

# minutes

## Audit and Risk Committee

MEETING HELD ON **TUESDAY 3 MARCH 2020**

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## CITY OF JOONDALUP

### MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD IN CONFERENCE ROOM 2, JOONDALUP CIVIC CENTRE, BOAS AVENUE, JOONDALUP ON TUESDAY 3 MARCH 2020.

#### ATTENDANCE

##### Committee Members

Cr Tom McLean, JP	<i>Presiding Member</i>	
Mayor Hon. Albert Jacob, JP		
Cr Christine Hamilton-Prime	<i>Deputy Presiding Member</i>	
Cr John Logan		
Cr Christopher May		
Cr Philippa Taylor		
Cr Suzanne Thompson		<i>from 5.49pm</i>
Mr Richard Thomas	<i>External Member</i>	

##### Observers

Cr Russell Poliwka	<i>from 5.46pm</i>
Cr John Raftis	

##### Officers

Mr Garry Hunt	Chief Executive Officer
Mr Mat Humfrey	Director Corporate Services
Mr Brad Sillence	Manager Governance
Ms Christine Robinson	Manager Executive and Risk Services
Mr Roney Oommen	Manager Financial Services
Mr Peter McGuckin	Internal Auditor
Mrs Vivienne Stampalija	Governance Coordinator
Mrs Lesley Taylor	Governance Officer

#### DECLARATION OF OPENING

The Presiding Member declared the meeting open at 5.45pm.

*Cr Poliwka entered the Room at 5.46pm.*

## DECLARATIONS OF INTEREST

### Disclosures of Financial / Proximity Interest

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. An employee is required to disclose their financial interest and if required to do so by the Council must disclose the extent of the interest. Employees are required to disclose their financial interests where they are required to present verbal or written reports to the Council. Employees are able to continue to provide advice to the Council in the decision making process if they have disclosed their interest.

<b>Name/Position</b>	<b>Mr Richard Thomas, External Member.</b>
<b>Item No./Subject</b>	Item 4 - Chief Executive Officer's Three Yearly Review of Systems of Risk Management, Internal Control and Legislative Compliance.
<b>Nature of interest</b>	Financial Interest.
<b>Extent of Interest</b>	As previously disclosed, as a former partner of Deloitte, Mr Thomas still receives a quarterly payment under the terms of his Retirement Deed.

<b>Name/Position</b>	<b>Mr Richard Thomas, External Member.</b>
<b>Item No./Subject</b>	Item 6 - Confidential – Three Yearly Review of Financial Management Systems and Procedures.
<b>Nature of interest</b>	Financial Interest.
<b>Extent of Interest</b>	As previously disclosed, as a former partner of Deloitte, Mr Thomas still receives a quarterly payment under the terms of his Retirement Deed.

### Disclosures of interest affecting impartiality

Elected Members (in accordance with Regulation 11 of the *Local Government [Rules of Conduct] Regulations 2007*) and employees (in accordance with the Code of Conduct) are required 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 process. The Elected Member/employee is also encouraged to disclose the nature of the interest.

<b>Name/Position</b>	<b>Mr Garry Hunt, Chief Executive Officer.</b>
<b>Item No./Subject</b>	Item 8 - Confidential – Chief Executive Officer's Credit Card Expenditure (July – September 2019).
<b>Nature of interest</b>	Interest that may affect impartiality.
<b>Extent of Interest</b>	The Chief Executive Officer is the card holder.

<b>Name/Position</b>	<b>Mr Garry Hunt, Chief Executive Officer.</b>
<b>Item No./Subject</b>	Item 9 - Confidential – Chief Executive Officer's Credit Card Expenditure (October – December 2019).
<b>Nature of interest</b>	Interest that may affect impartiality.
<b>Extent of Interest</b>	The Chief Executive Officer is the card holder.

**APOLOGIES / LEAVE OF ABSENCE****Leave of Absence previously approved**

Cr Russ Fishwick, JP	25 February to 3 March 2020 inclusive;
Cr John Logan	12 to 15 March 2020 inclusive;
Cr John Logan	26 April to 3 May 2020 inclusive;
Cr Christine Hamilton-Prime	1 May to 8 June 2020 inclusive.

**CONFIRMATION OF MINUTES****MINUTES OF THE AUDIT AND RISK COMMITTEE HELD ON 12 NOVEMBER 2019**

**MOVED Cr May, SECONDED Cr Hamilton-Prime that the minutes of the meeting of the Audit and Risk Committee held on 12 November 2019 be confirmed as a true and correct record.**

**The Motion was Put and**

**CARRIED (7/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor and Mr Thomas.

**ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

Nil.

**IDENTIFICATION OF MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC**

In accordance with Clause 5.2 of the City's *Meeting Procedures Local Law 2013*, this meeting was not open to the public.

**PETITIONS AND DEPUTATIONS**

Nil.

**REPORTS****ITEM 1                    2019 COMPLIANCE AUDIT RETURN**

<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Garry Hunt Office of the CEO
<b>FILE NUMBER</b>	32481, 09492, 101515
<b>ATTACHMENTS</b>	Attachment 1      2019 Compliance Audit Return
<b>AUTHORITY / DISCRETION</b>	Executive - The substantial direction setting and oversight role of Council, such as adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

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**PURPOSE**

For Council to adopt the City's 2019 Compliance Audit Return (the Return) prior to it being submitted to the Department of Local Government, Sport and Cultural Industries (DLGSC).

**EXECUTIVE SUMMARY**

The DLGSC Compliance Audit Return for the period 1 January to 31 December 2019 has been completed and is required to be adopted by Council before being submitted to the DLGSC by 31 March 2020.

*It is therefore recommended that Council:*

- 1        ADOPTS the completed 2019 Local Government Compliance Audit Return for the period 1 January to 31 December 2019 forming Attachment 1 to this Report;*
- 2        in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996, SUBMITS the completed Compliance Audit Return as detailed in Part 1 above, to the Department of Local Government, Sport and Cultural Industries.*

**BACKGROUND**

Regulation 14 of the *Local Government (Audit) Regulations 1996* requires a local government to carry out a compliance audit for the period 1 January to 31 December in each year. After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister. The Audit and Risk Committee is to review the Return before it is presented to Council for adoption.

