

DOUGLAS SHIRE COUNCIL

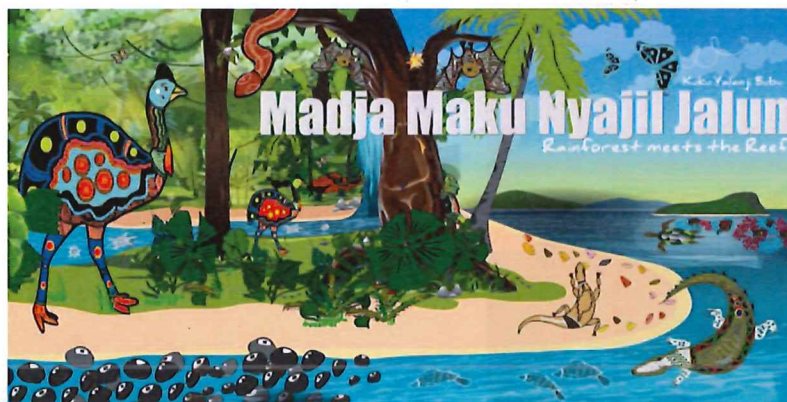
AUDIT COMMITTEE MEETING

AGENDA

Monday, 16 May 2022

ENSURING EXCELLENCE IN GOVERNANCE
ACCOUNTABLE AND TRANSPARENT DECISION-MAKING
ENGAGING, PLANNING, PARTNERING
CELEBRATING OUR COMMUNITIES

DOUGLAS
SHIRE COUNCIL



Douglas Shire Council would like to show its appreciation by acknowledging local indigenous artists Lenice Schonenberger, Loretta Pierce (Lenoy) and Ronald Bamboo for providing the cover artwork entitled "Daintree Ferry"

PLEASE NOTE:

Conduct in Closed Session:

Council is obligated under Chapter 8, Part 2, Division 1A of the *Local Government Regulation 2012* (Regulation) for its meetings to be open.

Section 254A (2) of the Regulation states that Division 1A does not apply to Audit Committee Meetings.

Audit Committee meetings are not open to the public and are conducted in closed session.

Record

The Audit Committee is a non-decision-making meeting.

Section 211 of the Regulation states:

- (1) The audit committee of a local government must—
 - (a) meet at least twice each financial year; and
 - (b) review each of the following matters—
 - (i) the internal audit plan for the internal audit for the current financial year;
 - (ii) the internal audit progress report for the internal audit for the preceding financial year including the recommendations in the report and the actions to which the recommendations relate;
 - (iii) a draft of the local government's financial statements for the preceding financial year before the statements are certified and given to the auditor-general under section 212;
 - (iv) the auditor-general's audit report and auditor-general's observation report about the local government's financial statements for the preceding financial year; and
 - (c) as soon as practicable after a meeting of the committee, give the local government a written report about the matters reviewed at the meeting and the committee's recommendations about the matters.
- (2) At a meeting of the audit committee—
 - (a) a quorum is at least half the number of members of the committee; and
 - (b) either—
 - (i) the chairperson presides; or
 - (ii) if the chairperson is absent, the member chosen by the members present as chairperson for the meeting presides.
- (3) The audit committee may, for performing its functions under subsection (1)(b), seek information or advice from the person who has carried out the internal audit.
- (4) The chief executive officer must present the report mentioned in subsection (1)(c) at the next meeting of the local government.



A meeting of the Douglas Shire Council Audit Committee will be held on **Monday, 16 May 2022** at **4:30pm** at the **Administration Office**, 64-66 Front Street, Mossman QLD 4873.

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1. WELCOME

2. ATTENDANCE AND APOLOGIES

Attendance

Committee Members

Chair	Dr Martin Fahy
External Member	Mr Drong Vue
Mayor	Cr Michael Kerr
Deputy Mayor	Cr Lisa Scomazzon

Officers

Chief Executive Officer	Rachel Brophy
Chief Financial Officer	Tara Killeen
Manager Governance	Juanita Warner
Team Leader ICT	Garry Mason
Senior Governance Officer	Natalie Crimmins

Invited External Representatives

QAO	Martin Luwanga
QAO	Lisa Fraser
QAO	Jessica Rossouw

Apologies

3. CONFIRMATION OF MINUTES

That the Audit Committee confirms the minutes of the Audit Committee Meeting held on 4 April 2022.

ATTACHMENTS

1. 04042022 Audit Committee Meeting Minutes - Unconfirmed [3.1.1 - 7 pages]

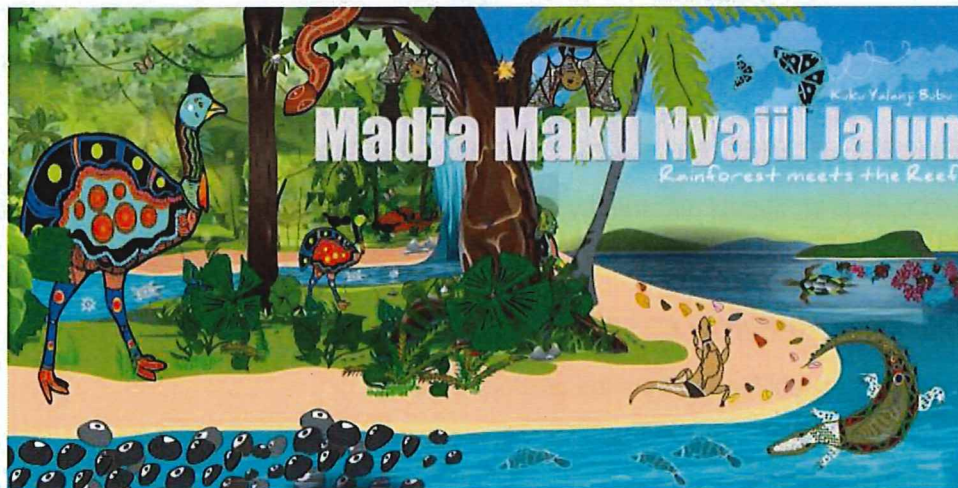
AUDIT COMMITTEE MEETING

MINUTES

Monday 4 April 2022

ENSURING EXCELLENCE IN GOVERNANCE
ACCOUNTABLE AND TRANSPARENT DECISION-MAKING
ENGAGING, PLANNING, PARTNERING
CELEBRATING OUR COMMUNITIES





Douglas Shire Council would like to show its appreciation by acknowledging local indigenous artists Lenice Schonenberger, Loretta Pierce (Lenoy) and Ronald Bamboo for providing the cover artwork entitled "**Daintree Ferry**"

1. **WELCOME**

The Chair opened the meeting at 4:00pm welcomed the committee members and observers.

2. **ATTENDANCE AND APOLOGIES**

Committee Members

Chair	Dr Martin Fahy – Via Teams
External Member	Mr Drong Vue
Mayor	Cr Michael Kerr
Deputy Mayor	Cr Lisa Scomazzon

Officers

Chief Executive Officer	Rachel Brophy
Manager Governance	Juanita Warner
Chief Financial Officer	Tara Killeen
Team Leader Financial Accounting	Joanne Nicholson
Senior Governance Officer	Natalie Crimmins

Invited External Representatives

Team Leader, QAO	Martin Luwanga – Via Teams
Engagement Leader, QAO	Lisa Fraser – Via Teams
On-site Team Leader, QAO	Jessica Rossouw – Via Teams

Apologies

Manager Project Office	Scott Hahne
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3. **CONFIRMATION OF MINUTES**

Committee Decision

That the minutes of Douglas Shire Council Audit Committee meeting held 30 September 2021 be confirmed.

4. **CONFLICT OF INTEREST/MATERIAL PERSONAL INTEREST**

There were no Conflicts of Interest declared by any Committee Member or Officer in relation to the items of business listed on the Agenda.

5. **ISSUES BROUGHT FORWARD FROM PREVIOUS MEETING**

There were no issues brought forward from the previous meeting.

6. **OFFICERS' REPORTS**

6.0 **DRAFT 2022 EXTERNAL AUDIT PLAN**

The Queensland Audit Office presented a verbal report on the Draft 2022 External Audit Plan.

General Update

- Lisa Fraser will be the Engagement Leader this year, taking over from Sri Narasimhan.
- Martin Luwanga was involved in last year's audits, Jessica Rossouw will continue as on the job day to day manager.

- The External Audit Plan highlights the areas to be looked at throughout the year and highlights QAO's response to those areas.
- It looks at the Materiality levels, key audit milestones, audit fees, and the status of any outstanding issues. There are no outstanding issues or no new issues found which is really good news.
- The areas of audit focus are:
 - Valuation of property, plant and equipment – looking particularly at the comprehensive asset revaluation of drainage, refuse, and marine asset classes
 - Expenditure of material expenses across a range of different suppliers including classification of costs between operating and capital
 - Incomplete related party disclosures.
- New internal controls maturity model.
- Key Financial Audit Milestones
 - Interim visit will be the week of 13 June 2022
 - Final visit from 12 September 2022

Questions from the Floor:

- It's noted that there is a section on the Review of Information Systems.
 - A high level review will be done this year and a more detailed review will be done the following year.
- Does QAO have plans on building capability in the cyber security area?
 - This may be an area of focus for next year.
- The asset valuation of properties done last year, it was a comprehensive piece of valuation work done. With regards to the testing and QAO's reliance on that, will it be a major focus of the review?
 - QAO will meet with the valuer and review valuation reports and focus on the areas that have been comprehensively revalued by the valuer this year.

Officers Recommendation

It is recommended that the Audit Committee receive the Draft 2022 External Audit Plan.

Committee Decision

The Committee resolved to receive the report.

6.1 FINANCIAL REPORT

The Chief Financial Officer presented the Financial Report.

General Update

- As at end of February, \$2.1M ahead of budget, factors contributing to that include:
 - Water billing up \$211K
 - Ferry down \$195K
 - Employee costs are well down
 - Materials and services are well under, mostly timing differences.

Questions from the Floor:

- At a previous meeting the suggestion of a balance sheet being included in the financial report was discussed, how is this progressing?
 - This has been discussed and investigated. A lot of entries are only done at year end and a lot of the processes can take 3-4 weeks to process. A look at what other Council's do has been done and Finance will continue investigating to come up with something appropriate.

Officers Recommendation

It is recommended that the Audit Committee receive and note the report titled Financial Report.

Committee Decision

The Committee resolved to receive and note the officer's recommendation.

6.2 QUARTER 2 FY2021/22 CAPITAL WORKS PROGRESS REPORT

The Chief Executive Officer on behalf of the Manager Project Office presented the Capital Works Progress Report.

General Update

- Two key external factors that drive the ability to deliver on the capital program, being:
 - Weather
 - Pricing and availability of services
 - Some tenders are getting no responses
- Internal control is that the organisation needs to further develop and implement a project management framework. This should be something that will be delivered in the Operational Plan next year.
- There will be quite a number of carryover projects from this year's Capital Works program.

Questions from the Floor:

- There appears to be some overspends in the QRA projects, is this correct?
 - This will be taken on notice and confirmed with Manager Project Office.

Officers Recommendation

It is recommended that the Audit Committee receive and note the report on Capital Works Progress.

Committee Decision

The Committee resolved to receive and note the officer's recommendation.

6.3 INTERNAL AUDIT UPDATE

The Manager Governance presented the Internal Audit Update.

General Update

- This is the last year of the contract with Pacifica. Tender process will commence next month.
- At the end of the 3 year contract the Internal Auditor must review all the recommendations that they have made for each scope and see what management responses were and the progress. This process has commenced.
- The CRM scope had a lot of recommendations, these are being worked through.
- The recommendations in the Environment Management Systems scope may be difficult to complete fully without an Environmental Compliance Officer or Environment Management System in place.
- The next Internal Audit scopes will be Developer Contributions and Records Management Systems.

Questions from the Floor:

- Nil

Officers Recommendation

It is recommended that the Audit Committee note the Internal Audit Plan Report.

Committee Decision

The Committee resolve to note the officer's recommendation.

6.4 RISK MANAGEMENT UPDATE

The Manager Governance presented the Enterprise Risk Management Update Report.

General Update

- From the previous external audit one of the issues was that we weren't showing when we were reviewing or updating issues or treatment plans. This report shows when the treatments have been changed and what has been changed.
- Have looked at Risks 1, 2, 3, 14.
- Over the upcoming months the ERM Policy, Procedure and Framework will be updated for endorsement at next Audit Committee Meeting and then for adoption by Council in June.

Questions from the Floor:

- Will the risk tolerance will be reviewed?
 - It will be reviewed in the next couple of months.

Officers Recommendation

It is recommended that the Audit Committee note the Enterprise Risk Management Update Report.

Committee Decision

The Committee resolve to note the officer's recommendation.

6.5 AUDIT COMMITTEE POLICY

The Manager Governance presented the Audit Committee Policy.

General Update

- No major changes.

Questions from the Floor:

- Nil

Officers Recommendation

It is recommended that the Audit Committee note, receive and endorse the Audit Committee Policy.

Committee Decision

The Committee resolve to note the officer's recommendation.

6.6 ANNUAL WORK PLAN

The Manager Governance presented the Annual Work Plan for FY2022 and 2023.

General Update

- This is a top level annual work plan.

Questions from the Floor:

- Nil

Officers Recommendation

It is recommended that the Audit Committee note the Annual Work Plan for FY2022 and 2023.

Committee Decision

The Committee resolve to note the officer's recommendation.

6.7 AUDIT COMMITTEE ANNUAL SELF ASSESSMENT

The Manager Governance presented the Audit Committee Annual Self Assessment.

General Update

- Self assessment to be carried out periodically in line with the Terms of Reference.
- All members to complete the Assessment and return to Juanita Warner.
- A summary of the results will be presented at the next Audit Committee Meeting.

Questions from the Floor:

- Nil

Officers Recommendation

It is recommended that the Audit Committee undertakes the Annual Self-Assessment as per the Audit Committee Terms of Reference.

Committee Decision

The Committee resolve to note the officer's recommendation.

7. OTHER BUSINESS

Nil.

8. NEXT MEETING

- 16 May 2022 4:30pm

9. CLOSURE OF MEETING

- The Chair thanked all for their attendance.
- CEO, Rachel Brophy thanked the staff for the comprehensive reports and thanked external members for their time.
- The meeting closed at 5:30pm.

**DR MARTIN FAHY
CHAIR**

**4. DECLARATION OF CONFLICTS OF INTEREST BY MEMBERS OF THE
AUDIT COMMITTEE AND OBSERVERS**

Officer	Conflict of Interest

5. MATTERS ARISING

Action	Description

6. OFFICERS' REPORTS

6.1. QAO UPDATE – MAY 2022

REPORT AUTHOR

Queensland Audit Office

RECOMMENDATION

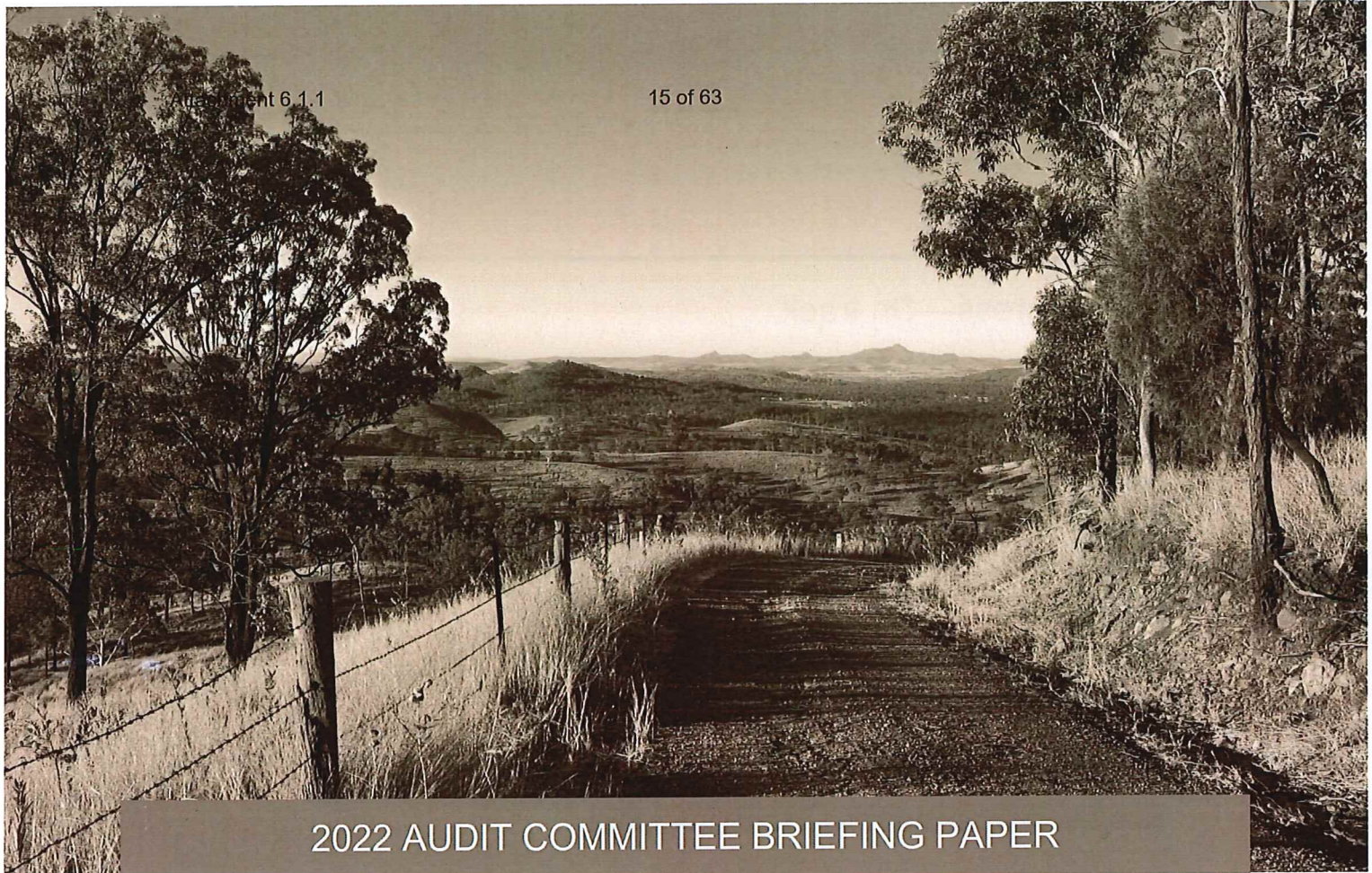
That the Audit Committee receive and note the QAO Briefing Paper for May 2022.

