

AGENDA

Audit Committee Meeting

Monday 1 July 2024

Notice of Meeting

To Mayor & Councillors

A Meeting of the Audit Committee of the City of Nedlands is to be held on Monday 1st July 2024 in the Council chambers at 71 Stirling Highway Nedlands commencing at 5.30pm.

This meeting will be livestreamed - [Livestreaming Council & Committee Meetings » City of Nedlands](#)



Keri Shannon | Chief Executive Officer

27 June 2024



Information

Audit Committee Meetings are run in accordance with the City of Nedlands Standing Orders Local Law. If you have any questions in relation to items on the agenda, procedural matters, public question time, addressing the Committee or attending meetings please contact the Governance Officer on 9273 3500.

Public Question Time

Public question time at an Audit Committee Meeting is available for members of the public to ask a question about items on the agenda. Questions asked by members of the public are not to be accompanied by any statement reflecting adversely upon any Council Member, Committee Member or Employee.

Questions should be submitted as early as possible via the online form available on the City's website: [Public question time | City of Nedlands](#)

Questions may be taken on notice to allow adequate time to prepare a response and all answers will be published in the minutes of the meeting.

Addresses by Members of the Public

Members of the public wishing to address Council in relation to an item on the agenda must complete the online registration form available on the City's website: [Public Address Registration Form | City of Nedlands](#)

The Presiding Member will determine the order of speakers to address the Council and the number of speakers is to be limited to 2 in support and 2 against any item on an Audit Committee Meeting Agenda. The Public address session will be restricted to 15 minutes unless the Council, by resolution decides otherwise.

Disclaimer

Members of the public who attend Audit Committee Meetings should not act immediately on anything they hear at the meetings, without first seeking clarification of Council's position. For example, by reference to the confirmed Minutes of Council meeting. Members of the public are also advised to wait for written advice from the Council prior to acting on any matter that they may have before Council.

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1. Declaration of Opening

The Presiding Member will declare the meeting open at 5.30 pm and acknowledge the Whadjuk Nyoongar people, Traditional Custodians of the land on which we meet, and pay respect to Elders past, present and emerging. The Presiding Member will draw attention to the disclaimer on page 2 and advise the meeting is being livestreamed.

2. Present and Apologies and Leave of Absence (Previously Approved)

Leave of Absence Nil
(Previously Approved)

Apologies None as at distribution of this agenda.

3. Public Question Time

Public questions submitted to be read at this point.

4. Address by Members of the Public

Addresses by members of the public who have completed Public Address Registration Forms to be made at this point.

5. Disclosures of Financial Interest

The Presiding Member will remind Council Members and Staff of the requirements of Section 5.65 of the Local Government Act to disclose any interest during the meeting when the matter is discussed.

A declaration under this section requires that the nature of the interest must be disclosed. Consequently, a member who has made a declaration must not preside, participate in, or be present during any discussion or decision-making procedure relating to the matter the subject of the declaration.

However, other members may allow participation of the declarant if the member further discloses the extent of the interest. Any such declarant who wishes to participate in the meeting on the matter, shall leave the meeting, after making their declaration and request to participate, while other members consider and decide upon whether the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.



6. Disclosures of Interest Affecting Impartiality

The Presiding Member reminded Council Members and Staff of the requirements of Council's Code of Conduct in accordance with Section 5.103 of the Local Government Act. Council Members and staff are required, in addition to declaring any financial interests to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making procedure.

The following pro forma declaration is provided to assist in making the disclosure.

"With regard to the matter in item x I disclose that I have an association with the applicant (or person seeking a decision). This association is (nature of the interest).

Consequently, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly."

The member or employee is encouraged to disclose the nature of the association.

7. Declaration by Members That They Have Not Given Due Consideration to Papers

Members who have not read the business papers to make declarations at this point.

8. Confirmation of Minutes

8.1. Audit Committee Meeting Minutes – 17 June 2024

The Minutes of the Audit Committee Meeting 17 June 2024 are to be accepted as a true and correct record of that meeting.



9. Items for Discussion

9.1. ARC19.07.24 Update from Independent Consultant Report 7

Meeting & Date	Audit Committee Meeting – 1 July 2024
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Report Author	Craig Ross – Independent Consultant
CEO	Keri Shannon
Attachments	1. Progress Report - 7 2. Report 7 Appendix 3. Confidential attachment (available for viewing)

Purpose

The Independent Consultant will present his report to the Audit Committee.