Regulation 15 of the *Local Government (Audit) Regulations 1996* requires the Return to be certified by the Mayor and the Chief Executive Officer before being submitted to the DLGSC, along with the relevant section of the minutes, by 31 March following the period to which the Return relates.

The 2019 Return was made available to local government authorities by the DLGSC via its centralised portal called 'Smart Hub'. The 2019 Return is similar to previous years and focuses on high risk areas of compliance and statutory reporting as prescribed in Regulation 13 of the *Local Government (Audit) Regulations 1996*.

The 2019 Return includes the additional category of "Elections" which took place during 2019, and for the first time the 2019 Return also includes the category "Optional Questions" which the City has provided responses for.

## DETAILS

The 2019 Return contains the following compliance categories:

- Commercial Enterprises by Local Governments.
- Delegation of Power / Duty.
- Disclosure of Interest.
- Disposal of Property.
- Elections.
- Finance.
- Integrated Planning and Reporting.
- Local Government Employees.
- Official Conduct.
- Optional Questions.
- Tenders for Providing Goods and Services.

The relevant managers were required to complete the responses to the Return's questions which were approved by their Director before being forwarded to the Internal Auditor for review and input via the 'Smart Hub' on the DLGSC website. The Return has been completed and is now required to be adopted by Council before being finalised and submitted to the DLGSC by 31 March 2020.

It should be noted that the Return indicates some areas of non-compliance as follows:

- Disclosure of Interest Question 7:

An oversight of the City's governance processes failed to identify two employees acting in designated positions which resulted in requests for the submission of a primary return being issued to them late. Therefore, the primary returns were not lodged by the two newly designated employees within three months of commencing in the position. The primary returns were subsequently lodged by both employees.

- Local Government Employees Question 2:

The designated senior employee position of Director Corporate Services was not advertised in a newspaper circulating throughout the state as required by Administration Regulation 18A. The position was advertised through electronic media.

- Tenders for Providing Goods and Services Question 14:

The notice issued for one expression of interest omitted the names of all persons listed as acceptable tenderers. A correction notice was issued in 2020 to correct the oversight.

**Legislation / Strategic Community Plan / Policy implications**

**Legislation** Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*.

**Strategic Community Plan**

**Key theme** Governance and Leadership.

**Objective** Corporate capacity.

**Strategic initiative** Demonstrate accountability through robust reporting that is relevant and easily accessible by the community.

**Policy** Not applicable.

**Risk management considerations**

The risk associated with Council failing to adopt the 2019 Return would result in non-compliance with the legislative requirements of the *Local Government (Audit) Regulations 1996*.

**Financial / budget implications**

Not applicable.

**Regional significance**

Not applicable.

**Sustainability implications**

Not applicable.

**Consultation**

Not applicable.

**COMMENT**

Although some areas of non-compliance were identified, the responses in the 2019 Return reveal a generally high level of compliance with legislation by the City. Areas of non-compliance were corrected, where possible, when they were identified.

**VOTING REQUIREMENTS**

Simple Majority.



*Cr Thompson entered the Room at 5.49pm.*

**MOVED Cr Hamilton-Prime, SECONDED Cr May that Council:**

- 1 ADOPTS the 2019 Local Government Compliance Audit Return for the period 1 January 2019 to 31 December 2019 forming Attachment 1 to this Report;**
- 2 In accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, SUBMITS the completed 2019 Compliance Audit Return as detailed in Part 1 above to the Department of Local Government, Sport and Cultural Industries.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.

*Appendix 1 refers*

*To access this attachment on electronic document, click here: [Attach1agnAUDIT200303.pdf](#)*

## ITEM 2 INTEGRITY AND CONDUCT CONTROLS

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<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Garry Hunt Office of the CEO
<b>FILE NUMBER</b>	107084, 101515
<b>ATTACHMENTS</b>	Nil.
<b>AUTHORITY / DISCRETION</b>	Information - includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

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### PURPOSE

For the Audit and Risk Committee to note improvements being made in relation to integrity and conduct controls.

### EXECUTIVE SUMMARY

The Audit and Risk Services Business Unit includes an objective *“to enhance organisational culture to support ethical conduct”*. To support this objective, the City uses the results of the annual Integrity and Conduct Survey (Survey) from the Public Sector Commission (PSC) as a gap analysis of issues requiring further consideration.

Further to this, in August 2019 the Western Australian Auditor General released a report titled *‘Fraud Prevention in Local Government’* which has also been used as a gap analysis.

*It is therefore recommended that the Audit and Risk Committee NOTES improvements being made in relation to integrity and conduct controls.*

### BACKGROUND

Each year the PSC collects data via a Survey on a range of conduct, integrity and workforce matters. The Survey provides the City with a summary of activity and system maturity across a range of administrative functions, as well as assisting the Public Sector Commissioner to meet reporting functions to Parliament and providing useful benchmarks that are used in developing public sector wide policy programs.

The 2019 Survey included questions relating to the following:

- Code of Conduct.
- Integrity Culture.
- Reporting of Unethical Conduct.
- Breach of Discipline Process.
- Public Interest Disclosure.
- Workforce Management.

The Western Australian Auditor General audit into fraud prevention in local government found that many local governments have not assessed their fraud risks and do not have comprehensive fraud management plans and programs. Most could do more to educate their staff on integrity policies and controls to reinforce anti-fraud messages and consider fraud risks in their daily duties. Local governments also need to make sure they have clear and easy processes for people to report any fraud concerns.

An improvement plan has been developed to address any gaps identified.