EXECUTIVE SUMMARY

QAO Representatives will present QAO's Briefing Paper for May 2022 as attached.

ATTACHMENTS

1. 2022 DSC Briefing Paper - May 2022 [6.1.1 - 11 pages]



2022 AUDIT COMMITTEE BRIEFING PAPER

Douglas Shire Council

29 April 2022

QAO representatives

Lisa Fraser – Director

Martin Luwinda – A/Director

Jessica Rossouw – Audit Manager

1. Summary

Audit progress—On track


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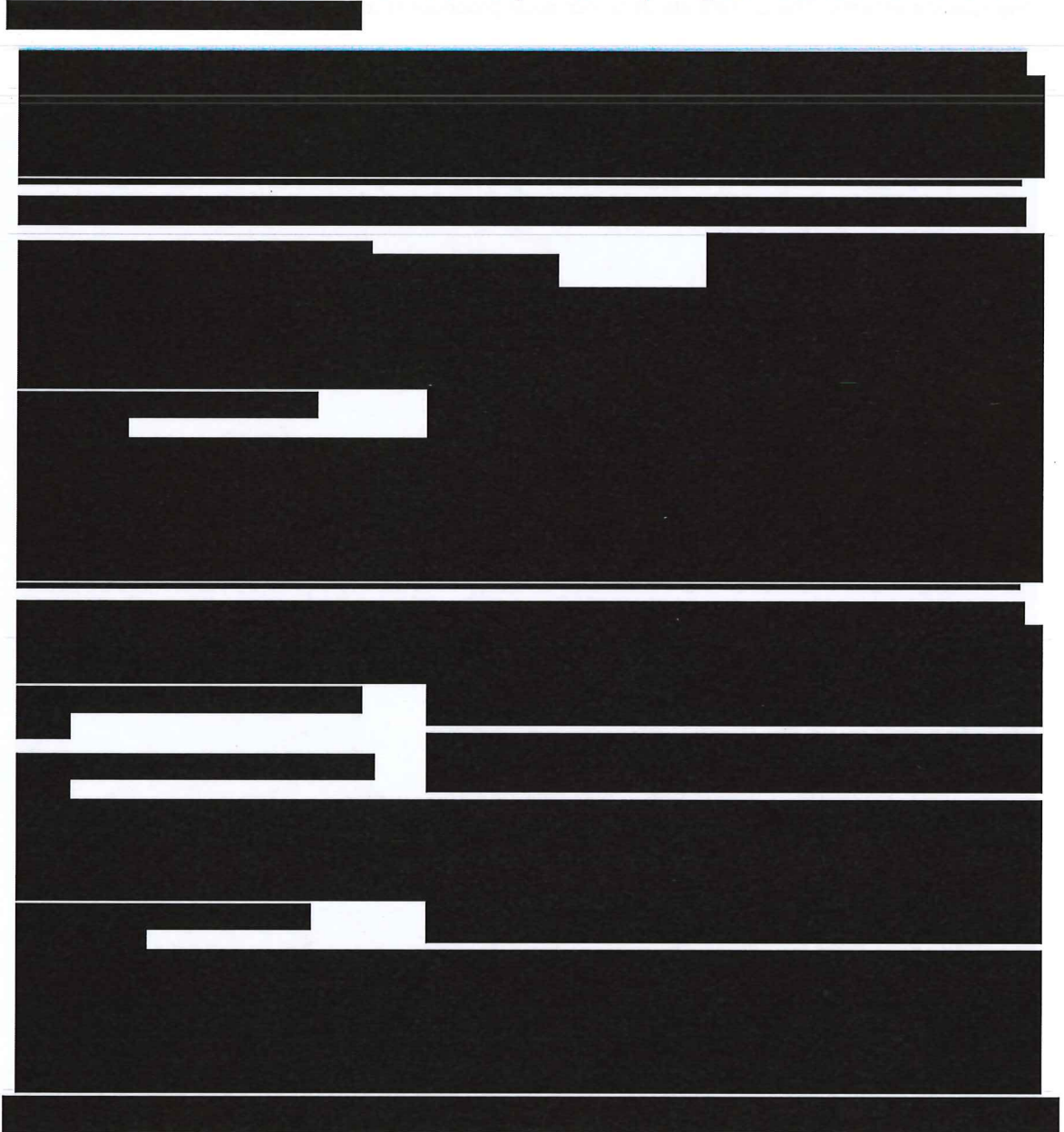
2. Areas of audit focus

Our external audit plan identified items we considered to be significant or at risk of material error to the financial statements. The current status of our audit procedures are as follows.

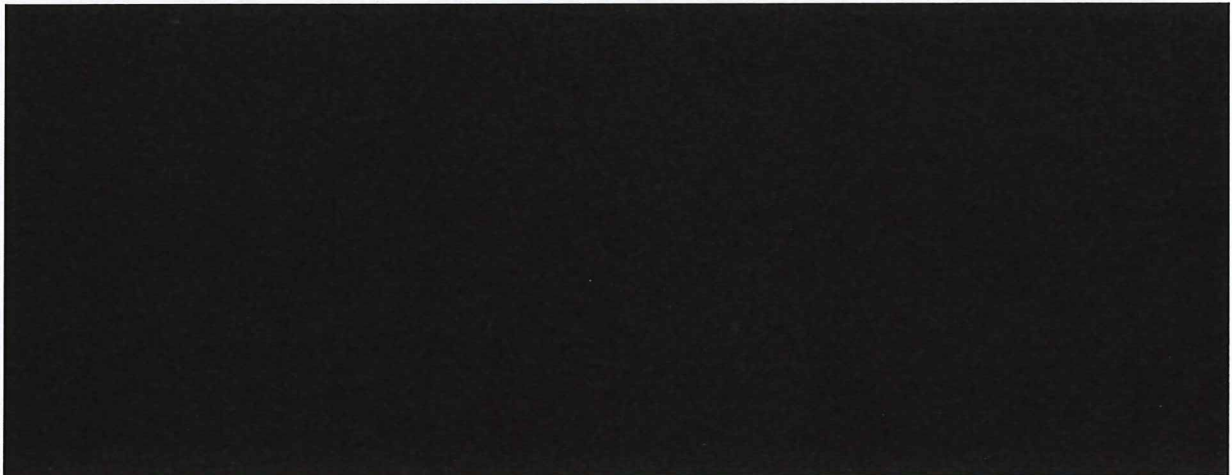
Area	Status
	

3. Key financial audit milestones

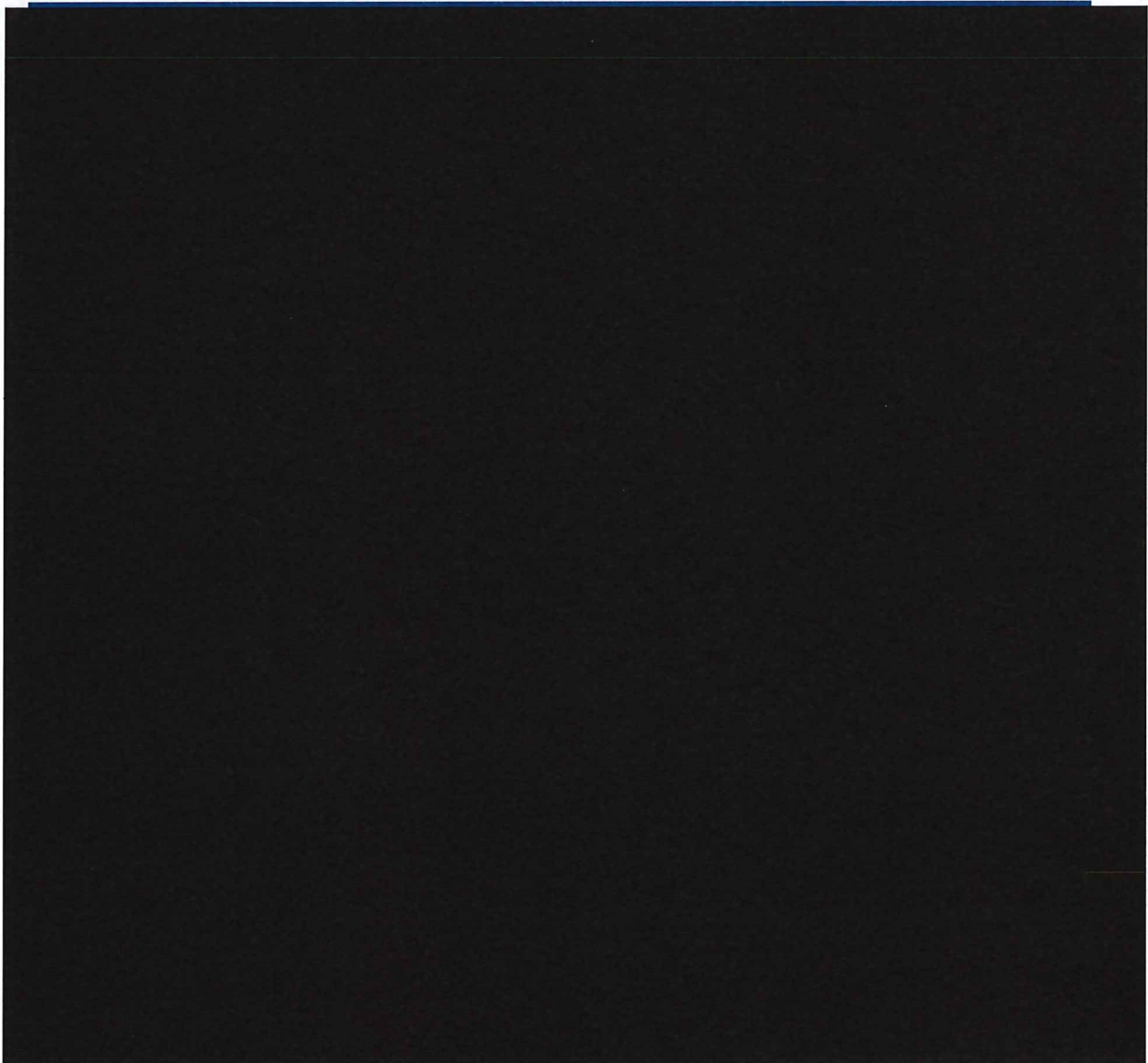
The following table details the current status of key financial reporting and audit deliverable milestones



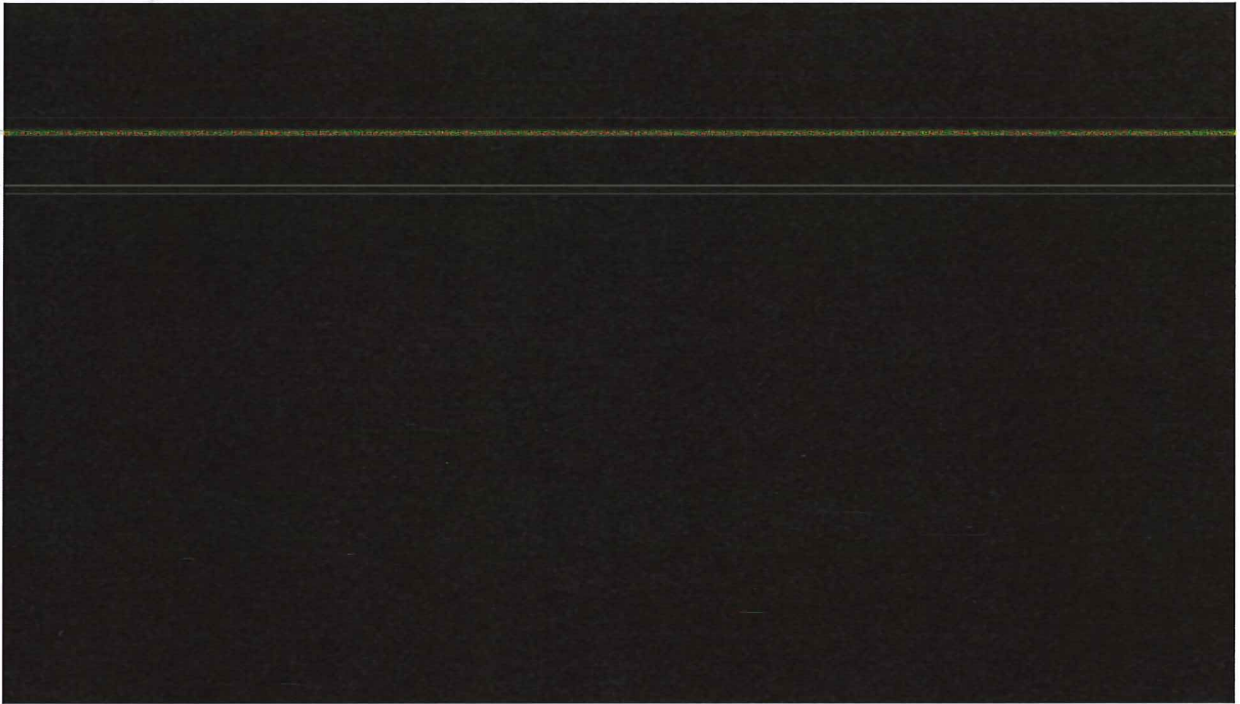
4. Other assurance engagements



5. Update on new reports and resources



Proposed topics included in the draft Forward work plan which may be of interest to your entity include the following:

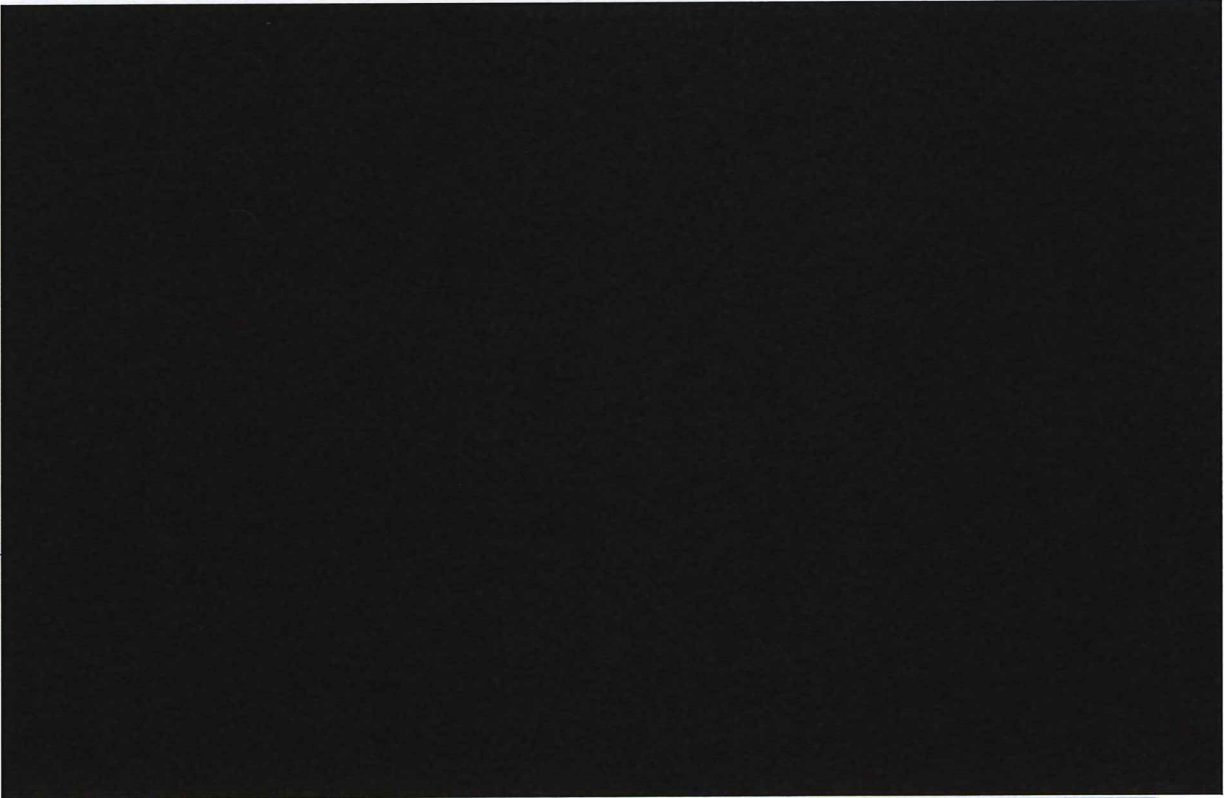
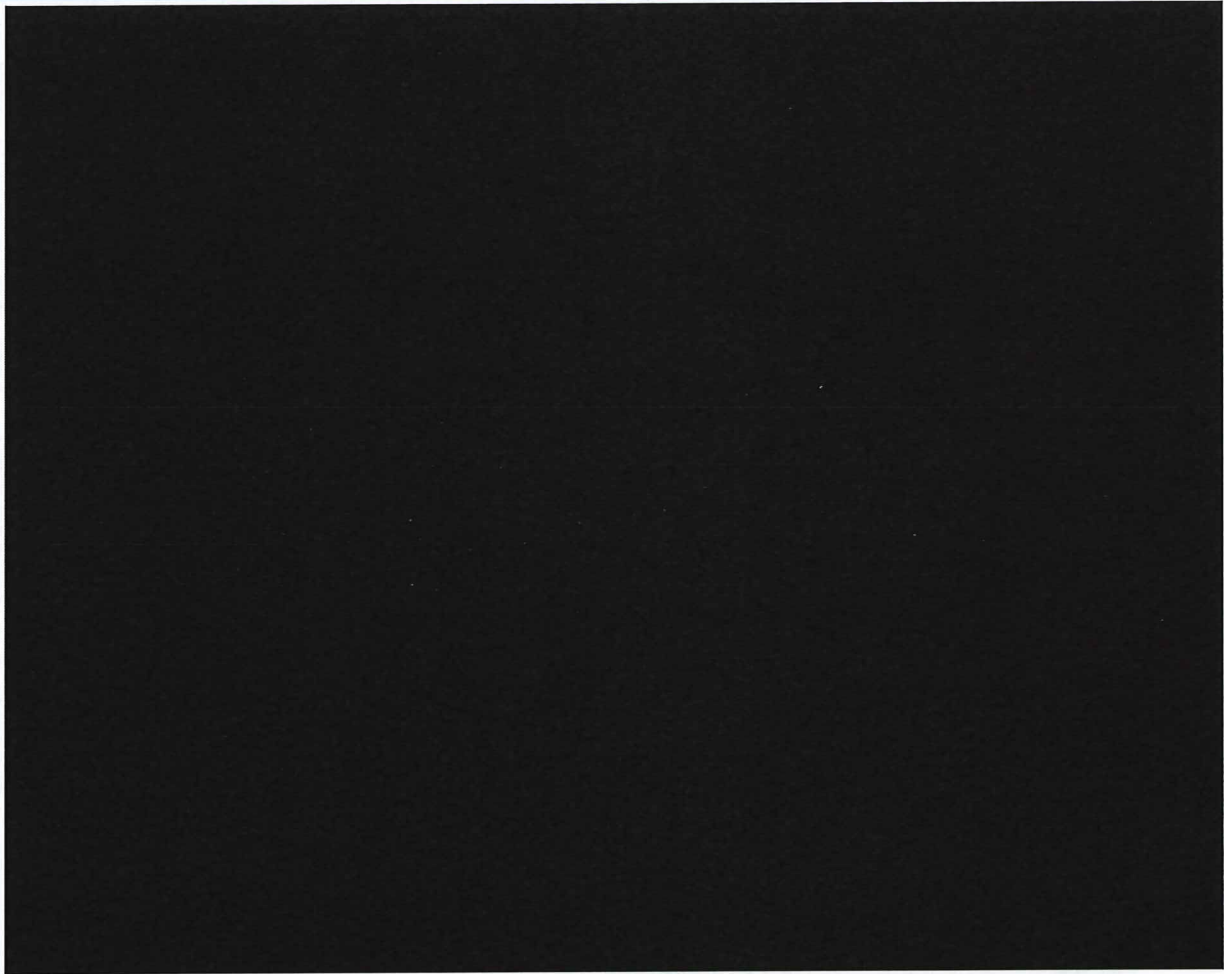


Other relevant reports in progress



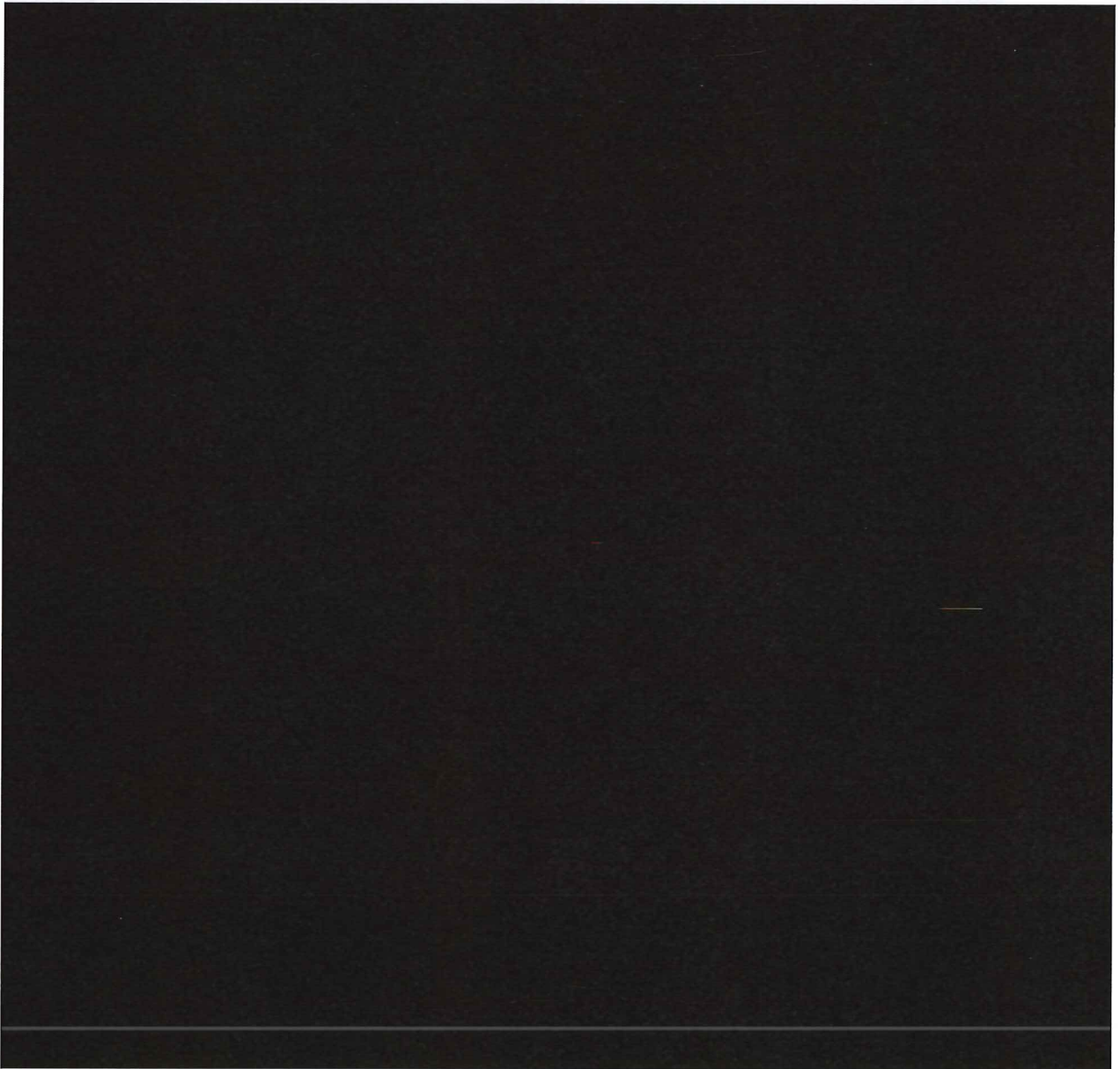
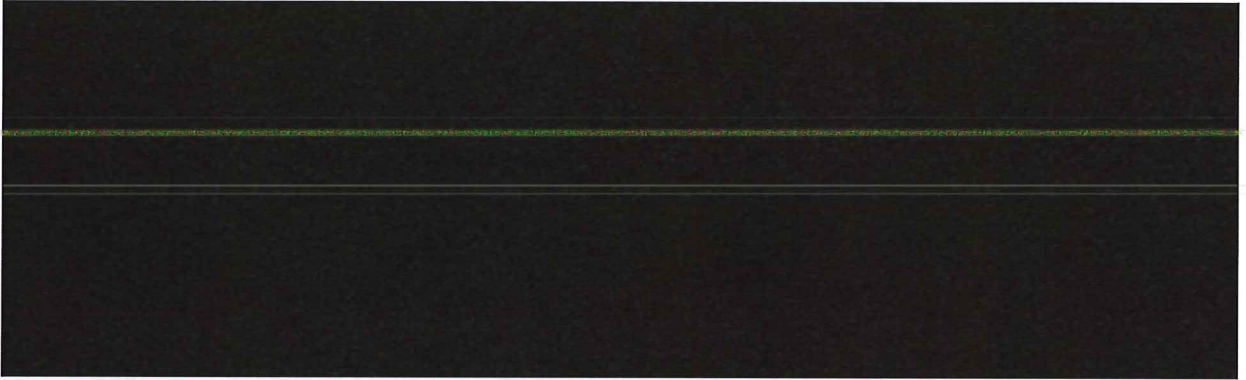
Report

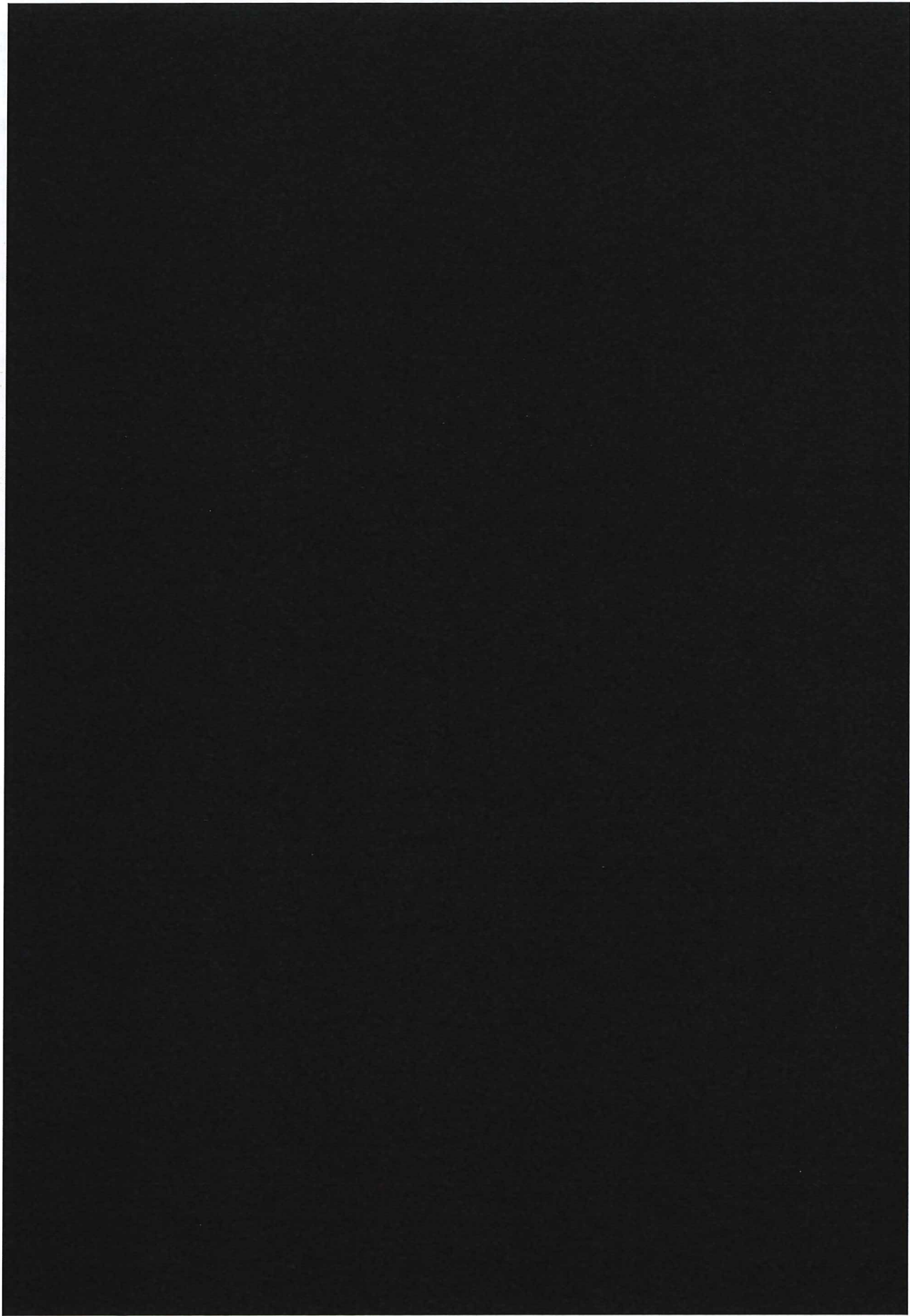
Summary



Report

Summary









qao.qld.gov.au/reports-resources/reports-parliament

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PO Box 15396, City East Qld 4002



6.2. CYBER SECURITY RISK UPDATE – MAY 2022

REPORT AUTHOR

Tara Killeen, Chief Financial Officer

RECOMMENDATION

That the Audit Committee accept the Cyber Security Risk Update.

EXECUTIVE SUMMARY

The Team Leader ICT will present a verbal report on the attached Cyber Security Risk Update document.

ATTACHMENTS

1. Audit Internal Cyber Security Risk Update 2022 04 [6.2.1 - 5 pages]

REPORT AUTHOR Tara Killeen, Chief Financial Officer

DEPARTMENT Finance & Corporate Services

RECOMMENDATION

That the Audit Committee notes the Cyber Security Risk update report.

