

CEO Triennial Review Report on Systems and Procedures

To : Chief Executive Officer (CEO)

From : Process Improvement Auditor

Re : Review as required by Regulation 17 of the Local Government (Audit) Regulations 1996

Date : 16 April 2021

Regulation 17 of the Local Government (Audit) Regulations 1996 requires local government CEOs to carry out a review of systems and procedures relating to risk management, internal control and legislative compliance at least once every three years and present the results of the review to the audit committee. Regulation 16(c) requires the audit committee to consider the CEO's review and report the results of the review to Council.

To comply with the above requirements, the CEO requested such a review be undertaken. I have reviewed the City's practices and policies against these requirements, as explained in the Department's Operational Guidelines No 9 which are detailed below in red. I have summarised all relevant audits, reviews and assessments conducted by internal and external resources in relation to each requirement mentioned in the Operational Guidelines No. 9.

Based on this review, I can report that the systems and procedures the City has are:

- 1) organisation wide and not only relate to accounting and financial matters, but also cover processes relating to governance and integrity; communication; legislative compliance and monitoring; operation efficiency and effectiveness; training and staff management; risk management and complaint handling etc.
- 2) suitable for its size and operations
- 3) capable of addressing all key requirements mentioned in the Operational Guidelines No 9
- 4) regularly reviewed for continuous improvement

The effectiveness and appropriateness of the City's systems and procedures have also been the focus of various organisational excellence awards won by the CoM over the years.

This review will again be conducted in February 2024 in compliance with the requirements in Regulation 17 of the Local Government (Audit) Regulations 1996.

			Last Audited / Reviewed / Assessed by						
			COM		External Consultants				
			Process Improvement Audit	SHEQMS Contractor Audit	SHEQMS Certificate Audit - SGS	Statutory Audit - OAG	Financial Management Audit - Moore Stephens	Business Excellence - AOEF	Customer Services - CSIA
<i>As per the Operational Guidelines No 9 - Audit in Local Government</i>	COM practices / policies	Awards / Certifications / Benchmarking							

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Risk Management <i>Internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:</i>		Australian Business Excellence Prize Award 2017; Australian Business Excellence Gold Award 2015; Winner of the Human Resources Management Excellence Award 2014; Complaints Handling Framework Certification Achieved CSIA 2019; Customer Service Organisation of the Year - Not for Profit - Australian Service Excellence Awards 2018; Australian Service Excellence Awards National and State Winner 2014 by CSIA; Accreditation to: ISO 9001 Quality Management Systems; ISO14001 Environmental Management Systems; AS/NZS 4801 Safety Management Systems							
■ <i>Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered.</i>	Risk Management System Procedure SP-021; Strategic and Operational Risk Registers; Risk Assessment Templates. Strategic and Operational risk workshops are conducted to review and update these risks. Operational Risk sessions involving MLT and OLT occur annually as part of the business planning process; Strategic Risk sessions with ELT and Elected Members occurs at least every two years or at the discretion of the Chief Executive Officer.	ISO 31000 Risk Management - Principles & Guidelines (benchmarking)			Annually	Annually	3 yearly - next audit in 2022	Ad hoc	
■ <i>Reviewing whether the local government has a current and effective business continuity plan (including disaster recovery) which is tested from time to time.</i>	City-wide Business Continuity Management System was reviewed in October 2020. Business Continuity Plan is tested annually by LGIS WA. A business continuity exercise occurred on 25 March 2020. The draft Disaster Recovery Plan has been developed. The ability for the City to implement a disaster recovery capability is tested on a scheduled basis and testing logs maintained. The Records Management (Information Management) Disaster Recovery Plan forms part of the City's Record Keeping Plan. The Record Keeping Plan was last approved in Oct 2019 by the State Records Office. It will be reviewed in 2024.	ISO 22301 Business Continuity Management System (benchmarking)			Annually	Annually	3 yearly - next audit in 2022	Biennially	

