste packs fully sealed with heavy duty tape?			
Are the waste packs or bags labelled with an appropriate warning? (eg. CAUTION – ASBESTOS - DO NOT DAMAGE OR OPEN PLASTIC)			
Are records of disposal kept?			
Decontamination			
Has a visual clearance been conducted to ensure there is no visual evidence of dust or debris? (attention should be paid to ledges, tops of duct work, services and cracks in the floor/wall)			
Has the workplace been decontaminated using a wet method?			
Have all tools used during the asbestos removal process been decontaminated? (if tools cannot be decontaminated or are to be used for other ACM removal, they should be tagged, double bagged and correctly labelled)			
Has disposable asbestos contaminated PPE been double bagged for disposal?			
Has footwear worn during asbestos removal been thoroughly cleaned? (use of an asbestos vacuum and/or wet wiped)			
Has respiratory protective equipment been used until all contaminated clothing has been thoroughly vacuumed or disposed of?			
Has personal decontamination been conducted in the asbestos work area to avoid re-contamination? (Minimum – wash face, arms, hands. Shower if available)			
Has a joint walk through the removal area with the client been conducted at the end of the job, to check both agree the area is visually clean?			
Soil Contamination			
Has the removal area and work area been carefully visually inspected and any remnant ACM collected for disposal?			
Will hand picking and/or raking sufficiently remove remnant ACM? (if not, removal of the top soil may be necessary)			
Has soil been dampened down before hand picking of ACM or raking occurs?			
Is appropriate PPE being worn while handling waste ACM?			
Has the ACM and disposable PPE been double bagged and disposed of as asbestos waste?			
Have decontamination procedures (as above) been followed?			

Minor asbestos incident form

A situation where ACM has been disturbed either through City works or through an event that has occurred on site, where ACM has been exposed to workers, contractors or others and there is potential for harm to health.

A minor asbestos incident can occur when the risk to health has been incidental or none and can be applied to either a suspected or a confirmed ACM incident.

The Responsible Officer or nominated delegate must complete the actions in the following checklist, sign and retain a copy with the site’s asbestos register. The form must be completed, signed and copy retained within 48 hours of the incident.

Incident Details	
Location/Building:	Date of incident:
Description:	

Action		
No.	Details	Check
1	Isolate the area to ensure protection of others using appropriate controls such as wetting down the area, erecting barriers, locking doors/windows/access points, turning off plant and equipment.	
2	Contact Environmental Health Officer or suitable contractor to confirm presence of ACM and establish suitable control measures. City EHO or other contractor may need to be engaged.	
3	Suitable control measures identified and priority assigned for remediation.	
4	Purchase orders raised in accordance with City purchasing protocols	

Control Measures			
No.	Details	Priority Rating	Timeframe

Name: (Responsible Officer)		Title:	
Signature:		Date:	

Major asbestos incident form

A situation where ACM has been disturbed either through City works or through an event that has occurred on site, where ACM has been exposed to workers, contractors or others and there is potential for harm to health.

A major asbestos incident can occur when a worker, contractor or other person has been exposed to ACM fibres or there is a reasonable concern of risk to health for either a suspected or a confirmed ACM incident.

The Responsible Officer must complete the actions in the following checklist, sign and retain a copy with the site’s asbestos register. The form must be completed, signed and copy retained within 24 hours of the incident.

Incident Details	
Location/Building:	Date of incident:
Description:	

Action		
No.	Details	Check
1	Isolate the area to ensure protection of others using appropriate controls such as wetting down the area, erecting barriers, locking doors/windows/access points, turning off plant and equipment.	
2	Contact emergency services where required if the contamination is large such as a fire or explosion.	
3	Contact Environmental Health Officer or suitable contractor to confirm presence of ACM and establish remediation control measures. City EHO or other contractor may need to be engaged.	
4	Suitable control measures identified and priority assigned for remediation.	
5	Purchase orders raised in accordance with City purchasing protocols	
6	Contact WorkSafe WA on 1300 307 877 if a confirmed exposure has occurred. Notify the affected worker of the potential exposure and provide medical assistance through the City’s HR Team.	