Recommendation

That Council receives the reports from the Independent Consultant.

Voting Requirement

Simple Majority.

Background

In addition to progress reports, the Council of the City of Nedlands requested the independent consultant to review the circumstances which led to the financial report disclaimer of opinion for the year ended 30 June 2023 with the view to enable the Council to avert such circumstances in the future.



Discussion

The separate report identifies a number of contributing factors which led to the submission of a financial report to the Auditor without complete and accurate underlying records .

A timeline was compiled by the independent consultant which showed that the City's executive management did not advise the Mayor or the Council of the decision by the Office of the Auditor General to provide a modified opinion, which was known to them on or about 16 November 2023.

The independent consultant has found given the significance of the decision of the Office of the Auditor General it should have been reported to the Mayor and Council immediately with a full explanation of the implications of a modified opinion. The decision by the Office of the Auditor General to provide a modified opinion, in particular a disclaimer of opinion, was not reported to the Council until late February 2024.

The independent consultant found many of the contributing factors are process and technical in nature, however they are rooted in the following key failings within the financial management processes.

The Audit Committee of the Council failed to:

- Recognise the poor quality of the financial report submitted to the auditor
- Review the financial report prior to auditor submission
- Track execution of the audit fieldwork phases and completion timelines
- Ensure key internal audit findings impacting financial reporting were addressed
- Communicate emerging audit issues to the Council in a timely manner
- Challenge executive management on finance staff turnover reasons and capacity limitations

The City's executive management failed to:

- Keep proper accounts and records
- Manage internal control to ensure the financial report was free from material misstatement
- Report emerging audit issues in an open and timely manner to Council
- Follow better practice financial reporting and audit readiness guides
- Provide external audit progress reports to the Audit Committee
- Address appropriately the high finance staff turnover and report implications to the Audit Committee
- Monitor directly finance staff performance
- Remediate key internal audit findings impacting the financial reporting process
- Respond accordingly to the change in audit approach when information was not reasonably available

The organisational culture:

- Prevented open communication of unfavourable information



- Allowed mistrust within the hierarchical structure of the Council and the executive management team
- Did not encourage better practice financial reporting processes
- Did not address timely management of inadequate finance staff performance

The report proposes a number of financial reporting specific recommendations for immediate consideration by the Council and the Chief Executive Officer. It is probable a number of the root causes leading to the disclaimer of opinion would have evolved over a number of years. Whilst the scope of this report is limited to the financial reporting and the external audit impact, it is recommended that Council and executive management review the factors contributing to the disclaimer of opinion through an integrated approach across the organisation.

Consultation

Not applicable.

Strategic Implications

This item is strategically aligned to the City of Nedlands Council Plan 2023-33 vision and desired outcomes as follows:

Vision **Sustainable and responsible for a bright future**

Pillar **Performance**

Outcome 11. Effective leadership and governance

Budget/Financial Implications

There are no budget or financial implications in this report.

Legislative and Policy Implications

Not applicable.

Decision Implications

The Committee will be presented with a report from Mr. Ross.

Conclusion

Mr Ross will present his report to the Committee.



Further Information

Nil.

To	City of Nedlands Audit Committee
From	Independent Consultant, Craig Ross
Date	26 June 2024
Subject	Progress Report 7

Background

This progress report summarises the remediation status of external audit findings identified by the Office of the Auditor General (OAG) during the audit of the financial report for the year ended 30 June 2023 of the City of Nedlands.

Other progress comments are also included associated with the audit of the financial report for the year ending 30 June 2024.

Progress work (14 to 26 June 2024)

1. Compilation of a 30 June 2023 City of Nedlands working papers file of underlying accounting records and balance sheet reconciliations to support the comparative figures to be disclosed in the 30 June 2024 financial report is substantially complete.
2. Remaining tasks are within the fixed assets area related to posting capital work-in-progress adjustments, recomputing depreciation and revaluation, and updating movement summaries.
3. Interviews have been conducted for recruitment of the Coordinator Revenue position.
4. Summarised comments on the remediation status of the ICT audit findings for the year ended 30 June 2023 have been obtained from the Manager ICT who commenced on 17 June 2024. These summarised comments have been included in the attached Appendix.
5. Preparatory work and allocated tasks for the 30 June 2024 end-of-month processes, end-of-year closing processes, and the financial report preparation are underway by the Financial Services team.
6. Liaison with OAG and RSM is ongoing and the audit planning memorandum for the year ending 30 June 2024 is currently being drafted. Once the memorandum is ready it will be presented to the Audit Committee for review and endorsement.

