



City of Nedlands

MINUTES

Audit Committee Meeting

Thursday, 21 November 2024

These Minutes are subject to confirmation

Prior to acting on any resolution of the Council contained in these minutes, a check should be made of the Ordinary Meeting of Council following this meeting to ensure that there has not been a correction made to any resolution.



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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Present Attendees

Councillors	Mayor F E M Argyle (online)	
	Councillor H Amiry (Presiding Member)	Coastal Ward
	Councillor F J O Bennett	Dalkeith Ward
	Councillor R A Coghlan	Melvista Ward
	Councillor B G Hodsdon (online)	Hollywood Ward
	Councillor N R Youngman	Dalkeith Ward

Staff	Ms M Harika Chief Finance and Risk Officer
	Mr C Ross Financial Services Consultant
	Ms V Wilkins PA to Director Corporate Services
	Ms A Martin Coordinator Governance Legal and Risk
	Ms S Bloomfield Governance Officer

External	Yee Voon Low (online) RSM Partner
	Sneha Venkatraman (online) RSM Partner
	Punitha Perumal OAG Director

Public There were 0 members of the public present and 0 online.

Press 0

1. Declaration of Opening

The Presiding Member will declare the meeting open at 5.32 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 (Previously Approved) None as at distribution of this agenda.

Apologies Crs B Brackenridge, M Pollard, K Smyth
Director of Corporate Services – Amanda Alderson
Manager ICT & Customer Services – Brad Douglas

3. Public Question Time

Public questions submitted to be read at this point.

There were no questions received from members of the public.



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.

There were no addresses from members of the public

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.

There were no disclosures of financial interest.

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.

There were no disclosures affecting impartiality.

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

Moved by Councillor Youngman , seconded by Councillor Hodson

The Audit Committee Meeting Minutes 14 October 2024 be received.

Motion Put and LOST (3/3)

For: Mayor Argyle, Crs. Hodson, Coghlan

Against: Crs.Youngman, Bennett, Amiry (casting)



9. Finance

9.1. ARC 44.11.24 External Audit – key correspondence, audit preparation, and status of FY23 audit findings

Meeting & Date	Audit Committee Meeting – 21 November 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	M. Harika – Chief Finance and Risk Officer
CEO	K. Shannon
Attachments	1. RSM/OAG memo 2. FY23 OAG findings remediation status

Purpose

This report is for the Audit Committee to be updated on key correspondence and preparation relating to the audit of the City’s financial report for the year ended 30 June 2024.

As the City received a Disclaimer of Opinion for the 30 June 2023 financial report, the Audit Committee have also requested updates on the progress towards remediation of the OAG audit findings.

ADMINISTRATION RECOMMENDATION

Moved by Councillor Youngman, seconded by Mayor Argyle

That the Audit Committee RECEIVES the report.

Motion Put and CARRIED (6/0)

For: Mayor Argyle, Crs. Amiry, Bennett, Coghlan, Hodsdon, Youngman
Against: Crs. Nil

Voting Requirement

Simple majority

Background

An interim audit visit by RSM commenced on 7 October 2024 for a period of four weeks, with weekly meetings held between RSM/OAG and the City to discuss the audit progress and status.



The audit work primarily focused on the 30 June 2023 balance sheet reconciliations and supporting information, which were not provided to the auditor in the prior year. Additionally, the audit work included the interim audit for FY24 and planning for the audit of the financial statements for the year ending 30 June 2024. RSM/OAG has prepared a brief memo summarising the results of their audit work on the 30 June 2023 balance sheet reconciliations and supporting documentation, as well as the interim audit for 30 June 2024.

Both 30 June 2023 balance sheet audit and the 30 June 2024 interim audit were completed on time, with the draft financial statements for 30 June 2024 on track to be submitted to the OAG on 9 December 2024.