Control Measures			
No.	Details	Priority Rating	Timeframe

Name: (Responsible Officer)		Title:	
Signature:		Date:	

Warning sign

Example



**DO NOT
ENTER**

**HAZARDOUS MATERIAL MAY BE
PRESENT**

5.2 REVIEW OF THE WA PUBLIC SECTOR AUDIT COMMITTEES - BETTER PRACTICE GUIDE AND PROPOSED AMENDMENTS TO THE AUDIT COMMITTEE TERMS OF REFERENCE

- Attachments:
1. Audit Committee Terms of Reference DRAFT  
 2. Audit Committee Forward Agenda 2020/21 - DRAFT  

RECOMMENDATION:

That the Audit Committee recommends to Council that it:

1. RECEIVES the Western Australian Auditor General's Report [‘Western Australian Public Sector Audit Committee – Better Practice Guide’](#);
2. NOTES the review of the Better Practice Guide and actions recommended as detailed in this report;
3. NOTES the recommendations for Audit Committees in the [Local Government Review Panel's final report](#);
4. APPROVES the amendment of the Audit Committee Terms of Reference as at Attachment 1; and
5. APPROVES the forward agenda for 2020/21 at Attachment 2.

Moved: Cr Topelberg, **Seconded:** Mr Piper

That the recommendation be adopted.

AMENDMENT

Moved: Cr Topelberg, **Seconded:** Mr Piper

That the recommendation be amended as follows:

That the Audit Committee recommends to Council that it:

1. RECEIVES the Western Australian Auditor General's Report [‘Western Australian Public Sector Audit Committee – Better Practice Guide’](#);
2. NOTES the review of the Better Practice Guide and actions recommended as detailed in this report;
3. NOTES the recommendations for Audit Committees in the [Local Government Review Panel's final report](#);
4. APPROVES the amendment of the Audit Committee Terms of Reference as at Attachment 1, **subject to a change in the membership to “up to 7 members” and other minor changes as discussed at the meeting; and**
5. APPROVES the forward agenda for 2020/21 at Attachment 2; **and**
6. **COMMITTS to an ongoing process of improvement in accordance with the recommendations of the Western Australian Auditor General's Report ‘Western Australian Public Sector Audit Committee – Better Practice Guide’ and the Local Government Review Panel's final report.**

AMENDMENT CARRIED (5-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper

Against: Nil

(Ms Hunt was an apology for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

COMMITTEE DECISION ITEM 5.2

Moved: Cr Topelberg, **Seconded:** Mr Piper

That the Audit Committee recommends to Council that it:

1. **RECEIVES** the Western Australian Auditor General's Report ['Western Australian Public Sector Audit Committee – Better Practice Guide'](#);
2. **NOTES** the review of the Better Practice Guide and actions recommended as detailed in this report;
3. **NOTES** the recommendations for Audit Committees in the [Local Government Review Panel's final report](#);
4. **APPROVES** the amendment of the Audit Committee Terms of Reference as at Attachment 1, subject to a change in the membership to "up to 7 members" and other minor changes as discussed at the meeting; and
5. **APPROVES** the forward agenda for 2020/21 at Attachment 2.; and
6. **COMMITTS** to an ongoing process of improvement in accordance with the recommendations of the Western Australian Auditor General's Report ['Western Australian Public Sector Audit Committee – Better Practice Guide'](#) and the Local Government Review Panel's final report.

CARRIED UNANIMOUSLY (5-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper

Against: Nil

(Ms Hunt was an apology for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

AUDIT COMMITTEE TERMS OF REFERENCE



CITY OF VINCENT

1. OBJECTIVES

The primary objectives of the Audit Committee (**Committee**) are to:

- Accept responsibility for the annual external audit; and
- Liaise with the local government's internal and external auditors so that Council can be satisfied with the performance of the local government in managing its affairs.

Reports from the Committee will assist Council in discharging its legislative responsibility of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The Committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- The enhancement of the credibility and objectivity of internal and external financial reporting;
- Effective management of financial and other risks and the protection of Council assets;
- Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- The coordination of the internal audit function with the external audit; and
- The provision of an effective means of communication between the external auditor, internal auditor, the CEO and the Council.

2. POWERS

- The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.
- The committee is a formally appointed committee of the Council and is responsible to the Council.
- The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.
- The committee does not have any management functions and cannot involve itself in management processes or procedures.