## DETAILS

The City has many current controls and initiatives in place to promote the highest standard of conduct and ethical behaviour, including the following:

- *Governance Framework* – sets out the roles of Elected Members and the organisation, their relationships, along with financial, legal and ethical considerations.
- *Code of Conduct* – sets out the standards of behaviour that employees, Elected Members and Committee Members must observe when performing the duties at the City, including alignment to the City's values, behavioural principles and professional conduct. A Short Guide to Conduct for Employees has been developed as a quick reference to guide to the standards of behaviour the City expects from its employees.
- *Fraud, Corruption and Misconduct Control Policy* – communicates the City's zero tolerance approach and response actions to fraudulent and corrupt conduct within the performance of its functions and interactions with contractors and suppliers, the community and all other stakeholders of the City.
- *Short Guide to Governance* – provides information on the roles and responsibilities of Council, the Mayor, Elected Members, the Chief Executive Officer and the decision-making processes of Council.
- *Short Guide on Accountable and Ethical Decision Making* – provides guidance on the expected ethical standards of conduct at the City.
- *Short Guide to Disclosing Financial Interests* – provides guidance on the definition of a financial interest and the requirements for City officers and Elected Members to declare a financial interest when a matter is brought before a local government.
- *Short Guide to Gifts for Elected Members* – provides advice on the acceptance of gifts from third parties and requirements for disclosure (including an interest relating to gifts at meetings).
- *Short Guide to Gifts and Contributions to Travel for Employees* – provides advice on the acceptance of gifts and contributions to travel from third parties and requirements for disclosure (currently under review due to the gazetting of the *Local Government Regulations Amendment (Gifts) Regulations 2019* on 18 October 2019).
- *Annual Internal Audit Program* – includes activities relating to fraud, misconduct and corruption detection and prevention using the business unit's data analytics program.
- Live monitoring of the City's electronic gifts and contributions to travel registers and invitations received by employees and Elected Members.

- Verification of new and current supplier details.
- Ongoing review of contract management arrangements to detect any improper relationships.
- New requirements following the review of the *Local Government Act 1995* such as:
  - mandatory Code of Conduct for Council Members, Committee Members and Candidates
  - development of an Attendance at Events policy to establish the requirements around the attendance at events where tickets are offered to Elected Members and employees.

The following activities are scheduled for implementation and / or development during 2019-20 to strengthen the City's integrity and conduct controls:

- Whistleblowing Program – includes the expansion of the public interest disclosure function, the development of a Statement of Business Ethics for contractors and suppliers and increased awareness on how to report suspected misconduct.
- Fraud and Corruption Plan – outlines the City's commitment to managing fraud risks, communication of approach, timeframes and responsibilities (in line with Australian Standard 8001 – 2008 Fraud and Corruption Control).
- Identification and ongoing management of organisational integrity risks.
- Defining and testing controls for employees appointed to Positions of Trust.
- Improvements to recruitment processes to assess candidate's personal values and verification of identity.
- Enhanced staff training on fraud awareness, integrity and code of conduct, and recording conflicts of interest.

A collaborative and proactive approach between the business units of Audit and Risk Services, Financial Services, Governance and Human Resource Services allows for fostering and developing strong organisational cultures of integrity.

### **Legislation / Strategic Community Plan / Policy implications**

**Legislation**                      Section 17 of the *Local Government (Audit) Regulations 1996*.

### **Strategic Community Plan**

**Key theme**                        Governance and Leadership.

**Objective**                        Corporate capacity.

**Strategic initiative**        Continuously strive to improve performance and service delivery across all corporate functions.

**Policy**                              *Fraud, Corruption and Misconduct Control Policy.*

**Risk management considerations**

The City's current controls and activities being developed during 2019-20 provide evidence to support the appropriateness and effectiveness of systems and procedures in regard to risk management, internal control and legislative compliance, as required by the *Local Government (Audit) Regulations 1996*.

**Financial / budget implications**

Not applicable.

**Regional significance**

Not applicable.

**Sustainability implications**

Not applicable.

**Consultation**

Not applicable.

**COMMENT**

The continued focus to strengthen integrity and conduct controls enhances the City's reputation and shows the commitment to ethical behaviour. Where the standards of behaviour fall below what is expected, including misconduct, the City takes the appropriate action which may include notifications to the Corruption and Crime Commission or the Public Sector Commission.

**VOTING REQUIREMENTS**

Simple Majority.

**MOVED Cr Hamilton-Prime, SECONDED Cr Logan that the Audit and Risk Committee NOTES improvements being made in relation to integrity and conduct controls.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.

### **ITEM 3                    HALF YEARLY REPORT – WRITE-OFF OF MONIES – 1 JULY TO 31 DECEMBER 2019**

<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Mat Humfrey Corporate Services
<b>FILE NUMBER</b>	07032, 101515
<b>ATTACHMENTS</b>	Nil.
<b>AUTHORITY / DISCRETION</b>	Information - includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

#### **PURPOSE**

For the Audit and Risk Committee to note the amounts of monies written-off under delegated authority.

#### **EXECUTIVE SUMMARY**

The total amount written-off under delegated authority during the six months ended 31 December 2019 was \$4,810.83. This amount consisted of 5,687 small unpaid rate amounts below the \$100 reportable limit and the following two items of unpaid rates above the reportable limit.

1	Rates – court costs	\$ 151.67
2	Rates – penalty interest	\$ 124.82

*It is therefore recommended that the Audit and Risk Committee RECEIVES the report of amounts written-off under delegated authority for the period 1 July to 31 December 2019.*

#### **BACKGROUND**

Section 6.12(1)(c) of the *Local Government Act 1995* gives Council the power to write-off any amount of money owing to the City.

At its meeting held on 6 June 2006 (CJ079-06/06 refers), Council approved to delegate to the Chief Executive Officer (CEO) the authority to write-off monies owed to the City, subject to a report being provided to the Audit and Risk Committee on a six-monthly basis on the exercise of this delegation for amounts between \$100 and \$20,000. The CEO under section 5.44 has delegated his authority to nominated employees, up to the limits provided in the instrument of delegation.

**DETAILS**

During the six months ended 31 December 2019 a total amount of \$4,810.83 was written-off as unrecoverable. This amount includes the following:

- 5,687 items below the reportable limit totalling \$4,534.34, mainly small rates balances, representing in the main rounding decimals or minor penalty interest charges for a few days overdue payment where ratepayers did not pay the penalty or the full penalty and the cost of collection was, for all practical purposes, proving to be uneconomical.
- Two items comprising an amount of \$151.67 for court costs and an amount of \$124.82 for penalty interest were written off as agreed with the ratepayer on reaching a settlement of dues.