The recruitment of the financial services team is nearly complete, with the Accounting Coordinator starting on 31 October and Management Accountant starting on 11 November 2024, however the Financial Accountant position is currently vacant and the recruitment process underway. Overall the team is relatively new, with members having joined within the last three months.

The deadline for the draft 30 June 2024 financial report to be provided to the auditor is based on the extension request granted by DLGSC of 9 December 2024, and the final audit work phase will commence in March 2025.

Challenges identified in the transition from Authority and the OneCouncil ERP implementation which are impacting finance module configurations and impact on the financial reporting process and provision of information for audit purposes are currently being reviewed and resources reallocated. The most impacted area is the reallocation of resources from the Infrastructure fixed asset implementation process to business improvements within the financial reporting process.

There have been preliminary technical discussions with RSM/OAG on the potential options impacting the audit opinion of the financial report for the year ended 30 June 2024 as the City transitions from the prior year audit disclaimer of opinion.

Based on preliminary technical precedents from another WA local government entity transitioning from an audit disclaimer of opinion and the additional audit effort and cost involved, the more likely audit outcome for the City's 30 June 2024 audit opinion entails a qualification for the 30 June 2023 comparative figures. This assumes the 30 June 2023/1 July 2023 opening balance sheet is auditable, the whole 30 June 2024 financial report including note disclosures is auditable, and all material and pervasive audit matters identified during the course of the audit are resolved.

Discussion

Nil



Decision Implications

Nil

Conclusion

The discussion will be noted.

Yee Voon Low (online) & Sneha Venkatraman (online) left meeting at 5.53pm



9.2 ARC45.11.24 Annual FY24 grant acquittal audit status

Meeting & Date	Audit Committee Meeting – 21 November 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	A Alderson – Director Corporate Services
CEO	K Shannon
Attachments	1. FY24 R2R & LCRI acquittal acknowledgement

Purpose

This report is for the Audit Committee to consider the status and certification of the City’s two required grant acquittal audits for year ended 30 June 2024.

ADMINISTRATION RECOMMENDATION

Moved by Councillor Youngman , seconded by Councillor Bennett

That the Audit Committee RECEIVES the report.

Motion Put and CARRIED (6/0)

For: Mayor Argyle, Crs. Amiry, Bennett, Coghlan, Hodsdon, Youngman
Against: Crs. Nil

Voting Requirement

Simple majority

Background

For the year ended 30 June 2024 the City is required as part of the grant recipient conditions to obtain audit certification for two grant acquittal reports relating to Local Roads and Community Infrastructure (LCRI) and Road to Recovery (R2R) programs, which were due for submission by 31 October 2024 to the federal authority.

Both grants have been satisfactorily acquitted with acknowledgement from the Department of Infrastructure for LCRI on 21 October and R2R on 23 October 2024 (refer to attachment 1).



The potential implications for the City of not satisfactorily fulfilling any conditions of the grant funding includes repayment of grants received by the City and jeopardising future grant funded programs.

A Grants steering group has been established between the Financial Services and Technical Services departments to discuss the City's grant identification, application and acquittal process, and is meeting regularly.

Discussion

Nil

Decision Implications

Nil

Conclusion

The discussion will be noted.



9.3 ARC46.11.24 Internal Audit Update

Meeting & Date	Audit Committee Meeting – 21 November 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	M Harika -Chief Finance and Risk Officer
CEO	K. Shannon
Attachments	Nil

Purpose 12

This report is for an update on the status of the internal audit function conducted by Moore Australia.

ADMINISTRATION RECOMMENDATION

Moved by Councillor Youngman, seconded by Councillor Hodsdon

That the Audit Committee RECEIVES the report.