3. MEMBERSHIP

- The committee shall comprise 7 members, consisting of :
 - Up to three external independent members; and
 - Elected Members from the City of Vincent.
- External independent members will be selected based on the following criteria:
 - A demonstrated high level of expertise and knowledge in financial management, reporting, governance and audit;
 - Relevant skills and experience in providing independent expert advice; and
 - They must be a resident or property owner within the City of Vincent.

- An external independent member will be a person with no operating responsibilities with the City of Vincent, nor will that person provide paid services to the City either directly or indirectly.
- Appointments of external independent persons will be made following a public advertisement. The evaluation of potential members will be reviewed by the CEO and appointments will be approved by Council.
- Council may terminate the appointment any member prior to the expiry of his/her term, if:
 - The Chairperson considers that the member is not making a positive contribution to the committee; or
 - The member is found to be in breach of the City of Vincent Code of Conduct or a serious contravention of the *Local Government Act 1995*; or
 - A member's conduct, action or comments brings the City of Vincent into disrepute.
- The CEO will appoint a Chief Audit Executive (CAE) to be responsible for internal audit and communication with the Audit Committee. The CAE must be independent of management of the financial functions. The CAE is not a member of the Audit Committee. The CAE has the following functions:
 - Communicates with the Audit Committee
 - Manages the induction of new members and any training during the membership term;
 - Finalises the meeting agendas in consultation with the Chair;
 - Oversees the internal audit program and provides updates to the Audit Committee;
 - Prepares a forward agenda for the Audit Committee meetings each year; and
 - Provides updates on any external or performance audits or emerging issues.
- The CAE, CEO and any other staff as directed by the CAE will or his/her nominee is to attend all meetings to provide advice and guidance to the committee, however the CEO and any other staff employees are not members of the Committee
- The City shall provide secretarial and administrative support to the Committee.
- Membership shall be for a period of up to 2 years terminating on the day of the Ordinary Council elections.
- Members will be eligible for reappointment.
- Members will be entitled to receive reimbursement of reasonable expenses.
- Members will be provided with appropriate training and professional development to be determined by the committee and provided that adequate funds are available in the Council budget for this purpose.

4. CHAIRPERSON

- The position of Chairperson shall be appointed by a vote of the committee following a call for nominations for the position;
- The Chairperson shall be appointed for a period of not more than 12 months, after which a new process of appointment shall occur;
- A Chairperson may be reappointed; and
- The Chairperson shall not be the Mayor.

5. MEETINGS

- The committee shall meet every two months and more regularly as required at the discretion of the Chairperson.
- An annual forward agenda will be prepared and approved by the Committee each year to govern the matters to be discussed at each meeting.
- The agenda for each meeting will be finalised by the CAE in consultation with the Chair.
- The agenda for each meeting will be provided to the Committee members one week prior to the meeting.

6. REPORTING

- Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

7. DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the Committee will be:

- provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits.
- meet with the auditor at least once in each year, prior to the auditor meeting with Council in accordance with section 7.12(A)(2) of the *Local Government Act 1995*, to ensure that:
 - the auditor is supported in carrying out his or her other duties under the *Local Government Act 1995*
 - the audit is conducted successfully and expeditiously.
- examine the reports of the auditor after receiving a report from the CEO on the matters and:
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters.
- review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the auditor is received, whichever is the latest in time.
- monitor and advise the CEO on the scope of the internal audit plan and program and its effectiveness.
- review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO.
- review the level of resources allocated to internal audit and the scope of its authority.
- review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised.
- facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs.
- review the local government's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years.
- consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed.
- address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference.
- seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council.
- review the annual Compliance Audit Return and report to the Council the results of that review.
- to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under *Local Government (Audit) Regulations 1996* regulation 17(1) and the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- oversee the implementation of any action arising from an audit that the City is required to take; or has stated it has taken or intends to take; or has accepted should be taken.

8. DELEGATED AUTHORITY

In accordance with section 7.1B of the *Local Government Act 1995*, the only powers and duties that can be delegated to a committee are any of the powers and duties of the local government under Part 7 of the Act; that is, those relating to audit. The Committee cannot on-delegate the powers and duties delegated to it. Council has not delegated any of its powers or duties to the Audit Committee.