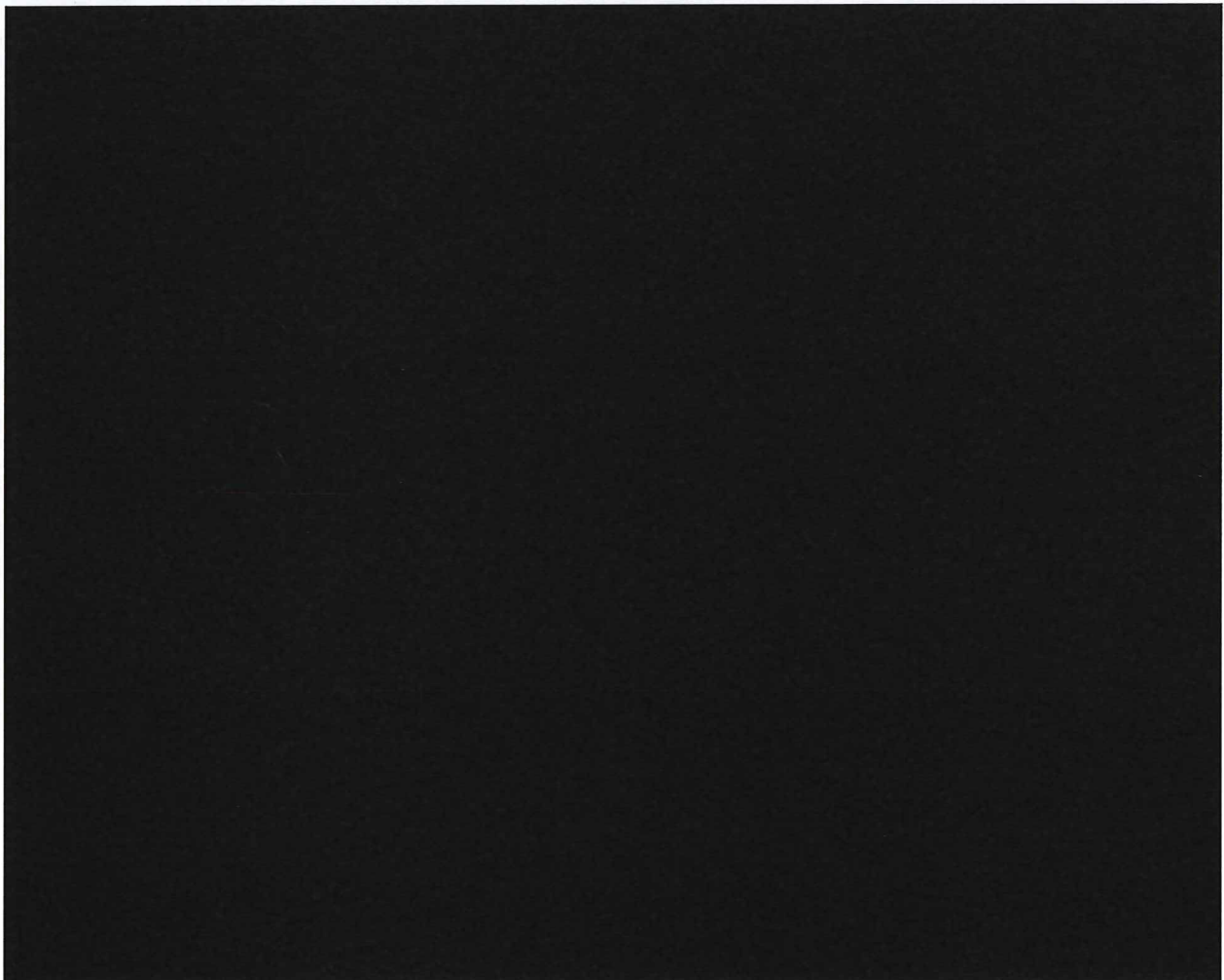
EXECUTIVE SUMMARY

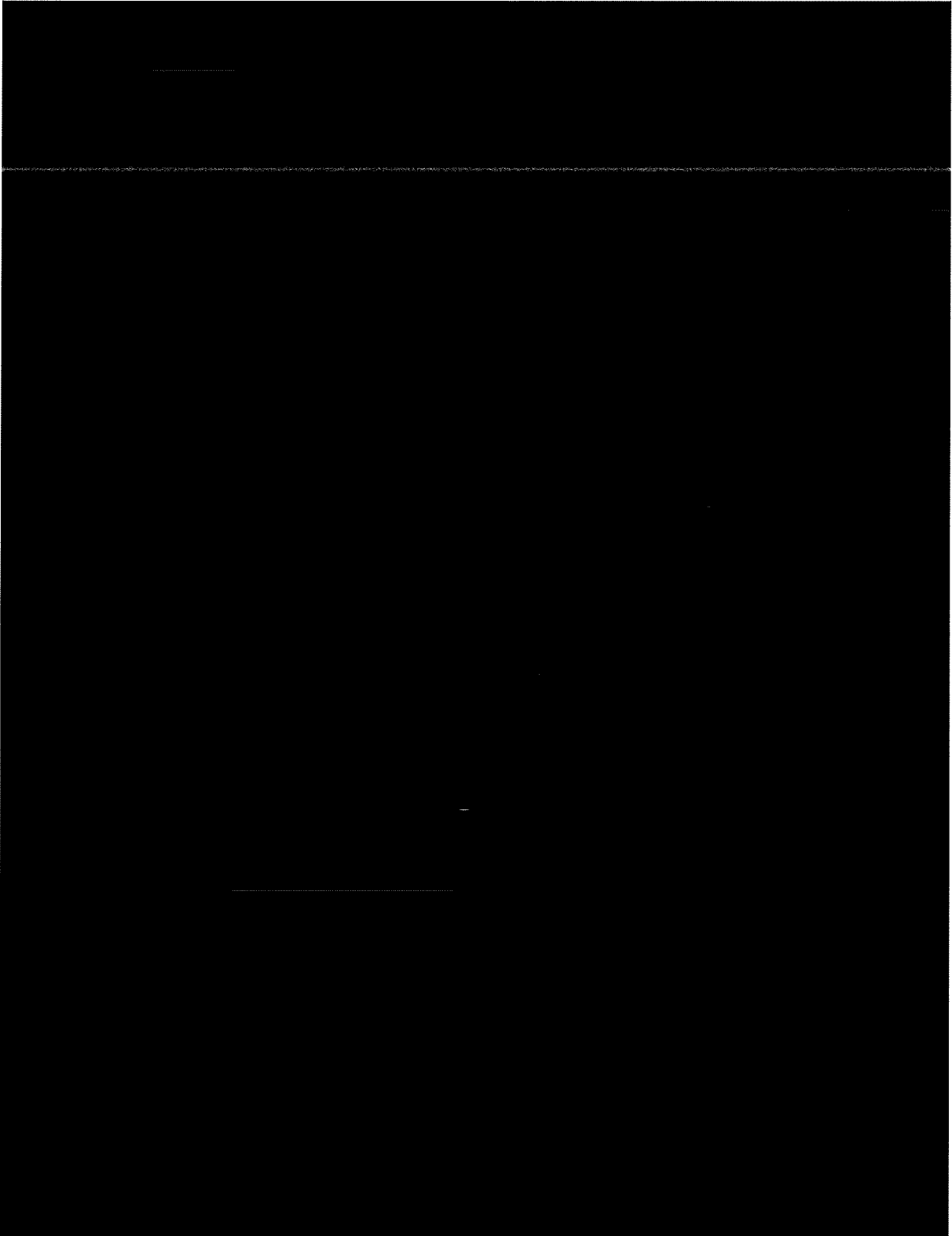
Cyber security is a major risk area for Council and the Audit Committee have requested an update regarding the management of this risk, the number of incidents (compromises) and the results of the penetration testing.

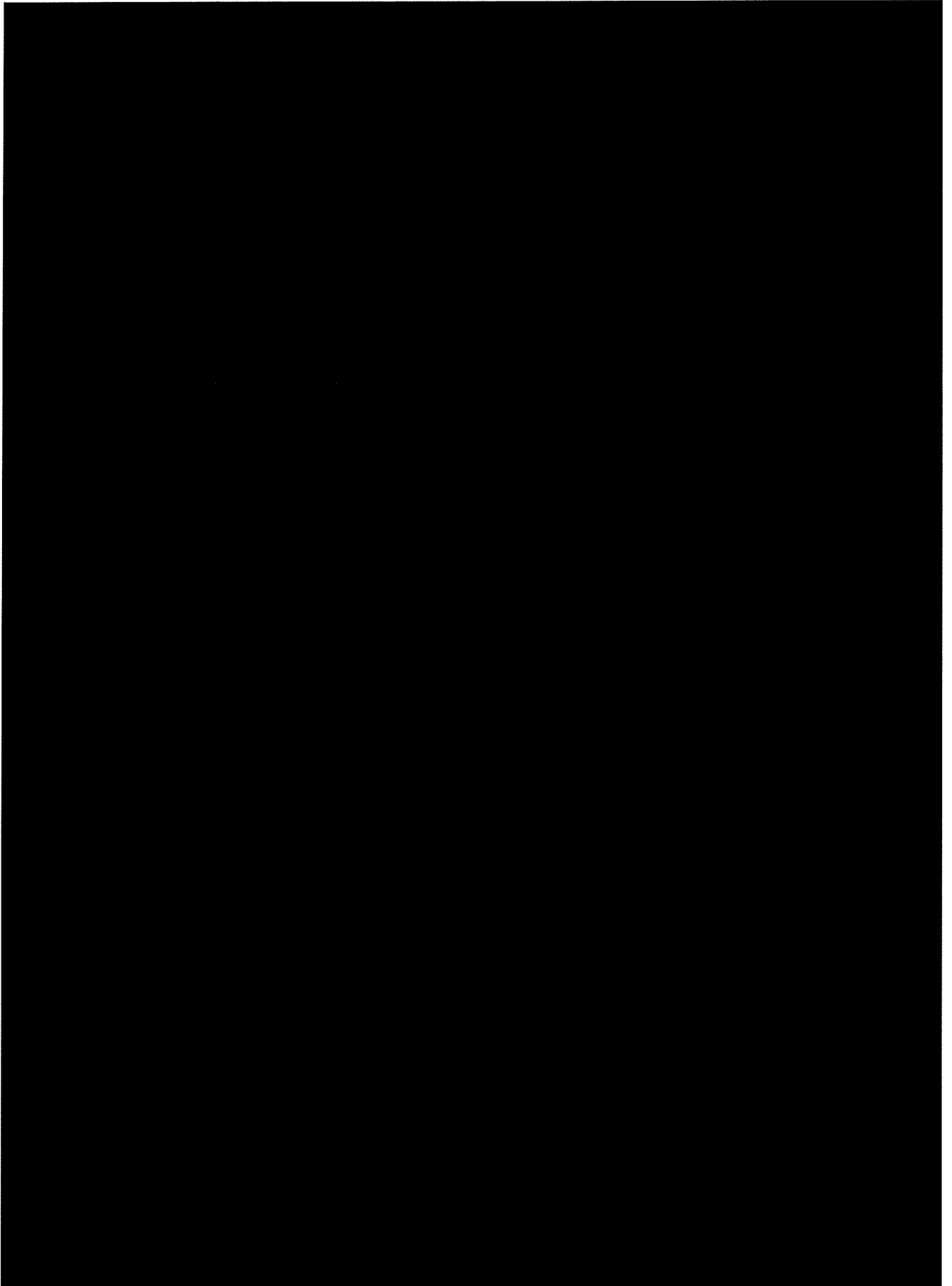
BACKGROUND

Cyber risk and Data Breach risk are of great concern to Council and are ever-increasing in volume and calibre. Council's ICT Team and expert consultant's Surebridge have gone to great lengths to ensure Council is protected from these risks.

COMMENT







PROPOSAL

The Cyber Security Risk update report is presented for noting.

FINANCIAL/RESOURCE IMPLICATIONS

A fixed term ICT Officer is being recruited. This additional resource will enable the ICT Team Leader to focus more time on building a forward-looking ICT Strategy, governance / policy and compliance.

The resource requirements in this area continue to increase. Council's IT staff now perform an average of 4 Cyber Alert Investigations after-hours per week and 12 per week during office hours. Of the IT projects list, Cyber related projects now make up a quarter of all projects.

RISK MANAGEMENT IMPLICATIONS

An updated ICT Strategy, better ICT resourcing and Cyber Risk Strategy will ensure risks in this area are identified and managed accordingly.

SUSTAINABILITY IMPLICATIONS

Economic: Cyber infiltration could lead to data breach or fraud. Protection against this risk reduces the possibility of financial losses, reputational damage and fines and penalties.

Environmental: Nil

Social: Nil

CORPORATE/OPERATIONAL PLAN, POLICY REFERENCE

This report has been prepared in accordance with the following:

Corporate Plan 2019-2024 Initiatives:

Theme 5 - Robust Governance and Efficient Service Delivery

Strong governance and financial management are the foundations of the way in which Council will conduct its business and implement the initiatives of the Corporate Plan.

Goal 1 - *We will conduct Council business in an open and transparent manner with strong oversight and open reporting.*

Goal 3 - *We will make sound financial decisions by ensuring robust strategic planning, financial management and reporting.*

COUNCIL'S ROLE

Council can play a number of different roles in certain circumstances, and it is important to be clear about which role is appropriate for a specific purpose or circumstance. The implementation of actions will be a collective effort and Council's involvement will vary from information only through to full responsibility for delivery.

The following areas outline where Council has a clear responsibility to act:

Regulator Council has a number of statutory obligations detailed in numerous regulations and legislative Acts. Council also makes local laws to ensure that the Shire is well governed. In fulfilling its role as regulator, Council will utilise an outcomes-based approach that balances the needs of the community with social and natural justice.

CONSULTATION

Internal: ICT Department

External: Surebridge, LGM Insurance, Queensland Audit Office

COMMUNITY ENGAGEMENT

Nil

ATTACHMENTS

Nil

6.3. FINANCIAL REPORT

REPORT AUTHOR

Tara Killeen, Chief Financial Officer

RECOMMENDATION

That the Audit Committee receive and note the report titled Financial Report.

EXECUTIVE SUMMARY

The Chief Financial Officer will present a verbal report on the attached Financial document.

ATTACHMENTS

1. Financial Report March 2022 [6.3.1 - 7 pages]

5.8. FINANCIAL REPORT MARCH 2022

REPORT AUTHOR	Tara Killeen, Chief Financial Officer
MANAGER	Rachel Brophy, Chief Executive Officer
DEPARTMENT	Finance and Corporate Services
RECOMMENDATION	

That Council notes the Financial Report for March 2022.

EXECUTIVE SUMMARY

The attached Financial Report details the progress of the 2021/22 annual budget for the period ended 31 March 2022. Key points to note include the following:

- Operating revenue is currently ahead of budget \$268k.
- Operating expenditure is under budget by \$2m.
- The Operating Surplus is currently \$6.8m, compared to a budgeted Surplus of \$4.5m.

BACKGROUND

In accordance with s 204 of the *Local Government Regulation 2012* the Chief Executive Officer must present to Council a financial report, which states the progress that has been made in relation to the current financial year's budget. This report must be presented to Council on a monthly basis and cover the period up to a day as near as practicable to the end of the preceding month.

COMMENT

The 2021/22 annual budget was adopted on 15 June 2021 and revised on the 30 November 2021. The attached financial report details progress against revised budget for the period ended 31 March 2022.

The following information is provided to assist with interpreting the report, including the provision of relevant graphs.

Operating Revenue and Expenditure

Key points:

- Council has received 88% of its annual budgeted operating revenue which is in line with previous years (2021 88%).
- Year to date operating expenditure is currently under budget due to the timing of invoices for materials and services, extended staff vacancies and depreciation variance attributed to completion of capital projects.

Operating revenue is currently ahead of budget, with variations occurring primarily within the categories as follows:

- Rates and utility charges are currently ahead of budget \$200K. Supplementary Rates notices have been issued, and this has seen a lift in Rates & Sewer charges which now exceed their budget by \$10k. Waste revenue is behind budget \$7k and \$17k rebates have been processed in line with the Water Leak Policy. Water Revenue is ahead of budget \$210K after the calculation of the February water notices. The continued hot & dry weather may be a factor along with timing of water meter reads.
- Daintree Ferry revenue is currently \$172k behind budget due to the impact of Covid with border closures longer than originally anticipated. This variance is a slight improvement on February, and will continue to be monitored closely.
- Fees and charges are currently \$47k ahead of budget. There are a number of variances within this category:
 - Refuse Tipping fees are currently \$20k ahead of budget.
 - Licence Fees are currently \$152K behind budget primarily due to timing of issuing Food licences, which have been delayed to May 2022.
 - Property fees are currently \$48k ahead of budget. This is predominantly Property Search fees \$36k ahead due to large volumes of property sales.
 - Other fees and charges are currently \$131k ahead of budget, this includes Mossman Van Park currently \$47k ahead, Pool \$18k ahead, Wonga Van Park \$10k ahead, Cemetery Fees are \$20k ahead. It also includes \$20k for a major Water connection.
- Grants and subsidies are currently \$61k ahead of budget. This includes \$83k for Part 2 of the illegal dumping grant, part of which will likely be carried forward to financial year 2023 as the project work will continue into the next year.
- Interest Income is currently \$39k behind budget. \$20k is from Rates & utility charges, where some significant property arrears have been paid. Investment interest has been less than anticipated at budget review due to low interest rates. Investment interest should start to increase with the receipt of capital grant funds. Council have recently secured 2 \$5m Term Deposits at 1.23% & 1.54% which will assist with this variance.
- Other recurrent income is \$172k ahead of budget. Proceeds from recycled materials are now \$82k ahead of budget, this variance to budget will be permanent and continues to grow. Nursery sales \$22k ahead, and a further \$50k relates to timing of invoices issued for works performed for Transport & Main roads, including works on the pedestrian crossings.

On the operating expenditure side, year to date expenditure variations to budget are as follows:

- Materials and services expenditure is currently \$1.4m under budget. This variance is primarily due to timing of receipt of invoices and commencement of operational projects. Committals are currently \$4.6m, which include annual purchase orders for major contracts such as Ferry, Waste removal, etc.

- Employee benefits are currently \$411k under budget. This can be impacted by various factors, such as staff vacancies, the amount and timing of leave taken and the allocation of costs to capital expenditure. Some of this variance will be offset in Materials & Services with the use of Temporary staff to cover vacancies. Labour skills shortage has seen a longer timeframe to fill vacant positions.
- Depreciation expense is currently \$189k under budget. This variance is impacted by the timing of completion of capital projects.
- Finance costs are currently \$10k under budget, this is due to timing of the finance charges for rates & water payments.

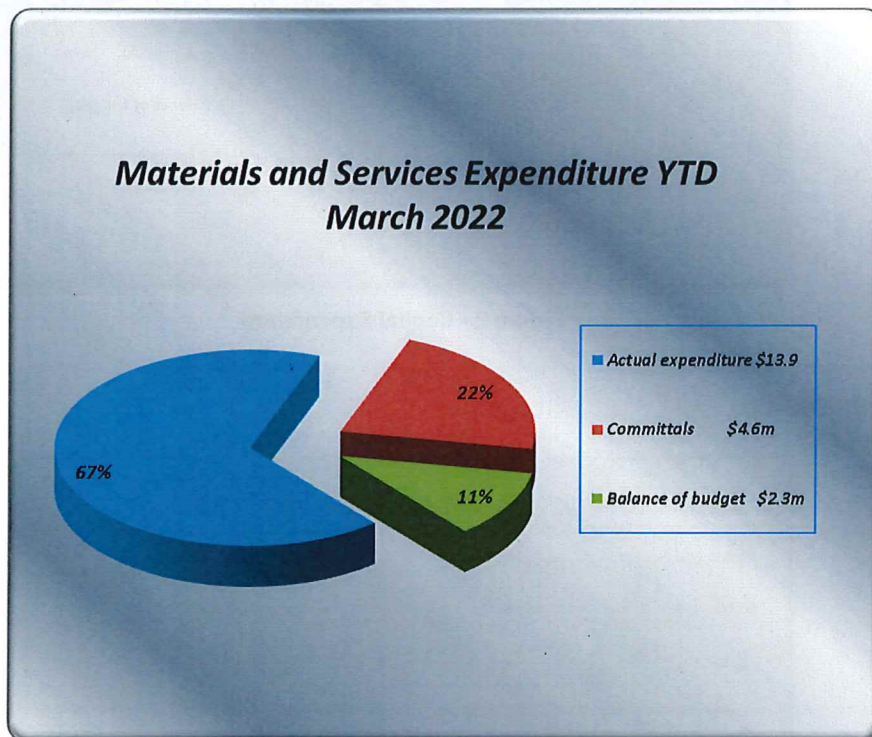


Figure 1 - Materials & Services

Capital Revenue and Expenditure

Key point:

- Council has received \$6.9m in capital grants and subsidies and \$676k in contributions from developers.