Councillor Coghlan left meeting at 6.11pm

AMENDMENT

Moved by Councillor Amiry , seconded by Councillor Youngman

That the Audit Committee:

- a. Requests that Administration liaise with Moore Australia to report back to committee on the agreement of the figure of costs incurred period June 2022 – June 2024**
- b. prepare an audit scope for consideration by Audit Committee**
- c. provide to the Audit Committee list of firms to be approached for a competitively bid to be internal auditor**
- d. to extend the engagement of Moore Australia until June 2025 to enable the completion of the two audits previously approved by Council subject to regulations**

Motion Put and CARRIED (4/1)

For: Crs. Amiry, Bennett, Hodsdon, Youngman

Against: Mayor Argyle



COUNCIL DECISION

Moved: Cr Youngman, Second by Cr Bennett

That the Audit Committee RECEIVES the report

That the Audit Committee:

- a. **Requests that Administration liaise with Moore Australia to report back to committee on the agreement of the figure of costs incurred period June 2022 – June 2024**
- b. **prepare an audit scope for consideration by Audit Committee**
- c. **provide to the Audit Committee list of firms to be approached for a competitively bid to be internal auditor**
- d. **to extend the engagement of Moore Australia until June 2025 to enable the completion of the two audits previously approved by Council subject to regulations**

Motion Put and CARRIED (4/1)

For: Crs. Amiry, Bennett, Hodsdon, Youngman

Against: Mayor Argyle

Voting Requirement

Simple majority

Background

1. Internal Audit function status

Current status

Moore Australia was appointed as the City's Internal Auditor between 30 June 2022 to 30 June 2024.

The engagement of Moore Australia has not been extended beyond 30 June 2024, pending the administration's review of the internal audit function, resourcing, and budget to address the outstanding internal audit findings.

Moore Australia has provided 344 recommendations from various programs across the City, of which 160 remain open pending remediation or validation. The majority of these open recommendations are related to Governance/Risk, Financial Services, Human Resources and ICT. Currently there is no engagement contract to address the validation of these outstanding open findings.



Additionally, a revised Internal Audit plan is considered necessary to align with significant changes affecting the City and local government sector.

Risks

The services of the Internal Auditor without a renewed engagement contract poses several risks and issues including:

- **Legal and Compliance Risks:** The arrangement may breach procurement or governance policies, potentially resulting in regulatory consequences. For instance, engaging Moore on an individual piece-meal basis may fall under lower-value thresholds not requiring Council approval. However, the cumulative charges, exceeding \$400,000, trigger different procurement rules that must be adhered to.
- **Financial Risks:** Costs can escalate without a clear agreement on fees or billing terms, such as charges exceeding \$700 per hour for meeting attendance. For example, Moore Australia billed the City over \$1,000 to draft an engagement letter for proposed internal audit work scheduled for FY25. However, after the City disputed this charge, Moore Australia issued a credit.
- **Reputational Risks:** Engaging an internal auditor without an engagement contract may potentially raise concerns about governance and procurement practices, potentially damaging the City's reputation.
- **Quality and Scope Risks:** Ad hoc engagements without a long-term internal audit plan including remediation of outstanding open findings may fail to align with the City's current requirements. This misalignment could lead to incomplete or irrelevant audit outcomes, reducing the overall effectiveness of the internal audit process.

Recommendations for the future Internal Audit function and addressing open findings

- **Option One - Engage an externally based Internal Auditor through a competitive process**
 - Develop a refreshed three-year internal audit plan, including a current state analysis and consideration of outstanding open items. Following this, initiate a formal tender process to appoint an internal auditor on a fixed-price basis.
- **Option Two – Resource internally the Internal Audit function**
 - Internally dedicated City employed staff to address open findings and deliver future audit programs. Leverage externally an Internal Auditor only for specialised or high-risk areas to minimise reliance and cost.

Management currently recommends option one.

2. Outstanding issuance and finalisation of Internal Audit Reports for FY 2024

Two internal audit reports for finalisation from FY 2024 are outstanding:

- Complaints
- Procurement

The outstanding draft reports were received from Moore earlier in the year but were not circulated at the time of receiving in May and March 2024. Currently management comments, agreed action and timeline remediation for the outstanding internal audit



reports is in the process of being compiled by the recently appointed Coordinator Customer Services (Complaints report) and Coordinator Procurement (Procurement report).

