



# Audit and Risk Committee

AGENDA

Tuesday 21 July 2020

## NOTICE OF MEETING AUDIT & RISK COMMITTEE

Dear Councillors

Notice is hereby given that the next meeting of the Audit & Risk Committee will be held in the Council Chambers, Administration Centre, 2 Railway Road, Kalamunda on **Tuesday 21 July 2020 at 6.30pm.**



Rhonda Hardy  
Chief Executive Officer  
16 July 2020



### Our Vision

**Connected Communities, Valuing Nature and Creating our Future Together**

#### Core Values

**Service** We deliver excellent service by actively engaging and listening to each other.

**Respect** We trust and respect each other by valuing our differences, communicating openly and showing integrity in all we do.

**Diversity** We challenge ourselves by keeping our minds open and looking for all possibilities and opportunities.

**Ethics** We provide honest, open, equitable and responsive leadership by demonstrating high standards of ethical behaviour.

#### Aspirational Values

**Creativity** We create and innovate to improve all we do.

**Courage** We make brave decisions and take calculated risks to lead us to a bold and bright future.

**Prosperity** We will ensure our District has a robust economy through a mixture of industrial, commercial, service and home based enterprises.

**Harmony** We will retain our natural assets in balance with our built environment.

**Our simple guiding principle will be to ensure everything we do will make Kalamunda socially, environmentally and economically sustainable**

[kalamunda.wa.gov.au](http://kalamunda.wa.gov.au)



## INFORMATION FOR THE PUBLIC ATTENDING COUNCIL MEETINGS

Welcome to this evening's meeting. The following information is provided on the meeting and matters which may affect members of the public.

If you have any queries related to procedural matters, please contact a member of staff.

### Council Chambers – Seating Layout



## **Audit & Risk Committee Meeting Procedure**

1. Audit & Risk Committee has a membership of all Councillors.
2. The Committee makes recommendations only to Full Council (held on the fourth Tuesday of each month at 6.30pm)
3. All other arrangements are in general accordance with Council's Audit & Risk Committee Terms of Reference February 2013.

## **Acknowledgement of Traditional Owners**

We wish to acknowledge the traditional custodians of the land we are meeting on, the Whadjuk Noongar people. We wish to acknowledge their Elders' past, present and future and respect their continuing culture and the contribution they make to the life of this City and this Region.

## **Emergency Procedures**

Please view the position of the Exits, Fire Extinguishers and Outdoor Assembly Area as displayed on the wall of Council Chambers.

In case of an emergency follow the instructions given by City Personnel.

We ask that you do not move your vehicle as this could potentially block access for emergency services vehicles.

Please remain at the assembly point until advised it is safe to leave.

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1. **Official Opening**
2. **Attendance, Apologies and Leave of Absence Previously Approved**
3. **Public Question Time**
- 3.1. **Questions Taken on Notice at Previous Meeting**
- 3.2. **Public Question Time**

*A period of not less than 15 minutes is provided to allow questions from the gallery on matters relating to the functions of Council. For the purposes of Minuting, these questions and answers will be summarised.*

4. **Petitions/Deputations**
5. **Confirmation of Minutes from Previous Meeting**

That the Minutes of the Audit & Risk Committee Meeting held on the 17 March 2020, as published and circulated, are confirmed as a true and accurate record of the proceedings.

Moved:

Seconded:

Vote:

**Statement by the Presiding Member**

*"On the basis of the above Motion, I now sign the Minutes as a true and accurate record for the meeting of 17 March 2020"*

6. **Announcements by the Member Presiding Without Discussion**
7. **Matters for Which the Meeting may be Closed**
- 7.1 Item 9.1.1 – Internal Audit Report July 2020 – CONFIDENTIAL  
ATTACHMENTS 1. Internal Audit Report – Review of Financial Controls, 2. Internal Audit Report – Review of CEO Credit Card, 3. Internal Audit Recommendation Tracker July 2020. Reason for Confidentiality: *Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety"*

- 7.2 Item 9.1.2 – Local Government (Audit) Regulations 1996 – Outcome of Regulation 17 Review - CONFIDENTIAL ATTACHMENTS 1. Local Government (Audit) Regulations 1996 – Regulation 17 Review. Reason for Confidentiality: *Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety"*

**8. Disclosure of Interest**

**8.1. Disclosure of Financial and Proximity Interests**

- a. Members must disclose the nature of their interest in matter to be discussed at the meeting. (Section 5.56 of the *Local Government Act 1995*.)
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Section 5.70 of the *Local Government Act 1995*.)

