

MINUTES

Audit, Risk and Governance Committee Meeting

13 November 2023

Committee Members

Here within are the Minutes of the Audit, Risk and Governance Committee Meeting held Monday 13 November 2023 in the City of South Perth Council Chamber, corner Sandgate Street and South Terrace, South Perth.

As this Committee does not hold Delegated Powers or Duties in accordance with Section 5.23 of the Local Government Act 1995 the meeting was not open to the public.



MIKE BRADFORD
CHIEF EXECUTIVE OFFICER

16 November 2023

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Audit, Risk and Governance Committee Meeting - Minutes

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

With the positions of Presiding Member and Deputy Presiding Member vacant, the CEO declared the meeting open at 6.00pm and welcomed everyone in attendance.

1.1 ELECTION OF PRESIDING MEMBER

In accordance with Section 5.12 and Schedule 2.3 of the *Local Government Act 1995*, the Presiding Member for the Audit, Risk and Governance Committee was to be elected.

The CEO informed the meeting that he had received a nomination from Mayor Greg Milner. The CEO called for any further nominations for the position of Presiding Member.

No further nominations were received.

The CEO announced that nominations were closed.

The CEO declared Mayor Greg Milner as Presiding Member of the Audit, Risk and Governance Committee for a period of two years.

Mayor Greg Milner assumed the Chair.

1.2 ELECTION OF DEPUTY PRESIDING MEMBER

In accordance with Section 5.12 and Schedule 2.3 of the *Local Government Act 1995*, the Deputy Presiding Member for the Audit, Risk and Governance Committee was to be elected.

The Mayor informed the meeting that no nominations had been received and called for any nominations for the position of Deputy Presiding Member.

Councillor Bronwyn Waugh nominated for the position.

No further nominations were received.

The Mayor announced that nominations were closed.

The Mayor declared Councillor Bronwyn Waugh as Deputy Presiding Member of the Audit, Risk and Governance Committee for a period of two years.

The Chair formally welcomed the external members, Mr Warwick Gately and Ms Shona Zulsdorf. The Chair also welcomed Mr Steven Hoar (Director) and Mr Ben Goodwin (Senior Information Systems Auditor) from the Office of the Auditor General who presented and answered questions from Committee members relating to the content of Item 7.2 and Item 7.3.

2. ATTENDANCE

Elected Members

Mayor (Chair)
Como Ward
Como Ward (Deputy Chair)
Manning Ward

Greg Milner
Councillor Glenn Cridland (Arrived at 6.04pm)
Councillor Bronwyn Waugh
Councillor André Brender-A-Brandis

External Members

Mr Warwick Gately
Ms Shona Zulsdorf

Officers

Chief Executive Officer
Director Corporate Services
Director Development and Community Services
Director Infrastructure Services
Manager Finance
Manager Governance
Manager Information Systems
Governance Coordinator
Senior Governance Officer
Governance Officer

Mr Mike Bradford
Mr Garry Adams
Ms Donna Shaw
Ms Anita Amprimo
Mr Abrie Lacock
Ms Toni Fry
Mr Jeff Jones (Retired at 6.54pm)
Mr Morgan Hindle
Ms Christine Lovett
Ms Jane Robinson

Guests

Office of the Auditor General
Office of the Auditor General

Mr Steven Hoar (Retired at 6.54pm)
Mr Ben Goodwin (Retired at 6.54pm)

2.1 APOLOGIES

Nil.

2.2 APPROVED LEAVE OF ABSENCE

Nil.

3. DECLARATIONS OF INTEREST

- Ms Shona Zulsdorf – ‘I am an external member for the City of South Perth, Shire of York, City of Belmont and City of Bayswater.’
- Mr Warwick Gately – ‘I have just been appointed to the City of Cockburn in a similar role.’

4. CONFIRMATION OF MINUTES

4.1 AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING HELD: 12 September 2023

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf

Seconded: Mayor Greg Milner

That the Minutes of the Audit, Risk and Governance Committee Meeting held 12 September 2023 be taken as read and confirmed as a true and correct record.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

5. PRESENTATIONS

Nil.

6. BUSINESS ARISING FROM PREVIOUS MEETING

Nil.

Items 7.2 and 7.3 were considered first as Mr Steven Hoar and Mr Ben Goodwin from the Office of the Auditor General were in attendance to answer questions relating to these items.

7. REPORTS

7.1 TERMS OF REFERENCE - AUDIT, RISK AND GOVERNANCE COMMITTEE

File Ref: D-23-49378
Author(s): Toni Fry, Manager Governance
Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

The Terms of Reference for the Audit, Risk and Governance Committee are presented for consideration by the Committee and referral to Council for adoption.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf
Seconded: Mayor Greg Milner

That the Audit, Risk and Governance Committee recommends to Council that it adopts the Audit, Risk and Governance Committee Terms of Reference as contained in **Attachment (a)**.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

The Audit, Risk and Governance Committee Terms of Reference were last adopted by the Audit Risk and Governance Committee on 15 November 2021 and endorsed by Council at its meeting held 14 December 2021 in line with the local government elections.

Following questions around the scope of the Terms of Reference by the Committee in March 2022, at its meeting held 13 September 2022 the Committee noted that an updated Terms of Reference for the Audit, Risk and Governance Committee would be presented following amendments to the Local Government (Audit) Regulations 1996.

Comment

The Terms of Reference state that they are to be reviewed in line with the election of new members following the local government election.

As such the attached Terms of Reference have been developed in accordance with the Audit in Local Government Local Government Operational Guidelines produced by the Department of Local Government, Sport and Cultural Industries.

7.1 Terms of Reference - Audit, Risk and Governance Committee

We understand that the reform that will impact the Audit Committee is included in Tranche 2 and recommend that the Terms of Reference as presented be adopted as is by the Committee and when the full extent of reform is known and changes to the Local Government (Audit) Regulations 1996 are gazetted a further review will be undertaken. This approach will ensure that any amendments to the Terms of Reference will align with the new legislation.