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<p>■ <i>Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:</i></p>	<p>Operational Risks are reviewed annually as part of the business planning processes across the City covering the following key risks:</p> <ul style="list-style-type: none"> - quality of project / contract deliverables are compromised - quality of service provision is compromised - technology advances more rapidly than the City is able to adapt - decisions made do not consider security implications - disruption to collection or disposal of rubbish - loss or misuse of assets - information lost, inaccurate or compromised - employee takes legal or industrial action - asset integrity is compromised - disruption over or under payment to employees - opinions voiced outside of organisation policy or position - unavailability of personnel with specialist knowledge - changes to local laws affects internal policy - undeclared conflict of interest - disruption to ITC service provision 								
<p>– <i>potential non-compliance with legislation, regulations and standards and local government's policies</i></p>	<p>Managed as part of the Operational Risk review. Compliance Calendar and SAI Global Lawlex Legislation Alerts are used to assist legislative and policy compliance.</p>		Annually	Annually	Annually	Annually	3 yearly - next audit in 2022	Ad hoc	
<p>– <i>important accounting judgements or estimates that prove to be wrong</i></p>	<p>Accounting Policy (CP-025) is the basis used to prepare financial statements. Accounting judgements or estimates in the financial reports are audited annually by OAG.</p>					Annually			
<p>– <i>litigation and claims</i></p>	<p>Managed as part of the Operational Risk review. All litigation and claims are reported to the FMARCC quarterly for information and scrutiny.</p>				Annually	Annually			
<p>– <i>misconduct, fraud and theft</i></p>	<p>Governance and Integrity Framework and the Continuous Improvement Team; Fraud and Corruption Prevention Policy (CP-062); and Fraud and Corruption Prevention Management Plan. Managed as part of the Operational Risk review.</p>		Annually		Annually	Annually	3 yearly - next audit in 2022	Ad hoc	
<p>– <i>significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government.</i></p>	<p>Risk Management Framework. Managed as part of the Operational Risk review.</p> <p>The City now has two risk registers, namely Strategic Risk Register and Operational Risk Register and both are in the BMS. Another register called Safety, Health, Environmental and Quality Register is in the process of being finalised and is scheduled to be available by 30 June 2021.</p>		Annually	Annually	Annually	Annually	3 yearly - next audit in 2022	Ad hoc	

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<p>■ <i>Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported.</i></p>	<p>Risk Management Framework. All recorded risks are reported based on the Risk Rating. Any LOW or MEDIUM rated risks are managed and reported at MLT level. Any HIGH or EXTREME risk are managed at ELT level and reported to the FMARCC.</p>				Annually	Annually	3 yearly - next audit in 2022	Ad hoc	
<p>■ <i>Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance.</i></p>	<p>The City utilises the services of LGIS WA who act as its insurance broker. Annual reviews are undertaken to ensure insurance cover is adequate.</p>					Annually	Annually	3 yearly - next audit in 2022	
<p>■ <i>Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors.</i></p>	<p>Internal control systems are regularly reviewed by internal and external auditors and by consultants such as SGS in SHEQMS audits; Moore Stephens in the three yearly financial management systems audit; and OAG in annual statutory financial audit.</p>		Annually		Annually	Annually	3 yearly - next audit in 2022		
<p>■ <i>Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk.</i></p>	<p>Unusual transactions are reviewed by internal and external auditors and consultants such as SGS in SHEQMS audits; Moore Stephens in financial management audit; and OAG in annual statutory financial audits.</p>		Annually		Annually	Annually	3 yearly - next audit in 2022		
<p>■ <i>Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied.</i></p>	<p>Tendering and Contract Management Framework; Procurement Policy (CP-023); Procurement Procedure (SP-019); Tendering Procedure. Procurement and Contracts Coordinator provides advice for all contract/tender processes. Procurement Planning meetings precede all contract and tender commencement. Procurement and Contracts Coordinator and his team ensure probity of processes including disclosure of interests and segregation of duties. COM uses WALGA's E-quotes system which has further enhanced probity and transparency.</p>		Nov 2020		Annually	Annually	3 yearly - next audit in 2022		
<p>■ <i>Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment.</i></p>	<p>Regular discussion between internal auditor, OAG, consultants, compliance staff and ELT where required. FMARCC also meets with OAG twice a year and both the Elected Members and OAG are free to ask any questions they feel necessary.</p>								