**8.2. Disclosure of Interest Affecting Impartiality**

- a. Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the member or employee had given or will give advice.

9. Reports to Council

9.1. Corporate Services Reports

9.1.1. Interim Audit Findings for the year ending 30 June 2020

*Declaration of financial / conflict of interests to be recorded prior to dealing with each item.*

Previous Items	Nil.
Directorate	Corporate Services
Business Unit	Financial Services
File Reference	
Applicant	N/A
Owner	N/A

Attachments	1. Planning Summary City of Kalamunda 2020 [ <b>9.1.1.1</b> - 14 pages]
	2. City of Kalamunda - Interim Audit Findings for the year ending 30 June 2020 [ <b>9.1.1.2</b> - 4 pages]

**TYPE OF REPORT**

- Advocacy When Council is advocating on behalf of the community to another level of government/body/agency
- Executive When Council is undertaking its substantive role of direction setting and oversight (eg accepting tenders, adopting plans and budgets)
- Information For Council to note
- Legislative Includes adopting Local Laws, Town Planning Schemes and Policies. When Council determines a matter that directly impacts a person’s rights and interests where the principles of natural justice apply. Examples include town planning applications, building licences, other permits or licences issued under other Legislation or matters that could be subject to appeal to the State Administrative Tribunal

**STRATEGIC PLANNING ALIGNMENT**

*Kalamunda Advancing Strategic Community Plan to 2027*

**Priority 4: Kalamunda Leads**

**Objective 4.1** - To provide leadership through transparent governance.

**Strategy 4.1.1** - Provide good governance.



## EXECUTIVE SUMMARY

1. The purpose of this report is to provide Council with the findings of the Interim Audit by the Auditor (Attachment 2).
2. The Interim Audit for the financial year ending 30 June 2020 was undertaken by the Office of the Auditor General, in accordance with the audit planning document (Attachment 1).
3. It is recommended that Council accepts the 2019/2020 Interim Audit Report. (Attachment 2).

## BACKGROUND

4. On 28 October 2017, the Local Government Amendment (Auditing) Act 2017 was proclaimed, giving the Auditor General the mandate to audit Western Australia's 139 local governments and 9 regional councils.
5. The Act allowed the Auditor General to conduct performance audits of local government entities from 28 October 2017. From the 2018/2019 financial year, the City's audit was performed by the Office of the Auditor General (OAG).

## DETAILS AND ANALYSIS

6. The OAG prepared an audit plan (Attachment 1) for their approach to the audit of the annual financial report for the year ending 30 June 2020, and in summary included the following:
  - (a) Introduction
  - (b) Audit Approach
  - (c) Significant Risks and Other Audit Issues
  - (d) Audit Emphasis and Significant Account Balances
  - (e) Internal Audit
  - (f) Management Representation Letter
  - (g) Related Entities
  - (h) Reporting Protocols
  - (i) Proposed Audit Schedule
  - (j) Specific Audit Requirements
  - (k) Audit Team
  - (l) Other Audit Activities
  - (m) Audit fees

7. In May 2020, City staff met with relevant officers from the OAG, to discuss the audit plan. The interim audit field work was carried out from 18 May 2020 to 29 May 2020, with Attachment 2 being the outcome of the interim audit.
8. The OAG identified three findings as part of the interim audit with two rated as moderate risk and one as minor, as detailed in Attachment 2. The City will aim to implement all recommendations from the OAG by the end of November 2020.
9. The final component of the fieldwork for the 2019/2020 financial year's audit of the annual financial report will be conducted during October 2020, with the final results brought to an Audit and Risk Committee Meeting once available.

#### **APPLICABLE LAW**

10. Sections 6.4, 7.9, 7.12A of the *Local Government Act 1995* and *Local Government Amendment (Auditing) Act 2017*.
11. Regulation 51 of the *Local Government (Financial Management) Regulations 1996*.

#### **APPLICABLE POLICY**

12. There are no policy implications.

#### **STAKEHOLDER ENGAGEMENT**

13. The Administration worked closely with the Auditors.

#### **FINANCIAL CONSIDERATIONS**

14. The Budget includes provision for the cost of having the accounts and the Annual Financial Report audited by an externally appointed registered auditor.

#### **SUSTAINABILITY**

##### **Social Implications**

15. Nil.

**Economic Implications**

16. Nil.

**Environmental Implications**

17. Nil.

**RISK MANAGEMENT**

18.	Risk: Issues identified in the interim audit report are not rectified.		
	<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
	Significant	Unlikely	Medium
	<b>Action/Strategy</b>		
	Employ qualified suitably skilled staff. Maintain controls and compliance with policy. Ensure an effective internal audit program. Management oversight.		