ANNEXURE 1: AUDIT COMMITTEE MEMEBR INDUCTION CHECKLIST

Activity	Completed
Authority, composition and meetings	
Meet with all members of the City's Executive Management Team.	
Read and understand the Audit Committee Terms of Reference	
Read the audit committee minutes for the last 2 years.	
Review the Audit Committee Forward Agenda	
External reporting	
Read and understand the City's summary of significant accounting policies and significant judgements made in preparing the financial statements	
Read and understand the City's legislative compliance requirements, as set out in the City's Compliance Calendar and reported in the Compliance Audit Return (CAR)	
Read the financial reports and any associated non-financial disclosures for the past 3 years	
External Audit	
Meet with senior members of the external auditor's audit team at the entrance meeting (May)	
Read and understand the external auditor's findings and recommendations, and management's response for the last 3 years. This includes any OAG performance audits.	
Internal audit	
Meet with the Chief Audit Executive (head of internal audit) and internal auditors (firm engaged for the internal audit, if applicable)	
Review the City's internal audit plan	
Read and understand the City's Audit Log	
Read and understand the process for coordinating the planned activities of internal audit and the OAG, and risk and compliance management, including the reg 17 review	
System of internal control and risk management	
Read and understand the City's risk management framework, including the risk management policy and risk appetite and tolerance statements	
Read and understand the City's processes for identifying and managing material risks including business, financial, legal and compliance risks, including the reporting process via the Corporate Calendar	
Read any reports on suspected, alleged and actual frauds, thefts and material breaches of laws for the last 3 years.	
Compliance and ethics	
Read and understand the entity's processes for managing complaints and public interest disclosures.	
Attend a briefing or training on public sector probity and accountability requirements, including ethical considerations.	
Fraud	
Read and understand the City's fraud prevention and detection framework and monitor suspected, alleged and actual instances of fraud.	
Read any instances of fraud reported during the last 3 years.	
Related-party transactions	
Read and understand processes for related-party transactions.	
Read related-party transaction reporting for the last 3 years.	
Governance framework	
Read and understand the City's governance framework	
Read and understand the organisational structure.	
Read and understand the City's delegation register.	

AUDIT COMMITTEE FORWARD AGENDA



CITY OF VINCENT

Item	Reporting	Month
Audit Log Review	Monthly	
Corporate Risk Register	Monthly	
Fraud Update	Monthly	
Emerging issues- governance, risk and compliance	Monthly	
OAG performance audit and other audit / best practice recommendations	Monthly (if required)	
Review and update internal audit program	Annual	March
Statutory Compliance Audit Return	Annual	March
External audit (OAG) entrance meeting	Annual	May
External audit interim findings	Annual	September
External audit exit meeting	Annual	November

5.3 CYBER SECURITY UPDATE

Attachments: Nil

RECOMMENDATION:

That the Audit Committee recommends to Council that it NOTES the update on the City's response to the risk of cybersecurity issues.

COMMITTEE DECISION ITEM 5.3

Moved: Mr Piper, Seconded: Cr Topelberg

That the recommendation be adopted.

CARRIED UNANIMOUSLY (5-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper

Against: Nil

(Ms Hunt was an apology for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)

5.4 CORPORATE RISK REGISTER

Attachments: 1. Corporate Risk Register - as at 20 August 2020 [↓](#) 

RECOMMENDATION:

That the Audit Committee recommends to Council that it:

1. **RECEIVES** and City's Corporate Risk Register as at 20 August 2020, at Attachment 1; and
2. **APPROVES** the proposed risk management actions for the high and extreme risks.

COMMITTEE DECISION ITEM 5.4

Moved: Cr Topelberg, **Seconded:** Cr Loden

That the recommendation be adopted.

CARRIED UNANIMOUSLY (5-0)

For: Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper

Against: Nil

(Ms Hunt was an apology for the Meeting.)

(Cr Gontaszewski was an apology for the Meeting.)