Progress is underway in addressing recommendations and providing management comments and target dates for finalisation of these reports and will be ready for presentation at the next Audit Committee meeting.

Discussion

Nil

Consultation

Nil.

Budget/Financial Implications

There will be budget implications when the report's recommendations are addressed in detail, where operational impacts are estimated and considered by the administration, and then by Council at the appropriate time. There is no immediate budgetary implication to receiving this report.

Decision Implications

Nil

Conclusion

The discussion will be noted.



10. Strategic Projects

10.1 ARC47.11.24 Update from Director of Technical Services

Meeting & Date	Audit Committee Meeting – 21 November 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	N Brown – Manager of Projects and Maintenance M MacPherson – Director Technical Services
Director	M MacPherson – Director Technical Services
Attachments	1.Western Power Project Update – September 2024

Purpose

This report is an update on the status of the Norm-Bidi Trail and Underground Power requested at the Audit Committee Meeting 18 September 2024, and as deferred from the 14 October Audit Committee Meeting.

ADMINISTRATION RECOMMENDATION

Moved by Councillor Youngman, seconded by Mayor Argyle

That the Audit Committee RECEIVES the report.

Motion Put and CARRIED (5/0)

For: Mayor Argyle, Crs. Amiry, Bennett, Hodsdon, Youngman
Against: Crs. Nil

Voting Requirement

Simple majority

Background

1. Norm Bidi Trail

The Norm Bidi Trail seeks to join the Swanbourne Reserve to the existing path network within Allan Park.



On 10 October 2024, new line marking was installed. Completed works also included the removal of several trees, and bollards requiring asphalt repairs.

Current outstanding items are that the proposed path which dissects the leased area land of the Bridge Club and located immediately North of the club building which is being negotiated at present.

The construction of the oval connection path requires negotiations to be resolved with the Bridge Club and lease boundaries. This will allow the installation of the path and the snake motif. The southern portion and wombat crossing will be undertaken on completion of the Hospice in full and are currently scheduled in May 2026.

2. Underground Power

The Underground Power Project is working towards removing the existing overhead power lines and replacing them with below ground, with the first stage of the extensive program focused within Floreat North.

Key milestones achieved so far are:

- 16 August 2024 - Contract of Works was executed.
- 19 August 2024 – Budget adoption allowing project to proceed.
- 2 September 2024 – Pre-Works commenced on site & notification issued. The Sub-contractor's name is Mainswest Pty Ltd
- 9 September 2024 – Trades began work to locate underground services with cable installation commencing almost immediately.
- 11 November 2024 – Horizontal Drilling occurring and continuing.

Horizontal drilling will continue as well as installation and connection of consumer mains on a rolling basis, with subsequent installation of the Space Blue coloured streetlights.

All installation works are scheduled for completion in May 2025.

Removal of the existing overhead lines is scheduled to commence in March 2025 and completed in May.

As works progress, the City will be issued with invoices for the works undertaken. At the time of writing, the following is the agreed payments under the co-funding contract. These invoices will be provided by Western Power direct to the City.



Payment Cadence		
Payment No.	Due Date	Amount
1	Previously Paid (Project initiation costs)	\$203,527.00
2	31/10/2024	\$1,418,778,33
3	31/01/2025	\$1,418,778,33
4	30/04/2025	\$1,418,778,33
Total:		\$4,459,862.00

A purchase order for the above total amount has been raised. As invoices are provided, this amount will be drawdown. Subsequently Western Power has provided their own project update which is found in **Attachment 1** to this report for perusal. Another update is expected in November after this meeting and will be presented at the subsequent reporting cycle.

Discussion

Nil

Decision Implications

Nil

Conclusion

The discussion will be noted.