It should be noted that in addition to year-to-date capital expenditure of \$21.8m a further \$6.8m was committed at the end of March 2022.

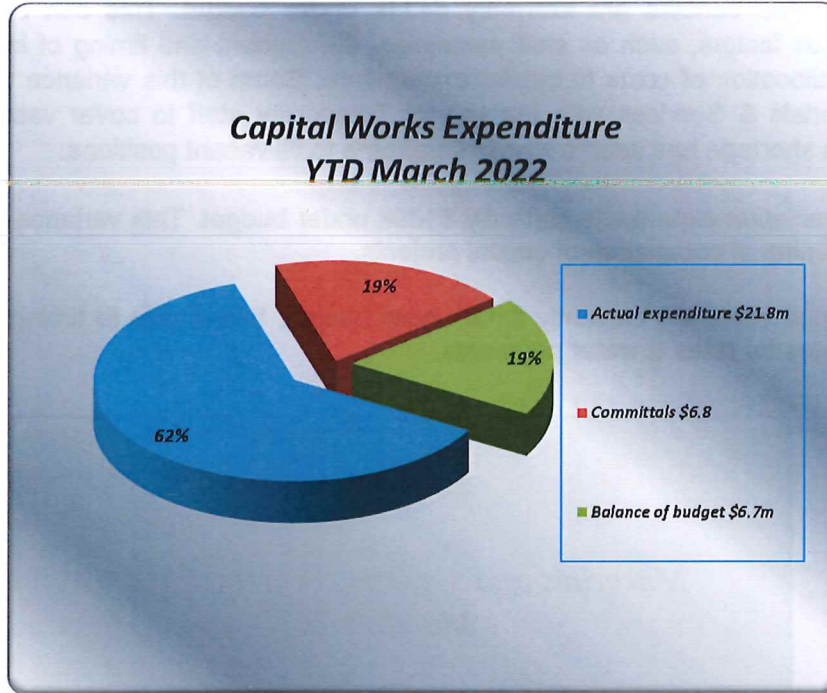


Figure 2 - Capital Expenditure

Operating Result

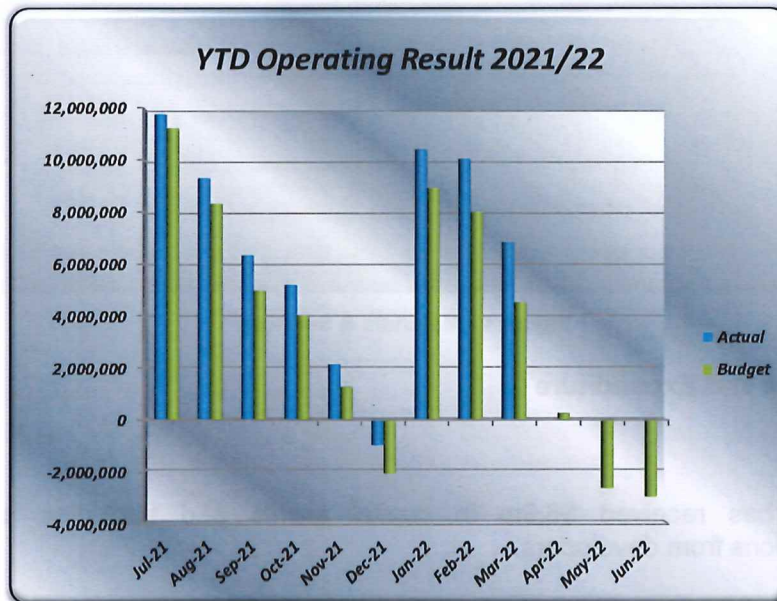


Figure 3 - Operating Results

Key point:

- The operating result is \$2.3m ahead of budget with an operating Surplus of \$6.8m compared to a budgeted Surplus of \$4.5m. It is anticipated that some of this variance will be permanent.

PROPOSAL

The Financial Report for the period ended 31 March 2022 be received and noted by Council.

FINANCIAL/RESOURCE IMPLICATIONS

It is noted that continued uncertainty regarding COVID-19 may impact the Shire.

RISK MANAGEMENT IMPLICATIONS

Monthly financial reporting keeps Council informed of the progress in relation to the budget and allows for timely corrective action if required.

SUSTAINABILITY IMPLICATIONS

Economic: The COVID-19 pandemic will likely have a negative impact on the economic sustainability of Douglas Shire Council and may impact sustainability ratios. This will be closely managed by Council and mitigated where possible. The aim of the long-term financial forecast is to meet all three of the 'measures of financial sustainability' within an eight-year time frame.

Council has received notification that the annual Financial Assistance Grant will be significantly increased, which should have a positive impact on Council results. The timing of the first adjusted instalment will likely be received in June 2022.

Environmental: Nil

Social: Nil

CORPORATE/OPERATIONAL PLAN, POLICY REFERENCE

This report has been prepared in accordance with the following:

Corporate Plan 2019-2024 Initiatives:

Theme 5 - Robust Governance and Efficient Service Delivery

Strong governance and financial management are the foundations of the way in which Council will conduct its business and implement the initiatives of the Corporate Plan.

Goal 1 - We will conduct Council business in an open and transparent manner with strong oversight and open reporting.

Goal 3 - We will make sound financial decisions by ensuring robust strategic planning, financial management and reporting.

COUNCIL'S ROLE

Council can play a number of different roles in certain circumstances, and it is important to be clear about which role is appropriate for a specific purpose or circumstance. The implementation of actions will be a collective effort and Council's involvement will vary from information only through to full responsibility for delivery.

The following areas outline where Council has a clear responsibility to act:

Custodian Council owns and manages infrastructure, facilities, reserves, resources, and natural areas. In fulfilling its role as custodian, Council will be mindful of the community, the economy, the environment, and good governance.

Regulator Council has a number of statutory obligations detailed in numerous regulations and legislative Acts. Council also makes local laws to ensure that the Shire is well governed. In fulfilling its role as regulator, Council will utilise an outcomes-based approach that balances the needs of the community with social and natural justice.

ATTACHMENTS

1. Financial Report March 2022 [5.8.1 - 1 page]

Douglas Shire Council					
Statement of Comprehensive Income					
Financial Report March 2022					
	Actual YTD 22	Budget YTD 22	Variance	Budget 21/22	Actual as % of Budget 21/22
Operating Revenue	35,303,979	35,090,463	213,516	37,684,964	94%
Rates and utility charges	(542,144)	(529,088)	(13,056)	37,155,876	102%
less: Financial Assistance, Remissions (incl. Pensioners)	34,761,333	34,561,375	199,958	37,155,876	94%
Net rates and utility charges					
Daintree River Ferry Fees & Charges	2,177,343	2,349,803	(172,460)	3,440,791	63%
Fees and charges (excluding Ferry)	2,537,619	2,490,762	46,857	3,096,489	82%
Grants and subsidies	1,372,740	1,311,366	61,374	2,686,858	51%
Interest received	202,297	241,264	(38,967)	355,040	57%
Other recurrent income	1,952,827	1,781,196	171,631	2,133,205	92%
Total Operating Revenue	43,004,160	42,735,766	268,394	48,668,259	88%
Operating Expenses	11,868,331	12,279,441	411,110	16,829,577	71%
Employee benefits	13,897,139	15,332,426	1,435,287	20,781,849	67%
Materials and services	10,357,773	10,546,909	189,136	14,098,367	73%
Depreciation	49,835	59,373	9,538	150,705	33%
Finance costs	36,173,078	38,218,149	2,045,071	51,860,498	70%
Total Recurrent Expenses	6,831,082	4,517,617	2,313,465	(2,992,238)	(228%)
Operating Result	32,173,078	38,218,149	2,045,071	51,860,498	70%
Capital Revenue	6,872,760	19,169,392	(12,296,632)	19,169,392	36%
Capital grants and subsidies	676,021	250,000	426,021	250,000	270%
Contributions from developers	7,548,781	19,419,392	(11,870,611)	19,419,392	39%
Total capital revenue	14,379,863	23,937,009	(9,557,146)	16,427,154	88%
Net Result	21,844,184	35,338,962	13,494,778	35,338,962	62%
Capital Works Program	21,844,184	35,338,962	13,494,778	35,338,962	62%
Capital additions	21,844,184	35,338,962	13,494,778	35,338,962	62%
Total capital additions					

Audit Committee Meeting - 16 May 2022
Ordinary Council Meeting - 26 April 2022

6.4. FINAL EXTERNAL AUDIT PLAN 2022

REPORT AUTHOR

Tara Killeen, Chief Financial Officer

RECOMMENDATION

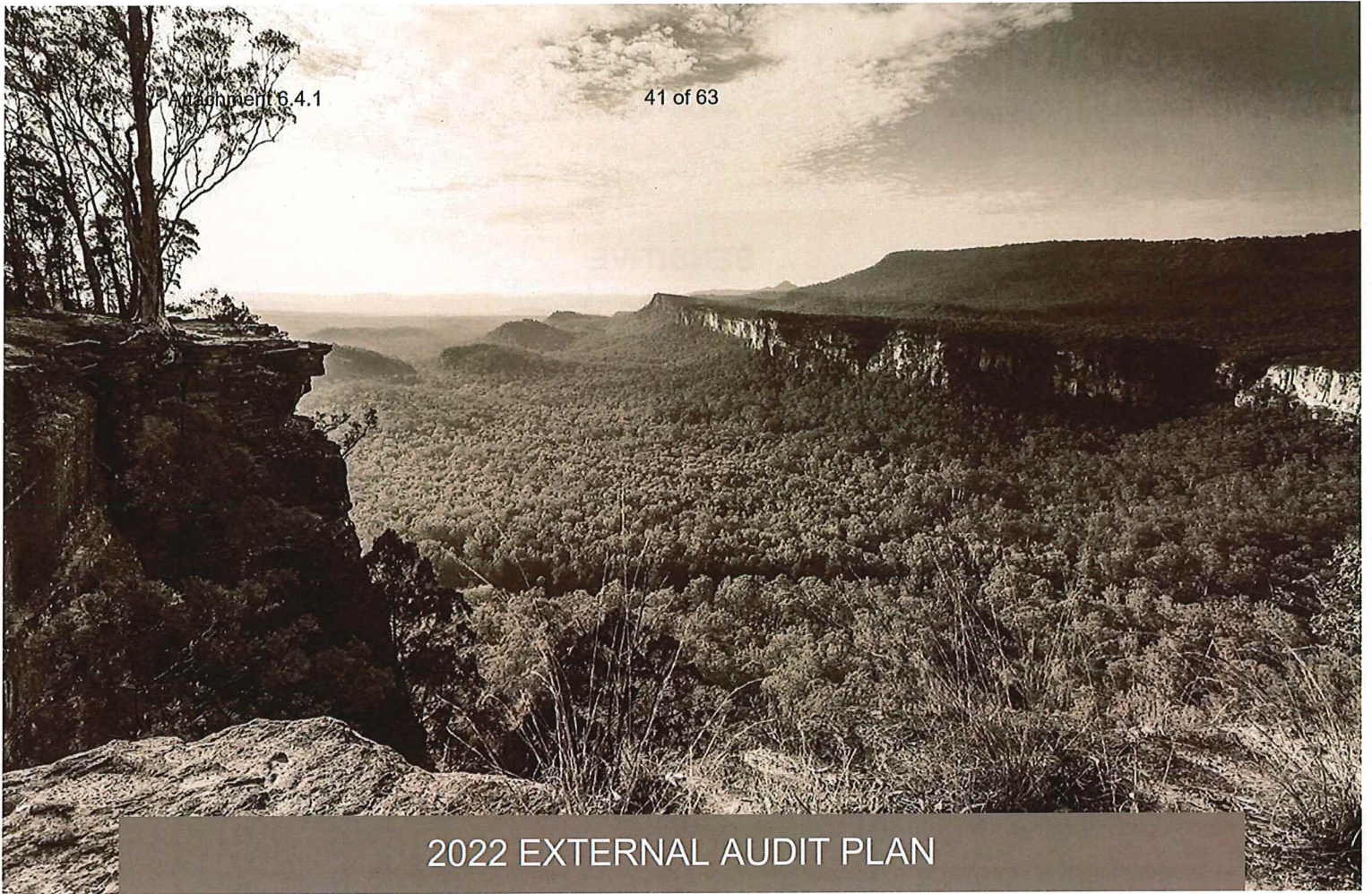
That the Audit Committee accepts the Final 2022 External Audit Plan as attached.

EXECUTIVE SUMMARY

The Chief Financial Officer will present a verbal update on the attached Final External Audit Plan with fees and other details finalised.

ATTACHMENTS

1. DSC 2022 external audit plan - Final [6.4.1 - 11 pages]



2022 EXTERNAL AUDIT PLAN

Douglas Shire Council
11 April 2022

Our ref: 2022-4039
Lisa Fraser 3149 6132

SENSITIVE

11 April 2022

Ms R Brophy
Chief Executive Officer
Douglas Shire Council
PO Box 723
MOSSMAN QLD 4873

Dear Ms Brophy

2022 External audit plan

We are pleased to present to you our external audit plan for Douglas Shire Council for the financial year ending 30 June 2022. It includes an analysis of key audit risks, our planned audit response, a timetable for financial reporting and audit deliverables, and other matters.

The purpose of the audit is to express an opinion on the 2022 financial statements. Our audit of the financial report does not relieve management from its responsibilities to:

- prepare financial statements in accordance with the applicable reporting framework
- develop internal controls to prepare financial statements free from material misstatement
- comply with prescribed legislative requirements
- provide our auditors full and free access to all documents and property of your entity.

Our audit does not guarantee that every amount and disclosure in the financial statements is free from error. Our aim is to identify material errors and omissions, which might adversely affect the needs of users of your financial statements. Our audit may also consider your accountability for the use of public moneys, which includes our assessment of:

- compliance with relevant acts, regulations, government policies and prescribed requirements
- acts or omissions that result in a waste of public resources
- the probity and propriety of matters associated with the management of your entity.

We formulated this audit plan based on our understanding of Council's business and the sector in which it operates. Our plan focuses on the material components of your financial report. It targets those areas that have, in our view, the highest risks of material misstatement due to fraud or error. We reassess our audit program throughout the year to address any emerging risks and to ensure our audit effort remains focused.

If you have any questions or would like to discuss the audit plan, please do not hesitate to contact me on 3149 6132 or Martin Luwanga on 3149 6184. We look forward to working with you.