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<p>■ <i>Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.</i></p>	<p>Governance and Integrity Framework; Fraud and Corruption Prevention Policy (CP-062); Fraud and Corruption Control Plan; Directorate Procedure - Public Interest Disclosure; Code of Conduct for Elected Members (CP-041); Code of Conduct for employees (OP-027); Supplier Code of Conduct; Internal Investigation Guidelines; Online We Learn-Misconduct, Fraud and Corruption module. Fraud risks are within the scope of the annual statutory financial audit, the 3 yearly financial management systems audit and internal audits assignments.</p>	<p>AS 8001 - Fraud and Corruption Control; Corruption and Crime Commission : Misconduct Resistance - an integrated governance approach to protecting agency integrity (benchmarking)</p>	Annually		Annually	Annually	3 yearly - next audit in 2022		
<p>Internal Control <i>Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.</i></p>									
<p><i>An effective and transparent internal control environment is built on the following key areas:</i></p>									
<p>■ <i>integrity and ethics.</i></p>	<p>Governance and Integrity Framework; Code of Conducts; Supplier Code of Conduct; Public Interest Disclosure Procedure; Fraud and Corruption Prevention Policy (CP-062); Fraud and Corruption Control Plan. All staff and contractors are required to act honestly and ethically in all council business.</p>		Annually		Annually	Annually			
<p>■ <i>policies and delegated authority.</i></p>	<p>All policies are reviewed every 2 years and delegated authority is reviewed annually.</p>		Annually		Annually	Annually		Ad hoc	
<p>■ <i>levels of responsibilities and authorities.</i></p>	<p>All positions are documented in the organisation chart and their responsibilities and authorities are documented in the job descriptions and in the delegated authority manual.</p>		Annually		Annually	Annually		Ad hoc	
<p>■ <i>audit practices.</i></p>	<p>Internal Audit Procedure (SP-012), Internal Audit Charter. Internal audits are conducted in accordance with the requirements of the Institute of Internal Auditors / SHEQ Standards. External audits are conducted in accordance with the Australian Auditing Standards, the Local Government Act and Regulations, and SHEQ Standards. All auditors are free to raise and discuss any issues of audit significance with ELT / FMARCC.</p>	<p>Internal Audit - The Institute of Internal Auditors : International Professional Practices Framework / SHEQ Standards External Audit - Australian Auditing Standards and SHEQ Standards</p>	Annually		Annually	Annually			

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■ <i>information system access and security.</i>	An ICT Security Policy and Management Approach has been developed that defines baseline expectations and requirements across the City's ICT environment. Access to all systems is only through a centrally managed password protected interface with enhanced security protocols implemented where high risk activities are being undertaken. Individual systems and storage incorporate additional granular security protocols where appropriate. External security assessments are performed every 4 years subject to budget funding. Where information is to be stored in non City of Melville controlled environments (cloud storage), the risk is assessed by relevant ICT Services staff and adherence to Australian Privacy Law and State Government standards are upheld.				Annually	Annually	3 yearly - next audit in 2022		
■ <i>management operating style.</i>	Management documents include Asset Management Framework, Community Development Directorate Framework, Community Safety and Crime Prevention Framework, Continuous Improvement Framework, Corporate Environment Management Framework, Corporate Planning & Strategy Framework, Corporate Services Framework, Customer Services Framework, Governance Integrity Framework, Information and Knowledge Management Framework, Leadership Framework, Marketing and Communication Framework, People Framework, Process Management Framework, Project Management Framework, Risk Management Framework, Stakeholder Relationships Framework, Technical Services Directorate Framework, Tendering and Contract Management Framework, Waste Management Framework and the Continuous Improvement Teams. City's Values (relationships, excellence, vibrancy, and wellbeing) are adopted and linked to Code of Conduct. Alternate years assess culture and staff satisfaction (including leadership). Annual feedback surveys on each ELT/MLT member as part of performance review.				Annually	Annually		Biennially	
■ <i>human resource management and practices.</i>	People Framework and the Continuous Improvement Team; Learning and Development Policy; Grievance Policy; Employee Assistance Work Program; Study Assistance Work Instruction; Reward and Recognition Work Instruction.	Winner Human Resources Management Excellence Award 2014 (AIM/West Australian Business Pinnacle Awards)			Annually	Annually		Ad hoc	Biennially
<i>Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.</i>									