**CONCLUSION**

19. The interim audit field work was carried out in accordance with the audit plan prepared by OAG during May 2020.

Three items were identified during audit field work none of which have a significant rating. The City will rectify all issues immediately.

**Voting Requirements: Absolute Majority**

**RECOMMENDATION**

That Council ACCEPTS the findings of the Interim Audit undertaken in May 2020 for the financial year ending 30 June 2020 (Attachment 2).

## 9.1.2. Internal Audit Report July 2020

*Declaration of financial / conflict of interests to be recorded prior to dealing with each item.*

Previous  
Items

Directorate Corporate Services

Business Unit Corporate Services

File Reference

Applicant

Owner

Attachments 1. Internal Audit - Mid year Report [**9.1.2.1** - 9 pages]

Confidential Attachments 1. General Financial Controls Audit Report  
2. CEO Credit Card review  
3. Internal Audit Recommendation Tracker

*Reason for Confidentiality: Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety".*

### TYPE OF REPORT

- Advocacy When Council is advocating on behalf of the community to another level of government/body/agency
- Executive When Council is undertaking its substantive role of direction setting and oversight (eg accepting tenders, adopting plans and budgets)
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### STRATEGIC PLANNING ALIGNMENT

*Kalamunda Advancing Strategic Community Plan to 2027*

#### Priority 4: Kalamunda Leads

**Objective 4.1** - To provide leadership through transparent governance.

**Strategy 4.1.1** - Provide good governance.

#### EXECUTIVE SUMMARY

1. The purpose of this report is to provide Council with:
  - a) Details of Internal Audit Reviews conducted during the past quarter
  - b) Details of the Internal Audit Recommendation Tracker
  - c) An Amended three-year Strategic Internal Audit Plan
  
2. The Internal Audit was completed in accordance with the provisions of the *Local Government Act 1995*, associated regulations, *Australian Accounting Standards*. The Internal Audit has identified a number of improvement opportunities which the City of Kalamunda (the City) is committed to implementing.
  
3. It is recommended that Council:
  - a) RECEIVE The details of Internal Audit Reviews conducted during the last quarter.
  - b) RECEIVE the details of the Internal Audit Recommendation Tracker.
  - c) AMEND the three-year Strategic Internal Audit Plan.

#### BACKGROUND

4. The Internal Audit program is delivered in line with the City's three-year Strategic Internal Audit Plan (the Plan) which contains a mix of compliance, financial, and performance / operational audits.

Since the commencement of this plan 25 engagements from the internal audit plan were completed through the City's appointed internal auditor Crowe Pty Ltd (formerly Crowe Howarth) Other work undertaken by Crowe Pty Ltd ('Crowe') included:

  - a. the setting of the strategic internal audit plan;
  - b. attendance and presentation of internal audit reports to the Audit & Risk Committee; and
  - c. client liaison and engagement.

5. Internal Audit is a core element of the City’s risk management and governance framework. The relationship between Internal Audit and the City can be summarised using the “Three Lines of Defence model illustrated below



6. Broadly, Internal Audit reviews are focused on:
- a. Compliance Audits: Focused primarily on the entity’s (or their suppliers’) compliance with legislation, regulations, directions, policies, plans, and procedures.
  - b. Financial Audits: Focused primarily on practices and activities relating to the accounting and reporting of financial transactions including budget commitments, approvals, and the receipt and disbursement of funds, as well as the reliability and integrity of financial information and the safeguarding of the assets.
  - c. Performance (Operational) Audits: Focused primarily on an audit of all or a part of an entity’s activities to assess the economy, efficiency and effectiveness and focuses on:
    - i. the adequacy of an internal control structure or specific internal controls to ensure due regard for economy and effectiveness;
    - ii. the extent to which resources have been managed economically and efficiently; and
    - iii. the extent to which activities have been effective in achieving organisational objectives.
7. As part of the budget deliberations for budget 2020/2021, the parameters were set to reduce discretionary expenditure to enable the City to support our community through the COVID-19 pandemic. Internal Audit funding was impacted and the three-year Strategic Internal Audit Plan is to be amended accordingly. As and when the City is in full recovery mode, additional expenditure may be allocated to reinstate parts of the Plan as appropriate.

The Mid-Year Review (attachment 4) details the audits undertaken during the 2020 calendar year to date. Additionally, details the amendment to the Three-year Strategic Internal Audit Plan.