**Issues and options considered**

Not applicable.

**Legislation / Strategic Community Plan / policy implications**

**Legislation** Section 6.12(1)(c) of the *Local Government Act 1995*.  
Section 5.42 of the *Local Government Act 1995*.  
Section 5.44 of the *Local Government Act 1995*.

**Strategic Community Plan**

**Key theme** Financial Sustainability.

**Objective** Effective management.

**Strategic initiative** Not applicable.

**Policy** Not applicable.

**Risk management considerations**

The amounts written-off are immaterial in value and are either unrecoverable or uneconomical to recover, none of which represent a noteworthy financial risk to the City.

**Financial/budget implications**

<b>Account No:</b>	3256
<b>Budget Item</b>	Bad Debts written-off.
<b>Annual Budget</b>	\$13,500
<b>Year to Date Budget</b>	\$ 6,165
<b>Year to Date Actual</b>	\$ 4,811
<b>Year to Date variance</b>	\$ 1,354

**Regional significance**

Not applicable.

**Sustainability implications**

Not applicable.

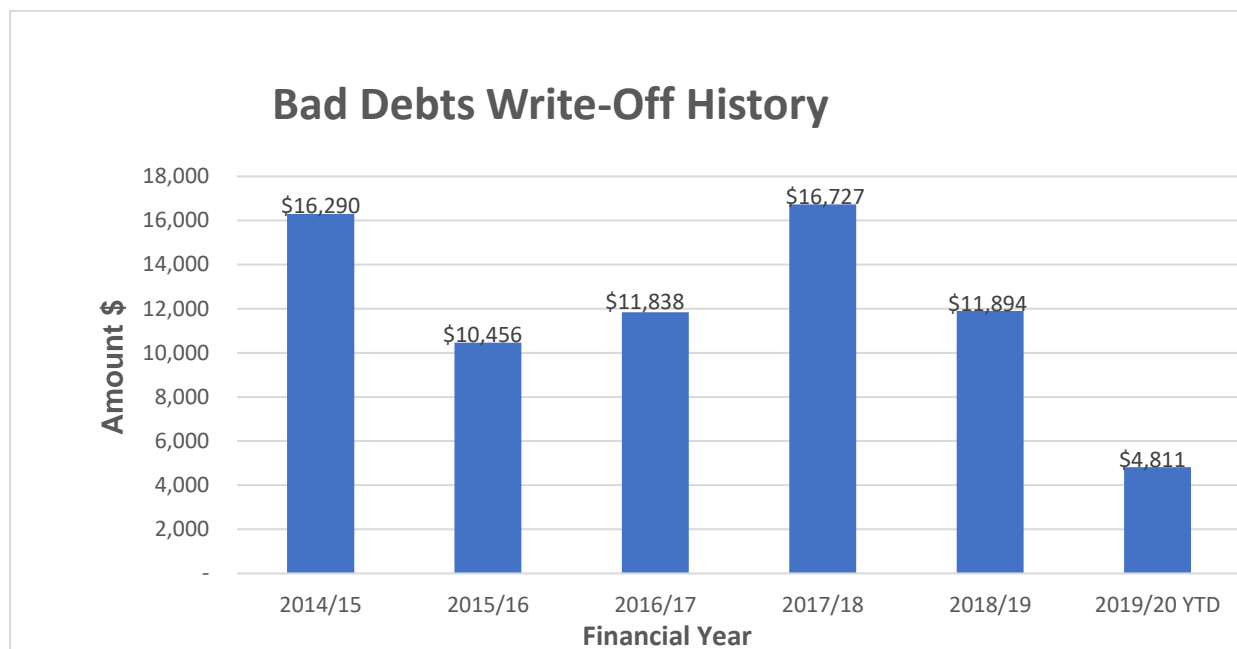
**Consultation**

Not applicable.

**COMMENT**

Monies written-off under delegated authority comprised 5,687 small items of unpaid rates totalling \$4,534.34, all of which were below the \$100 reportable limit as well as two reportable items totalling \$276.49 that were written-off following unsuccessful debt recovery action.

History of bad debts written off over the past five financial years is below.

**VOTING REQUIREMENTS**

Simple Majority.

**MOVED Mayor Jacob, SECONDED Cr Taylor that the Audit and Risk Committee RECEIVES the report of monies written-off under delegated authority for the period 1 July to 31 December 2019.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.



**Disclosure of Financial Interest**

<b>Name/Position</b>	<b>Mr Richard Thomas, External Member.</b>
<b>Item No./Subject</b>	Item 4 - Chief Executive Officer's Three Yearly Review of Systems of Risk Management, Internal Control and Legislative Compliance.
<b>Nature of interest</b>	Financial Interest.
<b>Extent of Interest</b>	As previously disclosed, as a former partner of Deloitte, Mr Thomas still receives a quarterly payment under the terms of his Retirement Deed.

**PROCEDURAL MOTION TO ALLOW DISCLOSING EXTERNAL MEMBER TO PARTICIPATE – [02154, 08122]**

**MOVED** Mayor Jacob, **SECONDED** Cr May that the Audit and Risk Committee:

- 1** acting in accordance with section 5.68 of the *Local Government Act 1995*;
- 2** having considered the extent of the interest of External Member Mr Richard Thomas who has made disclosures under section 5.65 of the *Local Government Act 1995* in relation to Item 4 on the Audit and Risk Committee agenda for the meeting held on 3 March 2020;
- 3** being satisfied that the interests so declared by External Member Mr Richard Thomas is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matters being considered for Item 4 on the Audit and Risk Committee agenda for the meeting held on 3 March 2020,

**RESOLVES** to allow External Member Mr Richard Thomas to be present and to participate fully in the discussion and decision-making procedures relating to Item 4 on the Audit and Risk Committee agenda for the meeting held on 3 March 2020.

