



Ararat Rural City



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MINUTES

Audit and Risk Committee

Tuesday 7 June 2022

Held in the Green Room
Ararat Town Hall

Commenced at 1:02 pm

Audit and Risk Committee:

Cr Jo Armstrong (Mayor)

Cr Henry Burridge

Ms Jessica Adler

Mr Robert Tommasini

Mr Brian Keane

In attendance:

Dr Tim Harrison

Mr Brad Ead

Ms Cassandra Gravenall

Ms Karissa Hogan

Mrs Jenny Woolcock

Ms Josie Frawley

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PRESENT: Cr Jo Armstrong (via Microsoft Teams), Ms Jessica Adler, Mr Robert Tommasini, Mr Brian Keane, Dr Tim Harrison, Mr Brad Ead, Ms Cassandra Gravenall (via Microsoft Teams), Mrs Jenny Woolcock and Ms Josie Frawley.

SECTION 1 – PROCEDURAL MATTERS

1.1 APOLOGIES

RECOMMENDATION

That the apology of Cr Henry Burrige be accepted.

OUTCOME

That the apology of Cr Henry Burrige was accepted.

1.2 DECLARATION OF DISCLOSURE OF INTERESTS

Disclosure of Interests are to be made immediately prior to any relevant item being discussed.

1.3 CONFIRMATION OF MINUTES

RECOMMENDATION

That the Minutes of the Internal Audit and Risk Committee Meeting held on 01 March 2022 be confirmed.

**MOVED ROBERT TOMMASINNI
SECONDED JESSICA ADLER**

That the Minutes of the Internal Audit and Risk Committee Meeting held on 01 March 2022 be confirmed.

CARRIED

SECTION 2- CEO UPDATE

2.1 CEO UPDATE – **CONFIDENTIAL**

RECOMMENDATION

That the CEO's update report be received.

OUTCOME

That the CEO's update report was received and noted.

ATTACHMENTS

Local Government Act Implementation Plan 2020
Community Satisfaction Survey Summary are provided as Attachment 2.1

Action item: Distribute a copy of the Draft 2022-2023 Budget top Audit & Risk Committee members.

SECTION 3- FINANCE AND PERFORMANCE REPORTING

3.1 QUARTERLY PERFORMANCE REPORT

EXECUTIVE SUMMARY

The financial statements and performance indicators have been prepared for the period ended 31 March 2022.

Based on the information provided by responsible officers and managers, Council's overall financial performance is in line with budget.

The quarterly financial report was adopted by Council at the 26 April 2022 Council Meeting.

DISCUSSION

Council must establish and maintain a budgeting and reporting framework that is consistent with the principles of sound financial management.

Key Financial information:

Income Statement (Attachment 1)

The Income Statement measures how well Council has performed from an operating nature. It reports revenues and expenditure from the activities and functions undertaken, with the net effect being a surplus or deficit. Capital expenditure is excluded from this statement, as it is reflected in the Balance Sheet.

Attachment 1 shows that Council generated \$23.549 million in revenue and \$20.781 million in expenses to 31 March 2022. This has resulted in an operating surplus of \$2.768 million for the nine months ended 31 March 2022.

Income

Rates and charges account for 47% of the total budgeted income for 2021/22. Rates and charges are recognised when the rates have been raised, not when the income has been received. An amount of \$17.264 million has been recognised as income for the nine months ended 31 March 2022.

User fees account for 4% of the total budgeted income for 2021/22 and \$0.697 million has been received to 31 March 2022. The majority of this relates to home care services, transfer station fees and fitness centre income. Income has been lower than budgeted due to several Council facilities being closed at times and decreased service levels due to Covid-19, including the Town Hall, Ararat Fitness Centre, Gum San and the Alexandra Oval Community Centre.

Recurrent Operating Grants total \$3.730 million to 31 March 2022, including \$1.500 million from the Victorian Local Government Grants Commission for general purpose grants and \$0.919 million for the local roads grants.

Non-recurrent Operating Grants total \$0.915 million to 31 March 2022. Council has been successful in obtaining several grants that had not been budgeted for, including COVID Safe Outdoor Activation funding of \$0.200 million, New Arrivals Settlement program funding of \$0.065 million, Free Public Wi-Fi Services funding of \$0.156 million and Aradale Economic and Social Development Strategy funding of \$0.150 million

Non-recurrent Capital Grants total \$0.364 million to 31 March 2022. Several grants that were budgeted for 2021-22 were received in advance during 2020-21 including \$1.227 million for the Local Roads and Community Infrastructure Program, \$0.326 million for Delacombe Way Road reconstruction works, and \$2.295 million for the Gordon Street Recreation Reserve Redevelopment

Note

It is important to note the following:

1. The Grants Operating (recurrent) figure in the Original Budget was \$7.817 million and in the Current Budget is recorded as \$4.543 million, as \$3.274 million was paid to Council in 2020/21 by the Victorian Local Government Grants Commission (VLGGC) for the 2021/22 financial year. Council has still received the expected VLGGC income, to be spent in 2021/22, however it will be reported over two financial years.
1. This change in the budget, plus the note reported under expenses, create a change in the reported surplus position from a projected surplus of \$8.865 million to a surplus of \$5.222 million for 2021/22. The year-to-date variance is a surplus of \$0.662 million when the actual year to date expenses are compared to the year to date budget.

Expenses

Employee Costs account for approximately 40% of the total budgeted expenditure for 2021/22. For the nine months ended 31 March 2022 Council has incurred \$8.212 million in employee costs.

Materials and Services account for approximately 33% of the total budgeted expenditure for 2021/22. For the nine months ended 31 March 2022, Council has incurred \$6.996 million in materials and services costs. There are a number of projects, including those carried forward from 2020/21 that are expected to be completed before the end of the financial year.

Note

It is important to note the following:

There has been an increase in expenditure on materials and services from \$9.319 million in the Original Budget to \$12.972 million in the Current Budget for 2021/22. This has resulted from a carry forward amount of \$3.653 million from the 2020/21 financial year surplus and unspent grant funds which will be used for additional activity in 2021/22.

Balance Sheet (Attachment 2)

The Balance Sheet is one of the main financial statements and reports Council's assets, liabilities and equity at a given date, in this case 31 March 2022. Comparative figures have been provided as at 30 June 2021.