7. The OAG audit engagement letter for the year ending 30 June 2024 was signed on 17 June 2024. The letter sets out the respective responsibilities and arrangements for the audit of the City of Nedlands' annual financial report. Indicative audit fees have not yet been determined and will be provided by 30 September 2024. The fee would encompass auditing the 30 June 2023 supporting accounting records. The fee would also be dependent on additional costs due to matters such as a poor-quality financial report and supporting working papers, deficiencies in internal controls and delays in receiving information.
8. The current remediation status of audit findings identified by the OAG for the year ended 30 June 2023 is summarised in the attached Appendix.
9. Based on the scope of work this is the last progress report to the Audit Committee on the remediation status of the 30 June 2023 external audit findings identified by the OAG. A separate detailed report has been prepared describing the factors contributing to the disclaimer of opinion with the view to enable the Council to avert such circumstances in the future.

APPENDIX (26 June 2024 - Progress Report 7)

Summarised findings identified by the OAG during the audit of the financial report for the year ended 30 June 2023

Index of findings	Potential impact on audit opinion	Rating			Summarised findings (30 June 2023)	Summarised proposed action/progress comments (26 June 2024)	Status (26 June 2024)	Person responsible	Completion date
		Significant	Moderate	Minor					

FINANCIAL ACCOUNTING FINDINGS

1. Review of external valuations	Yes	✓		Infrastructure assets listings assessed for valuation incomplete with significant variances compared to the accounting fixed asset register. Multiple fixed assets registers.	1. Assets Officer recruited and taskforce working group established with Financial Services.	Complete	Manager Assets & Manager Financial Services	
					2. Review of 30 June 2023 infrastructure assets revaluation methodology and key assumptions and follow up queries with valuer.	Complete	Manager Assets	
					3. Clarify reasons for variances between AssetFinda and valuer's listing.	Ongoing	Manager Assets	15-Jul-24
					4a. Review of 30 June 2023 infrastructure assets listing - Completeness and mathematical accuracy.	Complete	Manager Assets	
					4b. Review of 30 June 2023 Infrastructure assets listing - Asset classification and component grouping.	Complete	Manager Assets & Manager Financial Services	
					4c. Review of 30 June 2023 infrastructure assets listing - Useful lives	Complete	Manager Assets	
					4d. Review of 30 June 2023 infrastructure assets listing - Asset Masterfile reconciliation to accounting records	Complete	Manager Financial Services	
					4e. Preparation of Infrastructure Asset Masterfile for financial reporting audit purposes - Reconciliation to OneCouncil financial accounting records.	Complete	Manager Assets & Manager Financial Services	
					4f. 30 June 2023 infrastructure assets listing - Post capital work-in-progress adjustments, depreciation and revaluation recomputation, preparation of movement summaries, and reconciliations.	Ongoing	Manager Financial Services	31-Jul-24
					5a. Compilation of infrastructure Asset Masterfile.	Complete	Manager Assets	
5b. Preparation of Asset Masterfile for OneCouncil implementation purposes - Detailed compilation of technical and maintenance data, and accounting data fields and reconciliation.	Substantially Open	Manager Assets & Manager Financial Services	31-Dec-24					
2. Controls regarding the Property, Plant & Equipment and Infrastructure process	Yes	✓		Reconciliations of the fixed assets register and the infrastructure asset register not undertaken. Regular depreciation posting to the general ledger, additions and capitalisation of capital works in progress not processed.	1. Accounting Services Coordinator recruited. Position responsible for day-to-day financial accounting processes, monthly reporting including fixed asset reconciliations.	Complete	Manager Financial Services	
					2. Finance Officer (Assets and Grants) recruited. Position responsible for the maintenance of the asset accounting procedures and fixed asset registers.	Complete	Manager Financial Services	
					3. Post capital work-in-progress adjustments and recompute depreciation calculations from 30 June 2022 to present.	Ongoing	Manager Financial Services	31-Jul-24
					4. Prepare movement schedules and reconciliations of Property, Plant & Equipment and Infrastructure from 30 June 2022 to present.	Ongoing	Manager Financial Services	31-Jul-24
3. Supporting documentation for general journals	Yes	✓		Selected manual journals lacked proper explanation and supporting evidence.	Controls introduced March 2024 for manual journals to be appropriately prepared and reviewed with supporting documentation attached.	Complete	Manager Financial Services	
4. Bank signatories	Yes	✓		Former City employees not removed as signatories on a timely basis.	Bank authorising signatures list reviewed and sent to the bank for actioning.	Complete	Manager Financial Services	
5. Balance sheet reconciliations	Yes	✓		Lack of month end balance sheet reconciliations between detailed listings and sub-ledgers to the general ledger, and clearing of suspense accounts.	1. End-of-month balance sheet reconciliation process has been introduced and to be further formalised and embedded in future month ends.	Ongoing	Manager Financial Services	15-Jul-24
					2. Accounting Services Coordinator recruited. Position responsible for day-to-day financial accounting processes including balance sheet reconciliations.	Complete	Manager Financial Services	
					3. Management Accountant recruited. Responsible for monthly management accounting reporting, budget and variance analysis.	Complete	Manager Financial Services	
					4. Compilation of a 30 June 2023 City of Nedlands working papers file of underlying supporting records and balance sheet reconciliations including suspense account analysis. (Excluding fixed asset adjustments yet to be posted and movement summary reconciliations noted in Finding 2 above.)	Complete	Manager Financial Services	
6. Understanding TechOne accounting software	Yes	✓		Lack of software understanding, alongside reporting deficiencies, created internal inefficiencies in analysing and reporting financial information.	Manager Financial Services has extensive OneCouncil operational and implementation experience.	Complete	Manager Financial Services	
7. Completeness and accuracy of transactions	Yes	✓		Failure to properly update accruals and prepayment balances and account for transactions within the correct accounting period.	Structured end-of-month balance sheet reconciliation processes established includes accruals and prepayments to be further formalised and embedded in future month ends.	Ongoing	Manager Financial Services	15-Jul-24
8. Matching of debtors against the respective debtor invoices			✓	No invoice and receipts matching within the debtors module. Inaccurate debtors ageing listing.	Debtor invoice/receipts matching and ageing reports within the debtors module are scheduled for Phase 3 Revenue (Debtors) implementation in OneCouncil. Authority is being replaced by TechOne and currently resources are not allocated to updating procedures specific to Authority.	To be addressed in OneCouncil Phase 3 Revenue (Debtors)	Manager Financial Services	1-Jul-25
9. Ageing of infringement debtors			✓	Lack of aged listing for infringement debtors.	Manual review of infringement debtors ageing and collectability.	Complete	Manager Financial Services	