**The Procedural Motion was Put and**

**CARRIED (7/0)**

**In favour of the Procedural Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor and Thompson.

*Due to his financial interest, Mr Thomas abstained from voting.*

## **ITEM 4                    THREE YEARLY REVIEW OF SYSTEMS OF RISK MANAGEMENT, INTERNAL CONTROL AND LEGISLATIVE COMPLIANCE**

<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Garry Hunt Office of the CEO
<b>FILE NUMBER</b>	49586, 101515
<b>ATTACHMENTS</b>	Attachment 1    Confidential    -    Review    of    Risk Management, Internal Control and Legislative Compliance
	<i>(Please Note: The Attachment is confidential and will appear in the official Minute Book only).</i>
<b>AUTHORITY / DISCRETION</b>	Information - includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

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### **PURPOSE**

For Council to note the results of the Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's systems in regard to risk management, internal control and legislative compliance.

### **EXECUTIVE SUMMARY**

The *Local Government (Audit) Regulations 1996* requires a local government's Chief Executive Officer to review at least once every three years the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance.

The review has now been completed and this report provides the results of the review.

*It is therefore recommended that Council NOTES the results of the Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's systems in regard to risk management, internal control and legislative compliance forming Attachment 1 to this Report.*

### **BACKGROUND**

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the Chief Executive Officer of a local government to review the appropriateness and effectiveness of the local government's systems and procedures in relation to:

- (a) risk management
- (b) internal control
- (c) legislative compliance.

The review is to be undertaken not less than once in every three financial years and the Chief Executive Officer is to report the results of the review to the Audit and Risk Committee.

The City appointed Deloitte Touche Tohmatsu (Deloitte) to undertake the review following the issue of a detailed scope and requests for quotations.

## DETAILS

### Risk Management

Deloitte assessed the maturity of the City's overall risk management practices using Deloitte's Risk Intelligence Maturity Model. Deloitte also undertook interviews with key staff and reviewed relevant City documentation. The City's risk maturity level was assessed by Deloitte as 'systematic' and some positive observations were identified including:

- a drive to improve risk management processes and implementation of a strategic risk register
- a newly implemented centralised risk and compliance system (Promapp)
- consistent application of a risk appetite
- a dedicated resource for supporting risk across the City.

Areas for improvement were identified with three recommendations being made by Deloitte to enable the City to achieve a target state of 'integrated'. The recommendations are as follows:

- 1 Improve top down communication of the strategy and vision for risk management within the City to support appropriate understanding and application of risk management across the business. Consider communication from the Chief Executive Officer on risk strategy and culture, with reinforcement of the desired behaviours.
- 2 Develop an implementation and communication plan to support effective rollout of the City's revised Risk Management Framework and draft Risk Management Corporate Plan (once finalised and approved). This may include staff training.
- 3 Implement whistle-blower program for staff.

The City accepted all three recommendations with the first two being implemented as part of an awareness program and risk management training (using the revised *Risk Management Framework* and newly developed *Risk Management Guidelines*) by 30 April 2020. The implementation of a whistle-blower program for staff has already commenced.

### Internal Control

Deloitte assessed the City's controls against the key internal control requirements outlined in the 2013 Department of Local Government and Communities *Local Government Operational Guidelines (Number 9) – Audit in Local Government*. Deloitte also undertook interviews with key staff, examined relevant documentation and cross-referenced the findings of the three yearly review of the City's financial management systems which Deloitte undertook concurrent with this review. Some positive observations were made including:

- systems, policies and processes are in place to safeguard City assets

- Major Projects and Finance Committees are established to oversee the City's financial management activities
- regular internal audits by the City's Internal Auditor.

One weakness was identified relating to limitations for the City to review and update user access rights necessary to perform their authorised duties. Two recommendations for improvement have been made as follows:

- 1 Consider incorporating the function within future updates to TechOne to generate user listings, including user profiles.
- 2 Implement a periodic review of user access and permissions.

The City has accepted both recommendations and the action plan for implementation is included in the report for the three yearly review of the City's financial management systems.

### Legislative Compliance

Deloitte identified legislative compliance requirements outlined in the 2013 Department of Local Government and Communities *Local Government Operational Guidelines (Number 9) – Audit in Local Government* and reviewed this against relevant City documentation. Some positive observations were made including the following:

- Annual Compliance Audit Returns are completed and reported to the Audit and Risk Committee and Council.
- The Audit and Risk Committee receives regular updates on the effectiveness of legislative compliance activities and recommendations for change are made based on them if necessary.
- Management disclosures in financial reports of the effect of significant compliance issues are reviewed by the Office of the Auditor General.
- The City is implementing a revised Risk Management Framework which will support the Internal Auditor when considering compliance and ethics risks when developing audit plans and considering audit projects.

The report highlighted areas for improvement around the inclusion of ethics and compliance risks in audit plans and for the ethical behaviour of members of the Audit and Risk Committee. The following recommendations for improvement have been made:

- 1 In addition to noting the internal audit plan provided, the Audit and Risk Committee also endorse the plan and review whether the internal auditor has regard to compliance and ethics risks in the development of the audit plan.
- 2 Formal documentation outlining the responsibilities for Audit and Risk Committee members reflects the legislative requirement to not misuse their position to gain an advantage for themselves or another.

The City accepted both recommendations with the second recommendation to be implemented as part of the development of a new mandatory Code of Conduct to address the behaviour of Elected Members. Existing Elected Members will be required to sign a declaration that they have read and understand the provisions contained within the Code of Conduct, and newly Elected Members will be required to sign the declaration as part of the induction program.

Currently newly Elected Members are required to sign a declaration stating they will duly, faithfully, honestly and with integrity fulfil the duties of the office of Councillor and will observe the *Local Government (Rules of Conduct) Regulations 2007*. Elected Members are also provided with a copy of the City's Code of Conduct as part of the induction program, which sets limits of behaviour that seek to preserve the integrity of public service and decision-making in local government.