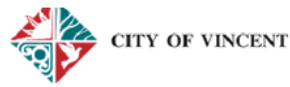
CITY OF VINCENT CORPORATE RISK REGISTER

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
Finance, Procurement and Contracts																
<small>Any additional row can only be added below this row</small>																
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	5		M	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	Strong - Continue to liaise with suppliers and finalise supplier agreements.	Y	M	Review supply contracts regularly	CEO (report to Executive Management Committee)	Complete	Review contracts yearly	20-Aug-20
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		5	2		H	Limited controls. Use of some Australian standard contracts. Procurement training provided and procurement policy communicated to all staff.	1. develop contract management framework, train staff in use and communicate - December 2020 2. develop contract register - consultant currently preparing - June 2020 3. update the contract template / use WALGA / AS templates - December 2020 4. monitor compliance with the framework and use of templates - December 2020	Strong	N	M	Need adequate resourcing	Council (report to Audit Committee)	1. 01-Dec-20 2. 01-Jun-20 3. 30-Dec-20 4. 30-Dec-20	Monitoring of contracts register and procurement processes	20-Aug-20
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		5	2		H	New project management framework and project prioritisation in place, but in early stage of adoption.	1. continue implementation of framework 2. staff training on implementing framework - June 2020 - delayed to Dec 2020 due to COVID 3. Ensuring timely reporting and accountability by staff - June 20201. Ongoing 4. Ongoing prioritisation of existing projects	Medium	Y	M	Review number and priority of projects against available resources and capacity	Council (report to Audit Committee)	1. Ongoing 2. 01-Jun-20 3. 30 Dec 2020 4. Ongoing	review of the application of the framework will be included in the internal audit plan, and will form part of other internal and external compliances audits	20-Aug-20
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		4	4	Roads to Recovery Breach and Asset Sustainability Ratio have financial implications for the City - therefore currently this is a high risk based on financial consequence	H	No current controls. Noted that City currently has ability to borrow funds.	1. Developing an accurate and updated LTFP which will be adopted by Council. Complete 2. Will commence comprehensive monthly reporting covering cash flow management as well as relevant financial metrics 3. Will assess financial sustainability as part of the development of the City's strategic priorities and masterplans 4. Will report on financial sustainability to the Audit Committee.	Strong	Y	M		Council (report to Audit Committee)	All 30 June 2020 LTFP adopted 18 Aug 2020		20-Aug-20
Asset, sustainability and environment management																
<small>Any additional row can only be added below this row</small>																
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	5	4		E	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 EMC and Audit Committee 4. Establish asset specific accountability processes and procedures.	Weak - as only investigating the system/framework	N	H	Determine what asset management strategy is appropriate and implement it	Council (report to Audit Committee)	01-Dec-20		20-Aug-20
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)	01-Dec-20		20-Aug-20
Aging / unsafe assets	Emerging safety risk associated with several City buildings, including Leederville Oval grandstand and 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.	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)	01-Dec-20		20-Aug-20
<small>Any additional row can only be added below this row</small>																



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
OH&S, employment practices																
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.		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 to be developed in 2021 per HR Strategy House.	CEO (report to Executive Management Committee)	30-Jun-21	Annually	20-Aug-20
Safety and security practices for staff	Staff working alone, after hours 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	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)	30-Dec-20		20-Aug-20
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		M	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	CEO (report to Executive Management Committee)	30-Jun-20	Annually	20-Aug-20
Business service disruption																
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		M	Asset audits, maintenance programs in place and reviewed regularly, communication strategies for any shutdowns	Locate/create BCP for Beatty Park	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)	01-Jul-20		20-Aug-20
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	4		M	Local emergency management arrangements are in place with City of Perth and Western Central Councils	1. Provide additional training for relevant staff members and community agencies. 2. Working towards implementation of exercises with WC LEMC	Strong	Y	L	Conduct 4 desktop exercises per year	CEO (report to Executive Management Committee)	01-Sep-20	Audit of arrangements and the number of desktop exercises per year	20-Aug-20
Critical incident response - Power outage to ICT server room	A lack of power to the on premise ICT systems through 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		2	3	Risk likelihood based on Admin Centre not being available to staff.	M	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	20-Aug-20
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	3	2	Communication Links review completed in 2019 to enable redundant architecture decisions.	M	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		20-Aug-20
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		4	2	Public spatial layers have minimal data likely to cause more than Minor	M	GIS contract resource onsite fortnightly to respond to any data issues raised by staff.	April-2020: GIS and Assets officer is being recruited in 2019/2020 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	20-Aug-20
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	4	Technical Security Review completed against Australian Signals Directorate 'Essential 8'. For Technical Security Review and current action item status, see D19/128564	H	Anti-virus software deployed for computers, web traffic and email filtering.	July-2020: ongoing staff awareness training; 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.	Strong	Y	M		Council (report to Audit Committee)	01-Jul-20		20-Aug-20