Council's current assets have decreased by \$6.617 million from \$27.406 million as at 30 June 2021 to \$20.789 million as at 31 March 2022. Cash and cash equivalents have decreased by \$6.933 million from \$23.049 million to \$16.116 million. Trade and other receivables have increased by \$0.340 million from \$4.233 million as at 30 June 2021 to \$4.573 million as at 31 March 2022.

Total liabilities have decreased from \$14.390 million in 2020/21 to \$11.992 million in 2021/22, with a decrease of \$0.349 million in trade and other payables. The trust funds and deposits have increased by \$0.050 million from \$0.455 million in 2020/21 to \$0.505 million in 2021/22.

Statement of Cash Flows (Attachment 3)

The Statement of Cash Flows shows how changes in the Statement of Financial Position and Income Statement affect Cash and Cash Equivalents, and breaks down the analysis to operating activities, investing activities and financing activities.

The Cash and Cash Equivalents at the beginning of the financial year of \$23.049 million have decreased by \$6.933 million to \$16.116 million as at 31 March 2022.

Net cash provided by operating activities was \$7.378 million and \$12.162 million was used in investing activities.

Investing activities includes payments for property, plant and equipment, and infrastructure totalling \$12.349 million. This included capital building works and capital road works.

Based on the information provided by responsible officers and managers the forecast year end result for cash and cash equivalents are in line with budget.

Financial Performance Indicators (Attachment 4)

The Local Government Performance Reporting Framework requires Councils to report various performance indicators at the end of each financial year.

A full list of financial performance indicators is included in Attachment 4.

Indicator	30/6/2021	30/9/2021	31/12/2021	31/3/2022
<p>Working capital <i>Measure - Current assets compared to current liabilities.</i> Expected values in accordance with the Local Government Performance Reporting Framework 100% to 400% Indicator of the broad objective that sufficient working capital is available to pay bills as and when they fall due. High or increasing level of working capital suggests an improvement in liquidity</p>	202%	276%	231%	186%
<p>Loans and borrowings <i>Measure - Loans and borrowings compared to rates.</i> Expected values in accordance with the Local Government Performance Reporting Framework – 0% to 70% Indicator of the broad objective that the level of interest-bearing loans and borrowings should be appropriate to the size and nature of a council’s activities. Low or decreasing level of loans and borrowings suggests an improvement in the capacity to meet long term obligations</p>	15.43%	15.86%	3.88%	3.66%
<p>Indebtedness <i>Measure - Non-current liabilities compared to own source revenue</i> Expected values in accordance with the Local Government Performance Reporting Framework – 2% to 70% Indicator of the broad objective that the level of long-term liabilities should be appropriate to the size and nature of a Council’s activities. Low or decreasing level of long-term liabilities suggests an improvement in the capacity to meet long term obligations</p>	4.29%	4.74%	4.61%	4.49%
<p>Rates concentration <i>Measure - Rates compared to adjusted underlying revenue</i> Expected values in accordance with the Local Government Performance Reporting Framework – 30% to 80% Indicator of the broad objective that revenue should be generated from a range of sources. High or increasing range of revenue sources suggests an improvement in stability</p>	55.31%	89.86%	81.47%	74.53%

<p>Expenditure level <i>Measure - Expenses per property assessment</i> Expected values in accordance with the Local Government Performance Reporting Framework \$2,000 to \$10,000 Indicator of the broad objective that resources should be used efficiently in the delivery of services. Low or decreasing level of expenditure suggests an improvement in organisational efficiency</p>	\$4,049	\$3,971	\$3,943	\$3,844
<p>Indicator - Revenue level <i>Measure - Average residential rate per residential property assessment</i> Expected values in accordance with the Local Government Performance Reporting Framework - \$700 to \$2,000 Indicator of the broad objective that resources should be used efficiently in the delivery of services. Low or decreasing level of rates suggests an improvement in organisational efficiency</p>	\$2,061	\$1,862	\$1,827	\$1,810
<p>Indicator – Percentage of total rates collected The internal audit conducted in 2019 on Rates Revenue and Rate Debtor Management found no routine or regular reporting of large and long outstanding rates debtors. The outstanding Rates Debtors is reported in the Annual Financial report. As at 31 March 2022 the outstanding Rates Debtors totalled \$3.197 million compared to \$1.860 million as at 30 June 2021, an increase of \$1.337 million. In percentage terms 70.7% of the rates raised have been collected at 31 March 2022 compared to 18.3% up to 31 December 2021. Council issues approximately 7,500 rate notices. Last year there were 2,601 assessments paying by instalments compared with 2,606 assessments in 2021/22. Outstanding rates are currently charged 10% interest.</p>	86.9%	13.1%	18.3%	70.7%
<p>Indicator – Asset Renewal & Upgrade <i>Measure - Asset renewal & Upgrade compared to depreciation</i> Expected range in accordance with the Local Government Performance Reporting Framework – 40% to 130% Assessment of whether council assets are being renewed or upgraded as planned. It compares the rate of spending on existing assets through renewing, restoring, replacing or upgrading existing assets with depreciation. Ratios higher than 1.0 indicate there is a lesser risk of insufficient spending on Council’s asset base.</p>	164.30%	63.25%	251.83%	220.77%

The Local Government Performance Reporting Framework provides “Expected ranges” for each indicator. The framework has been developed to consider results at the end of the financial year so some results during the year are outside the expected range due to the timing of receipts and payments.

Explanations are provided in Attachment 4 for those indicators that are outside the “expected ranges”.

RECOMMENDATION

That the Comprehensive Income Statement, Balance Sheet, Statement of Cash Flows and Financial Performance Indicators for the period ended 31 March 2022 be received.

OUTCOME

The Comprehensive Income Statement, Balance Sheet, Statement of Cash Flows and Financial Performance Indicators for the period ended 31 March 2022 were received.

ATTACHMENTS

Comprehensive Income Statement, Balance Sheet, Statement of Cash Flows and Financial Performance Indicators are provided as Attachment 3.1.

Action item: Brian Keane and Jessica Adler to email questions to Karissa Hogan regarding the Quarterly Performance report

SECTION 4 – INTERNAL CONTROLS

4.1 REVIEW THE INSURANCE PROGRAM ANNUALLY PRIOR TO RENEWAL

4.1.1 INSURANCE BROKING AND RISK MANAGEMENT SERVICES TENDER- **CONFIDENTIAL**

RECOMMENDATION

That the Insurance Broking and Risk Management Services Contract report be received.