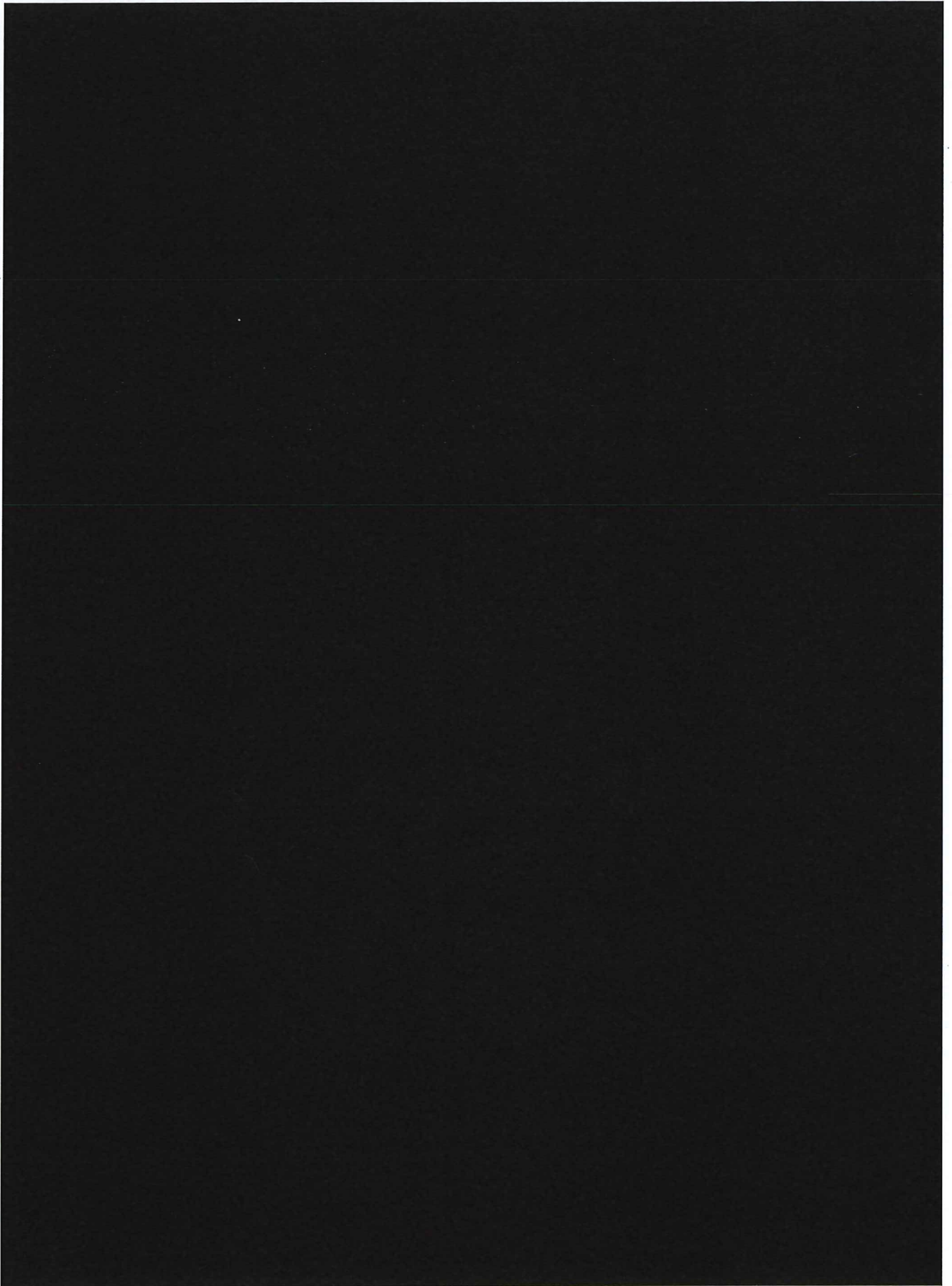
Yours sincerely

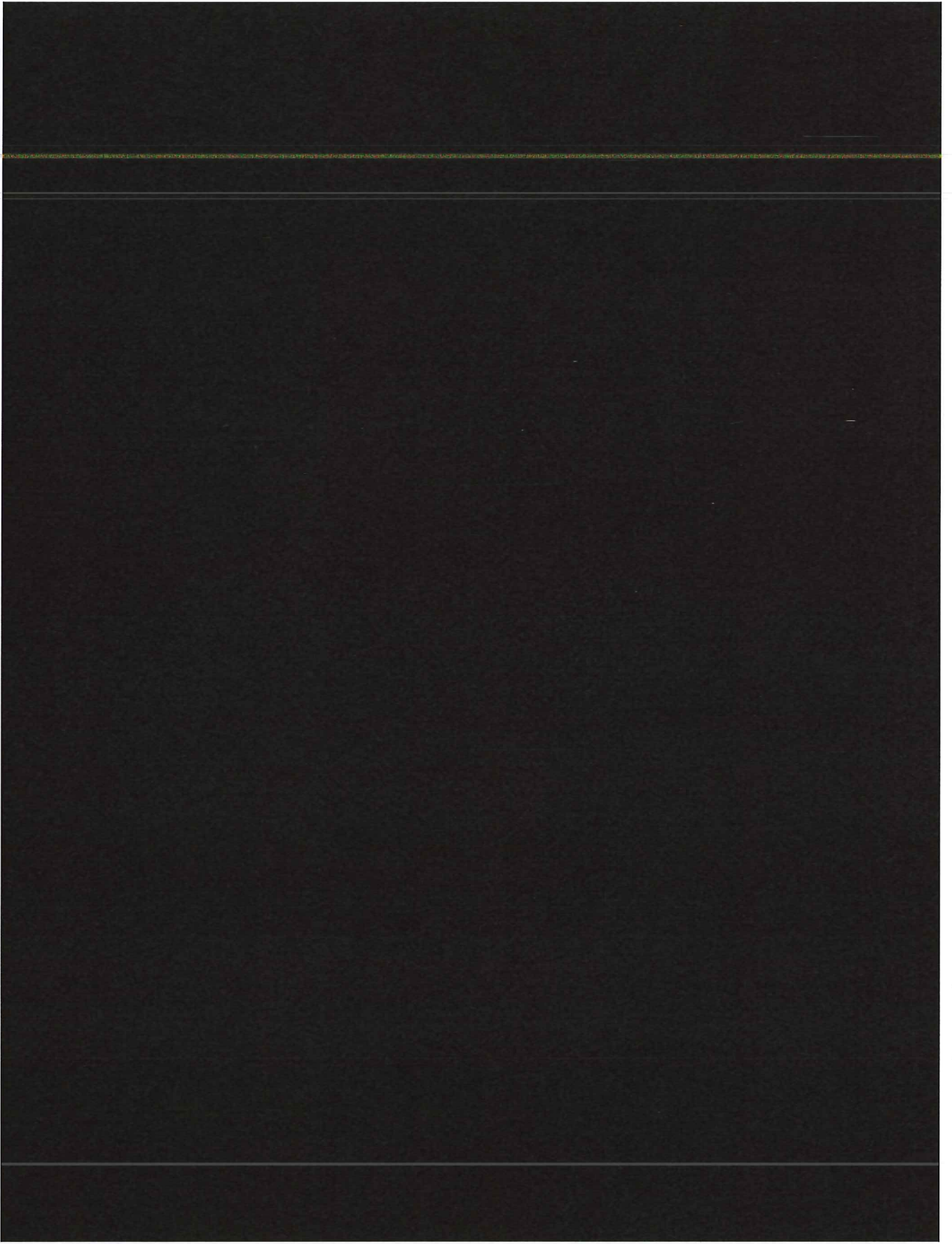


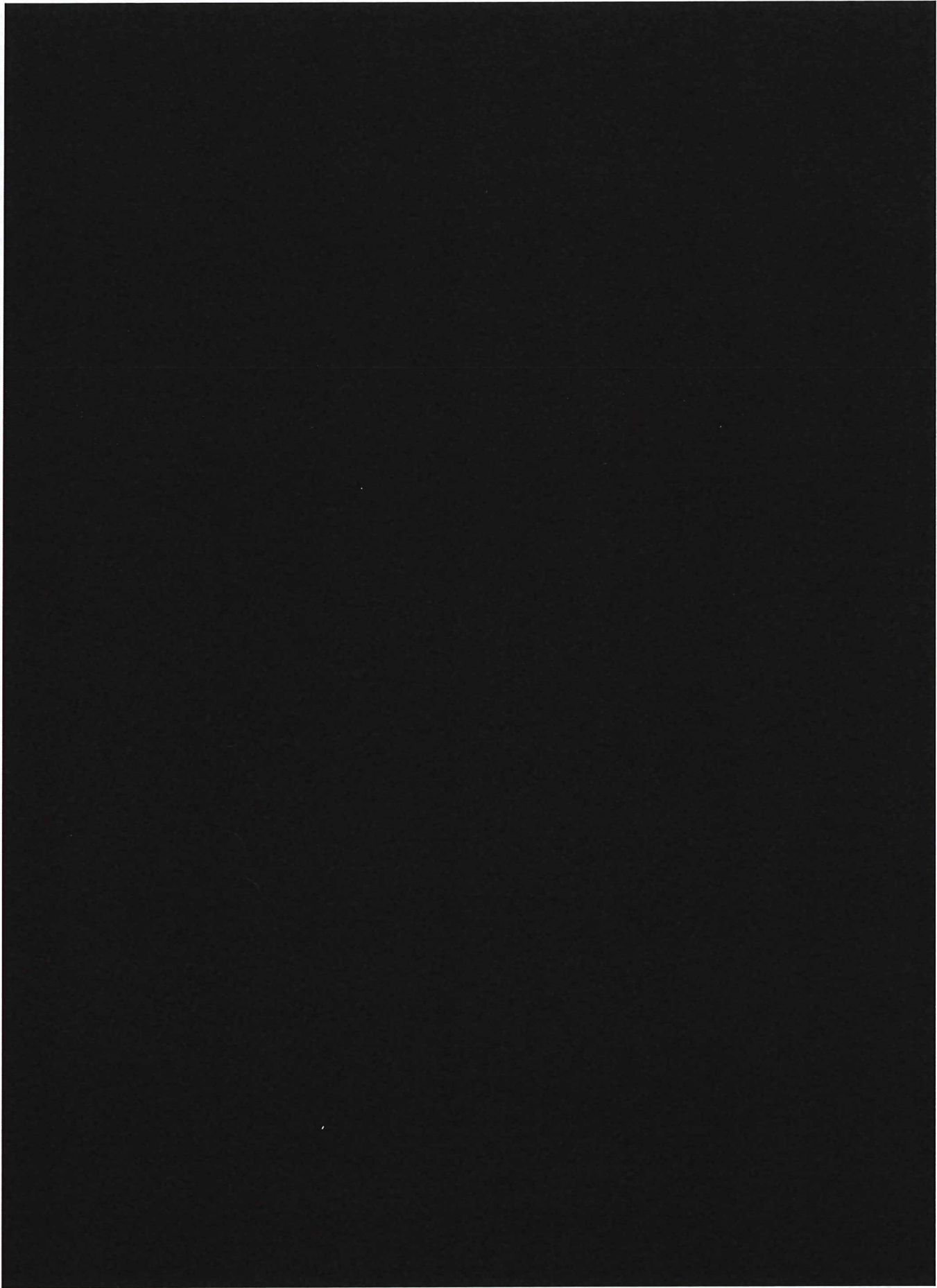
Lisa Fraser
Director

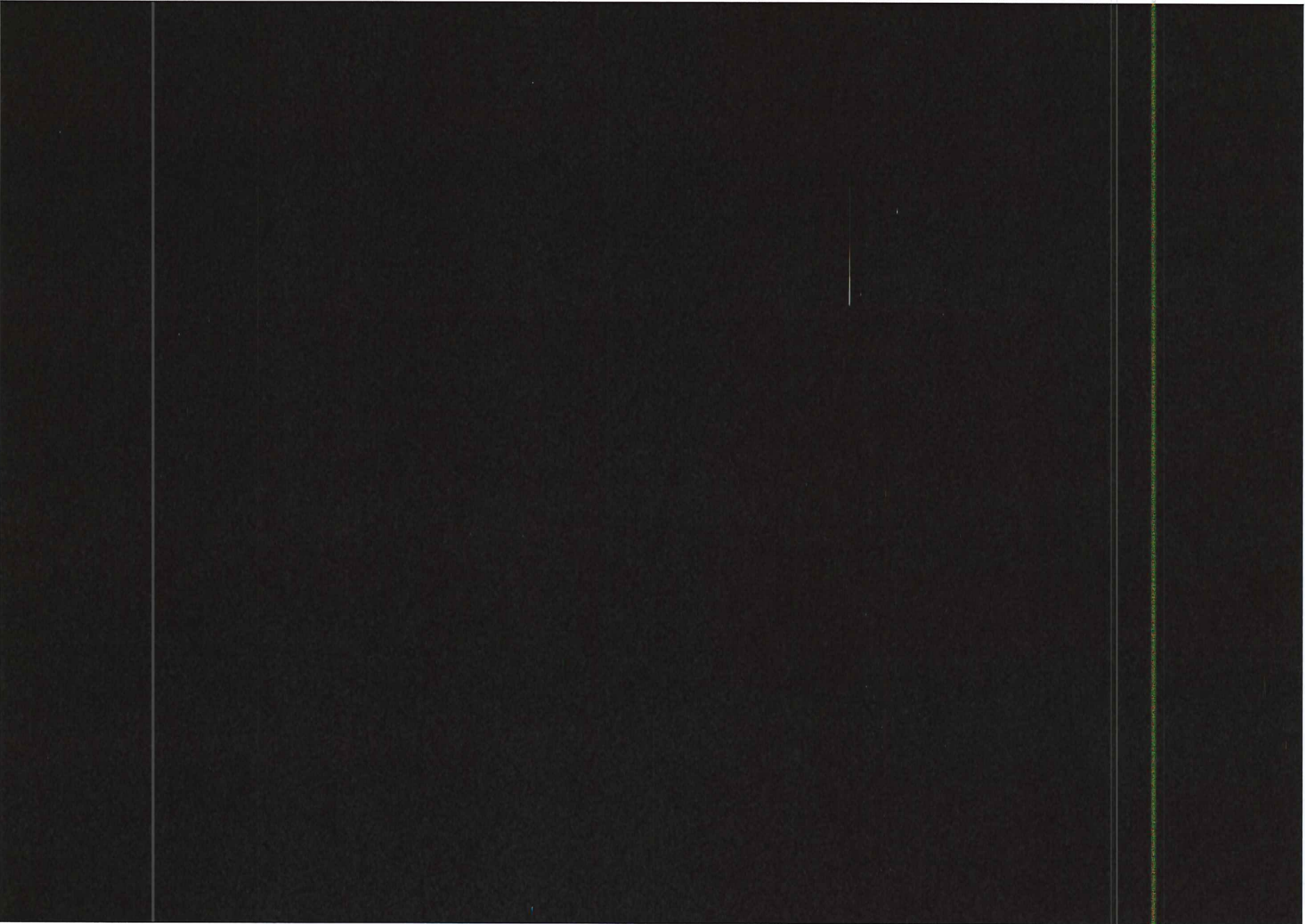
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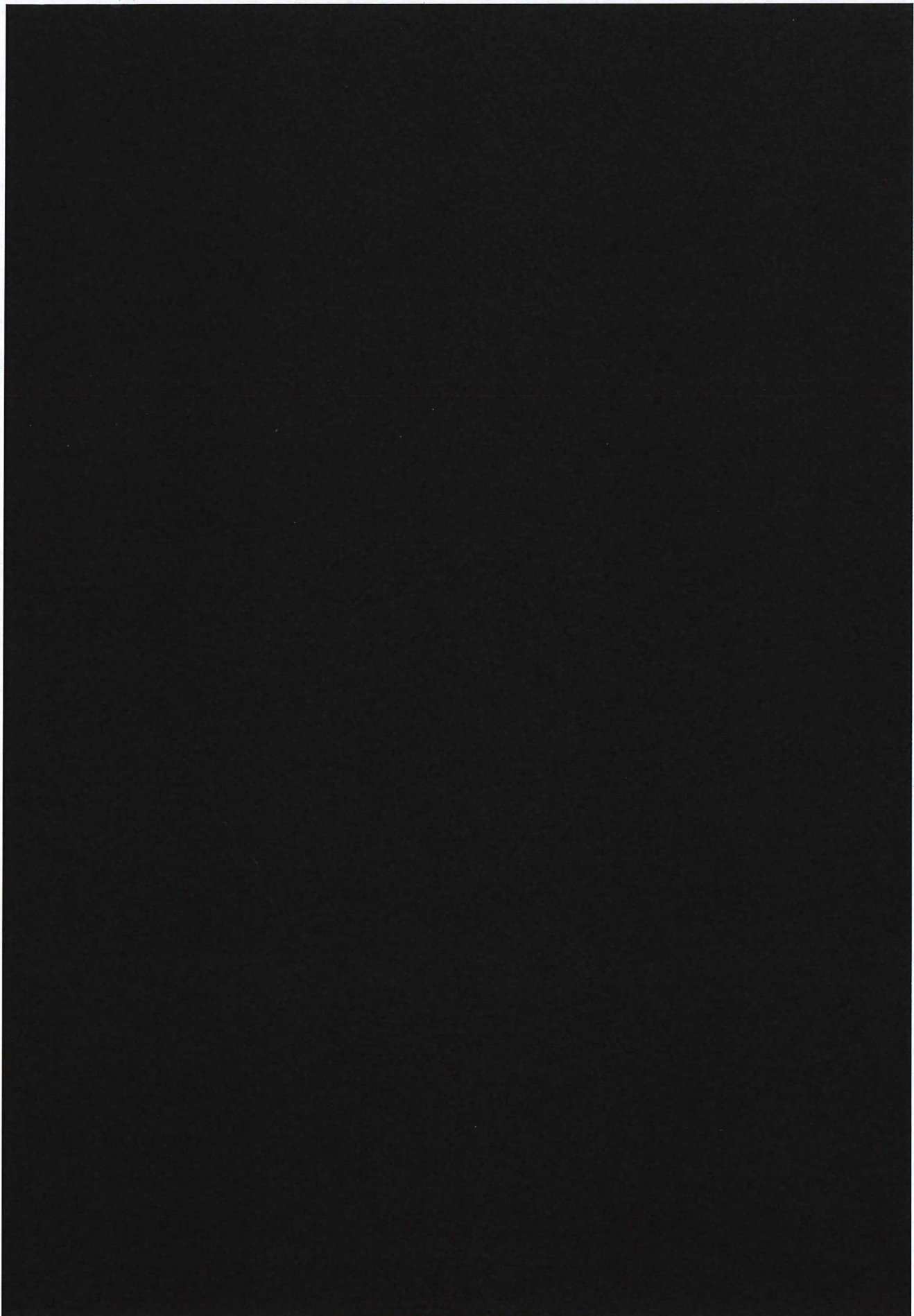
cc. Councillor M Kerr, Mayor, Douglas Shire Council
Dr M Fahy, Chair of the Audit Committee