Consultation

Nil.

Policy and Legislative Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996

Financial Implications

Nil.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation
Risk rating	Low
Mitigation and actions	Officers have processes in place to review the Government Gazette to ensure legislative changes are not missed.

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.1 Foster effective governance with honesty and integrity and quality decision making to deliver community priorities

Attachments

7.1 (a): Audit, Risk and Governance Committee Terms of Reference

7.2 2022/23 ANNUAL FINANCIAL STATEMENTS (EXTERNAL) AUDIT AND INFORMATION SYSTEMS FINAL REPORTS

File Ref: D-23-52003
Author(s): Abrie Lacock, Manager Finance
Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

This report tables the 2022/23 Annual Financial Statements Final Audit and Information Systems Audit reports from the Office of Auditor General (OAG), referred to as a Management Letter. Like prior years the 2022/23 Annual Financial Statements Audit included an Information Systems Audit. The Final Audit Management letter includes four findings, risk ratings, recommendations, and management comments. The Information Systems Audit Management letter include 20 findings, risk ratings, recommendations, and management comments.

It is recommended that all the findings are accepted and added to the City's Audit Register, with commentary on progress of resolution to be reported at each Audit Risk and Governance Committee Meeting. Steven Hoar, Director Financial Audit and Ben Goodwin, Senior Information Systems Auditor from the Office of the Auditor General will be in attendance to discuss and answer questions on the content of the Management Letters.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf
Seconded: Councillor André Brender-A-Brandis

That the Audit, Risk and Governance Committee recommends to Council that it:

1. Notes and accepts the Final Audit Management Letter **Confidential Attachment (a)**;
2. Notes and accepts the Information Systems Audit Management Letter **Confidential Attachment (b)**; and
3. Includes the findings of the Final Audit Management Letter and the Information Systems Audit in the Audit Register.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

The External Audit, also known as an Audit of the Annual Financial Report is conducted separately from Internal Audit. External Audit focuses on providing an objective independent opinion of the financial statements prepared by the City. In forming that opinion, testing is undertaken of internal controls, systems and procedures that form the basis of the balances that make up the Annual Financial Report.

The *Local Government Amendment (Auditing) Act 2017* made legislative changes to the *Local Government Act 1995* to provide for the auditing of local governments by the Office of the Auditor General (OAG).

The changes also allow for the OAG to undertake various types of audits including Information System Audits. These audits are conducted at a sample of state or local government entities. The Information Systems Audit focuses on the computer environments to determine if these effectively support the confidentiality, integrity and availability of information they hold.

Following on from the last five years, the Office of the Auditor General (OAG) performed the City of South Perth 2022/23 Annual Financial Statements external audit. The external audit occurs in two steps, the first being an Interim Audit which typically tests controls around transactions, with the final stage being the Audit work to attest the balances and notes that comprise the Annual Financial Statements.

The 2022/23 Information Systems Audit was the fourth such audit, with the first being conducted by the OAG for the financial year 2018/19 which included 19 findings.

A second Information Systems Audit was conducted in 2019/20, and it identified 23 findings (14 of which were a replication of previously identified findings).

The 2021/22 Information Systems Audit identified 22 findings of which eight were replicated from previous audits. The 2022/23 Information Systems Audit identified 20 findings of which 18 were replicated from the previous audits.

With reference to the Information Systems Audit it is therefore recommended that the existing open replicated findings be closed and replaced with the 2022/23 findings.

All Audit recommendations are recorded in the Audit Register. Progress will be monitored by management, this Committee and Council.

Comment

The Final Audit was conducted in October and November 2023, with the Final Audit Management Letter **Confidential Attachment (a)** being issued. It includes four findings, risk ratings, recommendations, and management comments. This report is presented for the Committee's consideration.

The Information Systems Audit was conducted over August, September and October 2023, with the Information Systems Audit Management Letter **Confidential Attachment (b)** being issued. It includes 20 findings, risk ratings, recommendations, and management comments. This report is presented for the Committee's consideration.

Officers recommend all findings are included in the Audit Register.

The WA Auditor General undertake Information Systems Audits at selected local and state government agencies. Findings are presented to Parliament in summary report. The results of the City's audit will be incorporated into the summary report presented to Parliament. A copy of this report will be made available when issued.

It should be noted that whilst a number of findings have remained outstanding across audit years, there has been a large amount of work undertaken to address a number of these however, due to supplier issues and internal resourcing issues, work had not been completed at the time of audit. The City will continue to work through all findings in priority order, within its resourcing constraints.

Consultation

Nil.

Policy and Legislative Implications

Local Government Act 1995 and Regulations.

Financial Implications

The fee for finalising the External Audit for the 2022/23 Annual Financial Statements is estimated at around \$85,000 (excl GST) an amount of \$73,000 was included in the budget, however a budget adjustment of \$12,000 will be required at midyear review.

The cost of City Officers' ongoing effort to undertake the improvements and report on progress has not been estimated.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation
Risk rating	Low
Mitigation and actions	Compliance with the <i>Local Government Act 1995</i> .

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.4 Maintain a culture of continuous improvement

Attachments

7.2 (a):	Final Audit Management Letter (<i>Confidential</i>)
7.2 (b):	Final Information Systems Audit Management Letter (<i>Confidential</i>)

7.3 2022/23 CITY OF SOUTH PERTH ANNUAL FINANCIAL REPORT

File Ref: D-23-52002
Author(s): Abrie Lacock, Manager Finance
Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

This report recommends that the Audit, Risk and Governance Committee recommend that Council adopt the 2022/23 Annual Financial Report, accept the Independent Auditor's Report and the Office of the Auditor General Exit Brief.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf
Seconded: Councillor André Brender-A-Brandis

That the Audit, Risk and Governance Committee recommends to Council that it:

1. Adopt the Annual Financial Report shown at **Attachment (a)**;
2. Accepts the Independent Auditor's Report on the 2022/23 Annual Financial Report presented by the WA Auditor General shown at **Attachment (b)**; and
3. Accepts the WA Auditor General Annual Financial Audit Exit Brief shown at **Confidential Attachment (c)**.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

The Department of Local Government, Sport and Cultural Industries (DLGSCI) Operational Guidelines Number 9 – Audit in Local Government, describe that the CEO is responsible to ensure the external audit (financial) report is provided to the Audit Risk and Governance Committee (ARGC) and recommending the Committee review the Annual Financial Report. This is the fifth year that the City's external audit has been conducted by the WA Auditor General (OAG). The City of South Perth was one of the first Councils where the WA Auditor General conducted the external audit as part of the four year staged transition where all local governments are to be audited by the OAG by the 2020/21 financial year.