OUTCOME

The Insurance Broking and Risk Management Services Contract report was received, and noted that it was adopted by Council at the 31 May 2022 Council Meeting.

ATTACHMENTS

Confidential - Request for Proposal Assessment Part 1 and Part 2 is provided as Attachment 4.1.1

SECTION 5- RISK MANAGEMENT

5.2 REVIEW ANNUALLY THE EFFECTIVENESS OF COUNCIL'S RISK MANAGEMENT FRAMEWORK

5.2.1 RISK MANAGEMENT FRAMEWORK UPDATE

BACKGROUND

This report is presented as part of the Audit and Risk Committee's Annual Work Plan – June 2022. The purpose of this report is to provide the Audit and Risk Committee with an update on Council's Risk Management Framework.

DISCUSSION

The Risk Management Policy and Risk Management Framework were last adopted by Council on 21 September 2021. Both documents are scheduled to be revised in December 2022. A copy of the Risk Management Policy and Risk Management F

Provided below is an update on what officers have been working on in relation to risk.

Staff Training

As part of Council's risk management services, JLT Risk Solutions were engaged to hold a Risk Management Awareness workshop for Managers, Supervisors and Coordinators. This workshop forms part of the services that JLT Risk Solutions provide Council and there was no cost to hold this session in Ararat.

The Risk Management Awareness workshop was held on 6 April 2022 in Ararat with 30 staff attending.

The presentation was tailored to Council's Risk Management Policy, Framework, Risk Matrix and Risk Assessment Template. Topics covered during the presentation were:

- Risk exposures for Council
- Common risk terms
- Risk management process - taken from AS ISO 31000:2018 - Risk Management Guideline, establishing the context, assessing the risk, treating the risk, monitoring the risk and reviewing the risk
- Roles and responsibilities
- Strategic and operational risk. What is the difference and how do these effect Council's risk register
- How to undertake a risk assessment and why – an activity was held at the end of the session on several risks
- Identifying the risks and controls
- Understanding likelihood and consequence in risk terms
- Property risk management.

This workshop will be the first of many sessions to be held over the next few years to ensure Council's staff are aware of their responsibilities in relation to risks in their day-to-day work.

A copy of the presentation from the workshop is included as an attachment to this report.

Review of Risk Management System (incorporating Incidents)

Following the success of the Performance Dashboard produced in-house and developed within Power Bi, discussion has been held on the feasibility of risks and incidents being incorporated into a similar design using a combination of Microsoft technology.

- Microsoft Power Bi (Dashboard and Reporting)

- Microsoft Power Apps (Data Entry, Data Adjustment, Workflow)
- Microsoft Power Automate (Notification Services and Process Automation)

A preliminary element to the system design and build will be the review of the current Risk Management Plan and Risk Management Framework / Policy and with the goal to bring any enhancement made to the plan or policy into the design of the new software developed.

Expected steps in the overall system review and development journey will be.

1. Review of the current Risk Management Policy.
2. Review of the current Risk Management Framework.
3. Development of a Microsoft Power App allowing for the data entry of risks / incidents in line with any changes to the adopted framework in steps 1 and 2.
4. Development of a robust workflow system within the Power App allowing for Risks to be accepted and owned in line with the policy and framework.
5. Development of a Power Bi Risk Dashboard to act as the core reporting interface for risk and incident.
6. Development of an alerting system using Microsoft Power Automate providing robust risk and incident notifications for factors such as review and incident awareness.
7. Migration of existing risk and incident data captured within the Reliansys system.

With the successful implementation of the new system, the Reliansys risk and incident modules would be able to be retired. Council currently pays \$11,320 per annum for the Compliance, Risk and Incidents, and Monitor modules.

Further discussion would need to be held in relation to the Compliance module which is also with Reliansys.

RECOMMENDATION

That the Risk Management Framework Update report be received.

OUTCOME

The Risk Management Framework Update report was received and noted.

CARRIED

ATTACHMENTS

Presentation by JLT – Risk Management Awareness
Risk Management Policy
Risk Management Framework are provided as Attachment 5.2.1

Action item: Distribute the Risk Management Policy to the Audit & Risk Committee members for commentary, prior to the September 2022 Audit & Risk Committee Meeting

5.2.2 COUNCIL RISK APPETITE

BACKGROUND

This report is presented as part of the Audit and Risk Committee’s Annual Work Plan – June 2022.

Council last reviewed its current Risk Management Policy and Risk Management Framework in September 2021.

The Council’s Risk Appetite is presented for discussion.

DISCUSSION

The Council’s Risk Appetite Statement was revised as part of the review of Council’s Risk Management Policy and Risk Management Framework in September 2021. One change was made to the Policy in relation to Council’s Risk Appetite, being the change to the Finance Category from low risk to no risk appetite.

The following section of the Risk Management Policy outlines Council’s current risk appetite.

<p><i>Risk Appetite and Tolerance</i> <i>Council’s Risk Management Policy and Framework are built upon the understanding that some risks, no matter how many controls are in place, involve potentially very serious consequences. Council is statutorily mandated to undertake and provide some services and activities that have a high-risk rating irrespective of controls in place.</i></p> <p><i>Risk appetite expresses Council’s attitude towards risk and its aspirations. It provides guidance for management on how to approach the treatment of risks that are inherent in undertaking Council activities. Where we have expressed “no appetite” for certain risks, in many cases it may not be possible and/or economically feasible to reduce risk to zero however this does not deter Council from its endeavour to minimise risk using all practicable steps in these areas.</i></p> <p><i>The management of risk is subject to the same discipline of business case consideration that applies to all Council activities and controls. In considering its approach to risk Council has developed the following appetite statements for each of Council’s risk categories.</i></p>	
<i>Finance</i>	<i>We have a no appetite for decisions that have a significant negative impact on Council’s long-term financial sustainability.</i>
<i>Governance</i>	<i>We have a low appetite for compliance breaches. We have a low appetite for non-compliance with legal, professional and regulatory requirements. We have a low appetite for risk associated with the loss of knowledge.</i>
<i>Service Delivery</i>	<i>We have a low appetite for risks that have a significant impact on the core operating or corporate systems of the organisation. We have a low appetite for risks arising from inadequate trained employees or failed internal processes. We have a high appetite for risks associated with innovations that create and encourage a flexible workforce. We have a low appetite for system failures or information and data security breaches. We have a low appetite for third party partner (contractors) failure which significantly impacts on Council and the community. We have a high appetite for improvements to service delivery and improved efficiency of Council operations.</i>

<i>Environmental</i>	<i>We have a medium appetite for decisions that promote economically sustainable development.</i>
<i>Reputation</i>	<i>We have a low appetite for risks that may result in widespread and sustained damage to its reputation We have no appetite for internal fraud, collusion, theft and associated reputational risk. We have a medium appetite for risks associated with changes in policy or the political environment.</i>
<i>Occupational Health and Safety</i>	<i>We have no appetite for compromising the safety and welfare of Councillors, employees, volunteers, stakeholders and members of the public.</i>

Risk Appetite – as shown in Reliansys

RECOMMENDATION

That the Council Risk Appetite Report be received.