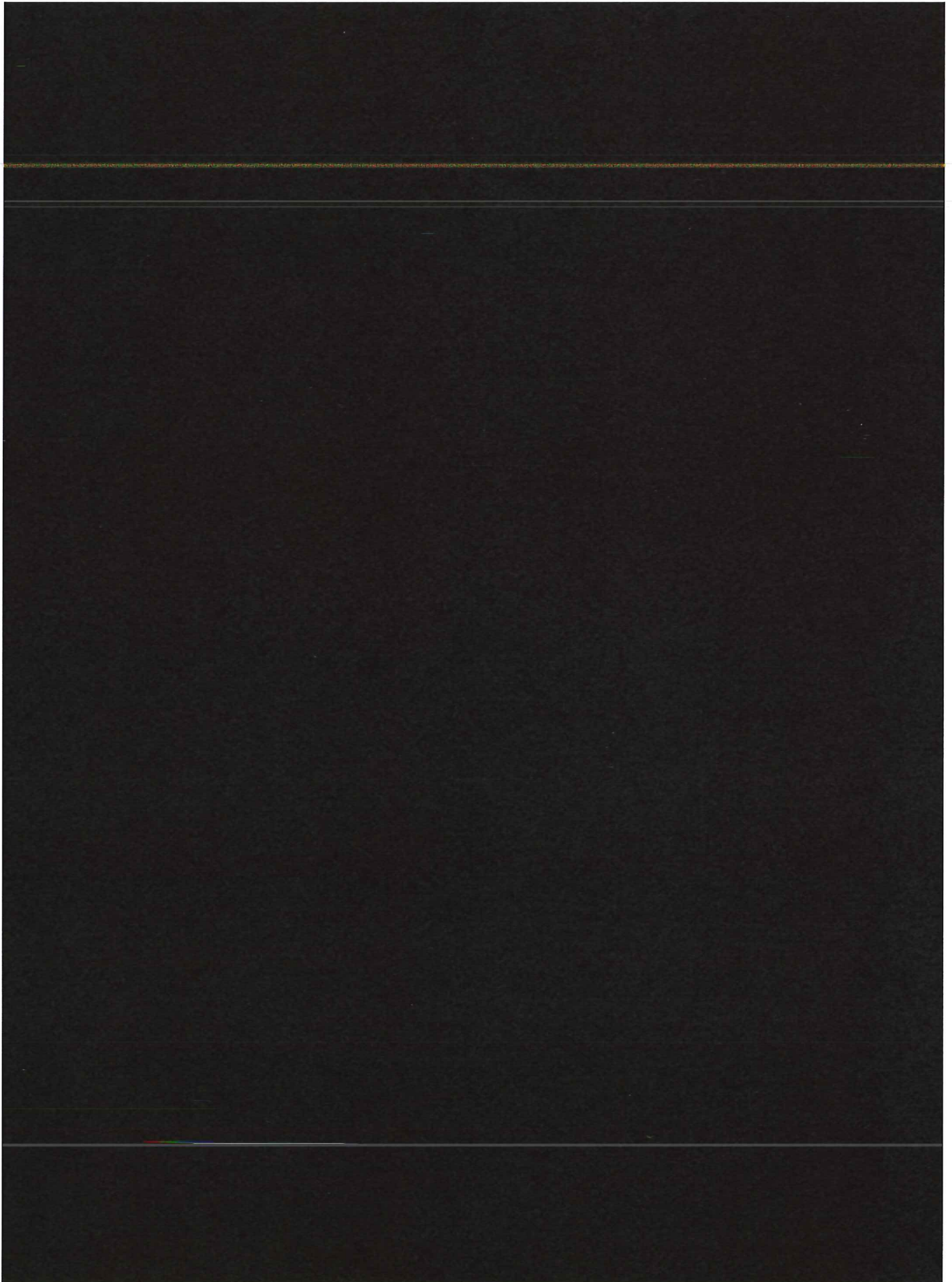


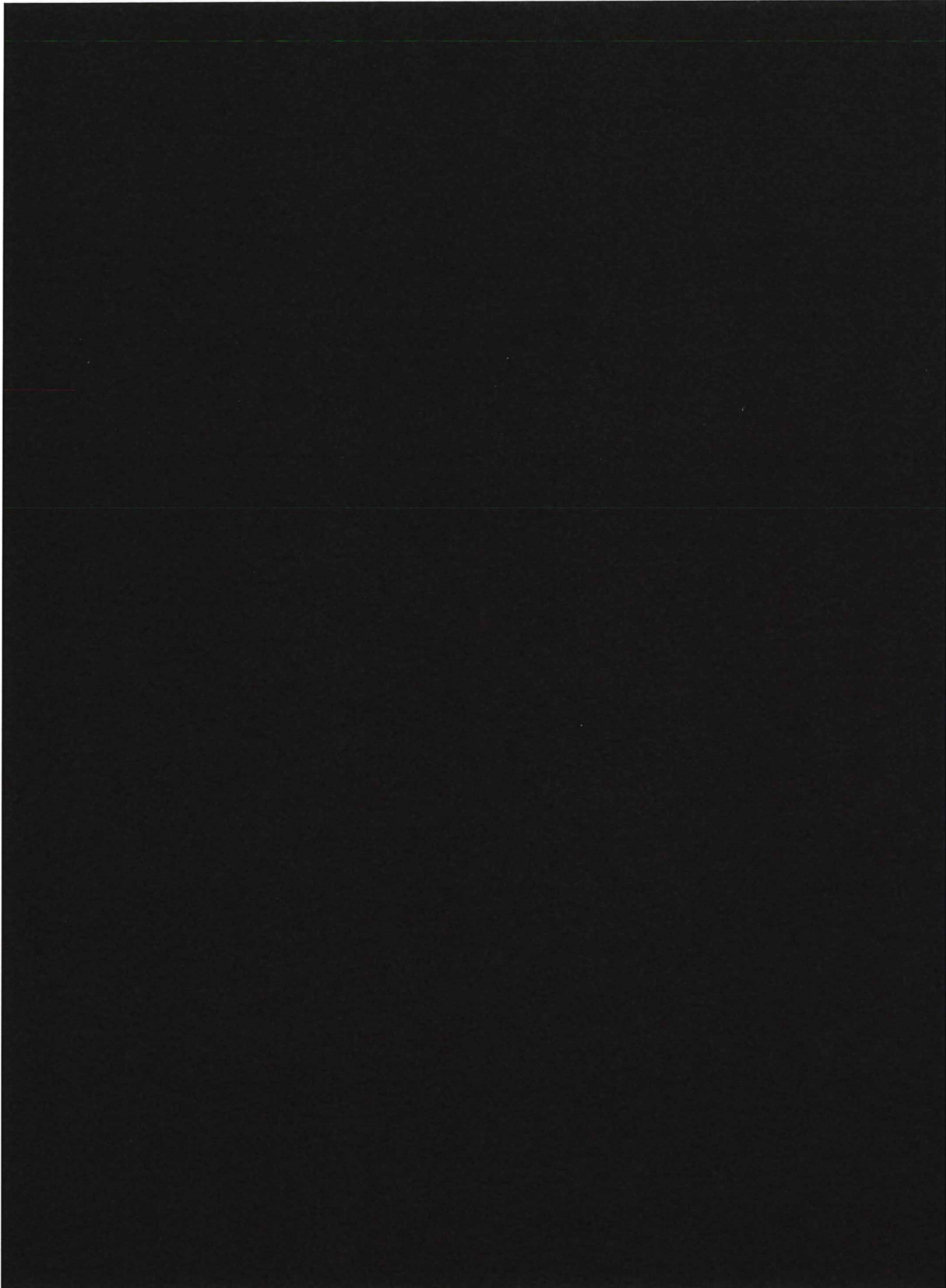


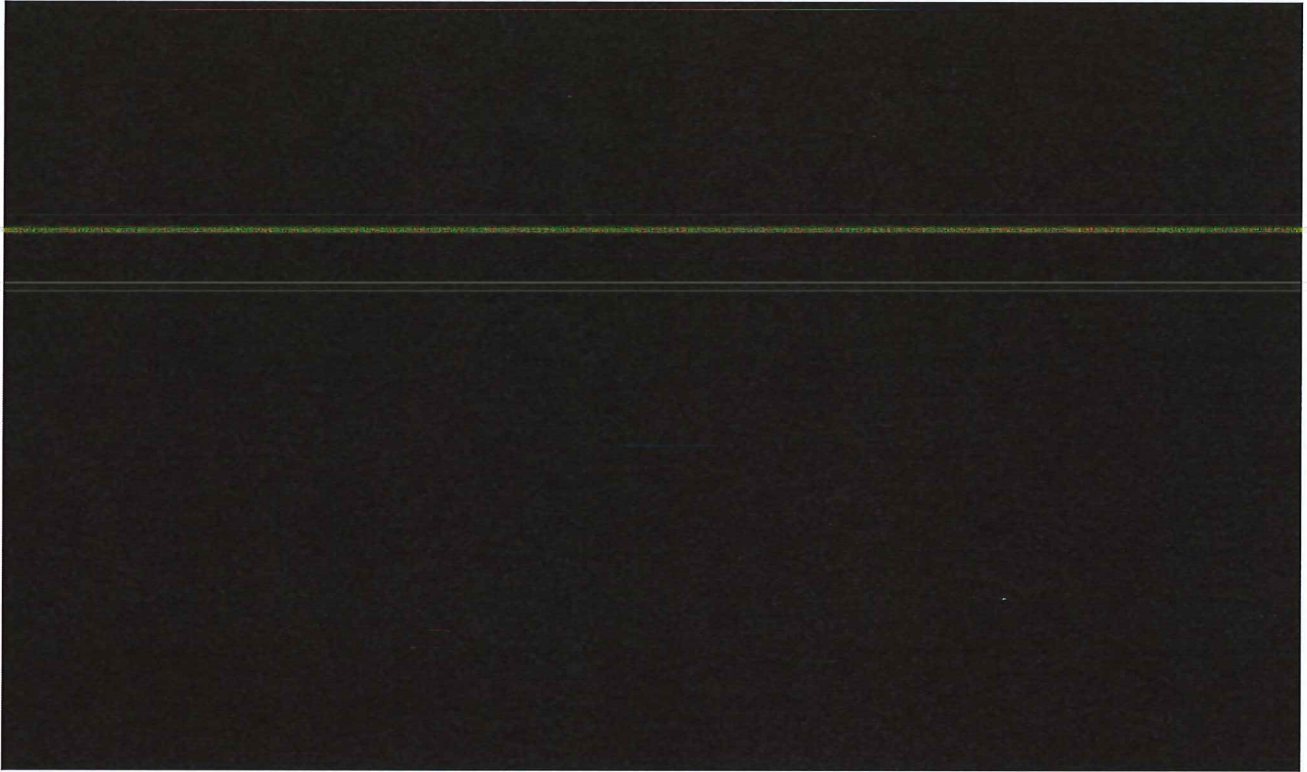


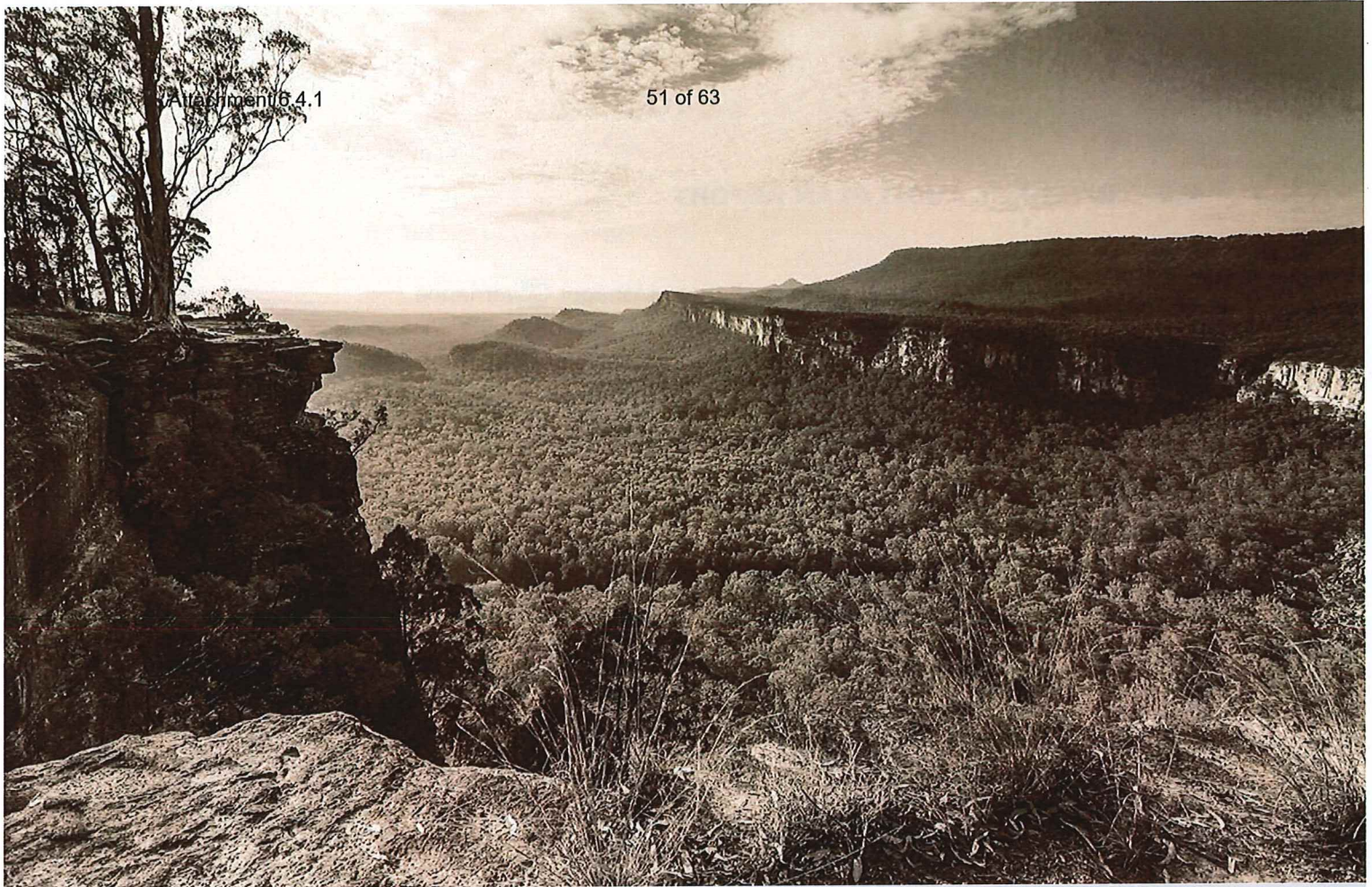












qao.qld.gov.au/reports-resources/reports-parliament

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E: Lisa.fraser@qao.qld.gov.au



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PO Box 15396, City East Qld 4002



6.5. INTERNAL AUDIT PLAN REPORT

REPORT AUTHOR

Juanita Warner, Manager Governance

RECOMMENDATION

That the Audit Committee note the Internal Audit Plan Report.

EXECUTIVE SUMMARY

The Internal Audit function is one component of the Douglas Shire Council's Governance Structure. In addition to key management controls and the organisation-wide risk assessment process, the Internal Audit function provides the organisation's stakeholders with a level of assurance that business processes are operating appropriately and effectively in accordance with organisational and legislative requirements.

The purpose of this report is to update the Audit Committee on the Scope of Areas for 2021/22.

- Records Management – Starting 30 May 2022
- Developer Contribution – Starting 6 June 2022

BACKGROUND

In accordance with section 207(1) of the Local Government Regulation 2012 (LGR 2012), Council must prepare and carry out an internal audit plan each financial year. Additionally, Council is to receive a progress report to enable it to assess compliance with the adopted internal audit plan.

COMMENTS

Pacifica Chartered Accountants have been performing the Internal Audit for Douglas Shire Council for a number of years. These projects were prioritised to focus on the immediate needs of management and provide assurance coverage over elements of the Council's most significant risks. The following represents Internal Projects that have been previously completed for Council.

ATTACHMENTS

1. DSC FINAL Annual Internal Audit Plan F Y 2022 - STC 270122 [6.5.1 - 5 pages]

INTERNAL AUDIT MEMORANDUM



ANNUAL INTERNAL AUDIT PLAN FOR FY2022

REVISED JANUARY 2022

[PROJECTS ENDORSED AT 23 AUGUST 2021 AUDIT COMMITTEE MEETING]



1. Background

The Internal Audit function is one key component of Douglas Shire Council's (Council) governance framework. In addition to key management controls and the organisation-wide risk assessment process, the Internal Audit function provides the organisation's stakeholders with a level of assurance that business processes are operating appropriately and effectively in accordance with organisational and legislative requirements.

The Internal Audit function is directed to examine, assess and evaluate the operational and financial control measures that Council has adopted, or plans to adopt, to manage business risks that have the potential to impact the achievement of the corporate objectives. In doing so, the Internal Audit function must consider the key corporate-wide risks typically present in the Local Government environment, and in consultation with Management, determine the auditable areas that require, or would benefit from, internal audit activity.

2. Planning approach to align and prioritise the Internal Audit Effort

The outputs of Council's risk process are best utilised by Internal Audit to develop an Internal Audit Plan that assesses the effectiveness of the existing systems, processes and controls that are implicitly relied upon by the Executive Team.

By assessing the application and effectiveness of existing systems and controls (Risk Treatments) as they operate in the organisation, Internal Audit provides independent and objective information to the Leadership Team (Council, Executive Team and Audit Committee). Predominantly this covers the level of reliance that should be placed on existing systems and processes and identifies improvements required.

Furthermore, Management is best placed to continue to progress actions that strengthen existing systems and controls where there are known deficiencies, lower than expected (or unacceptable) effectiveness ratings, or further initiatives/actions are required to move the risk to a tolerable level.

It is important that Internal Audit is cognisant of the work being undertaken and planned by Management to reduce or mitigate risks and leave enough time for these initiatives, systems and controls to become embedded before Internal Audit assess their effectiveness. Exceptions to this may be reviews designed to establish a baseline position as a guide to future Management initiatives or to provide assurance that the implementation status or progress of an initiative is adequate and can achieve the desired objectives.