The 2022/23 Annual Financial Report shown at **Attachment (a)** provides the community with an open and accountable insight into how the City has performed against the adopted Annual Budget 2022/23 as the short term plan informed by the vision and strategic objectives outlined in the City's Strategic Community Plan 2021-2031.

Included in **Attachment (b)** is the draft Independent Auditor's Report on the 30 June 2023 Annual Financial Report. The WA Auditor General has presented their findings in the Annual Financial Audit Exit Brief which is provided at **Confidential Attachment (c)**.

Comment

The Annual Financial Audit Exit Brief **Confidential Attachment (c)** at Part 3 titled “Issues Identified during the Audit” under the heading Reporting and Financial Control Issues references five items, one item relate the Interim Audit and the balance to findings of the Final Audit. It also describes and includes a summary of the Information Systems Audit. Details are reported to the Committee in a separate report forming part of the agenda for this meeting.

Part 4 of the Exit Brief describes audit outcomes relating to risks identified during audit planning. This section confirms that all risks identified were adequately tested and mitigated, issues identified have been included in Part 3 as detailed above.

The Annual Financial Audit Exit Brief makes reference to an “Information systems Maturity Model” at Part 5. As part of the information systems audit a Capability Maturity Assessment is performed. The capability maturity model is a way of assessing how well developed and capable the established IT controls are.

Part 6 of the Exit Brief describes unadjusted errors and misstatements which are immaterial and do not have an impact on the City’s Annual Financial Report. The WA Auditor General has once again issued an unqualified opinion in the draft Independent Auditor’s Report.

Parts 7, 8, 9 and 10 deals with adjustments, next year’s audit, the audit fee and grant acquittals respectively.

Officers recommend the ARGC receive the presentation by officers from the Office of the Auditor General and note the 2022/23 Annual Financial Report including the draft audit opinion and the Annual Financial Audit Exit Brief.

The ARGC may make recommendations to Council, with Council required to accept the Annual Report, including the Annual Financial Report, for presentation to the annual Electors’ General Meeting.

The Annual Financial Report and Independent Auditor’s Report are complete. There may be minor layout and textual amendments (presentation amendments) to the Annual Financial Report prior to it being presented to the Electors’ General Meeting in February 2024.

Consultation

Nil.

Policy and Legislative Implications

Section 5.53(1) of the *Local Government Act 1995* requires a local government to prepare an annual report for each financial year. Section 5.53(2) of the *Local Government Act 1995* specifies that the Annual Report is to contain the financial report and auditor’s statement for that financial year.

Financial Implications

Nil.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation
Risk rating	Low
Mitigation and actions	Annual Financial Report provided in compliance with the requirements of the <i>Local Government Act 1995</i> .

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.4 Maintain a culture of continuous improvement

Attachments

7.3 (a):	2022/23 City of South Perth Draft Annual Financial Report
7.3 (b):	2022/23 Draft Audit Opinion
7.3 (c):	Annual Financial Audit Exit Brief (<i>Confidential</i>)

7.4 INTERNAL AUDIT REPORT- INTEGRATED PLANNING AND REPORTING FRAMEWORK

File Ref: D-23-53009
Author(s): Garry Adams, Director Corporate Services
Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

This report tables the Internal Audit Report – Integrated Planning and Reporting Framework in accordance with the City’s Strategic Internal Audit Plan 2022/2023 to 2026/2027.

The report contains three detailed audit findings, with a number of notations and observations. The audit includes strengths, weaknesses, rating, issues, risk ratings, recommendations and management comments.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf
Seconded: Mayor Greg Milner

That the Audit, Risk and Governance Committee recommends to Council that it:

1. Notes the Integrated Planning and Reporting Framework contained in **Confidential Attachment (a)**; and
2. Accepts the three recommendations contained in Section 5 of the Internal Audit – Integrated Planning and Reporting report be added to the Audit Register.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

For each Internal Audit completed, the reports are presented to the ARGC and then Council for acceptance of the recommendations. Paxon attend the relevant ARGC meeting to respond to questions relating to the report. Management responds to Paxon’s recommendations, in relation to their findings, and these are listed in the Audit Register.

Comment

The Internal Audit Report – Integrated Planning and Reporting Framework (IPRF) is a confidential report to be used for internal purposes to assist in improving business processes and systems. The report includes the strengths, weaknesses, rating, issues, risk ratings, recommendations and management comments.

Internal Audit is an essential component of the City’s continuous improvement process and findings are welcome. As many areas have never been audited before, it is likely that each Internal Audit may contain many findings. The IPRF report resulted in three findings to be included in the Audit Register.

Consultation

Nil.

Policy and Legislative Implications

The Internal Audit function is considered a business improvement process that will assist in compliance with the Local Government (Financial Management) Regulations 5 (CEO’s duties as to financial management) and the Local Government (Audit) Regulations 17 (CEO to review certain systems and procedures).

Financial Implications

The Internal Audit function (Paxon) has a budget of \$40,000 for the 2023/24 financial year, and it is anticipated that a budget of a similar amount is to be adopted for future years. Officers’ effort to undertake the improvements and report on progress has not been estimated.