OUTCOME

The Council Risk Appetite Report was received and noted.

ATTACHMENTS

There are no attachments relating to this item.

5.3 REVIEW COUNCIL'S RISK PROFILE AND THE CHANGES OCCURRING IN THE PROFILE FROM MEETING TO MEETING & REVIEW COUNCIL'S TREATMENT PLANS FOR SIGNIFICANT RISKS.

5.3.1 STRATEGIC RISK REGISTER

BACKGROUND

This report is presented as part of the Audit and Risk Committee's Annual Work Plan – June 2022

The Strategic Risk Register, incorporating profile and actions/controls (treatment plans) report is presented for discussion.

DISCUSSION

The Strategic Risk Register provides a profile of the key risks which the Council faces at the overall strategic level. The register also includes "Actions/Additional Controls" which provide for the treatments of these risks.

At the March 2022 Audit and Risk Committee meeting it was decided that the Strategic Risk Register be updated to include an "Inherent Risk" column and a "Residual Risk" column. The updated Strategic Risk Register is provided as an attachment to this report.

It has previously been the practice for the Chief Executive Officer to review the Strategic Risk Register in consultation with the Governance and Administration Coordinator. Each Strategic Risk was assessed against the risk matrix to determine the risk rating for each risk and look at the preferred controls.

This process has recently been reviewed, following the JLT workshop. As a Strategic Risk reaches its review date, a risk assessment will be conducted utilising the relevant forms as outlined in Council's Risk Management Framework. These risk assessments will be conducted by the relevant risk owners in conjunction with the Governance and Administration Coordinator and the Chief Executive Officer. This will then provide a consistent process which will align with the Risk Management Framework.

Further, it is envisaged that the review of the Risk Management Framework and development of the new Risk Management System, as reported earlier, will further address how Council officers identify, assess and control current and future risks.

This will also then align with the Council Plan objective "6.2 Ensure appropriate risk management is applied to Council and organisation decisions. Council's internal function is applied to areas of perceived risk."

The Strategic Risk Register currently identifies 16 risks, the following diagram highlights the risk rating for all 16 risks.

The risks are categorised as **Low**, **Moderate**, **High** or **Extreme**. As noted in the diagram below Council currently has 4 risk in the low category and 12 risks in moderate category.

Likelihood	Consequences				
	Insignificant	Minor	Medium	Major	Catastrophic
Almost Certain	0	0	0	0	0
Likely	0	0	0	0	0
Possible	2	4	8	0	0
Unlikely	0	2	0	0	0
Rare	0	0	0	0	0

Council's current risk rating for the above risk ratings are as follows

Risk Rating	Action Required
Low Risk	Managed by routine procedures and is unlikely to need specific application of resources. Status is to be monitored by responsible team members reporting to their managers.
Moderate Risk	Operational management to apply specific procedures to monitor the risk and to implement specific response procedures.
High Risk	Management oversight is needed and responsibility given to operational management to apply specific procedures to research the risk, implement specific procedures and/or monitor the risk.
Extreme Risk	Management is to be involved in developing a detailed plan for understanding, managing and reducing the risk. Management will monitor the status of these risks.

In relation to risk treatments, the Strategic Risk Register includes an Actions/Additions Controls column on the far right-hand side. Currently officers utilise these controls to mitigate risks, these can also be referred to as risk treatments.

RECOMMENDATION

That the Strategic Risk Register report be received.

OUTCOME

The Strategic Risk Register report was received and noted.

ATTACHMENTS

There are no attachments relating to this item.

SECTION 6- FRAUD PREVENTION

6.1 REVIEW COUNCIL'S FRAUD PREVENTION POLICIES AND CONTROLS INCLUDING THE FRAUD CONTROL PLAN AND FRAUD AWARENESS PROGRAMS

6.1.1 COUNCIL POLICY REVIEW – FRAUD AND CORRUPTION CONTROL POLICY and FRAUD AND CORRUPTION CONTROL PLAN

BACKGROUND

Council policies are reviewed on an ongoing policy and procedure review process.

At the Audit and Risk Committee held on Tuesday 1 March 2022, the Fraud and Corruption Control Policy and Plan were presented. The Audit and Risk Committee made several suggestions to include in the documents.

This report outlines the changes made to the Fraud and Corruption Control Policy and Fraud and Corruption Control Plan.

DISCUSSION

Council has committed to reviewing policies through a review process to ensure that all Council policies meet legislative requirements and established internal processes

The Fraud and Corruption Control Policy and Fraud and Corruption Control Plan were reviewed by the Audit and Risk Committee on 1 March 2022.

The following changes have been made to the Fraud and Corruption Control Policy and Fraud and Corruption Control Plan.

<i>Fraud and Corruption Control Policy</i>	
<i>Section/page number</i>	<i>Change</i>
Page 4	Addition of "and data breaches"
Page 6	Addition of definition for Relevant Officer
<i>Fraud and Corruption Control Plan</i>	
<i>Section/page number</i>	<i>Change</i>
Page 3	Addition of definition for Relevant Officer
Page 3 and 4	Additions of several documents to Context
Page 5 under the heading of "staff"	Addition of "data breaches"
Page 8 under the heading of "raising awareness"	Addition of "data protection"
Page 8 under the heading "Fraud and Corruption Education, Awareness and Training Ethics"	Addition of "and data breaches"
Page 9 under the heading "Fraud and Corruption Awareness Training"	Addition of "a compulsory" bi-annual compliance training
Page 9 under the heading "Fraud and Corruption Risk Assessment"	Addition of "Data breaches"
Page 12 References	Extra references included in list.

RECOMMENDATION

That the Fraud and Corruption Control Policy and Fraud and Corruption Control Plan be received.