### **Legislation / Strategic Community Plan / Policy implications**

**Legislation** Regulation 17 of the *Local Government (Audit) Regulations 1996*.

#### **Strategic Community Plan**

**Key theme** Governance and Leadership.

**Objective** Corporate capacity.

**Strategic initiative** Demonstrate accountability through robust reporting that is relevant and easily accessible by the community.

**Policy** *Risk Management Policy*.

#### **Risk management considerations**

This review provided independent scrutiny of the City's systems for risk management, internal control and legislative compliance and recommendations for improvement have been made. All the recommendations have been accepted and have been, or are in the process of being, implemented.

The City continually reviews its systems of internal control to ensure they remain sound and that a strong attitude towards legislative compliance persists. A number of initiatives are currently ongoing to enhance the effectiveness of risk management systems that will enable the City to achieve the target state of 'integrated' as described in the Deloitte Risk Intelligence Maturity Model.

#### **Financial / budget implications**

<b>Account no.</b>	1.210.A2301.3265.0000
<b>Budget Item</b>	Consultancy
<b>Budget amount</b>	\$ 50,000
<b>Amount spent to date</b>	\$ 0
<b>Proposed cost</b>	\$ 33,795 *
<b>Balance</b>	\$ 16,205

\* Also includes three yearly review of financial management systems and procedures.

#### **Regional significance**

Not applicable.

#### **Sustainability implications**

Not applicable.

## Consultation

Independent consultancy firm Deloitte were engaged to undertake the review and liaised with relevant City employees.

## COMMENT

As part of the Elected Members Strategic Weekend held on 7 and 8 February 2020, a partner from RiskWest spoke on strategic risk and posed the following four questions for Elected Members to consider at a future session on risk management:

- what is the City's extreme and high risks?
- does the City have any risks with the consequence of 'catastrophic'?
- are there any inadequate controls assigned to risks?
- are there any outstanding actions for the mitigation of risk?

## VOTING REQUIREMENTS

Simple Majority.

**MOVED Cr May, SECONDED Cr Logan that Council NOTES the results of the Chief Executive Officer's review of the appropriateness and effectiveness of the City's systems in regard to risk management, internal control and legislative compliance forming Attachment 1 to this Report.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.

## ITEM 5 STATUS REPORT – BENEFITS MANAGEMENT PROGRAM

<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Garry Hunt Office of the CEO
<b>FILE NUMBER</b>	103906, 101515
<b>ATTACHMENTS</b>	Attachment 1 Forecasted Benefits Management Schedule
<b>AUTHORITY / DISCRETION</b>	Information – includes items provided to the Council for information purposes only that do not require a decision (that is for ‘noting’).

### PURPOSE

For the Audit and Risk Committee to receive an update on the City's *Benefits Management Program*.

### EXECUTIVE SUMMARY

The City's dedicated and reportable program of service reviews, continuous improvement and innovation has been in place since 2013. An embedded program known as *Service Efficiency and Effectiveness Review Program (SEERP)*. At its meeting held on 6 August 2019 (Item 6 refers), the Audit and Risk Committee *NOTED* the change in name of the program from *SEERP* to *Benefits Management Program (BMP)*. The rebranded program has expanded to capture more than reductions in expenditure. The program will monitor and report on benefits as they occur in the areas of; financial benefits environmental outcomes, societal outcomes and asset capability.

Since the program has been rebranded to BMP, forecasted benefits of \$778,733 are being monitored. Of this, \$483,530 has been realised as a financial benefit to the City in reduced expenditure.

### BACKGROUND

Since July 2013 the City has undertaken detailed activity reviews with the aim of reducing costs through the implementation of more efficient and effective work practices across the organisation.

Over the past seven years, the City has embedded the Service Effectiveness and Efficiency Review Program (SEERP) into its annual program of activities, including the implementation of improvements and initiatives recommended by independent consultants and external oversight agencies.

To further enhance the continuous monitoring of efficiency gains, the City modified the program to also include the capture and reporting of initiatives that deliver positive outcomes for the community beyond just reductions in expenditure. In recognition of this broader scope, the program was renamed the BMP with continued reporting through to the Audit and Risk Committee as *NOTED* at its meeting held on 6 August 2019.

The capture of information under the SEERP program centred predominantly around operational savings, however, City activities and initiatives often realise benefits beyond just reduced expenditure. Moving from SEERP to BMP expanded the capture and monitoring of benefits realised through service reviews, improvement projects and initiatives to include the following:

- Financial benefits.
- Environmental Outcomes.
- Societal Outcomes.
- Asset Capability.

The additional information reported further enhances the evidence-based decision-making at the City and supports informed discussions and decision on service delivery to the community.

## DETAILS

Since 2005, the City has aligned its performance management systems and practices with the *Australian Business Excellence Framework* as a practical means of embedding continuous improvement across all management aspects of the organisation and ultimately, delivering enhanced service provision to the City.

To further support these practices, SEERP was introduced, requiring managers (as part of the annual budgeting process) to assess the assumptions upon which estimates and / or proposals are based for; customers, volumes, legislative changes and significant cost variations. Proposals for change (for example resources, service levels, internal restructuring and processes) are to include the impacts to business and usual budget estimates. These reviews are aimed at:

- identifying the service drivers (statutory, financial and operational) and review what is currently delivered
- considering desirable service levels - that is what should be delivered (within budget constraints) while maintaining customer needs and process improvement focus
- reviewing and recommending how the service should be best delivered (delivery model).

The intent of SEERP (and business as usual reviews) has remained unchanged as the program transitions to BMP. The BMP continues to guide the City in demonstrating effectiveness and efficiency of services provided. Reviews continue to be undertaken aimed at identifying opportunities for:

- service activity improvements
- assisting longer term financial sustainability
- ensuring value for money and operation efficiency
- service level adjustments
- considering alternative modes of service delivery
- improved utilisation of available resources.



### Transition from SEERP to Benefits Management Program (BMP)

Work commenced on transitioning SEERP to BMP post the Audit and Risk Committee meeting held on 6 August 2019. This included the monthly business unit reporting template completed by Managers, being modified to improve the frequency and detail of information captured to support the transition to the BMP. The BMP reporting template (updated monthly), was revised to align with the expanded categories of the BMP. The BMP reporting template continues to be refined to ensure information captured is meaningful and appropriate to support the reporting requirements.