Key Risks and Considerations

Risk Event Outcome	<p>Legislative Breach</p> <p>Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation</p>
Risk rating	Medium
Mitigation and actions	<p>Quarterly reporting of progress on the Audit Register to the ARGC and Council. In the report, Officer comments on action taken and progressive completion of Actions are noted. Actions which are 100% complete are closed out and reported back to the ARGC. There is no future reporting on closed out actions.</p>

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.4 Maintain a culture of continuous improvement

Attachments

7.4 (a):	Internal Audit Report - Integrated Planning and Reporting Framework (<i>Confidential</i>)
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7.5 RISK MANAGEMENT AND BUSINESS CONTINUITY ACTIVITY REPORT

File Ref: D-23-45967

Author(s): Christine Lovett, Senior Governance Officer

Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

This report outlines the activities undertaken by the City of South Perth's (the City) Risk Management Function for the period of October 2023 to November 2023 and to provide an overview of the activities planned for the third quarter of the 2023/24 Financial Year.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf

Seconded: Mr Warwick Gately

That the Audit Risk and Governance Committee:

1. Notes the Risk Management and Business Continuity Activity Report as contained in the body of the report; and
2. Notes the two Corporate Operational Risks being escalated as contained within the report.
3. Endorses the Strategic Risk Register as contained in **Confidential Attachment (a)**.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

The Council is responsible for the strategic direction of the City. The City's Audit, Risk and Governance Committee (ARGC) is a Committee of Council in accordance with the *Local Government Act 1995* (the Act) and is responsible for providing guidance, assistance and oversight to the Council, in relation to matters which include risk management.

The responsibility of the ARGC in relation to the risk management program includes overseeing the strategic risk management process and ensuring that the administration has a robust and structured process for identifying and managing strategic risks.

This activity report outlines the risk and business continuity management activities undertaken.

Comment

1. Internal Risk Management Committee

The Internal Risk Management Committee (IRMC) met on 3 October 2023 at which time the Operational Risk Register was presented for review.

The following two risks having been reviewed and remain at a high risk rating. In accordance with the requirements of the Risk Management Framework 2021 these risks are presented to the Audit, Risk and Governance Committee for review.

These risks relate to the availability of contractors or staff to carry out required activities to meet the expectations of our community. While the residual rating of the risks are high, it is considered that all available mitigation strategies are in place to reduce the outcome of this risk impacting the City's community.

Where necessary, key communication methods are utilised to inform our community of any delays/interruption to the expected delivery of a project or service.

i. Corp Risk 5.0 Dependency on contractors to deliver key project/services.

Outcome: Service Interruption

Due to the current labour market the residual likelihood of this event occurring remains as Possible, with the risk rating remaining as High.

Controls

- Robust supplier selection
- Use of WALGA preferred suppliers
- Procurement Management provided by the Finance Services Business Unit
- Relationship management

ii. Corp Risk 5.4 Employee attraction and retention

Outcome: Service Interruption

Due to the current labour market the residual likelihood of this event occurring remains as Possible, with the risk rating remaining as High.

Controls

Established Corporate policies, management practices, procedures and strategies including:

- Flexible working arrangements and working from home arrangements
- Learning and development opportunities
- Equal Opportunity Employer
- Phased retirement
- Health and Wellbeing Program for employees
- Reward and Recognition Program

- Superannuation benefits
- Annual performance reviews
- Workforce Plan
- Mentorship program and internal training to staff so they are interchangeable, as required.
- Performance Management Framework
- Learning & Development Framework
- Secondment opportunities.
- Advertised positions to be reviewed against the current market, so that position description is aligned with the offered remuneration package, including market supplements.

2. Strategic Risk Register

The Strategic Risk Register (register) has been developed in consultation with the City's Elected Members and external members of the Audit Risk and Governance Committee (the Committee). The register was last endorsed by Council at its meeting held 27 June 2023.

The Strategic Risk Register, as contained in **Confidential Attachment (a)**, has been updated to reflect the City's current environment with all amendments being contained to existing controls and highlighted in red text.

This updated register is presented to ARGC for review and recommendation to Council for endorsement.

3. Business Continuity

A Business Continuity Management Framework (BCMF) has been developed and was presented and noted at the 12 September 2023 Audit, Risk and Governance Committee.

4. Risk Management Activities

The following Risk Management and Business Continuity Management activities are planned (subject to the availability of organisational officers) for the period ending March 2024:

Risk Management Activities	Expected Outcome
Operational risks to be reviewed on a quarterly basis	The City's Corporate Operational Risk register to be as current as reasonably practicable.
Development of further fraud and corruption training.	Increased knowledge within the City's business units in order to further protect resources and information and safeguard the integrity and reputation of the City.
Business Continuity Plans to be reviewed in accordance with the requirements of the Business Continuity Management Framework.	The City's Business Continuity Plans to be as current as reasonably practicable.

Updated Management Practice M695 Risk Management to be rolled out across all Business Units.	Sound risk management practices and procedures to be further integrated into the City's strategic and operational planning process and day to day business practices.
Implement training program for identified officers	Provide support and guidance to officers ensuring they have familiarity with the City's risk management practices.

Consultation

Nil.

Policy and Legislative Implications

Reg 17 (1) (a) Local Government (Audit) Regulations 1996

17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –
 - (a) risk management

Financial Implications

Nil.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation
Risk rating	Low
Mitigation and actions	Continuous review and improvement in relation to all Risk Management activities.

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.4 Maintain a culture of continuous improvement

Attachments

7.5 (a): Strategic Risk Register (*Confidential*)

7.6 2023/24 CORPORATE BUSINESS PLAN - 1ST QUARTER UPDATE

File Ref: D-23-49073
Author(s): Fleur Wilkinson, Coordinator Organisational Planning & Performance
Pele McDonald, Manager People and Performance
Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

This report provides an update on the progress of the Corporate Projects and Measures of Success identified in the Corporate Business Plan 2023/24-2026/27.