OUTCOME

The Fraud and Corruption Control Policy and Fraud and Corruption Control Plan was received and noted.

ATTACHMENTS

Copies of the Fraud and Corruption Control Policy and Fraud and Corruption Control Plan are provided as Attachment 6.1.1

Note: Changes recommended at the March 2022 Audit & Risk Committee Meeting have been implemented to the policy and the plan.

SECTION 7- INTERNAL AUDIT

7.1 REVIEW REPORTS ON INTERNAL AUDIT REVIEWS, INCLUDING RECOMMENDATIONS FOR IMPROVEMENT ARISING FROM THOSE REVIEWS

7.1.1 STRATEGIC INTERNAL AUDIT PROGRAM STATUS UPDATE

BACKGROUND

AFS & Associates (AFS) are Council's Internal Auditors. This report outlines the audit program that AFS will undertake over the next three years.

DISCUSSION

AFS & Associates have provided the current status of the Internal Audit Program. AFS completed the Depot Operations Audit and Past Issues Audit in May 2021, the Management Report for both of these audits were presented to the September Audit & Risk Committee meeting.

Two audits were conducted between January and February 2022 in relation to:

- Business Continuity Planning & Disaster Recovery Planning
- Operation Review- HACCC

A final Internal Audit Report for both topics have been issued to management for comment. The outcomes of these audits will be included in the spreadsheet at the September 2022 Audit & Risk Committee Meeting.

These items will be discussed further by the CEO at the June 2022 Audit & Risk Meeting.

RECOMMENDATION

That the Strategic Internal Audit Program Status Update report be received.

OUTCOME

The Strategic Internal Audit Program Status Update report was received and noted.

ATTACHMENTS

The Strategic Internal Audit Program Status Update report is provided as Attachment 7.1.1.

Action items:

- Circulate HACCC & Business Continuity Audit reports to committee members once the reports have been finalised
- Circulate the scope document for both August audits- OHS & Depot Operations (Brad)

7.1.2 MONITOR ACTION BY MANAGEMENT ON INTERNAL AUDIT FINDINGS AND RECOMMENDATIONS

INTERNAL AUDIT - AUDIT REVIEW OUTCOMES UPDATE

BACKGROUND

Council appointed AFS & Associates from Bendigo as Council's Internal Auditors. Council has reviewed the recommendations made by the Internal Auditor in relation to the internal audit reviews and these are presented as an attachment to this report.

DISCUSSION

An Audit Review Outcomes Action Plan was developed to capture the recommendations highlighted in the various internal audits conducted by AFS.

The Audit Review Outcome Action Plan lists the recommendations and subsequent outcomes and projected completion dates.

As discussed at the March 2022 Audit & Risk Committee Meeting, the Cash Handling recommendations have now been included in the Audit Review Outcome Action Plan.

RECOMMENDATION

That the Audit Review Outcomes Update report be received.

OUTCOME

The Audit Review Outcomes Update report was received and noted.

ATTACHMENTS

The Audit Review Outcomes Update report is included as Attachment 7.1.2

Action item: Fix spreadsheet attachment (cash handling recommendation with incorrect percentage)

7.2 REVIEW THE AUDIT AND RISK COMMITTEE CHARTER

BACKGROUND

Council policies are currently reviewed on an ongoing policy and procedure review process.

This report outlines the review that will take place for the Audit and Risk Committee Charter in June 2022.

DISCUSSION

Council has committed to reviewing policies through a review process to ensure that all Council policies meet legislative requirements and established internal processes.

The Audit and Risk Committee Charter was last reviewed in July 2020. It is due to be reviewed again on 21 July 2022.

Council is seeking feedback from the Audit & Risk Committee on the current Audit & Risk Committee Charter. This will then be implemented and form a new charter to be presented at the September 2022 Audit & Risk Committee meeting.

RECOMMENDATION

That Council seek feedback from the Audit & Risk Committee to form the revised Audit & Risk Committee Charter 2022.

OUTCOME

Agreed that Committee Members provide feedback on revised Audit & Risk Charter

ATTACHMENTS

Audit & Risk Committee Charter is provided as Attachment 7.2

Action items:

- Circulate Draft Work Plan before September 2022 Audit & Risk Committee Meeting for commentary
- Work Plan Ref. 5.23 to be presented at every Audit & Risk Committee meeting (currently only ticked for June)

Presented by Cassandra Gravenall (Crowe Australasia) via Microsoft Teams

SECTION 8- EXTERNAL AUDIT

8.1 EXTERNAL AUDIT- INTERIM MANAGEMENT LETTER FOR THE FINANCIAL YEAR ENDING 30 JUNE 2022.

BACKGROUND

The Victoria Auditor General appoints a service provider to undertake the annual financial audit. Ms Cassandra Gravenall of Crowe Australasia has been appointed by the Victoria Auditor-General's office to undertake the annual financial audit for the year ending 30 June 2022.

DISCUSSION

Crowe Australasia conducted the interim audit in late April within the remote working environment. An interim management letter has been received. There are four open issues from the current period and prior period, with four issues being resolved during the period.

Audit has indicated that three of the open issues are partially or substantially resolved and will be reviewed further during the final audit.

RECOMMENDATION

That the Interim Management Letter Report for the financial year ending 30 June 2022 be received.

OUTCOME

That the Interim Management Letter Report for the financial year ending 30 June 2022 was received and noted.

ATTACHMENTS

The Interim Management Letter will be distributed to the Audit & Risk Committee once the final letter has been received from Crowe Australasia.

Note: Final report will be presented to the September 2022 Audit & Risk Committee meeting

SECTION 9- COMPLIANCE

9.1 REVIEW THE SYSTEMS AND PROCESSES IMPLEMENTED BY COUNCIL FOR MONITORING COMPLIANCE WITH RELEVANT LEGISLATION AND REGULATIONS

9.1.2 VAGO REPORT- SEXUAL HARASSMENT IN LOCAL GOVERNMENT

BACKGROUND

At the March 2022 Audit and Risk Committee meeting, the Chief Executive Officer gave an update on the VAGO Responses to Performance Audit Recommendations (Sexual Harassment in Local Government) being undertaken in March 2022. The 11 recommendations audited are listed in the action plan:

It was agreed that the VAGO Responses to Performance Audit Recommendations (Sexual Harassment in Local Government) be presented to the June 2022 Audit and Risk Committee.