10. Capitalisation of infrastructure assets			✓	Capitalisation of new infrastructure assets is undertaken at year end and not being depreciated from the point ready and available for use.	Post capital work-in-progress expenditure adjustments, recompute depreciation calculations.	Ongoing	Manager Financial Services	31-Jul-24
11. Useful life of depreciating assets			✓	Depreciation on the City's property, plant and equipment and infrastructure assets not in line with the City's accounting policy for asset useful lives.	1. Review of the fixed asset policy required to reflect the useful lives of all depreciable assets.	Ongoing	Manager Assets & Manager Financial Services	31-Jul-24
					2. Compilation of Infrastructure Asset Masterfile.	Complete	Manager Financial Services	
					3. Review of Infrastructure Asset Masterfile useful lives and depreciation rate.	Complete	Manager Financial Services	
12. Contract variations			✓	Lack of segregation of duties for contract variations and invoice approval.	Policy updates including a separate approval process with different authorising officers be established based on the variation amount and invoice approval process.	Ongoing	Manager Financial Services	31-Jul-24
13. Underground power receivables			✓	The basis of accounting treatment for the underground power receivables and associated revenue is unclear.	Accounting treatment for underground power levies and remaining receivable balances clarified.	Complete	Manager Financial Services	
14. Manual input of fees and charges for invoicing			✓	The council approved schedule of fees and charges are not locked in the system and are manually input when invoicing.	Locking in approved fees within the debtors module is scheduled for Phase 3 Revenue (Debtors) implementation in OneCouncil. Authority is being replaced by TechOne and currently resources are not allocated to updating procedures specific to Authority.	To be addressed in OneCouncil Phase 3 Revenue (Debtors)	Manager Financial Services	1-Jul-25
15. Record of verbal quotations			✓	For purchases <\$5,000 no record of verbal quotes kept on file.	Procurement policy to be updated and refresher training provided.	Ongoing	Manager Financial Services	31-Jul-24

