

Services and Service Levels

Service	Objective	Service Level
Internal audit and risk mitigation	To report to the Audit and Risk Committee	<ul style="list-style-type: none"> Provision of reports to allow the Audit and Risk Committee to oversee internal / external auditing, risk management, internal control and compliance functions of the City.
	To undertake activities listed in the Annual Internal Audit Program	<ul style="list-style-type: none"> Provision of an independent and objective review of City operations and systems – provides assurance that risk management, controls and compliance processes are effective.
	Coordination of raising awareness and ongoing education of risk management responsibilities.	<ul style="list-style-type: none"> To enhance awareness of risk and promote a positive risk culture that embeds risk management across the City's systems and processes.
Monitoring and/or reviewing activities	Implementation of the Service Review Program	<ul style="list-style-type: none"> Reviewing the City's performances to minimise risk exposure (to inform risk management decision making at the executive and managerial level).
	Undertake business, financial and operational analysis	<ul style="list-style-type: none"> Reviewing the City's performances to improve efficiency and effectiveness. To provide confidence and integrity of data and/or information.

NOTE: The Internal Audit Program assist the Chief Executive Officer to comply with section 17 of the *Local Government (Audit) Regulations 1996* – review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

Joondalup 2022 Key Theme and Objective	Actions and Projects	Informing Plan or Legislation	Project Milestone	
Governance and Leadership Corporate Capacity For the community to have confidence and trust in the City that it can deliver services effectively and transparently <u>Strategic Initiatives</u> Demonstrate accountability through robust reporting that is relevant and easily accessible by the community Continuously strive to improve performance and service delivery across all corporate functions	Internal Audit Program	Local Government Act 1995 Local Government (Audit) Regulations 1996 Corruption, Crime and Misconduct Act 2003	Q1 – Q4	Audit and Risk Committee Requests and Reports
			Q1 – Q4	Examine potential areas where fraudulent activity may exist in purchasing practices including: <ul style="list-style-type: none"> Possible payment of false invoices Invoices being paid without goods or services being received Inappropriate employee/supplier relationships
			Q1 – Q4	Examine potential areas where formal purchasing practices are not adhered to including: <ul style="list-style-type: none"> Non-purchase order payments Attempts by employees to split purchase orders or remain under thresholds, particularly the \$5,000 threshold Variations from the tender threshold, where a tender has not been undertaken
			Q1 – Q4	Respond to referrals from external oversight agencies (including the Corruption and Crime Commission and Public Sector Commission) that may require investigation and reporting as required by legislation
			Q1 – Q4	Live monitoring of employees' and elected members' gift registers including cross referencing of invitations received
			Q1 – Q4	Audit follow-up (implementation of agreed recommendations)
			Q1	Complete the annual audit of compliance of the Information Protection Agreement between the City and VicRoads
			Q1	Coordinate the completion of the annual Integrity and Conduct Survey and ensure its submission to the Public Sector Commission by the stipulated deadline
			Q3	Coordinate the completion of the annual Compliance Audit Return and ensure its submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2019
			Q1 – Q4	Development of an organisational position statement to consolidate the internal controls of the City to detect, monitor, prevent and raise awareness of fraud, corruption and misconduct risk
	Conduct and Integrity Controls			
	Monitoring of new and amended legislation		Q1 – Q4	Local Government Act 1995 and Local Government (Administration) Regulations 1996 – gifts and contributions to travel

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			Q1 – Q4	Finalise implementation of electronic system to enhance the integration of risk management processes and live monitoring of strategic, operational and project risks
			Q1 – Q4	Undertake risk management training for: <ul style="list-style-type: none"> • Risk Awareness • Risk Identification • Risk Analysis • Residual Risk and Treatment Effectiveness
			Q1 – Q2	Strategic Risk Register – finalise allocation of risk owners, treatment owners and the ratings of inherent and residual risks
			Q1 – Q4	Strategic Risk Register – monitor risks and report issues of concern to the Chief Executive Officer
			Q4	Strategic Risk Register – annual reporting to the Chief Executive Officer of the status of the register
			Q1 – Q4	Project Risk Registers – monitor risks and report issues of concern to the Chief Executive Officer
			Q1 – Q4	Business Unit Risk Registers – undertake risk management workshops for the development of the registers to identify risk owners, treatment owners and the ratings of inherent and residual risks

NOTE: The Service Review Program assist the Chief Executive Officer to comply with section 17 of the *Local Government (Audit) Regulations 1996* – review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

Joondalup 2022 Key Theme and Objective	Actions and Projects	Informing Plan or Legislation	Project Milestone	
Financial Sustainability Effective Management To conduct business in a financially sustainable manner <u>Strategic Initiative</u> Seek out efficiencies and regional collaborations to reduce service delivery costs	Service Review Program	Local Government Act 1995	Q1 – Q2	Finalise Performance Review of Community Development and Youth Services
	Business, financial and operational analysis	Local Government (Audit) Regulations 1996	Q1 – Q4	Undertake Performance Reviews to review the efficiency and effectiveness of the City's performance, including the identification of risks (as directed by the Chief Executive Officer or from outcomes of data analytics)
	Data Analytics Program	20-Year Strategic Financial Plan	Q1 – Q4	Australasian Local Government Performance Excellence Program <ul style="list-style-type: none"> Continue analysis of the 2016/17 data using the final report and online comparative tool Participate in the third year of the program for 2017/18 data
	Local Government Performance Excellence Program			

COMPLETED ACTIVITIES

Review of Event Risk Management Plans

- ANZAC Day
- Community Art Exhibition
- Defeat the Beat
- Joondalup Festival
- Little Feet Festival
- Kaleidoscope 2017
- Music in the Park Concerts
- Queens Baton Relay
- Skate Park Festival
- Spring Markets
- Summer Series
- Urban Couture
- Valentine's Concert

Internal Audits / Reviews

- Graffiti Bonus Payment
- VicRoads Annual Audit Report
- Additional Rubbish Services
- Corporate Credit Cards during 2016-17

Reporting to the Audit and Risk Committee

- Efficiency and Cost Saving Opportunities (August 2017)
- Executive and Risk Services Program 2017-18 (August 2017)
- 2017 Compliance Audit Return (March 2018)
- External Member to Audit and Risk Committee (March 2018)

Legislative Requirements

- Completion of 2017 Compliance Audit Return
- Completion of 2017 Public Sector Commission Integrity and Conduct Survey
- External Reporting to Oversight Agencies

Performance Reviews

- Participation in Australasian Local Government Performance Excellence Program for 2016-17 (second year)

ONGOING ACTIVITIES	
Internal Audits / Reviews	<ul style="list-style-type: none"> • Purchasing activities (recommendations from Fraud and Misconduct Risk Assessment) • Employee / supplier relationships • Disclosures / non-disclosures of gifts
External Reviews	<ul style="list-style-type: none"> • Specialised Probity Audit of Sponsorships and Gifts • Authorised Inquiry into Gifts and Sponsorship Arrangements
Risk Management	<ul style="list-style-type: none"> • Review and updating of Risk Management Framework • Review and updating of Risk Management Policy • Implementation of electronic Risk and Compliance Module <ul style="list-style-type: none"> • Updating of risk management practices • Establishing the City's risk tolerances and quantitative values • Establishing reporting requirements • Developing training programs <ul style="list-style-type: none"> • Risk Awareness • Risk Identification • Risk Analysis • Residual Risk and Treatment Effectiveness
Performance Reviews	<ul style="list-style-type: none"> • Procurement and Contract Management • Community Development and Youth Services • Analysis of results from Australasian Local Government Performance Excellence Program for 2016-17 (second year)