DISCUSSION

In May 2020 Council was invited to participate in VAGO's survey on Sexual Harassment in Local Government. Council was one of 75 Council's that took part in VAGO's voluntary survey. The confidential survey was distributed by VAGO to all Councillors and staff members in June 2020.

Council along with 4 other Councils were audited in preparation for a report regarding sexual harassment in local government. Council officers engaged proactively with the VAGO audit team to ensure that discussions were beneficial to both parties and that timeframes and milestones were met.

The final report was tabled on 9 December 2020, which included Council's submission and action plan to address recommendations from the Audit Report.

Council viewed the initiative as a means to improve its policies, processes, and training to ensure a safer, more inclusive workplace.

In March 2022, VAGO contacted Council to request an update on Council's progress in responding to unresolved recommendations and attest that the information is current. This information was forwarded to VAGO on 2 March 2022.

A copy of the recommendations and Council responses is provided in this report. Note that the items highlighted in red have been updated since forwarding to VAGO on 2 March 2022.

Ararat Rural City Council action plan to address recommendations from Audit Report – Sexual Harassment in Local Government

No.	VAGO recommendation	Action	Completion date
1	Use findings from the Victorian Auditor-General's 2020 Sexual Harassment in Local Government survey to identify and act on risk factors for council employees and workplaces (see Section 2.3).	Council is currently developing a comprehensive Equality, Diversity and Inclusion Policy.	Adopted in December 2020
		Further measures will be included in the 6-monthly OHS Risk Assessment form to address potential risks relating to gender, race, disability and sexuality.	30 April 2022 Implementation completed – 6 monthly OHS Inspections now include potential risks relating to Gender, Race, Disability and Sexuality.
2	Collect information about the prevalence and nature of sexual harassment at least once every two years by: <ul style="list-style-type: none"> • conducting workplace surveys • reviewing complaints information (see Section 2.6). 	To identify the prevalence of sexual harassment in the workplace Council will develop an employee survey that includes a question regarding individual employee experiences.	People Matter Survey conducted in June 2021
		The data from the survey will be used to track performance over time and identify trends. It is proposed that this survey will be carried out every two years. This data feeds into Council's Gender Equality Action Plan.	Plans due 31 March 2022 Plans were submitted on 25 March 2022.
		Council have developed a Complaints Register which clearly categorises and captures the type and details of all complaints, including sexual harassment for ex-employees.	Adopted 19 October 2020
		A new Human Resource Management System will capture these complaints for current employees utilising the same categories. Current complaints still being collected in hardcopy and registered in an excel spreadsheet.	30 March 2022 Still to be implemented.
3	Address the risk of sexual harassment by members of the public by: <ul style="list-style-type: none"> • ensuring sexual harassment policies, procedures and training explicitly cover sexual harassment from the public • regularly communicating to customers and staff that the council does not tolerate any form of sexual harassment from the public (see Section 2.4). 	Council adopted the Prevention of Sexual Harassment Policy (Councillors), and a Prevention of Sexual Harassment in the Workplace Policy (employees) was also approved which explicitly include client behaviour towards Councillors, staff and the public encountered in Council building and facilities.	Council policy adopted on 15 September 2020 and Staff policy approved 18 August 2020
		The Complaints Handling Policy was reviewed to include third parties to Council operations and reference to the Prevention of Sexual Harassment Policy.	27 August 2020
		In addition to Council's annual online compliance training, Council will arrange specific training around the prevention of sexual harassment every two years for Councillors and employees.	30 June 2022 Being developed by provided in the next financial year.
		The Prevention of Sexual Harassment Policy (Council) is available on Council's website.	Uploaded onto website 10 September 2020
		Council is arranged for posters to be displayed throughout all Council facilities that promote a zero tolerance to any form of sexual harassment.	Posters in all areas as of 29 January 2021

4	<p>Introduce a standalone sexual harassment policy that:</p> <ul style="list-style-type: none"> aligns with the Victorian Equal Opportunity and Human Rights Commission's Guideline: Preventing and responding to workplace sexual harassment, Complying with the Equal Opportunity Act 2010 and the Victorian Public Sector Commission's Sexual Harassment Model Policy includes clear links to relevant council policies and procedures covers the applicability of council policies to different roles and workplace settings, including councillors, customer-facing staff and members of the public is searchable on council intranet sites or cloud software, and available in hard copy to all staff (see Section 3.1). 	<p>A Prevention of Sexual Harassment in the Workplace Policy was developed that applies to Council staff, clients and other third parties. This policy was endorsed by the Consultative Committee and the Safety Committee prior to being approved by the Chief Executive Officer. Further Council adopted a Prevention of Sexual Harassment Policy specifically for Council, the Councillors and its clients. Both policies were based on the Victorian Public Sector Commission's Sexual Harassment Model Policy. These policies identify the related policies, procedures and legislation. All Administration and Council Policies are available electronically. Councillors have access to Council policies electronically. Hardcopies have been provided in staffrooms at Councils two main offices for those who do not have access to devices. The location of the hardcopy policies have been posted throughout Council buildings.</p>	<p>Staff policy approved on 18 August 2020 and Council policy adopted on 15 September 2020. Hard copies available from 10 September 2020</p>
5	<p>Introduce mandatory training on sexual harassment, or improve existing training, so that at a minimum it:</p> <ul style="list-style-type: none"> in addition to online modules, includes face-to-face or live online sessions for all staff and councillors at least once every two years covers safe strategies for bystander interventions is tailored to the council's policies, procedures and workplace risk factors (see Section 3.2). 	<p>In addition to Council's annual online compliance training, Council will arrange specific training in relation to the prevention of sexual harassment and active bystander every two years for employees.</p> <p>Also, Council has incorporated two prevention of sexual harassment training and separate active bystander training for Councillors in its Councillor training schedule for the 2020-2024 Council term.</p> <p>New staff members must complete mandatory induction training on commencement, which includes all policies.</p>	<p>30 June 2022 Being developed by provided in the next financial year.</p> <p>30 June 2022 Being developed by provided in the next financial year.</p> <p>Within 6 weeks of employee commencing</p>
6	<p>Communicate a culture of respect in the council by ensuring leaders model respectful behaviour at all times and communicate to all staff at least annually that the council does not tolerate sexual harassment (see Section 3.3).</p>	<p>The Councillor Code of Conduct details the principles of behaviours which Councillors must adhere to. A review of the Councillor Code of Conduct is currently being undertaken. As part of the review a community engagement process will be undertaken.</p> <p>Staff Code of Conduct details respectful behaviour extensively and the need for supervisors/managers to lead by example.</p> <p>The Prevention of Sexual Harassment in the Workplace Policy will be incorporated into the annual review process to ensure regular communication of the policy.</p>	<p>Councillor Code of Conduct adopted on 15 December 2020</p> <p>Staff Code of Conduct approved 14 December 2021</p> <p>30 June 2022 This policy has been incorporated into the PDP process being conducted in June 2022.</p>
7	<p>Encourage reporting of inappropriate behaviour by:</p> <ul style="list-style-type: none"> promoting formal and informal complaint channels allowing for anonymous complaints (see Section 4.1) 	<p>Council reviewed its Staff Grievances Policy to incorporate informal, formal or anonymous complaint reporting. The Prevention of Sexual Harassment in the Workplace Policy informs staff of the process to making an informal, formal or anonymous complaint.</p>	<p>Policy approved on 18 August 2020</p>
8	<p>Improve record keeping of sexual harassment complaints by:</p> <ul style="list-style-type: none"> keeping complete records of all interactions relating to a complaint 	<p>A complaint reporting register was created in excel which has the ability to sort entries into the type of incident. All ex-employee data is contained within this register.</p>	<p>Created on 19 October 2020</p>