ICT FINDINGS

16. Privileged Access	Yes		✓	Risk of inappropriate or unauthorised access.	Movement of all privileged accounts in Azure to be using 'admin' accounts	Complete	Manager ICT	
					Separate password policy applied (fine grained password policy). Largely completed, with an additional review of the Password Policy to ensure alignment with requirements and system capability. Due to staff changes, more time is required to review some of the completed works.	Ongoing	Manager ICT	31-Aug-24
					Removal of ICT officers as global admin on primary account	Complete	Manager ICT	
17. Authentication	Yes		✓	Deficiencies in multi-factor authentication and managing passwords.	Roll out of entire laptop fleet. Front desk and kiosk counters for libraries to be reviewed for usage and rectify with the rollout, however potentially not suitable laptop candidates. Generic accounts remaining on these desks will be modified to ensure no further issues. A review of generic accounts to be done prior to accounts being modified.	Ongoing	Manager ICT	31-Aug-24
					OneCouncil project completion	Ongoing	Manager ICT	Jul-Aug 2025
					Intramaps transition to the cloud should be considered as a strategic project. There are however many underlying components that need addressing to facilitate this and other upgrades, including staff resourcing requirements to compile a strategic plan to move forward. Some areas noted form part of a larger strategic plan to remediate issues due to internal resource and skill shortages.	Ongoing	Manager ICT	31-Aug-24
					Print services transitioned off premises - see comment above	Ongoing	Manager ICT	31-Aug-24
18. TechOne Access Management	Yes		✓	Lack of periodic TechOne user access reviews for appropriateness.	Access Management Policy reviewed and updated however Manager ICT to perform an additional review to ensure alignment to requirements. Knowledge within the organisation of the management of TechOne security profiles may require further training outside of the Finance module. Official training be provided for supporting staff as well as investigations into resourcing for ICT to manage security access profiles to support this requirement as part of business as usual activities.	Ongoing	Manager ICT	31-Aug-24
					Creation of automated report (script) to identify stale user accounts and trigger deactivation process	Complete	Manager ICT	
					Integrate segregation of approval and financial duties within TechOne.	Complete	Manager Financial Services	
19. Authority Access	Yes		✓	Lack of periodic Authority user access reviews for appropriateness.	Create procedure for review of AD accounts and Authority accounts	Complete	Manager ICT	
					Improve account management procedures. MFA configuration exclusively for Authority is not possible with the current version used by the organisation.	Ongoing	Manager ICT	30-Sep-24
20. Disaster Recovery Management			✓	DRP not reviewed and tested since 2020.	A BCRP is in place but requires external consulting to review across the organisation. The DRP requires review and external consulting to align to the BCRP once approved. There is limited capacity to perform these tasks with current resource levels.	Not started	Manager ICT	TBA
21. Network Access Management			✓	Deficiencies in user access management controls for the network.	See item 18 - Access Management Policy. Other tasks require further resourcing in order to remediate some item findings.	Ongoing	Manager ICT	TBA
22. Network Security Management			✓	Deficiencies in network security management.	Whilst some remediation activities perform daily support tasks such as patching and version updates. The majority of items for remediation fall outside of the current capabilities and capacity of the ICT support team.	Not started	Manager ICT	TBA
23. Security Incident Monitoring and reporting			✓	Deficiencies in management of security incidents.	Implement a Security, Information and Event Management platform. Update the Security - Incident Management Reporting and response document. Investigate and implement a centralised event log repository. As per item 22 currently inadequate resourcing and skills.	Ongoing	Manager ICT	TBA
24. Change Management			✓	Change tickets do not clearly state the type of change.	Review and update the Change Management policy to align to current standards.	Ongoing	Manager ICT	TBA
25. IT governance			✓	IT governance documents to be updated.	Access Management policy - see item 18. Cyber policy - see items 22 concerning resourcing and capabilities. Some items to be redirected to an ICT Strategy	Ongoing	Manager ICT	TBA



9.2 ARC20.07.24 Update From Moore Australia

Meeting & Date	Audit Committee 1 July 2024
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Employee disclosure required where there is an interest in any matter of which the employee is providing advice or a report.
Report Author	Michael Cole Director Corporate Services
CEO	Keri Shannon
Attachments	1. Moore Australia Agenda Paper ARC Meeting 1 July 2024

Purpose

This report is for Moore Australia to present its agenda paper to the Audit Committee.