The following internal audit is to continue for the 2020/2021 financial year:

- a. General Financial Controls – 120 hours
- b. Occupational Health and Safety Part 2 – 60 hours
- c. Health Business Unit Review – 60 hours
- d. 10 hours allocated for the attendance to the Audit and Risk Committee Meetings

## DETAILS AND ANALYSIS

8. The Internal Audit Reviews undertaken during the past quarter have been focused on:

- a) General Financial Controls
- b) CEO Credit Card Review

9. The completed Internal Audit Review during the past quarter did not identify any material control deficiencies.

### 10. **General Financial Controls**

In line with the City's Internal Audit Program, Crowe undertook an internal audit of the financial controls in accordance with Section 5 (2) (c) of the *Local Government (Financial Management) Regulations 1996 (Regulations)*.

The objective of the internal audit was to assess the appropriateness and effectiveness of the financial management systems and procedures in place at the City.

The scope of the internal audit included the following areas:

- a. Petty Cash;
- b. Receipts and Receivables (front counter);
- c. Receipting Administration (libraries, recreation centres, health, and community care);
- d. Fringe Benefits Tax (desktop review);
- e. GST/BAS (desktop review);
- f. Bonds (desktop review);
- g. Annual Budget and Budget Review;
- h. Financial Reporting;
- i. Journals;
- j. Registers;
- k. Delegations; and
- l. Insurance.

11. The results of the General Financial Controls Audit are detailed in Confidential Attachment 1.

### 12. **CEO Credit Card Review**

The objective of the internal audit was to examine a random sample of 20 credit card transactions for the period 1 March 2019 to 29 February 2020 and

determine if the transactions complied with the City's corporate credit card policy as well as the appropriateness of the acquittal process.

13. The results of the General Financial Controls Audit & CEO Credit Card review are detailed in Confidential Attachment 2.
14. The City monitors the status of audit recommendations arising from each Internal Audit Review (Confidential Attachment 3). Recommendations are monitored to ensure that they are managed and implemented in a timely fashion. The majority of recommendations are either complete or in progress.

#### **APPLICABLE LAW**

15. *Local Government Act 1995*  
*Local Government (Financial Management) Regulations 1996*  
*Local Government (Functions and General) Regulations 1996*

#### **APPLICABLE POLICY**

16. Nil.

#### **STAKEHOLDER ENGAGEMENT**

17. Internal Audit findings were discussed with relevant business unit managers and have been reviewed by the City's Executive Management Team.

#### **FINANCIAL CONSIDERATIONS**

18. The cost of the Internal Audit program is provisioned within the City's annual budget. Further, monitoring and review of internal controls within the Internal Audit program will reduce the risk and likely exposure of potential loss to the City.

#### **SUSTAINABILITY**

##### **Social Implications**

19. Nil.

##### **Economic Implications**

20. Nil.

##### **Environmental Implications**

21. Nil.



**RISK MANAGEMENT**

22.	<b>Risk: Internal Audit fails to identify material non-compliance or control deficiencies.</b>		
	<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
	Moderate	Unlikely	Low
	<b>Action/Strategy</b>		
	Internal Audit Plan developed and reviewed annually. Internal Audit working papers reviewed by External Auditors. Key controls are evaluated for the identified processes.		

23.	<b>Risk: Audit recommendations are not implemented in a timely fashion.</b>		
	<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
	Moderate	Unlikely	Low
	<b>Action/Strategy</b>		
	Internal Audit Plan developed and reviewed annually. Monitoring and review of the implementation of audit recommendations.		

**CONCLUSION**

24. The City monitors the status of Internal Audit recommendations arising from each Internal Audit Review (Confidential Attachment 3). Recommendations are monitored and the majority of recommendations are either complete or in progress.

**Voting Requirements: Simple Majority**

**RECOMMENDATION**

That Council:

1. RECEIVE the details of the Internal Audit Review conducted during the past quarter.
2. NOTE the status of the Internal Audit Tracker.
3. AMEND the three year Strategic Internal Audit Plan.

### 9.1.3. Local Government (Audit) Regulations 1996 - Outcome of Regulation 17 Review

*Declaration of financial / conflict of interests to be recorded prior to dealing with each item.*

Previous Items	
Directorate	Corporate Services
Business Unit	Financial Services
File Reference	
Applicant	N/A
Owner	N/A
Attachments	Nil
Confidential Attachments	1. Local Government (Audit) Regulations 1996 – Regulation 17 Review.