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<i>Aspects of an effective control framework will include:</i>									
■ <i>delegation of authority.</i>	Delegated authority is reviewed annually by Council and they are maintained in a Delegation Register.		Annually		Annually	Annually			
■ <i>documented policies and procedures.</i>	Core systems are documented in policies and procedures for staff guidance, and they are maintained in the BMS.		Annually		Annually	Annually			
■ <i>trained and qualified employees.</i>	People Framework and the Continuous Improvement Team. All positions are filled by trained and qualified employees via stringent recruitment processes. Ongoing training and staff development is provided by the City through annual performance review and corporate competency and learning systems.		Annually		Annually	Annually		Ad hoc	
■ <i>system controls.</i>	All major system controls are regularly reviewed by auditors and consultants. Also business goals are monitored by performance reporting using Interplan (monthly to ELT and quarterly to Elected Members).		Annually		Annually	Annually	3 yearly - next audit in 2022		
■ <i>effective policy and process review.</i>	All policies and procedures are reviewed by the service area every 2 years. In addition, review of effectiveness and appropriateness of policies and procedures also form part of all internal audit assignments.		Annually		Annually	Annually		Ad hoc	
■ <i>regular internal audits.</i>	Internal Audit Procedure (SP-012), Internal Audit Charter, and Internal Audit Plan / Schedule. Major business processes form part of the internal audit plan / schedule which are reviewed and approved by ELT / FMARCC annually.		Annually		Annually	Annually		Ad hoc	
■ <i>documentation of risk identification and assessment.</i>	Risk Management Framework and Risk Management Policy (OP-004). Risk Register documents all major risks and risk workshop is held annually with ELT and Elected Members. Strategic risks are identified and actions to mitigate those risks are regularly reviewed.				Annually	Annually		Ad hoc	
■ <i>regular liaison with auditor and legal advisors.</i>	Open communication channel exists between management and auditors and legal advisors. ELT / FMARCC is free to meet with external auditors / consultants and ask any questions they feel necessary.								
<i>The following are examples of controls that are typically reviewed:</i>									
■ <i>separation of roles and functions, processing and authorisation;</i>	Segregation of duties apply to all major processes including purchasing, invoice payment, payroll, reconciliation and cashier function.		Annually		Annually	Annually	3 yearly - next audit in 2022		

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■ <i>control of approval of documents, letters and financial records;</i>	Sign Off checklist is used for document / letter approval. Financial records are checked / reviewed / approved by Managers / Directors.		Annually		Annually	Annually	3 yearly - next audit in 2022		
■ <i>comparison of internal data with other or external sources of information;</i>	Internal and external data is checked and compared at every stage of a process by relevant officers. In addition, data accuracy is verified as part of all internal and external audit assignments.		Annually		Annually	Annually	3 yearly - next audit in 2022		
■ <i>limit of direct physical access to assets and records;</i>	Only authorised officers have physical access to assets and records. Primary and annual returns are stored in the strong room within Corporate Services.		Annually		Annually	Annually	3 yearly - next audit in 2022		
■ <i>control of computer applications and information system standards;</i>	The City has a Technology and Information Strategy, a Strategic Plan and Information Management Framework. A formal Technology Governance and Steering Committee (IGSC) is designated with responsibility to oversight and resource controls and standards. All new information systems and process changes made involving the IT Services team require endorsement by the IGSC. The City Procurement Policy requires that all significant technology oriented purchases are ratified by the IGSC unless delegated to the Manager IT&S to ensure appropriate standards are met in relation to information control and standards.		Annually		Annually	Annually	3 yearly - next audit in 2022		
■ <i>limit access to make changes in data files and systems;</i>	Access to all core applications that contain data is controlled by a combination of network security controls that prevent visibility where access is not required, user and password protection and where applicable internal application security controls. The ability to review and ability to change information in any system can be treated separately where required. Where appropriate and relevant, audit functionality is also implemented.		Annually		Annually	Annually	3 yearly - next audit in 2022		
■ <i>regular maintenance and review of financial control accounts and trial balances;</i>	Financial control accounts and trial balances are reconciled and reviewed on a monthly and annual basis. The review process and the accounts are also audited in the statutory audit and Financial Management Systems Review.					Annually	3 yearly - next audit in 2022		
■ <i>comparison and analysis of financial results with budgeted amounts;</i>	Variance analysis comparing actuals to budgets are performed monthly and submitted to Council for information and scrutiny.					Annually	3 yearly - next audit in 2022		