11. Information, Communication & Technology

11.1. ARC48.11.24 Annual External Audit – ICT Update

Meeting & Date	Audit Committee Meeting – 21 November 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	B Douglas Manager ICT
CEO	K. Shannon
Attachments	1. FY23 OAG findings remediation status

Purpose

The Audit Committee has requested a brief update on the remediation of OAG audit findings relating to ICT matters for the year ended 30 June 2023, and interim audit work results conducted for the year ended 30 June 2024.

ADMINISTRATION RECOMMENDATION

Moved by Councillor Youngman, seconded by Councillor Bennett

That the Audit Committee RECEIVES the report.

Motion Put and CARRIED (5/0)

For: Crs. Mayor Argyle, Crs. Amiry, Bennett, Hodsdon, Youngman

Against: Crs. Nil

Voting Requirement

Simple majority

Background

Due to the departure of key ICT staff relating to this item being the Manager ICT and Senior Information Support officer, there are currently no further significant updates relating to remediation activities.

An Request for Quotation (RFQ) was raised to engage external Managed Services Providers (MSP's) to provide essential systems and technical escalation Business as Usual (BAU) support proposals.

The responses for these are currently being reviewed for suitability.



Discussion

Nil

Budget/Financial Implications

There will be budget implications to maintain 'Business as Usual' support whilst other resourcing options are investigated and considered by the administration, and then by Council at the appropriate time. There is no immediate budgetary implication to receiving the responses to the RFQ proposals..

Currently costs for ongoing ICT secondary MSP support have not been included within the ICT budget.

Decision Implications

Nil

Conclusion



11.2.ARC49.11.24 Business Connectivity Services

Meeting & Date	Audit Committee Meeting – 21 November 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	B Douglas Manager ICT
CEO	K. Shannon
Attachments	Nil

Purpose

This report is for an update on Microsoft Business Connectivity Services that has been retired, and the current impact and solutions for the City.

ADMINISTRATION RECOMMENDATION

Moved by Councillor Bennett, seconded by Councillor Youngman

That the Audit Committee RECEIVES the report.

AMENDMENT

Moved by Councillor Bennett, seconded by Councillor Youngman

That the Audit Committee RECEIVES the report.

That the Audit Committee:

- 1 receives the report.
- 2 is provided with further assurances regarding the uncapitalise planned response by means of:
 - a. a list of the business activities effected and the work-around solution timeframes
 - b. copy of the RFT with expected scope management definitions, cost and timeframes
 - c. oversight of expertise of RFT assessment panel.

Motion Put and CARRIED (5/0)

For: Crs. Mayor Argyle, Crs. Amiry, Bennett, Hodsdon, Youngman
Against: Nil



Voting Requirement

Simple majority

Background

On 30 September 2024 Microsoft Business Connectivity Services (BCS) was fully retired in Microsoft 365.

What it does

BCS repopulates certain picklists (external data) in Application forms located in SharePoint by data that is replicated from Authority to Azure SQL databases. These forms are Application/Compliance forms and used across most departments, including, but not limited to, Building Applications, Development Applications, Compliance, Health, Swimming Pools, Traffic Management and Vehicle Crossovers, Registrations, Parking, Property Transfers, Lease Register and more.

What happened

Microsoft deprecated the utility called Business Connection Services and Microsoft's recommendation is to use Power Apps.

What is the end user impact

Application forms that are loaded up may take several minutes to load as they can no longer find the data for the fields. Once the existing form loads, the data in the external data fields is blank.

Due to the unavailability of the BCS connection for all new applications, staff are unable to enter application/compliance details such as Property, Entity, Lessee, Certifier, Applicants, and Owner information into the various Docset forms. This issue prevents workflows from auto-populating the applicant and owner addresses, as well as the full property address, and transferring this information into the document templates.

Functionality of this feature will not be available until such as time as T1 ECM and forms have been migrated to the Technology One ERP system if a solution is not available.