It is important to recognise that not all risks and/or risk treatments are auditable. Our analysis of the alignment between Council's most significant risks and potential Internal Audit projects is included in *Section 4 – Risk Assurance Map*, and *Section 6 – Internal Audit Plan FY2022* later in this report.

3. Summary of past Internal Audit Projects

The following represents the Internal Projects that have previously been completed for Council. These projects were prioritised to focus on the immediate needs of Management and provide assurance coverage over elements of the organisation's most significant risks:

FY 2021:

- Corporate Cards, Standing Accounts, Staff Reimbursements & Fuel Cards
- Environmental Management Systems Review
- Customer Request Management Practices

FY 2020:

- Revenue Assurance & Cash Handling
- Water Management Practices

FY 2019:

- Grants Application and Management Process
- Payroll Function - New Structure Assurance
- Grant Acquittal - Reservoir Funding
- Data Analytics – Fraud Red Flags on Payroll, Accounts Payable and Procurement

4. Risk Assurance Map – Agreed Internal Audit Projects - Aligning Internal Audit effort to the Douglas Shire Council Key Risks

This table shows the alignment between the operational risks to which the organisation is exposed, and the proposed Internal Audit projects identified by the Audit Committee and Executive Management Team. Not all the key risks identified are auditable or suitable for review by Internal Audit in the short-term as further Management action is required. Where auditable, we have provided our view of the type of Internal Audit coverage that will be provided over key processes.

IA Coverage: ■ Direct | ■ Indirect

Rationale for determining the direction of Internal Audit effort based on risk severity (per 3.1 above)		2021 - 22 Plan		2020 - 21 Plan			2019 - 20 Plan	
		Records Management Practices	Developer Contributions - development approvals, headworks calculations, payment triggers and collection processes	Corporate Cards, Standing Accounts, Staff Reimbursements and Fuel Cards Review	Environmental Management Systems Review	Customer Request Management Practices	Revenue Assurance & Cash Handling Review - selected areas	Water Management Practices Review
1	Failure to deliver essential services				✓	✓	✓	✓
2	Failure to deliver projects			✓	✓	✓	✓	
3	Potential for ineffective financial management	✓	✓	✓	✓	✓	✓	
4	Failure of Corporate Business Systems	✓						
5	Lack of capacity, skills or capabilities to meet emerging needs of the organisation	✓			✓	✓		✓
6	Inability to effectively respond to and recover from disaster events							✓
7	Fraud and corruption		✓	✓			✓	✓
8	Failure to comply with statutory and legal organisational obligations and responsibilities	✓	✓		✓	✓		✓
9	Reduction in revenue raising capacity (all forms)		✓				✓	
10	Political risks		✓				✓	
Number of Risks covered by the IA Project		4	5	3	5	5	6	5

5. Summary of Internal Audit effort – Annual Internal Audit Plan

The Internal Audit activity will comprise the following components:

Internal audit activity - type	Description of activity	TOTAL DAYS		
		Year 3 FY2022	Year 2 FY2021	Year 1 FY2020
Designated Project Reviews	This Internal Audit Plan sets out the designated Internal Audit projects to be undertaken in each year. The specific projects are detailed to be performed each year are included in Section 6 of this document.	27	44	27
Audit Matrix – Progress validation	The Audit Issues Register is maintained by Council to track and monitor the implementation status of agreed Management actions in response to findings raised by Internal Audit. Internal Audit has never performed any validation of the status of previously raised findings to provide assurance to Council (via the Audit Committee) that measures introduced have improved internal control and business processes. An estimate of the time required to complete this task is provided.	6-8	-	-
Probity Advisory & Assurance Services over Large-Scale Procurement	Large-scale procurement can carry significant risks to Council. At times, an external independent Probity Advisor may benefit Council to mitigate some of the risks and ensure compliance. Pacifica has an independent Probity Advisory Service available to Council. Our tailored approach covers probity risks associated with the application of Sound Contracting Principles (LGAct2012) and provides assurance over: <ul style="list-style-type: none"> ▪ Fairness and impartiality ▪ Accountability and transparency of process ▪ Confidentiality and security of information and materials ▪ Effective management of conflicts of interest 	If required	-	-
Special Projects & Hot Topics	Hot topics are rapid reviews or investigations into specific activities/areas that are carried out in short timeframes. Management (or the Audit Committee) may, from time to time, request that Internal Audit provide assurance or information on a specific topic.	If required	-	-
Internal Audit Planning and Coordination	The following activities are required to deliver an effective, integrated and credible Internal Audit function at Douglas Shire Council: <ul style="list-style-type: none"> ▪ Formation of the Strategic Internal Audit Plan and Annual Internal Audit Plans in accordance with S.207 LGR2012 and the Professional Standards of the Institute of Internal Auditors; ▪ Preparation for and attendance at (in person or teleconference) Audit Committee Meetings, including Internal Audit Status Reporting; ▪ Liaison with External Auditors and/or third-party assurance providers where appropriate; ▪ Meetings with Internal Audit Sponsor or Executive Management as required; ▪ Annual Internal Audit Professional Standards Declaration, where required. 	3	3	6
Summary of Total Days allocated to proposed Internal Audit activity		36-38	47	33

6. Annual Internal Audit Plan FY2022

The following table represents each of the proposed projects that Management and the Audit Committee have requested to be performed in the FY2022 Annual Internal Audit Plan. For each project, we have included an overview of the project objective, the link to specific relevant key risks in Council’s Corporate Risk Register, and an estimate of the number of days required.

AUDIT ACTIVITY	Overview of project scope	Proposed Days
YEAR 3 – FY2022		
1. Records Management Practices	Records management comprises the creation, receipt, maintenance, use, safeguarding, and disposal of records. It includes processes for capturing and maintaining evidence and information of value. Enabling the effective management of records throughout their life cycle requires knowledge of the business; system support; naming conventions consistently applied; appropriate access rights; knowledge of disposal and retention such as archiving, transferring and deleting; and, importantly, compliance with the policy and standards established throughout the process. Sound records management contributes to the timely provision of information under the <i>Right to Information Act 2009</i> and <i>Information Privacy Act 2009</i> , and in examining complaints (which is essential to meeting legislative requirements and mitigating reputational risks to Council).	12
2. Developer Contributions – development approvals, headworks calculations, payment triggers and collection processes	Infrastructure charges are levied upon developments as part of the development assessment process. Charges are collected or developer-constructed assets contribute to the provision of essential trunk infrastructure to service the region. Deficiencies in the process can result in significant write-off of Council income and insufficient or problematic infrastructure. The review will consider procedures for tracking and monitoring approved developments to gain assurance that the process improvements and control activities expected are in place and operating effectively and efficiently. This review will assess how headwork charges are tracked, recognised and the timeliness of identification and collection of income, among other key processes.	15
Proposed level of Internal Audit effort – Project days only		27

[ENDS]

6.6. INTERNAL AUDIT PLAN POLICY

REPORT AUTHOR

Juanita Warner, Manager Governance

RECOMMENDATION

That the Audit Committee endorse the Internal Audit Policy.

EXECUTIVE SUMMARY

Section 105 of the Local Government Act 2009 and Section 207 of the Local Government Regulation 2012 detail the responsibilities that each local government has to implement an efficient and effective internal audit function.

Internal Auditing is an independent and objective assurance and consulting function designed to assist Council in reviewing and optimising performance with regards to internal controls, processes and procedures utilised in Council operations. Ultimately this will lead to enhanced service delivery and timely achievement of Council's corporate goals and objectives.

BACKGROUND

Whilst legislation mandates that Council is to have an effective and efficient Internal Audit Function it is not descriptive in how this function is to perform. The Internal Audit Policy provides greater detail on all aspects of the function including:

- The Objectives of Internal Audit
- Organisational Arrangements and Independence
- Competence, Standards and Conduct of Audit work
- Audit Planning & Control
- Internal Audit Reporting Process

To achieve all that is necessary with the Internal Audit, Council engages an external supplier (accounting firm) that has the required qualified, skilled and experienced staff to undertake this important function. Due to their role in overseeing the Internal Audit function, the Audit Committee is presented with the Annual Internal Audit Plan for adoption.

Following completion of Internal Audit activities, a report is presented to the Audit Committee detailing their findings and recommendations. There is also a standing report on the Audit Committee agenda to inform the Committee on the progress of implementing all Internal Audit recommendations.

COMMENTS

It is a statutory requirement for Council to have an Internal Audit function and the Internal Audit Policy demonstrates Council's compliance to its legislative obligations.

Internal Audit is one of the functions that the Audit Committee oversee and there are no inconsistencies between this policy and the Audit Committee Charter and Policy.

ATTACHMENTS

1. Internal Audit Policy (1) [6.6.1 - 5 pages]

(Policy Number) & INTERNAL AUDIT POLICY

Purpose

To comply with the *Local Government Act 2009* (s105) and the *Local Government Regulation 2012* (s207) for an internal audit function, to assess and evaluate the control measures that the Douglas Shire Council has adopted and to manage the risks to which the council's operations are exposed.

To provide independent advice and assurance to the Chief Executive Officer, Managers and Council that policies, systems and operational procedures meet set standards of effectiveness, efficiency and priority within all functional areas of the Council as determined by the annual audit work plan, which is endorsed by Council's Audit Committee.

Scope

This policy applies to the operations and activities of the Council.

As an integral part of its strategy to achieve continual improvement and in accordance with section 207 (Internal Audit) of the *Local Government Regulation 2012*, Council will be undertaking the functions of Internal Audit. The Governance Department will coordinate Internal Audit Activities through Council's contracted accounting firm and Audit Committee.

The Scope of the Internal Audit activities include, but are not limited to:

- Reviewing the efficiency and effectiveness of council operations.
- Determining the extent of compliance with relevant statutes, regulations, directives, delegations and Standards.
- Determining the extent to which resources are efficiently and effectively used.
- Reviewing and appraising the effectiveness and appropriateness of controls (including those of a financial and administrative nature).
- Monitoring the adequacy, reliability, integrity and security of accounting and other management information systems.
- Provide a service to council and management to assist them in meeting statutory responsibilities
- Reporting on the adequacy of systems to ensure compliance with policies, administrative directives, plans, procedures, laws and regulations.
- Identifying major problems and risk exposures.
- Determining and reporting on adequacy, reliability and effectiveness of managerial controls operating within the Council.
- Recommending improvements to business processes and controls.
- Reporting to council on the adequacy and integrity of financial and operational information to safeguard assets.

Policy Statement

Council maintains an efficient and effective internal audit function as required by the *Local Government Act 2009* and *Local Government Regulation 2012*.

An internal audit must be carried out each financial year in accordance with section 207 (Internal audit) of the *Local Government Regulation 2012*, a local government must:

- a) prepare an internal audit plan.
- b) carry out an internal audit plan.
- c) prepare a progress report for the internal audit.
- d) assess compliance with the internal audit plan.

A three-year Internal Audit Plan, with specific annual Plans, will be prepared by Council's contracted accounting firm to be reviewed by the Audit Committee, with all requirements under the legislation (s207 of the Regulation) to be met.

Internal Audit will function independently from all other operations of the Council and will work under the supervision of the Manager Governance.

Charter

Purpose

The purpose of internal audit in the Council is to assist all members of management in the effective discharge of their responsibilities through a process of systematic and independent audits.

Audits provide independent advice and assurance to managers that policies, operations, systems and procedures meet appropriate standards of effectiveness, efficiency and propriety.

Objectives

The objectives of an internal audit are to provide independent advice and assurance to management that the policies, operations, systems and procedures for which they are responsible:

- a) comply with relevant legislation and standards (compliance).
- b) are carried out with optimum use of resources (economy and efficiency).
- c) achieve the objectives specified in Corporate and Operational Plans (effectiveness).

Scope

The scope of the internal audit shall be sufficiently comprehensive to ensure the effective and regular review of all operational, financial and related activities.

Internal audit coverage may extend to all areas of the Council and includes financial, accounting, administrative and operational activities including compliance with Local Government legislation.

The extent and frequency of audits depend upon varying circumstances such as the results of previous audits, relative risk associated with activities, materiality and the adequacy of the system of internal control.

Operating principles

The following operating principles are to be observed to ensure the effectiveness of the internal audit:

Confidentiality - All the work of internal audit will be confidential to the Council management and will not be disclosed to third parties, except for the external auditors.

Professionalism - Audits are to be conducted with impartiality and integrity. The Professional Standards of the Australian Society of Certified Practising Accountants, the Statement of Auditing Standards, the Institute of Chartered Accountants in Australia and the Institute of Internal Auditors are to be adhered to.

Balance - Audit reports must maintain an equitable balance between the need for efficiency and the need for effective delivery of service to the community.

Risks v benefits of control - The need for internal controls and/or quality controls is based on an assessment of risk, potential benefits, and costs of such controls. Control must be adequate but also cost-effective.

Audit quality control - Internal audit quality control is provided by:

- a) review of planning and final report stages by the Governance Manager, Chief Executive Officer and the Audit Committee

Review of draft reports by relevant employees of the Council - Internal audit must ensure audit assignments are completed by suitably skilled, experienced and competent persons, with a regular review of audit plans, working papers and reports.

Independence

Internal audit has independent and neutral status within the Council and for that purpose:

- a) is directly responsible to the Manager Governance.
- b) has no executive or managerial powers, authorities, functions or duties except those relating to the internal audit function.
- c) is not involved in the day-to-day internal checking system of any Department.
- d) is not responsible for the details, development or implementation of new systems or procedures but should be consulted before such development commences and be advised of approved variations or new developments.

Internal audit process

Planning and audit establishment

- a) The internal auditors will consult with Managers in developing the forward program of audits based on a preliminary risk evaluation.
- b) The annual audit program is drawn from industry best practices in consultation with Managers and forwarded to the Chief Executive Officer or Audit Committee for approval.
- c) Terms of reference for each audit will be discussed and where appropriate agreed upon with managers. Should any problem arise regarding the scope of the audit, the matter should be raised with the Manager Governance in the first instance.

Report

- a) Important issues will be discussed with managers during the conduct of the audit.
- b) The Governance Manager will present audit reports to the responsible managers. A copy of the final recommendations of the reports, together with the managers' comments, are forwarded to Audit Committee.
- c) Copies of audit reports will not be released without reference to the responsible manager.
- d) Written reports, as required by section 211(1)(c) (Audit & Risk Committee meetings) of the *Local Government Regulation 2012*, shall be presented.

Note: External audit have legal access to all of the Council's documents and therefore have access to management audit reports. Requests by external audit for access to documents will be directed through either the Governance Manager, Chief Executive Officer or the responsible Manager.

Follow-up

The Governance Manager, or delegate, will follow up on the progress of the implementation of approved audit recommendations and advise the appropriate manager, and the Chief Executive Officer accordingly.

Progress and performance report

The Governance Manager will review progress and performance in achieving the annual program, and report progress to the Chief Executive Officer and the Audit Committee.

The Internal audit progress report is a document stating:

- a) The control measures that Council has adopted that were assessed by the internal audit.
- b) The way in which the internal audit was carried out.
- c) The observations of the person carrying out the internal audit, including, for example, whether the person considers that the control measures have been successful in managing the risks to which they relate.
- d) Any recommendations of the person who conducted the audit about:
 - a. Any action that may be taken to improve the success of the control measures
 - b. Alternative control measures that the Council may adopt for managing the risks that the Council's operations are exposed to and the action that may be taken to give effect to the alternative control measures
- e) A summary of the Chief Executive Officer's response to the internal audit including:
 - a. The action the Council intends to take in response to the recommendations mentioned in paragraph (d)
 - b. When the action is intended to be taken.
- f) A summary of the actions taken by the local government in response to the recommendations in the internal audit progress reports for the preceding 2 financial years.

Access to information

Internal audit has reasonable access to all relevant information, facilities and employees of the Council. Any plans for change which impact on an audit will be advised to the responsible auditor. All staff and contractors of Council shall cooperate fully in making available any material or information reasonably requested by internal auditors.

Relationships with departmental managers and employees

Internal audit is an independent function with direct organisational responsibility to the Governance Manager. Internal audit's primary role is to assist managers to determine the adequacy of management controls and where necessary recommend changes.

Relationships with external auditors

- a) The internal audit function is required to maintain a co-operative working relationship with the nominated external auditors and employees of the Auditor-General's Office.
- b) The Auditor-General's office through the nominated contractors completes an assessment of the Council's annual financial statements and a range of other reviews which they deem necessary.

- c) Close liaison with the external auditors should be maintained so as to ensure co- ordination of audit effort and maximum coverage.
- d) An internal auditor may advise the Auditor-General about an audit finding

Related Legislation

- Local Government Act 2009
- Local Government Regulation 2012

Related Documents (Local Laws, Policies, Forms)

- Audit Committee Policy
- Audit Committee Charter

Policy Review

This policy is to be reviewed annual/whenever legislation changes, or every 2 years if no changes have been required to be enacted, at the direction of the Chief Executive Officer.

Policy Details

Policy Name	Internal Audit Policy
Policy Number	89
Policy Version	1
Document Number	
Endorsed by	Chief Executive Officer
Policy Type	Statutory
Approval Authority	Council
Date Adopted	
Time Period	2 Years
Review Date	March 2024
Policy Department	Governance
Link to Corporate Plan	
Revoked/Superseded	If Applicable – Leave blank if not

This policy is to remain in force until otherwise determined by Council.