It is recommended the Audit, Risk and Governance Committee notes the progress recorded against each Corporate Project/Activity contained within the 2023/24 Corporate Business Plan Quarter 1 Report and notes the results for all Measures of Success (key performance indicators) contained within the Corporate Business Plan Measures of Success Report.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf
Seconded: Mr Warwick Gately

That the Audit, Risk and Governance Committee:

1. Notes the progress recorded against each project/activity within the Corporate Business Plan as described in the report contained within **Attachment (a)**; and
2. Notes the results recorded against each Measure of Success within the Corporate Business Plan as described in the Key Performance Indicator report contained within **Attachment (b)**.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

In 2020, the City completed a major review of the Strategic Community Plan (SCP) to produce the SCP 2021-2031 which was endorsed by Council at its meeting held 14 December 2021.

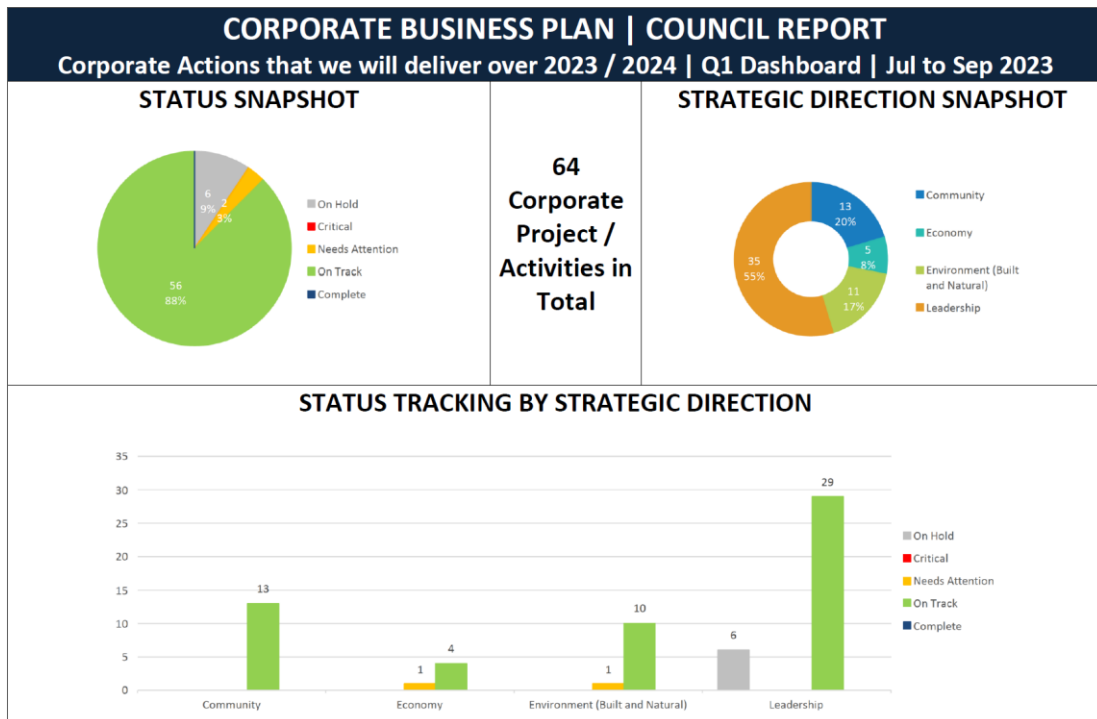
The Corporate Business Plan (CBP) is an important part of the City's Integrated Planning and Reporting (IPR) Framework. The CBP translates the aspirations and strategies of the SCP into operational priorities and indicates how they will be resourced over a four-year period, outlining in detail the services, projects, actions, operations and performance measures required to ensure delivery of the SCP.

The CBP for the period 2023/24 to 2026/27 was endorsed by Council at its meeting held 27 June 2023.

Comment

This is the progress report for quarter 1 of the 2023/24 planning year. The dashboard (shown in the screenshot below) has been designed within the “My Performance Planning” 1System module. This module is used by the City to record and report on all annual planned actions and measures of success within the CBP.

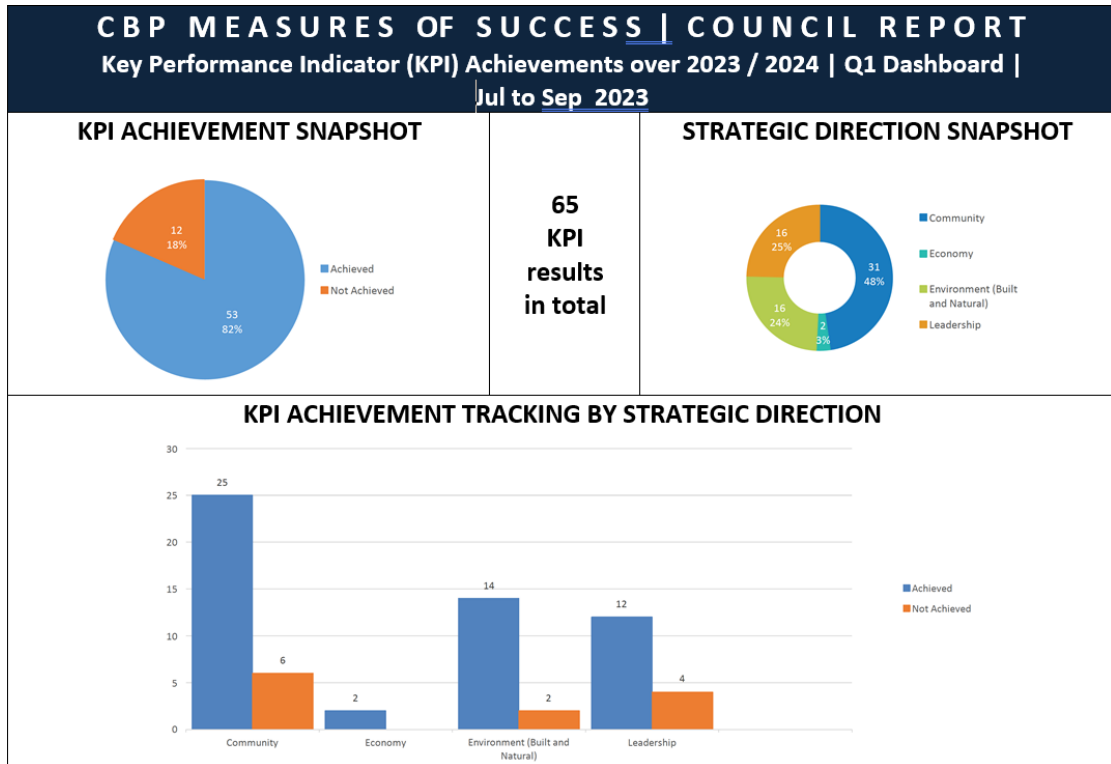
The City of South Perth’s Corporate Business Plan Report - Quarter 1 Dashboard