	<ul style="list-style-type: none"> documenting decisions to not investigate complaints or to stop investigations, including the rationale for the decision and the name and role of decision makers (see Section 4.2). 	<p>A new Human Resource Management System will capture these complaints for current employees utilising the same categories.</p> <p>A Workplace Investigations Guideline was developed and approved by the CEO for the receipt and investigation of any reports of sexual harassment. These were developed referencing the <i>IBAC Investigations Guide</i>.</p>	<p>30 June 2022 Still to be implemented.</p> <p>Approved on 20 October 2020</p>
9	<p>Review complaint procedures to ensure they include:</p> <ul style="list-style-type: none"> a requirement to inform the complainant of the outcome of the complaint guidance on how investigators can support reluctant complainants (see Section 4.2). 	<p>The Complaints Handling Policy was reviewed to include a requirement that the decision-maker will respond to the complainant and respondent with a clear decision.</p> <p>Council's Workplace Investigations Guideline details how to support reluctant complainants. This was developed referencing the <i>IBAC Investigations Guide</i>.</p>	<p>Approved on 27 August 2020</p> <p>Approved on 20 October 2020</p>
10	<p>Ensure councillors receive training on sexual harassment at least twice per council term (see Section 3.2).</p>	<p>In addition to Council's annual online training, Council has incorporated two Prevention of Sexual Harassment training sessions for Councillors in its Councillor training schedule for the 2020-2024 Council term.</p>	<p>June 2022 Being developed by provided in the next financial year.</p>
11	<p>Ensure councillors are informed of their internal and external options for sexual harassment support and complaints, including:</p> <ul style="list-style-type: none"> the Council's Employee Assistance Program Councillor Code of Conduct dispute resolution processes external complaint bodies (see Section 4.1). 	<p>Councillors have access to Council's Employee Assistance Program as well as staff members. Councillors have been provided with the relevant information and contact details for this program.</p> <p>Councillors were forwarded a copy of the current Councillor Code of Conduct, which outlines the dispute resolution procedures and complaints process.</p> <p>The Councillor Code of Conduct is currently being reviewed and will include the provisions prescribed in the <i>Local Government Act 2020</i>.</p> <p>The Council's Prevention of Sexual Harassment Policy outlines external support and complaint agencies. These include the Equal Opportunity and Human Rights Commission, VCAT and Victoria Police.</p>	<p>Councillors made aware of program again on 11 November 2020</p> <p>Copies provide to Councillors on 6 November 2020</p> <p>Councillor Code of Conduct adopted on 15 December 2020</p> <p>Staff policy approved on 18 August 2020 and Council policy adopted on 15 September 2020</p>

RECOMMENDATION

That the VAGO Responses to Performance Recommendations – Sexual Harassment in Local Government report be received.

OUTCOME

The VAGO Responses to Performance Recommendations – Sexual Harassment in Local Government report was received and noted.

ATTACHMENTS

There are no attachments in relation to this item.

Note: Report has been submitted to VAGO. The red notes indicate the changes that have been implemented since being submitted to VAGO.

9.1.3 VAGO REPORT- MAINTAINING LOCAL ROADS

BACKGROUND

The Victorian Auditor-General's Office (VAGO) conduct audits on Local Government on various topics throughout the year. In March 2021 VAGO presented its report on Maintaining Local Roads.

DISCUSSION

VAGO issued a report in March 2021 to ensure that roads are safe and functional and being maintained in a cost efficient and financially sustainable way.

The report assessed whether councils use asset data, budget information and community feedback to inform their planning for road maintenance. VAGO also looked at whether councils are finding and implementing ways to achieve value for money and their ability to maintain roads in timely manner.

The audit recommended that all Victorian Councils adopt the following:

- 5 recommendations about improving the information used for road maintenance planning;
- 3 recommendations relating to collecting and reporting accurate performance data; and
- 2 recommendations about assessing council performance on road management plans.

Management have developed an action plan to address the recommendations made from the VAGO report, which is included as an attachment.

8 of the recommendations are now marked as complete. 3 of the items remain incomplete, with the aim of having these marked off by the December 2022 Audit & Risk Committee Meeting

A full copy of the VAGO audit report is available at <https://www.audit.vic.gov.au/report/maintaining-local-roads?section=>

RECOMMENDATION

That the VAGO – Maintaining Local Roads report update be received.

OUTCOME

The VAGO – Maintaining Local Roads report update was received and noted.

ATTACHMENTS

The VAGO Maintaining Local Roads Report Recommendations Action Plan is provided as Attachment 9.1.3.

Action item: Attach remaining three outstanding items to the Audit Reviews Outcomes update spreadsheet for the September 2022 Audit & Risk Committee meeting (no report needed)

SECTION 10- GENERAL BUSINESS

10.1 PAST ISSUES REPORT- STAFF CODE OF CONDUCT

BACKGROUND

As part of the implementation of the new *Local Government Act 2020* Council were, within six months of the commencement of Clause 49, develop and implement a Code of Conduct for staff.