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 (5<M<W)	Risk Acceptance (Y/N)	Net Risk (after RMA)	Direction of further RM	Risk Owner	Timetable	Assurances available	Last updated
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	4	3	City has very limited capacity to control risk due to global nature	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	Implement COVID-19 Relief and Recovery Strategy - all risk management actions are encompassed within this document	Strong	Y	H	The Strategy and Implementation Plan are being updated every week	Council (report to Audit Committee)	Ongoing	Administration is accountable to the COVID-19 Relief and Recovery Committee	20-Aug-20
Any additional row can only be added above this row																
Governance, misconduct and fraud																
Any additional row can only be added below this row																
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 EHC 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	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 3. Sept 20	1. reg 17 review 2. planned internal audit 3. Compliance calendar creates checklist 4. Audit Log is reported to EMC and Council	20-Aug-20
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		4	3	Initial consideration by City has identified following fraud risk areas: 1. Payroll 2. Theft (property / money) 3. Credit card use 4. Procurement (invoices)	H	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). 2. 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 4. Procurement review supplier verification - June 2020	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)	1. 30-Jun-20 2. 01-Dec-20 3. 01-Apr-20 4. 01-Jun-20	Audit Log is reported to EMC and Council; random checks on transactions, inventory and processes (e.g. HR and payroll)	20-Aug-20
Polices & 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		3	2		M	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 trialling the use of a corporate process management	Strong	Yes, policy review plan and framework will provide clear guidance on policy requirements and drafting. Corporate Process Management is assisting with process documentation	M		CEO (report to Executive Management Committee)	1. 01-Sept-20 2. 01-Sept-20 3. 01-Oct-20 4. 01-Dec-20	Internal audit on policies and procedures, and their operational effectiveness	20-Aug-20
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.	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	Strong	Y	L		CEO (report to Executive Management Committee)	Dec-20	Annual review of process.	20-Aug-20
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)	Q2 2021		20-Aug-20
Any additional row can only be added above this row																
Information & Systems Management																
Any additional row can only be added below this row																
Document management	Inconsistency in record keeping and poor / inconsistent use of CM, results in loss of records, records not easily obtainable - prevents good decision making and business continuity, hinders access to records for FOI purposes and leaves the City vulnerable to legal action; furthermore there are delays and costs incurred when retrieving information		4	2		M	Record Keeping Plan (RKP) approved by State Records Office in 2016, health check completed in 2019 to ensure compliance. RKP, guides and policies and procedures all available to staff on the Intranet. Record keeping training (Content Manager) is provided to new staff and offered as a periodic refresher to all staff.	1. Review RKP when due (2021), including in relation to updated Privacy Act (2019 amended) 2. Record-keeping policies being reviewed/updated in early 2020 in preparation for external Audit; 3. Additional training promotion and opportunities also planned	Medium	Y	M		CEO (report to Executive Management Committee)	2020	Staff training and accountability - HR training register would be a sensible longer-term tool to record and track record-keeping training and refreshers.	20-Aug-20
Systems	Core business system (Authority) has data integrity challenges. This leads to the possibility of inaccurate reporting and sharing of information potentially resulting in reputational damage and poor business decisions		5	3		H	NIL	Project to be completed by 2021/2022 per CBP. Change management, business process mapping and data clean-up to underpin migration to new system. Incremental change opportunities being reviewed to fast track improvements and reduce major investments.	Medium	Y	M		Council (report to Audit Committee)	2021/22	Review of Authority system to determine genuine shortcomings vs issues will determine where the City will receive best return on investment.	20-Aug-20