The attached CBP report is presented for information, with a comment by the officer in the Quarterly Updates column.

At the end of quarter 1 for the 2023/24 financial year, 56 (88%) of the 64 Corporate Actions are on track and there are no Corporate Actions with a critical status.

The City of South Perth's CBP Measures of Success Report – Quarter 1 KPI Dashboard



At the end of quarter 1 for the 2023/24 financial year 53 (82%) of the 65 KPIs were achieved, and 12 (18%) not achieved.

Six KPIs have been moved to an annual reporting status instead of a quarterly reporting basis. The data for these KPIs does not change each quarter and/or is not calculated until the end of the financial year and hence quarterly reporting is unnecessary. These include:

1. Current Ratio
2. Financial Health Indicator
3. Reduction in Greenhouse Gas Emissions
4. Asset Sustainability Ratio
5. Health and Wellbeing Program Satisfaction
6. Asset Renewal Funding Ratio

The attached KPI report is presented for information, with a description by the officer in the Result Comment column when a KPI is not achieved.

Consultation

Nil.

Policy and Legislative Implications

Local Government (Administration) Regulations 1996.

Financial Implications

All projects and activities listed in the CBP Quarter 1 Update are fully funded within the 2023/24 Annual Budget.

Key Risks and Considerations

Risk Event Outcome	<p>Reputational Damage</p> <p>Deals with adverse impact upon the professional reputation and integrity of the City and its representatives whether those persons be appointed or elected to represent the City. The outcome can range from a letter of complaint through to a sustained and co-ordinated representation against the City and or sustained adverse comment in the media.</p>
Risk rating	Medium
Mitigation and actions	<p>Performance management by:</p> <ol style="list-style-type: none"> 1. Annual business planning with business units to identify new actions for the financial year. (Failing to plan is planning to fail); 2. Monitor progress of the Strategic Community Plan (SCP) through <ol style="list-style-type: none"> a. Quarterly reporting of the Corporate Business Plan (CBP) Corporate Actions; b. Quarterly Key Performance Indicator reporting of CBP measures of success; and 3. Implementation of Audit findings in accordance with the Audit Register Progress Report.

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.4 Maintain a culture of continuous improvement

Attachments

7.6 (a):	Q1 2023-24 CBP Project Status Updates
7.6 (b):	Q1 2023-24 CBP KPI Updates

7.7 POLICY REVIEW

File Ref: D-23-49166
Author(s): Christine Lovett, Senior Governance Officer
Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

The Terms of Reference of the Audit Risk and Governance Committee include responsibility for reviewing the City's policies. A number of policies are now presented for the consideration of the Committee and referral to Council for adoption.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf
Seconded: Mr Warwick Gately

That the Audit, Risk and Governance Committee recommends to Council that it:

1. Adopts the following new policy as shown in **Attachment (a)**:
 - P109 Child Safe Awareness
2. Adopts the following revised policies with amendments as shown in **Attachment (b)**:
 - P101 Public Art & Art Collections
 - P104 Community Awards
 - P107 Access and Inclusion
 - P110 Support of Community and Sporting Groups
 - P401 Graffiti Management
3. Revokes the following policies in **Attachment (c)**:
 - P105 Cultural Services and Activities
 - P113 Community Gardens
 - P311 Subdivision Approval
 - P353 Crossings and Crossovers
 - P354 Stormwater Drainage Requirements for Proposed Buildings
 - P356 Electricity Substations
 - P358 House Numbers on Kerbs
 - P361 Street Addressing

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

In line with contemporary organisational models, the policy framework aligns policies to the City's Strategic Directions as contained in the Community Strategic Plan 2021-2031.

City Officers having been reviewing policies on a progressive basis during the 2023 calendar year. Each policy has been considered by the custodian business unit having the relevant technical expertise in relation to the policy content and subsequently by the Executive Management Team (EMT) representing each of the City's Directorates.

The review centres on the continuing relevance of the policy and the need to update it in light of any change in the legislative or operating environment. The review may identify a need to revise the policy, revoke the policy or that no change is needed.

Any new policy or policies recommended for revocation or amendment are presented.

Comment

New Policy

The policy identified below and at **Attachment (a)** is a new policy which is recommended for endorsement. A small summary explaining the new policy has been provided below:

P109 Child Safety Awareness

This policy has been developed in accordance with Council's resolution from its meeting held 22 March 2022. The policy was subsequently amended following a policy workshop held with Council Members and external members of the Audit, Risk and Governance Committee on 2 May 2023.

Amended Policies

The policies listed below and at **Attachment (b)** are recommended with amendments as shown by track changes in each document.