The new Local Government Act has strict provisions pertaining to what must be included in the Code of Conduct. These inclusions were:

- A gift policy that contains –
 - A requirement for members of Council staff to disclose all gifts above a specified a specified level, and
 - Provisions providing for disclosed gifts to be recorded in a gift register.
- Procedures for dealing with alleged and actual breaches of conflict of interest under the Act, and
- Provisions for the CEO to take disciplinary action against a member of staff.

Council have maintained a Staff Code of Conduct for many years, which is a fundamental component of all staff members employment contract.

DISCUSSION

Communication

The Staff Code of Conduct was reviewed by Council's Human Resources Business Partner, as is the case with most employee related policies.

Consultation is a core requirement of Council's enterprise agreement, as such the recently reviewed Staff Code of Conduct was distributed to members of the Staff Consultative Committee in draft form to disseminate to the broader organisation.

Organisational feedback and commentary are gathered by the Consultative Committee over a two-week period, then returned to the Human Resource Business Partner for consideration, inclusion if relevant and endorsement.

Once finalised, the final document is provided to the Governance & Administration Coordinator for proofing, before being given to the CEO for approval.

The approved document is then forwarded to the Governance & Administration for posting into the electronic Policy Manual. The document is also placed on the hard copy manuals, located in the upstairs lunchroom and the depot lunchroom. Further to this, an email is sent to 'everyone' (this is an email address that all employees are included in) advising them of the new/reviewed policy with a link.

To date, this process has proved the most successful method with all staff having access to the document either electronically or as a printed version.

Compliance

All staff position descriptions have, as a key requirement of the position, a requirement to comply with all policies and procedures of Council.

On commencement of employment, new staff are given an extensive induction which requires them to sign off in acknowledgement of the Staff Code of Conduct.

Further to the initial induction, as part of the staff annual review process, all staff are required to sign off in acknowledgement of having read and understood the Staff Code of Conduct and agree to act in a way that does not breach the Code.

It is then the responsibility of supervisors, with the support of Human Resources, to ensure that their staff do not behave in a way detrimental to the Code.

The Staff Code of Conduct will be reviewed every two years.

RECOMMENDATION

That the Staff Code of Conduct report be received.

OUTCOME

The Staff Code of Conduct report was received and noted.

ATTACHMENTS

Staff Code of Conduct Policy is provided as Attachment 10.1

Note: Was discussed at the June 2022 Audit & Risk Committee meeting that this would be represented at the June 2022 Audit & Risk Committee meeting, as there was no attachment included.
This report is for information only.

10.2 INDUSTRY UPDATE- RECENT REPORTS AND PUBLICATIONS OF INTEREST

BACKGROUND

AFS & Associates (AFS) are Council's Internal Auditors. AFS have provided an Industry Update report to be included in the agenda. The Industry Update report lists recent reports and publications that may be of interest to Ararat Rural City Council.

DISCUSSION

The Industry Update report lists 20 recent articles and reports, covering a range of different topics from sources such as: VAGO, MAV, Institute of Internal Auditors Australia, WorkSafe Victoria and more.

The report includes a column outlining the *'Implications for clients'*, which outlines how the publication is applicable to Council.

RECOMMENDATION

That the Industry Update report be received.

OUTCOME

The Industry Update report was received and noted.

ATTACHMENTS

The Industry Update report is provided as Attachment 10.2.

10.3 OTHER- BIENNIAL REPORT TO COUNCIL

BACKGROUND

Part of the Audit and Risk Committee Charter requires the Chairperson of the Audit & Risk Committee to prepare a report to Council through the Chief Executive Officer on the Committee's activities twice per annum.

DISCUSSION

The Chairperson of the Audit & Risk Committee, Mr Brian Keane, has prepared an extensive report on the activities of the Audit & Risk Committee.

RECOMMENDATION

That the Chairpersons biannual report be received.

**MOVED BRIAN KEANE
SECONDED JESSICA ADLER**

That the Chairpersons biannual report be received and recommended for adoption at the June 2022 Council Meeting.

CARRIED

ATTACHMENTS

The Chairpersons biannual report is included as Attachment 10.3

SECTION 11 – FUTURE MEETINGS

11.1 FUTURE MEETING DATES

Future meetings of the Audit and Risk Committee are scheduled as follows:

- Thursday 8 September 2022 at 1pm
- Thursday 8 December 2022 at 1pm
- Tuesday 7 March 2023 at 1pm

The meeting closed at 2:27pm.

ALIGNMENT WITH AUDIT & RISK COMMITTEE CHARTER

JUNE 2022		
Ref.	Item in Charter	Item in Agenda
5.12	Review annually the effectiveness of Council's risk management framework	5.2.1
5.13	Review Council's risk appetite statement and the degree of alignment with Council's risk profile	5.2.2
5.14	Review Council's risk profile and the changes occurring in the profile from meeting to meeting	5.3.1
5.15	Review Council's treatment plans for significant risks	5.3.1
5.16	Review the insurance program annually prior to renewal	4.1.1
5.17	Review the approach to business continuity planning arrangements	Carry forward to September meeting
5.23	Review progress on delivery of annual internal audit plan	7.1.1
5.25	Review reports on internal audit reviews, including recommendations for improvement arising from those reviews	7.1.3
5.26	Meet with the leader of the internal audit function at least annually in the absence of management	<input checked="" type="checkbox"/>
5.27	Monitor action by management on internal audit findings and recommendations	7.1.2
5.28	Review the effectiveness of the internal audit function and ensure that it has appropriate authority within Council and has no unjustified limitations on its work	<input checked="" type="checkbox"/>
6	Biannual report to Council	10.3

SECTION 12- NEXT MEETING/CHARTER ITEMS

September 2022	
Ref.	
5.1	Review significant accounting and external reporting issues
5.2	Review changes to the Local Government Performance Reporting Framework
5.3	Review the annual financial report and annual performance statement
5.4	Review with management and the external auditors the results of the audit
5.5	Recommend the adoption of the annual financial report and annual performance statement to Council
5.25	Review reports on internal audit reviews, including recommendations for improvement arising from those reviews
5.27	Monitor action by management on internal audit findings and recommendations
5.32	Discuss with the external auditor any audit issues encountered in the normal course of audit work, including any restriction on scope of work or access to information
5.33	Ensure that significant findings and recommendations made by the external auditor, and management's responses to them, are appropriate and are acted upon in a timely manner
5.34	Review the effectiveness of the external audit function and ensure that the Victorian Auditor General's Office (VAGO) is aware of the Committee's views
5.36	Meet with the external auditor at least annually in the absence of management