When benefits are reported it is at the commencement of a service review, improvement project or initiative. At this point, they are forecasted benefits. Benefits may be realised incrementally throughout the life of service reviews, improvement projects or initiatives. Final benefits realisation occurs at the end of a service review, improvement project or initiative. Based on this, reporting is completed in these stages, forecasted and realised.

Benefits management has been included as a standing agenda item for meetings of the Strategic Executive Leadership Team and the Executive Management Sessions.

Quarter four for 2019-20 will see work commence on developing an analytical reporting tool for real time monitoring and reporting of the BMP. It is proposed that the development of this tool will be completed in-house. The manual reporting processes and systems will remain in place until the development, testing and go live are deemed accurate and successful.

### Summary of BMP achievements

It should be noted that projects, improvement projects and initiatives may report benefits for more than one category. For example:

The installation of the Climate wizard pre-cooling air-conditioning system installed in the Joondalup administration building. It is estimated that financial savings of approximately \$11,900 per annum could be achieved based on the kilowatts per hour energy consumption of 2018-19. In addition to the estimated financial savings, the reduced energy consumption will improve the efficiency of the existing air-condition system resulting in reduced carbon emissions.

For the period 1 July to 31 December 2019 there have been 15 occurrences of benefits reported across eight of the City's 16 business units. Of the 15 occurrences, benefits have fallen into two categories; financial (15) and environmental (3).

Forecasted financial benefits for 1 July to 31 December 2019 are at \$778,733. To date, of the \$778,733, realised financial benefits total \$483,530. Individual forecasted financial benefits range from \$3,200 to \$418,437.

The change in the mode of service delivery to the seasonal mowing program had a forecasted financial benefit of \$324,000 and a realised financial benefit of \$418,437. Moving to an outsourced service delivery model has resulted in six full time equivalent (FTE) employee positions no longer required. These six positions have been removed from the City's employee numbers.

Additionally, as Business Unit Managers continually review services levels, modes of service and innovate, a further 0.76 FTE have been removed from the City's employee numbers at a financial benefit of \$65,093. In total, employee costs have been reduced by \$483,530 and 6.76 FTE. It should also be noted that the City has also reduced employee numbers by an additional 1.32 FTE. The vacant positions had not been budgeted for in the current financial year and as a result, do not appear on Attachment 1.

Reviews completed of the City's advertising and communication channels has identified a forecasted financial benefit of \$85,000 by moving to new communication methods and platforms.

The closure of the Whitfords Customer Service Centre has a forecasted benefit of \$110,000 and review of leases for the print room copiers is forecasting benefits of \$61,740.

Service delivery model reviews and implementation at Craigie Leisure Centre has identified additional revenue benefit of \$110,000 as a result of Swimming WA commencing their squad program.

Reduced energy consumption is being predicted through the installation of systems that have increased operation efficiency leading to a forecasted reduction in carbon emissions which will provide an environmental benefit.

### **Legislation / Strategic Community Plan / Policy implications**

**Legislation**                      *Local Government Act 1995.*  
*Local Government (Audit) Regulations 1996.*

### **Strategic Community Plan**

**Key theme**                      Governance and Leadership.

**Objective**                      Corporate capacity.

**Strategic initiative**        Continuously strive to improve performance and service delivery across all corporate functions.

**Policy**                          Not applicable.

### **Risk management considerations**

The review of the City's activities ensures the effective and efficient allocation of resources and service levels. Cost efficiency targets are essential to ensure the City's *20 Year Strategic Financial Plan* and *Strategic Community Plan* are achievable.

### **Financial / budget implications**

Not applicable.

### **Regional significance**

Not applicable.

### **Sustainability implications**

Not applicable.

### **Consultation**

Not applicable.

**COMMENT**

Not applicable.

**VOTING REQUIREMENTS**

Simple Majority.

**MOVED** Cr Hamilton-Prime, **SECONDED** Mayor Jacob that the Audit and Risk Committee **NOTES** the update of the *Benefits Management Program* for the period 1 July to 31 December 2019.

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.

*Appendix 3 refers*

To access this attachment on electronic document, click here: [Attach3agnAUDIT200303.pdf](#)

**Disclosure of Financial Interest**

<b>Name/Position</b>	<b>Mr Richard Thomas, External Member.</b>
<b>Item No./Subject</b>	Item 6 - Confidential – Three Yearly Review of Financial Management Systems and Procedures.
<b>Nature of interest</b>	Financial Interest.
<b>Extent of Interest</b>	As previously disclosed, as a former partner of Deloitte, Mr Thomas still receives a quarterly payment under the terms of his Retirement Deed.

**PROCEDURAL MOTION TO ALLOW DISCLOSING EXTERNAL MEMBER TO PARTICIPATE – [02154, 08122]**

**MOVED Mayor Jacob, SECONDED Cr May that the Audit and Risk Committee:**

- 1 acting in accordance with section 5.68 of the *Local Government Act 1995*;**
- 2 having considered the extent of the interest of External Member Mr Richard Thomas who has made disclosures under section 5.65 of the *Local Government Act 1995* in relation to Item 6 on the Audit and Risk Committee agenda for the meeting held on 3 March 2020;**
- 3 being satisfied that the interests so declared by External Member Mr Richard Thomas is so trivial or insignificant as to be unlikely to influence the disclosing member’s conduct in relation to the matters being considered for Item 6 on the Audit and Risk Committee agenda for the meeting held on 3 March 2020,**

**RESOLVES to allow External Member Mr Richard Thomas to be present and to participate fully in the discussion and decision-making procedures relating to Item 6 on the Audit and Risk Committee agenda for the meeting held on 3 March 2020.**

**The Procedural Motion was Put and**

**CARRIED (7/0)**

**In favour of the Procedural Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor and Thompson.

*Due to his financial interest, Mr Thomas abstained from voting.*

**ITEM 6                      CONFIDENTIAL – THREE YEARLY REVIEW OF FINANCIAL MANAGEMENT SYSTEMS AND PROCEDURES**

<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Garry Hunt Office of the CEO
<b>FILE NUMBER</b>	17871
<b>ATTACHMENTS</b>	Attachment 1    Review of Financial Management Systems and Procedures  <i>(Please Note: The Report and Attachment is confidential and will appear in the official Minute Book only).</i>
<b>AUTHORITY / DISCRETION</b>	Information - includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

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This report is confidential in accordance with Section 5.23(2)(f)(ii) of the *Local Government Act 1995*, which also permits the meeting to be closed to the public for business relating to the following:

- (f)     *a matter that if disclosed, could be reasonably expected to -*
  - (ii)    *endanger the security of the local government's property.*

A full report was provided to Elected Members under separate cover. The report is not for publication.