What happens if we don't resolve the issue

- Increased time spent completing application form requests
- High chance of user error for applications that do allow a workaround
- Not all applications may have a workaround
- High likelihood of user error when manually entering data resulting in failed or inaccurate future search requests, either by Freedom of Information, Internal or customer request.

Power Apps



Power Apps is a relatively new area where ICT do not currently have skills. Additionally, the BCS connector has many in depth configuration items to understand to be able to build a solution. Microsoft's solution was to use Power Apps which is also an additional licensing cost.

Planned Response

To address these challenges effectively, ICT is currently implementing temporary workarounds (where possible) to manage data entry and support urgent document requests. However, these measures are only temporary solutions.

In addition, the ICT team has commenced a Request for Quotation (RFQ), and recognises the urgent need for external expertise to establish a new method for syncing property and applicant details with SharePoint. This new solution is essential for ensuring the continuity of our document management processes and mitigating the operational impact resulting from the BCS retirement.

Discussion

Nil

Budget/Financial Implications

There may be budget implications when the report's recommendations are addressed in detail, where operational impacts are estimated and considered by the administration, and then by Council at the appropriate time. There is no immediate budgetary implication to receiving this report.

Currently costs for the solution have not been included within the ICT budget.

Decision Implications

Nil

Conclusion

The discussion will be noted.



12. Risk Management

12.1.ARC50.11.24 Update on Risk Management and Emerging Risks

Meeting & Date	Audit Committee Meeting – 21 November 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	M Harika -Chief Finance and Risk Officer
CEO	K. Shannon
Attachments	

Purpose

To provide an update on Risk Management and Emerging Risks to the Audit Committee.

ADMINISTRATION RECOMMENDATION

Moved by Councillor Youngman, seconded by Councillor Bennett

That the Audit Committee RECEIVES the report.

AMENDMENT

Moved by Councillor Youngman, seconded by Councillor Bennett

That the Audit Committee:

- a. receives the report
- b. requests a workshop on Risk Management Processes at the City of Nedlands to be scheduled February 2025
- c. update on outstanding on internal audit actions to be provided to Committee during that workshop

Motion Put and CARRIED (5/0)

For: Crs. Mayor Argyle, Crs. Amiry, Bennett, Hodsdon, Youngman

Against: Crs. Nil

Voting Requirement

Simple majority



Background

Due to turnover of key finance, governance and corporate services staff, the review of the City's risk management processes, assurance mapping, and a refresh update of the Strategic Risk and Operational Risk registers is underway but still at a preliminary stage.

A new Coordinator Governance Legal and Risk has now commenced with the position having been vacant for a period of several months.

Discussion

During September 2024 a Governance site has been developed and went live on the 20 November 2024. The site provides staff access to information in a centralised location related to the City's risk management framework and policies, risk registers (access and ability to update based on staff role), training and induction, register of delegated authority, conflicts of interest, gifts, compliance reporting and local laws.

Currently the Coordinator Governance Legal and Risk and the Governance Support Officer are compiling the centralised risk registers based on information provided from the various business units.

Over the next six months, the priority will be on finalising the draft strategic risk register, reviewing the risk management policy and framework, and developing a comprehensive risk management action plan with an annual calendar. This will ensure identified risks are effectively managed and key deadlines are met.

Budget/Financial Implications

There may be budget implications when the report's recommendations are addressed in detail, where operational impacts are estimated and considered by the administration, and then by Council at the appropriate time. There is no immediate budgetary implication to receiving this report.

Decision Implications

Nil

Conclusion

The discussion will be noted.

13. Any Other Business

Committee Members can raise any other business for discussion at the discretion of the Presiding Member.



14. Date of Next Meeting

The date of the next meeting of the Audit Committee Meeting is expected to be in February 2025.

15. Declaration of Closure

There being no further business, the Presiding Member declared the meeting closed at 7.02pm.