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<p>■ <i>the arithmetical accuracy and content of records;</i></p>	<p>Arithmetical accuracy of data is checked at every stage of a process by relevant officers. In addition, relevance and appropriateness of KPIs are analysed and reviewed Business Improvement in conjunction with the service areas. Further, arithmetical accuracy of records is within the audit scope of both internal and external auditors. Records are stored in ECM in accordance with the City's Record Keeping Plan, and the contents of key documents such as contracts are checked by 3 officers before signing off by the CEO.</p>		Annually		Annually	Annually	3 yearly - next audit in 2022		
<p>■ <i>report, review and approval of financial payments and reconciliations;</i></p>	<p>All payments are authorised and matched with purchase orders where applicable. A list of all payments made for the month are also submitted to Council for scrutiny. Reconciliations are prepared, checked and approved monthly by the Manager Financial Services.</p>				Annually	Annually	3 yearly - next audit in 2022		
<p>■ <i>comparison of the result of physical cash and inventory counts with accounting records.</i></p>	<p>All cash is counted and balanced daily with accounting records. Stock is randomly counted monthly and a complete stock count is conducted annually against accounting records.</p>					Annually	3 yearly - next audit in 2022		
<p>Legislative Compliance <i>The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:</i></p>									
<p><i>Monitoring compliance with legislation and regulations.</i></p>									
<p>■ <i>Reviewing the annual Compliance Audit Return and reporting to Council the results of that review.</i></p>	<p>Compliance Audit Return is audited annually by the internal auditor and findings are reported to the FMARCC and Council. This also forms part of the CEO performance criteria.</p>		Annually				3 yearly - next audit in 2022		
<p>■ <i>Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary.</i></p>	<p>The Compliance Calendar provides a monthly confirmation that the compliance issues are assessed. Any outstanding items are reported monthly for actions. Compliance Audit Return is prepared and audited every year and any non compliance issues are identified and reported to FMARCC, Council and the Department. SAI Global Lawlex Alert is used to assist staff to be more aware of legislative changes.</p>		Annually		Annually	Annually	3 yearly - next audit in 2022	Ad hoc	

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■ <i>Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints.</i>	Complaints are received about service, staff, elected members, contractors and other agencies. Residents and staff may submit complaints online which maybe anonymous. The complaint handling procedures are reviewed internally every 2 years and externally by CSIA as required.				Annually			Ad hoc	Ad hoc
■ <i>Obtaining assurance that adverse trends are identified and review management's plans to deal with these.</i>	Monthly performance reporting to ELT and monthly financial accounts to Council assist identification of adverse trends and remedial actions are considered to address them.		Annually	Annually	Annually	Annually	3 yearly - next audit in 2022	Ad hoc	
■ <i>Reviewing management disclosures in financial reports of the effect of significant compliance issues.</i>	Significant compliance issues, if any, are disclosed in financial reports and disclosures are checked by ELT and OAG.					Annually	3 yearly - next audit in 2022		
■ <i>Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee.</i>	Compliance and ethics risks are within the scope of both internal and external auditors and any compliance and ethical issues are reported to ELT / FMARCC via their reports.		Annually	Annually	Annually	Annually			
■ <i>Considering the internal auditor's role in assessing compliance and ethics risks in their plan.</i>	Compliance and ethics risks are within the scope of internal auditors and these risks are always considered in every internal audit assignments. All compliance and ethic issues identified are reported to ELT / FMARCC via their reports.		Annually	Annually	Annually	Annually		Ad hoc	
■ <i>Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements.</i>	The City's compliance with the Local Government Act 1995 and related Regulations is monitored via the Compliance Calendar. SHEQMS also require legislative compliance. Internal and external auditors / consultants also ensure legislative compliance as part of the audits they undertake.		Annually	Annually	Annually	Annually		Ad hoc	
■ <i>Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest.</i>	Duties of the FMARCC are contained in their Charter and Elected Members' behaviour is guided by the Code of Conduct. All Elected Members are inducted of their responsibilities and duties, and part of the induction is carried out by specialist lawyer and officials from the DLGSC. Interests are required to be disclosed by Elected Members and such disclosure is documented in the minutes for public scrutiny.		Annually			Annually			