A small summary explaining the amendments has been provided in the table below:

P101 Public Art & Art Collections

The policy has been amended as detailed below:

- Reference to City of South Perth Public Art Masterplan 2022-25 has been incorporated into the body of the policy.
- Acquisition of Public Art and Art Collections has been aligned with the State Government's percent for art scheme guidelines. Therefore the contribution towards public art for construction projects with a value greater than \$2 million has been reduced from 2% to 1%. This is also consistent with Local Planning Policy – Developer Contributions for Public Art and Public Art Spaces.
- Management of Public Art and Art Collections has been amended to incorporate the provision for maintenance of the art.
- Further clarification provided in relation to the decommissioning of public art and art collections.

P104 Community Awards

The policy has been amended to include the following new awards:

- Primary School Book Awards
- High School Scholarship Awards
- Speak with Confidence Awards
- South Perth Young Writers Awards

It has also been updated to include Library services under responsible business units/officers.

P107 Access and Inclusion

This policy has been amended to reflect the current name of the Access and Inclusion Plan (AIP). The amendments overall are to reflect a more inclusive policy towards the community by removing the word 'disability' throughout the policy.

P110 Financial Support of Community Organisations and Sporting Clubs

This policy has been amended as detailed below:

- Defines the scope of the policy as being inclusive to all non-profit organisations and sporting clubs seeking to develop their community recreation facility.
- Establishing that capital funding requests will be prioritised through its annual budget setting process.
- Addition of the Club Night Lights Funding Program
- Defines the requirements of a 'Self Supporting Loan.'

P401 Graffiti Management

This policy has been amended with the following information:

- Confirming that the City will only remove graffiti on private property if it is safe to do so and if it is external and visible to the public.
- A Liability Waiver for Graffiti Removal Form must be completed before the graffiti can be removed.
- Clarification that the City will not remove graffiti on Western Power, Main Roads or Department of Transport assets.

Policies to be revoked

The policies listed below and at **Attachment (c)** are recommended to be revoked for the reasons detailed below:

P105 Cultural Services and Activities

The City has developed a Cultural Plan that provides effective guidance on cultural services and activities for the community. The Cultural Plan was created in alignment with the Strategic Community Plan and the 'Revive' National Cultural Policy, so it negates the need for a separate City cultural policy.

P113 Community Gardens

There is only one active community garden operating within the City and there is low community interest in developing additional community gardens. Guidelines for establishing a community garden are currently available on the City's website if any local groups wish to establish one in the future.

P311 Subdivision Approval

Following subdivision approval from the Western Australian Planning Commission (WAPC), developers are required to 'clear' the conditions of subdivision approval. The City ensures the requirements of the condition have been fulfilled, before providing confirmation to the developer to enable the developer to proceed to obtaining further approval from the WAPC and obtain titles for the newly created lots from Landgate.

The purpose of this policy is to allow for subdivision clearance to be undertaken for lot creation in situations where not all of the works can be practically completed in advance, or where the developer seeks to 'clear' conditions at a later date.

A cash payment of 125% of the value of the outstanding work is to be paid to the City by the developer in the form of a bond. The premise behind requiring a bond is such that the developer is unable to have the bond amount returned until the works are completed. This policy does not outline the specific conditions required in order to receive early clearance.

Whilst the premise behind the requirement for a bond is valid, bonds are problematic for the following reasons:

- The value of the bond is often insufficient to encourage the developer to complete the works (i.e. the cost of the works outweighs the return of the bond);
- Where a developer does not complete the works, the assumption is that the bond monies can be used by the City to complete the works. As mentioned above, this amount is often insufficient to cover the cost of the works as time progresses, and the City does not have the resources to undertake the required works.
- Alternatively, should the City not use the bond to complete the required works, the site will remain undeveloped until subdivision clearance is received which is not a preferable outcome;
- In addition to the above, the City may not have the power or authorisation to enter private property to complete the works;

7.7 Policy Review

- Whilst Section 6.16 of the *Local Government Act 1995* provides Council the ability to impose Fees and Charges, bonds cannot legitimately be charged against a subdivision application itself; and
- There are administrative processes involved in obtaining, retaining and administering bonds which is not covered by the cost of the bond itself.

For the reasons outlined above, it is recommended that the City no longer collect bonds and instead ensure conditions of approval are undertaken prior to clearance or enforced through the relevant planning legislation.

P353 Crossings and Crossovers

The provisions of this policy are more effectively covered in Management Practice M353 Crossing (Crossover) Construction (M353). It is recommended that the policy be revoked and that an Information Sheet be developed in its place.

P354 Stormwater Drainage Requirements for Proposed Buildings

Built form development invariably involves an increase in the impervious area on a site, which requires stormwater to be managed in a way that does not adversely affect the subject site, any adjoining landowner or the public realm. Whilst most of the land within the City can accommodate stormwater onsite through standard infiltration devices such as soakwells, where the lot size is small, or due to the soil conditions, connection to the City's stormwater infrastructure may be required.

Details of stormwater retention are required to be submitted at the time of development/ building permit in any instance and therefore given no specifications are provided in this Policy, it is no longer required.

The City will review whether a local planning policy is required for alternative construction and maintenance for stormwater systems for adaptive reuse of stormwater.

P356 Electricity Substations

This policy is recommended for revocation given electricity substations are the responsibility of Western Power and are considered a 'public work' for which exemptions are provided under section 6 of the *Planning and Development Act 2005*. Given the City does not determine such proposals, the policy should be revoked.

P358 House Numbers on Kerbs

This purpose of the policy is to state the City supports the placement of street numbers on the kerb, either by painting of the number or the attachment of a retro-reflective number.

The standards for street numbering are governed by Australian Standard 4819:2011 (Rural and Urban Addressing) and the *Land Administration Act 1997* and as such, no policy is required.

Given no decision of Council is required, the policy is recommended to be revoked. The City will prepare an information sheet on street numbering and addresses to capture related information.

P361 Street Addressing

This policy is procedural in nature and does not provide any provisions to be addressed. It is proposed that an information sheet may be more appropriate.

Consultation

Nil.

Policy and Legislative Implications

The reviewed and new policies are consistent with the *Local Government Act 1995*, relevant legislation and guidelines and other City documents.