**MOVED Cr Hamilton-Prime, SECONDED Cr Taylor that Council NOTES the results of the Chief Executive Officer's review of the appropriateness and effectiveness of the City's financial management systems and procedures forming Attachment 1 to this Report.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.

**ITEM 7                      CONFIDENTIAL – STATUS REPORT – OFFICE OF  
THE AUDITOR GENERAL INFORMATION SYSTEMS  
AUDIT**

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<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Garry Hunt Office of the CEO
<b>FILE NUMBER</b>	106169
<b>ATTACHMENTS</b>	Nil.
<b>AUTHORITY / DISCRETION</b>	Information - includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

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This report is confidential in accordance with Section 5.23(2)(f)(ii) of the *Local Government Act 1995*, which also permits the meeting to be closed to the public for business relating to the following:

- (f) *a matter that if disclosed, could be reasonably expected to -*
  - (ii) *endanger the security of the local government's property.*

A full report was provided to Elected Members under separate cover. The report is not for publication.

**MOVED Cr Logan, SECONDED Cr May that the Audit and Risk Committee NOTES the status of the findings identified during the Office of the Auditor General Information Systems Audit for the period 1 July 2018 to 30 June 2019, with recommendation completion dates of 31 December 2019 and / or 31 January 2020.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.

The Presiding Member indicated he would put Items 8 and 9 by exception resolution.

#### Disclosure of interest affecting impartiality

<b>Name/Position</b>	<b>Mr Garry Hunt, Chief Executive Officer.</b>
<b>Item No./Subject</b>	Item 8 - Confidential - Chief Executive Officer's Credit Card Expenditure – July - September 2019.
<b>Nature of interest</b>	Interest that may affect impartiality.
<b>Extent of Interest</b>	The Chief Executive Officer is the card holder.

### **ITEM 8 CONFIDENTIAL - CHIEF EXECUTIVE OFFICER'S CREDIT CARD EXPENDITURE (JULY – SEPTEMBER 2019)**

<b>WARD</b>	All
<b>RESPONSIBLE DIRECTOR</b>	Mr Mat Humfrey Director Corporate Services
<b>FILE NUMBER</b>	09882
<b>ATTACHMENTS</b>	Attachment 1 Chief Executive Officer's Credit Card Expenditure – Quarter Ended 30 September 2019  <i>(Please Note: The Report and Attachment is confidential and will appear in the official Minute Book only).</i>
<b>AUTHORITY / DISCRETION</b>	Information - includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

This report is confidential in accordance with Section 5.23(2)(a) of the *Local Government Act 1995*, which also permits the meeting to be closed to the public for business relating to the following:

- *a matter affecting an employee.*

A full report was provided to Elected Members under separate cover. The report is not for publication.

**MOVED Cr Hamilton-Prime, SECONDED Cr Logan that the Audit and Risk Committee NOTES the report on the corporate credit card usage of the Chief Executive Officer for the quarter ended 30 September 2019.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.

**Disclosure of interest affecting impartiality**

<b>Name/Position</b>	<b>Mr Garry Hunt, Chief Executive Officer.</b>
<b>Item No./Subject</b>	Item 9 - Confidential - Chief Executive Officer's Credit Card Expenditure – October - December 2019.
<b>Nature of interest</b>	Interest that may affect impartiality.
<b>Extent of Interest</b>	The Chief Executive Officer is the card holder.

**ITEM 9                      CONFIDENTIAL - CHIEF EXECUTIVE OFFICER'S  
CREDIT CARD EXPENDITURE (OCTOBER –  
DECEMBER 2019)**

<b>WARD</b>	All
<b>RESPONSIBLE A/DIRECTOR</b>	Mr Mat Humfrey Corporate Services
<b>FILE NUMBER</b>	09882
<b>ATTACHMENT</b>	Attachment 1    Chief Executive Officer's Credit Card Expenditure – Quarter Ended 31 December 2019
	<i>(Please Note: The Report and Attachment is confidential and will appear in the official Minute Book only).</i>
<b>AUTHORITY / DISCRETION</b>	Information - includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

This report is confidential in accordance with Section 5.23(2)(a) of the *Local Government Act 1995*, which also permits the meeting to be closed to the public for business relating to the following:

- *a matter affecting an employee.*

A full report was provided to Elected Members under separate cover. The report is not for publication.

**MOVED Cr Hamilton-Prime, SECONDED Cr Logan that the Audit and Risk Committee NOTES the report on the corporate credit card usage of the Chief Executive Officer for the quarter ended 31 December 2019.**

**The Motion was Put and**

**CARRIED (8/0)**

**In favour of the Motion:** Cr McLean, Mayor Jacob, Crs Hamilton-Prime, Logan, May, Taylor, Thompson and Mr Thomas.



**URGENT BUSINESS**

Nil.

**MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil.

**REQUESTS FOR REPORTS FOR FUTURE CONSIDERATION**

Nil.

**CLOSURE**

There being no further business, the Presiding Member declared the meeting closed at 6.45pm; the following Committee Members being present at that time:

Cr Tom McLean, JP  
Mayor Hon. Albert Jacob, JP  
Cr Christine Hamilton-Prime  
Cr John Logan  
Cr Christopher May  
Cr Philippa Taylor  
Cr Suzanne Thompson  
Mr Richard Thomas