*Reason for Confidentiality: Local Government Act 1995 (WA) Section 5.23 (2) (f) - "a matter that if disclosed, could be reasonably expected to - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; (ii) endanger the security of the local government's property; or (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety"*

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#### STRATEGIC PLANNING ALIGNMENT

*Kalamunda Advancing Strategic Community Plan to 2027*

**Priority 4: Kalamunda Leads**

**Objective 4.1** - To provide leadership through transparent governance.

**Strategy 4.1.1** - Provide good governance.

**EXECUTIVE SUMMARY**

1. The purpose of this report is to provide Council with the findings and recommendations arising out of the review undertaken pursuant to Regulation 17 of *the Local Government (Audit) Regulations 1996* (Regulations).
2. The Regulations require the Chief Executive Officer (CEO) to review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control, and legislative compliance.
3. It is recommended that Council receive the findings of Regulation 17 Review.

**BACKGROUND**

4. The r 16 of the Regulations requires the Audit and Risk Committee to review a report given by the CEO with regards to r 17.
5. Regulation 17 of the *Local Government (Audit) Regulations 1996* states the following:
  - 1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –*
    - (a) *risk management; and*
    - (b) *internal control; and*
    - (c) *legislative compliance.*
  - 2) *The review may relate to any or all of the matters referred to in sub-regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
  - 3) *The CEO is to report to the audit committee the results of that review*
6. This review adds to and compliments the Internal Audit program which also conducts regular reviews of the appropriateness and effectiveness of systems and procedures.
7. The details of the reviews are reported to the Council through the Audit and Risk Committee recommendations.

8. The previous Regulation 17 review was undertaken in 2016/17.

#### **DETAILS AND ANALYSIS**

9. A review pursuant to r 17 is required every 3 financial years and is due as part of the 2019/2020 financial year.
10. To facilitate the overall review, the City of Kalamunda (City) has an extensive three-year Strategic Internal Audit Plan (SIAP), as approved by Council, to schedule ongoing assessments of risk management, internal controls, and legislative compliance to meet the requirements by Regulation 17.  
As part of the SIAP, 24 internal audits have been completed in the last three financial years. Upon completion, internal audit reports are presented to the Audit and Risk Committee. Additionally, recommendations from Crowe (Internal Auditor) and relevant management comments are contained in a tracker document and presented to the Audit and Risk Committee a regular basis. This provides the Council with surety that all recommendations are followed up and actioned appropriately
11. The risk management, internal control, and legislative compliance systems of the City were reviewed, tested and a report of the findings and recommendations has been prepared for the Audit and Risk Committee on the appropriateness and effectiveness of the internal control environment (Attachment 1).

#### **APPLICABLE LAW**

12. *Local Government Act 1995*  
*Local Government (Audit) Regulations 1996*

#### **APPLICABLE POLICY**

13. Nil.

#### **STAKEHOLDER ENGAGEMENT**

14. The review were discussed with relevant business unit managers and have been reviewed by the City's Executive Management Team.
15. No community consultation is required for this review.

**FINANCIAL CONSIDERATIONS**

16. The cost of this review and the Internal Audit program is provisioned within the City’s annual budget.

**SUSTAINABILITY**

**Social Implications**

17. Nil.

**Economic Implications**

18. Nil.

**Environmental Implications**

19. Nil.

**RISK MANAGEMENT**

20.	<b>Risk:</b> Failure to undertake the review as required by the legislation.		
	<b>Consequence</b>	<b>Likelihood</b>	<b>Rating</b>
	Unlikely	Moderate	Low
	<b>Action/Strategy</b>		
	Ensure that the Internal Audit Plan provides for ongoing assessments of (a) risk management; and (b) internal control; and (c) legislative compliance, to facilitate completion of the r 17 review.		

**CONCLUSION**

21. The *Local Government (Audit) Regulations 1996* regulation 17 review was completed in accordance with the provisions of the *Local Government Act 1995*, associated regulations, and the applicable policies and procedures.

Recommendations from the review are currently being implanted.

<b>Voting Requirements: Simple Majority</b>
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**RECOMMENDATION**

That Council RECEIVE the outcomes of the *Local Government (Audit) Regulations 1996* Regulation 17 Review (Attachment 1)

10. Motions of Which Previous Notice has been Given
11. Questions by Members Without Notice
12. Questions by Members of Which Due Notice has been Given
13. Urgent Business Approved by the Presiding Member or by Decision
14. Meeting Closed to the Public
- 14.1. Corporate Services Reports
15. Closure