Financial Implications

Nil.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation
Risk rating	Low
Mitigation and actions	Review of all City policies on a regular basis.

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.1 Foster effective governance with honesty and integrity and quality decision making to deliver community priorities

Attachments

7.7 (a):	New
7.7 (b):	Amendments
7.7 (c):	Revoke

7.8 AUDIT REGISTER PROGRESS REPORT Q1

File Ref: D-23-50717

Author(s): Christine Lovett, Senior Governance Officer

Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

This report provides an update on the progress of actions included in the Audit Register. The Audit Register includes all open audit findings that have previously been accepted by the Audit, Risk and Governance Committee and Council.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf

Seconded: Mr Warwick Gately

That Audit, Risk and Governance Committee recommends to Council that it:

1. Notes the progress recorded against each item within the Audit Register in **Confidential Attachment (a)**;
2. Approves the findings marked as Complete (100%) in the Audit Register, to be registered as closed and no longer reported to the Committee.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

Background

The confidential Audit Register lists internal and external audit findings and describes the progress of implementing improvements and the percentage completion. This report is prepared for noting the progress and completion of findings since the last meeting.

Comment

The Audit Register contained in **Confidential Attachment (a)** presents audit outcomes by 'Finding' numbers. Any given Finding may have more than one 'Recommendation' and associated 'Agreed Management Action'.

Only when all Agreed Management Actions related to a Finding are marked as 100% complete, will the report be presented to the Audit, Risk and Governance Committee, with a recommendation that the Finding be closed.

The Audit Register has been formatted to ensure clarity as detailed below:

1. Each Finding which has more than one Agreed Management Action is represented with double lines around that entire Finding.
Example:
Finding number FIND149 has three Agreed Management Actions.
2. Updates in relation to each Finding are displayed in chronological order i.e. latest update appears at the bottom of each Finding.
3. Each Finding that is to be closed (i.e. 100% complete for all Agreed Management Actions) is represented by a purple 'Closed Tally' column on the right and numbered; and
4. All Findings that are being recommended for closure by the ARGC are filtered to the end of the register.

The Audit, Risk and Governance Committee is requested to recommend that Council note the progress and officer comments. In addition, it is recommended all Findings marked as complete (100%) in the Audit Register be registered as closed. All closed items will not form part of the Audit Register report for future meetings.

It is requested to note the Audit Register in **Confidential Attachment (a)**.

Strategic Internal Audit Plan

Work has been progressing with scheduled audits which were identified in the Strategic Internal Audit Plan which was presented to the 13 March 2023 Audit, Risk and Governance Committee meeting.

Reports with associated findings, recommendations and actions in relation to Procurement & Contract Management and Integrated Planning & Reporting Framework are expected to be received by the City in the near future.

Work has commenced on the internal audit for Asset Management and Project & Program Management.

Consultation

Nil.

Policy and Legislative Implications

The Internal Audit function is considered a business improvement process that will assist in compliance with Regulation 5 of the Local Government (Financial Management) Regulation 1996 (CEO's duties as to financial management) and Regulation 17 of the Local Government (Audit) Regulations 1996 (CEO to review certain systems and procedures).

Financial Implications

The Internal Audit function (Paxon) has a budget of \$40,000 for the 2023/24 financial year, and it is anticipated that a budget of a similar amount is to be adopted for future years. Officers' effort to undertake the improvements and report on progress has not been estimated.

The fee for finalising the External Audit for the 2022/23 Annual Financial Statements is estimated at around \$85,000 (excl GST) an amount of \$73,000 was included in the budget, however a budget adjustment of \$12,000 will be required in due course.

Officers' ongoing effort to undertake the improvements and report on progress has not been estimated.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation
Risk rating	Medium
Mitigation and actions	Quarterly reporting of progress on the Audit Register to the Audit, Risk and Governance Committee and Council. In the report, Officer comments on actions taken and progressive completion of Actions are noted. Actions which are 100% complete are closed out and reported to the Audit, Risk and Governance Committee. There is no future reported on closed out actions.

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

Strategic Direction:	Leadership
Aspiration:	A local government that is receptive and proactive in meeting the needs of our community
Outcome:	4.3 Good governance
Strategy:	4.3.1 Foster effective governance with honesty and integrity and quality decision making to deliver community priorities

Attachments

7.8 (a): Audit Register (*Confidential*)

7.9 1SYSTEM PROJECT UPDATE

*This item is considered **confidential** in accordance with section 5.23(2)(c) of the Local Government Act 1995 as it contains information relating to "a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting"*

File Ref: D-23-50136
 Author(s): Jeff Jones, 1System Project Manager
 Reporting Officer(s): Garry Adams, Director Corporate Services

Summary

This is the 21st report to the Audit, Risk and Governance Committee (ARGC) providing an update on the 1System Project.

This report describes delivery of the final phase (3C), of the 1System implementation project, the City's Rating module.

Current planning sees the Rating module going live in December this year, in alignment with the upgrade to 2023B. Testing of 2023B so far has not identified any showstoppers, testing will be signed off in the first week of November and the upgrade will be moved into Production a few weeks before the Go-Live of Rates.

Implementation of Health, Pools and Bonds is progressing on target and all will be live before the end of the calendar year so that the 1System Project can be closed off formally in January 2024.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf

Seconded: Mr Warwick Gately

That the Audit, Risk and Governance Committee notes the progress of the 1System Project and the adjustment to timelines and budget.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Glenn Cridland and Bronwyn Waugh, Mr Warwick Gately and Ms Shona Zulsdorf.

Against: Nil.

8. OTHER RELATED BUSINESS

Nil.

9. CLOSURE

The Presiding Member declared the meeting closed at 7.21pm.

These Minutes were confirmed at the next Audit, Risk and Governance
Committee Meeting yet to be determined.

Signed: _____

Presiding Member at the meeting at which the Minutes were confirmed.