Recommendation

That Council receives the agenda paper from Moore Australia

Voting Requirement

Simple Majority.

Background

The City’s, internal auditor Moore Australia provided this report in response to a request from the chair of the Audit & Risk Committee to summarise the status of the 320 internal audit recommendations made to the City of Nedlands since March 2020.

Discussion

While the Moore Australia progress report attached to the agenda shows the number of outstanding audit log items, the paper does not clearly indicate the age of the outstanding items.

The summary table below indicates the number of days the audit items have been outstanding:

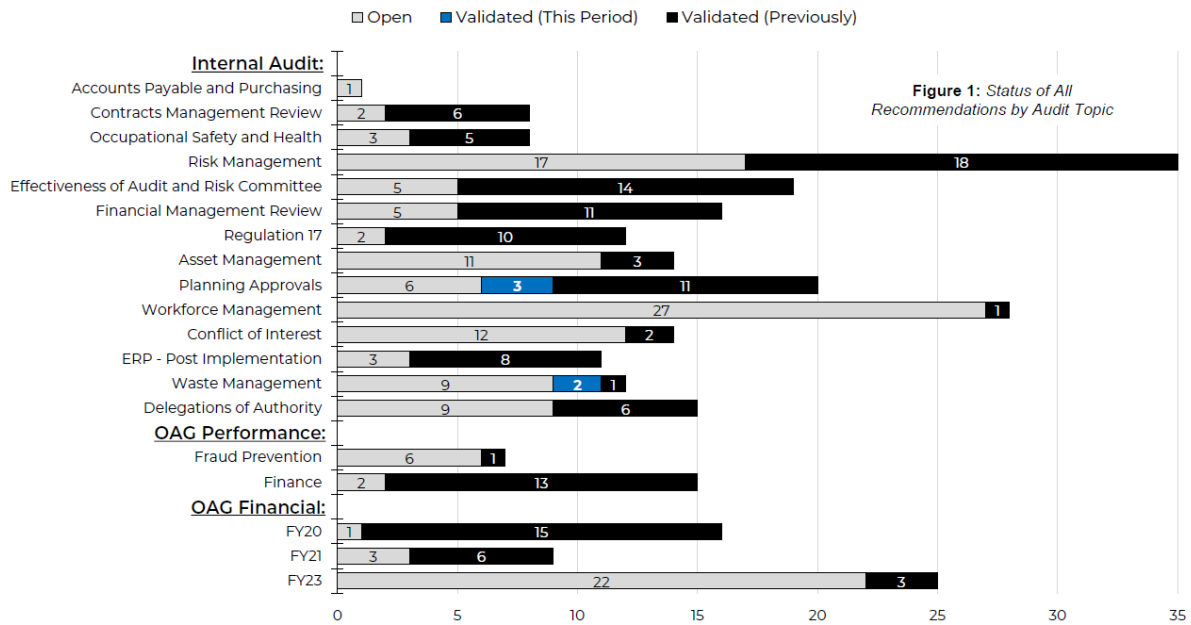


No of days outstanding	No of outstanding items
Over 300 days	313
Over 200 days	9
Over 100 days	9

The progress report from Moore Australia contained in the report is set out below:

Audit Log – Progress Report

Figure 1 provides a breakdown of the status of all three-hundred-twenty (320) recommendations per audit topic† – including the five (5) items closed since 17 June 2024. Statuses true as at 24 June 2024.



† Excludes previously fully closed audits:
Internal Audits: IT Policy Review (2), Business Continuity Review (7), Records Management (9), Payroll (9), ERP Procurement and Planning (8).

Consultation

The Presiding Member has met with the City’s Internal Auditors and agreed on future reporting timelines to the Audit Committee.

Strategic Implications

This item is strategically aligned to the City of Nedlands Council Plan 2023-33 vision and desired outcomes as follows:

Vision Sustainable and responsible for a bright future

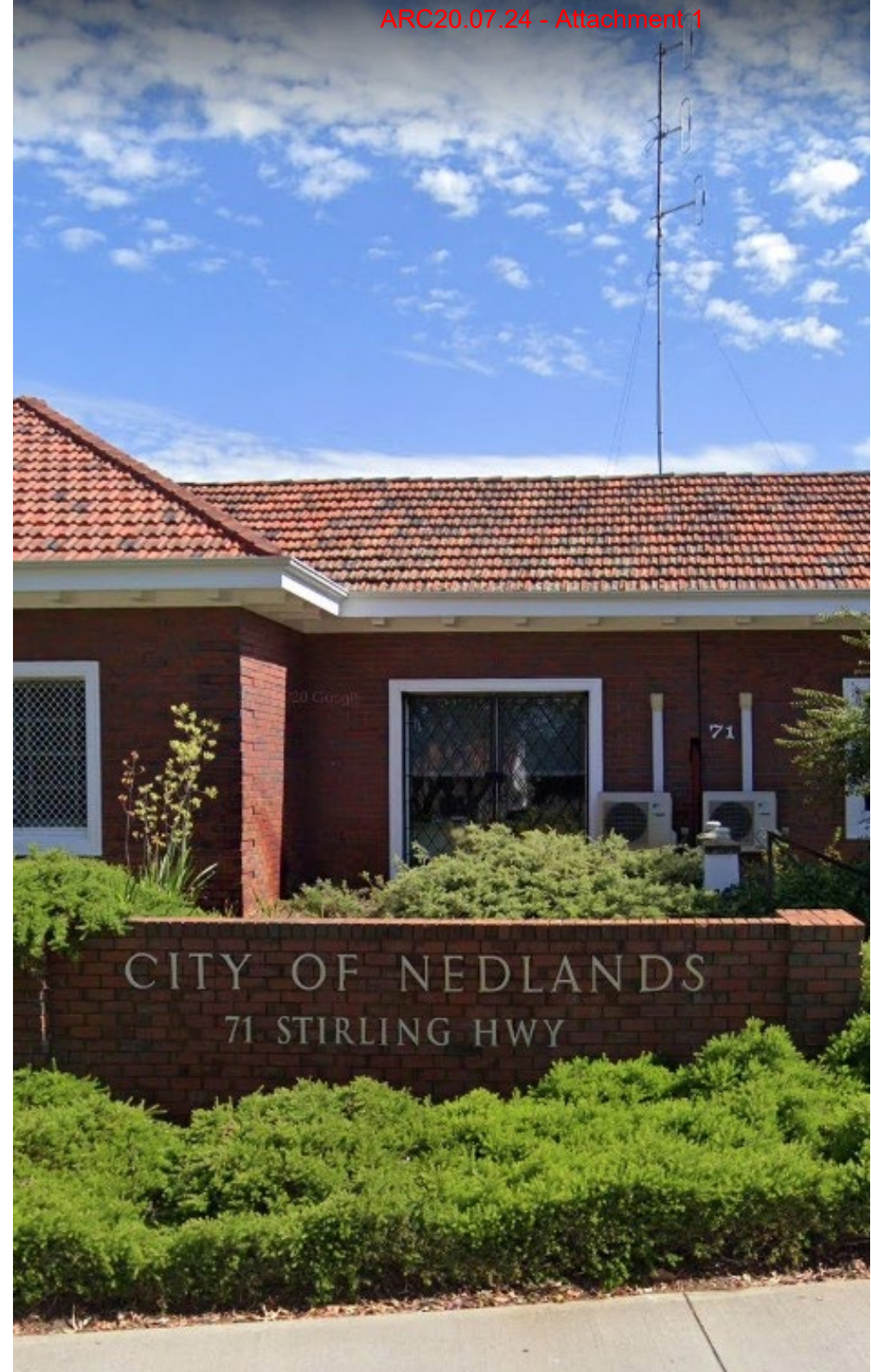
Pillar Outcome **Performance**
 11. Effective leadership and governance.



AUDIT AND RISK COMMITTEE
MEETING AGENDA PAPER

**CITY OF NEDLANDS
INTERNAL AUDIT**

1 JULY 2024



Summary

Moore Australia (WA) has been requested by the Chair of the Audit and Risk Committee (“**the Committee**”) to provide interim reports containing:

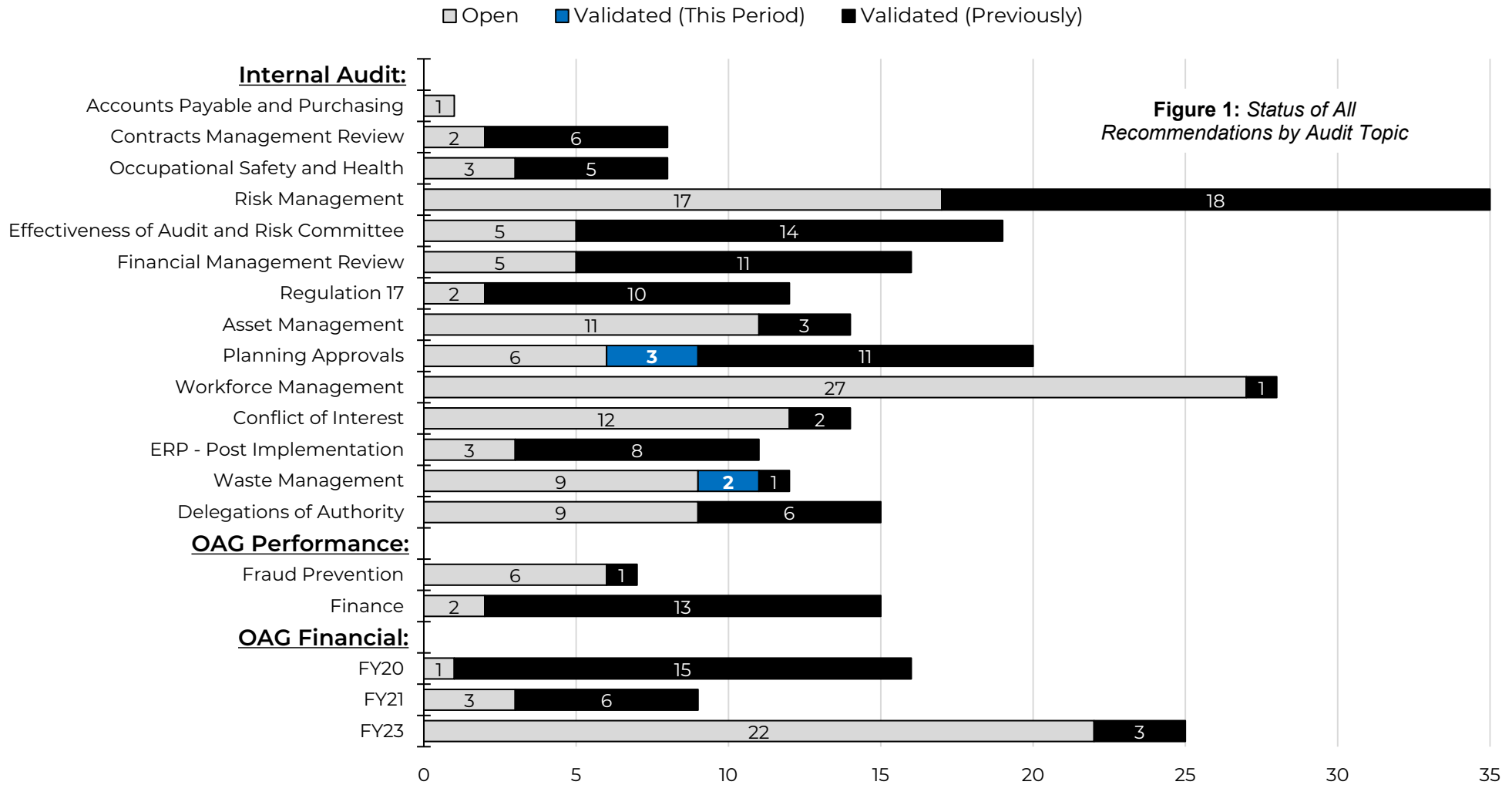
1. a chart to illustrate the City’s progress towards addressing audit recommendations by report; and
2. an extract of the entire audit log.

These reports will occur in addition to our regular agenda papers which have historically been reported to the Committee on a quarterly basis.

** Please note that the extract of the audit log is considered to contain potentially sensitive information and should be distributed to members of the Committee as a separate confidential attachment.*

Audit Log – Progress Report

Figure 1 provides a breakdown of the status of all three-hundred-twenty (320) recommendations per audit topic† – including the five (5) items closed since 17 June 2024. Statuses true as at 24 June 2024.



† Excludes previously fully closed audits:

Internal Audits: IT Policy Review (2), Business Continuity Review (7), Records Management (9), Payroll (9), ERP Procurement and Planning (8).



Appendix 1: City of Nedlands – Audit Log (2024.06.24)

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10 Date of Next Meeting

The date of the next meeting of the Audit Committee Meeting is to be 22 July 2024.

11 Declaration of Closure

There being no further business, the Presiding Member will declare the meeting closed.