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
Data backup retention	Inadequate data backup procedures may result in data recovery points not meeting business needs and thereby impacting on business continuity		3	2		M	Backup schedule covers business system data and is retained offsite in daily, weekly and monthly restoration points. Recovery within 1 day for daily and weekly backups.	Conduct Business Impact Analysis per business unit in order to properly assess recovery point requirements. Office 365 backup to be introduced as part of Office 365 implementation in 2020.	Strong	Y	L		CEO (report to Executive Management Committee)	2020		20-Aug-20
Project management and process mapping for new ERP implementation	Inappropriate project management methodology regarding new ERP system may result in an ineffective product selection, implementation and execution and the outcome of poor service delivery		2	3		M	Project Control Group governance introduced by ICT in 2019. Business stakeholder representatives oversee the project, including project management resourcing and objectives.		Strong	Y	L	Ensure this aligns with project management methodology	CEO (report to Executive Management Committee)	2020		20-Aug-20
Staff IT security awareness	Lack of training and process may result in staff behaviour which could have unintended impact on data or compromise systems resulting in poor business decisions, poor service delivery		3	3		M	Minimal current activity. Ad hoc notices to staff regarding current security issues. Upgraded desktop, email, server and web browsing security implemented by ICT in 2019/2020.	ICT to complete ISMF (Information Security Management Framework) in 2020. ICT to introduce ongoing cyber-security training module for all staff in 2020 as part of Office 365 roll-out.	Strong	Y	L		CEO (report to Executive Management Committee)	2020		20-Aug-20
Infrastructure readiness for cloud based systems	Business performance may be impacted if staff do not have adequate internet connectivity to cloud-based systems resulting in poor service delivery		2	3		M	Cloud-based system requirements are minimal for most staff.	mid-2020: Redundant and scalable Internet bandwidth supply (and supporting security infrastructure including firewalls) being implemented to CoV wide area network. Staff mobility improvements being realised through Corporate wifi, remote access and growing mobile device fleet in 2019/2020.	Strong	Y	L		CEO (report to Executive Management Committee)	01-Jun-20		20-Aug-20
Any additional row can only be added above this row																
Community Services																
Any additional row can only be added below this row																
Any additional row can only be added above this row																
Any additional row can only be added below this row																

5.5 REVIEW OF THE CITY'S AUDIT LOG**Attachments:** 1. **Audit Log as at 25 August 2020** [↓](#) **RECOMMENDATION:**

That the Audit Committee recommends to Council that it **NOTES** the status of the City's Audit Log as at 25 August 2020, at Attachment 1.

COMMITTEE DECISION ITEM 5.5**Moved:** Mr Piper, **Seconded:** Cr Loden

That the recommendation be adopted.

CARRIED UNANIMOUSLY (5-0)**For:** Mr Manifis, Cr Topelberg, Cr Loden, Cr Wallace and Mr Piper**Against:** Nil**(Ms Hunt was an apology for the Meeting.)****(Cr Gontaszewski was an apology for the Meeting.)**

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: <i>“the City obtains legal advice in relation to asbestos management and provides it to the next Audit Committee meeting.”</i></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: <i>“Administration report back to the Audit Committee no later than October 2019 detailing how the City’s asbestos management framework will meet legislative requirements.”</i></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>July 2020 Administration is liaising with LGIS in respect to the report, which will be presented to the Audit Committee on 1 September 2020.</p> <p>August 2020 Administration is liaising with LGIS in respect to the report, which will be presented to the Audit Committee on 1 September 2020</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>Complete</p>

CITY OF VINCENT AUDIT LOG

<p>EA: 2019/7 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: Develop a fraud and corruption control plan and review at least every 2 years.</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: Governance will review the City's current Fraud and Corruption Prevention Policy and prepare a control plan which incorporates this policy. The proposed implementation date for the plan is June 2020. The plan will be reported to Audit Committee annually and updated as required.</p>	<p>November 2019: Governance to engage a consultant to undertake review and implementation of the fraud control plan in January 2020.</p> <p>The two-yearly review of the plan will be included in the compliance calendar.</p> <p>February 2020: Yet to commence. Further resourcing or a consultant is required.</p> <p>March 2020 Initial discussions with City of Nedlands in respect to a shared resource / consultant have occurred, but currently on hold due to change in priorities due to COVID-19.</p> <p>June 2020 No progress to date</p> <p>July 2020 No progress to date.</p> <p>August 2020 No progress to date.</p>	<p>30/06/2020</p> <p>31/12/2020</p>
<p>EA: 2019/8 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: Develop and implement a periodic fraud awareness and training program</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 Executive Manager Human Resources</p> <p>Comments: Human Resources with the support of Governance will develop and implement an online fraud awareness training program to be completed by all staff. New staff will be required to complete the training as part of their online induction process and current staff will receive notification to complete the training annually via the induction portal.</p>	<p>November 2019: Development of the training program will commence in September 2020. Requires linkage to the Fraud Management Plan and Risk Management Framework.</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>July 2020 No progress to date. Note that this will be developed in conjunction with the control plan referred to above.</p> <p>August 2020 No progress to date. Note that this will be developed in conjunction with the control plan referred to above.</p>	<p>30/9/2020</p> <p>31/12/2020</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>July 2020 1) Recruitment, Selection and Appointment procedure completed, and approved by Executive Management Committee. Implementation in July 2020.</p> <p>August 2020 1) Recruitment, Selection and Appointment Procedure - Human Resources is currently conducting training on the newly revised Recruitment, Selection and Appointment procedure to People Leaders and will be officially implemented on 17 August 2020.</p>	<p>1) 30/4/2020</p> <p>2) 30/3/2020</p> <p>1) 31/5/2020</p> <p>1) 31/7/2020</p> <p>1) Complete</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>July 2020 Administration is developing an anonymous reporting system for staff and the public, which would also include Code of Conduct complaints.</p>	<p>31/12/2020</p> <p>Complete</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>July 2020 Preparation of training material delayed. Will commence in August 2020 and finalise in September 2020.</p> <p>August 2020 Meeting with People Leaders at the Depot to discuss and mandate online leave with all staff being required to complete online leave as of 1 October 2020. Training material has been completed. Staff training will commence over the coming month (possibly 3 training sessions) with staff and supervisors prior to 1 October 2020.</p>	<p>30/04/2020</p> <p>31/07/2020</p> <p>30/9/2020</p>
<p>EA: 2019/12(9) Butler Settineri – Payroll – Internal Audit Review</p> <p>Recommendation - Specific Findings:</p> <p>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>July 2020 Civica has advised that this change is complex, time consuming and will be expensive. Civica considers this issue a low priority and therefore it is not proposed to take any action. Administration believes that the risk versus the cost of the change is not beneficial.</p>	<p>30/6/2020</p> <p>Complete</p>

CITY OF VINCENT AUDIT LOG

<p>Review of DPLH's investigation into legislative non-compliance - unauthorised works at Banks Reserve Development of an internal procedure detailing the approvals required for works or maintenance on land within the Swan River Foreshore, Development Control Area and Aboriginal Heritage Areas. Provide training for relevant staff on the approvals required.</p>	<p>Responsible Officer: Executive Manager Corporate Strategy and Governance</p>	<p>August 2020 Internal procedure to be drafted and training organised.</p>	<p>30/12/2020</p>
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6 GENERAL BUSINESS

6.1 ADDITIONAL MEETING

To align with the OAG's external audit exit meeting it is proposed that the 3 November 2020 meeting is postponed to late November, and an additional meeting is scheduled for mid-October 2020. The proposed dates are:

13 or 20 October 2020; and
24 November 2020

20 October and 24 November 2020 were approved as Audit Committee meeting dates. Mr Manifis advised he may be an apology for the 24 November 2020 meeting.

6.2 LONG TERM FINANCIAL PLAN AND NEW GOVERNANCE FRAMEWORK

The Long Term Financial Plan and a new Governance Framework, which were adopted by Council at the 18 August 2020 Council Meeting, have been circulated to the Committee. The Governance Framework will be updated to align with the updated Terms of Reference approved at this meeting.

7 NEXT MEETINGS AND FORWARD AGENDA

20 October

- Review of Office of the Auditor General audit reports – key findings and actions required:
 - Waste Management – Service Delivery – released 20 August 2020;
 - Working with Children Checks – managing compliance – released 15 July 2020;
 - Regulation of Food Safety by Local Government entities – released 30 June 2020.
- Outcomes of the reg 5 and 17 review
- Draft internal audit plan
- Audit Log review
- Corporate Risk Register review

24 November 2020

- External audit exit meeting (OAG to attend)
- Audit Log review
- Corporate Risk Register review

8 CLOSURE

There being no further business, the meeting closed at 2.35pm.

These Minutes were confirmed by the Audit Committee as a true record and accurate of the Audit Committee meeting held on 1 September 2020.

Signed: Mr Conley Manifis



Dated: 20 October 2020