

Annual Report 2019-20

Wagga Wagga City Council

Audit, Risk & Improvement Committee

November 2020



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1. Chairperson's Report

The key purpose of this annual report is to affirm to Council the role and objectives of the Audit, Risk and Improvement Committee (ARIC) and to outline the work of both the ARIC and the internal audit function.

Council's ARIC does not replace or change management accountability arrangements; it does however, enhance the governance framework by providing Council and the General Manager with independent assurance in areas of risk management, internal control, governance and financial reporting.

An effective committee has the potential to strengthen the control environment (of which it is part) and assist the General Manager and Council to fulfil their stewardship, leadership and control responsibilities. To aid this Committee, support from an appropriately resourced internal audit function is fundamental.

Regrettably, this Council has not had an internal audit resource since late 2018. This continues to be of deep concern to this Committee which encourages the recruitment of a Chief Audit Executive. The lack of review by internal audit has additionally impacted, to some extent, on the work of this Committee. It is recognised that in the past year Council has faced challenges with recruitment of professional internal audit resources and this has been compounded by the COVID pandemic.

The work of the ARIC is detailed in a schedule of work plan prepared each year. Reporting to Council on the work of the ARIC is achieved through the recommendations included in the minutes of each meeting and through Chair's reports.

The Committee continues to maintain its stability of membership who work with enthusiasm and dedication towards achieving the requirements outlined in the ARIC charter as resolved by Council. At each of the meetings the Committee is presented with reports and presentations on various aspects of Council operations.

These aim to provide the Committee with an understanding of some of the operational activities and to allow the Committee to form an opinion of whether Council is undertaking its governance responsibilities in a considered and timely manner and to raise related concerns and suggestions.

Areas that this Committee provided oversight and considered input, where appropriate, included

- OLG Discussion Paper "A New risk management and Internal Audit Framework for local councils in NSW"
- Cyber security
- Risk and maturity assessment
- Financial Statements
- Capital works
- Progress on recommendations (internal and external audit)
- Policy documents (eg)
 - Fraud and Corruption Prevention
 - Risk Management
 - Regional Procurement
 - Councillors Expenses and Facilities

On behalf of the Committee, I express our appreciation for the support and cooperation that we have received from Council management and are grateful for the support of both the General Manager and Mayor.

In addition, I thank the Manager Governance and Risk and staff for the administrative support provided for this Committee.

Thanks must also be extended to each of the independent and council members of this Committee for their commitment and support over the past year. In particular, I would like to thank Mr McNair (previous Chair) for his work to date.

This Committee looks forward to 2020/2021 year of working with an internal audit resource to improve the reporting, internal control, risk management and embedding of good governance practices into all operational activities of Council.

Marg Nicholls PMIIA
Independent Chairperson
Audit, Risk and Improvement Committee
10 November 2020

2. Executive Summary

This Annual Report of the Wagga Wagga City Council Audit, Risk and Improvement Committee (“the Committee” or “ARIC”) covers the activities of the Committee for the period 1 July 2019 to 30 June 2020.

This reporting period covers an unprecedented period, with Wagga Wagga City Council (Council) playing a vital role in responding to COVID-19, retraining and redeploying staff to minimise job losses and maintaining essential community facilities and services in the face of significant restrictions and financial pressure.

The Committee was established by Council in February 2007, as an advisory Committee to the Council pursuant to and in accordance with provisions contained in Section 355 of the *Local Government Act 1993* (NSW) (the Act), and the *Local Government (General) Regulations 2005*.

The Committee reports to Council after each meeting, through the presentation of the Minutes to an Ordinary Meeting of Council and provides an annual report of activities undertaken during the year. The Chairperson also presented to Councillors in February 2020. This presentation and workshop was an opportunity for face-to-face engagement between the ARIC and Councillors, with an opportunity for Councillors to provide feedback in relation to maximising the value of the ARIC and identifying any areas for improving communication and engagement.

This engagement was particularly timely in the context of the release of the discussion paper, “A New Risk Management and Internal Audit Framework for Local Councils in NSW”, which set out the proposal for a risk management framework and internal audit function in each council. Within the Guidelines there will be nine core requirements that councils will be required to comply with when establishing their Audit, Risk and Improvement Committees, risk management framework and internal audit function. Council undertook a maturity assessment of its Committee, partly in anticipation of these changes.

2.1 Role & Responsibilities

The objective of the Audit, Risk and Improvement Committee is to provide independent assurance and assistance to the Council of the City of Wagga Wagga on risk management, control, governance, and external accountability responsibilities. An effective committee has the potential to strengthen the control environment (of which it is part) and assist the General Manager and Council to fulfil their stewardship, leadership and control responsibilities.

S428A(1) of the *Local Government Amendment (Governance and Planning) Act 2016 No 38* states the following in respect of Audit, Risk and Improvement Committees:

- A council must appoint an Audit, Risk and Improvement Committee;
- The Committee must keep under review the following aspects of the council's operations:
 - Compliance
 - Risk management
 - Fraud control
 - Financial management
 - Governance
 - Implementation of the strategic plan, delivery program and strategies
 - Service reviews

- Collection of performance measurement data by the council
 - Any other matters prescribed by the regulations
- The Committee is also able to provide information to the council for the purpose of improving the council's performance of its functions.

The Committee's authority and scope of its role and responsibilities is outlined in the Committee's Charter.

3. Membership

Membership of the Audit, Risk and Improvement Committee is made up of a minimum of three independent external members, and two Councillors. Two alternate Councillors members are also appointed. The Chair and Deputy Chair must be independent external members and are appointed by vote of the Committee.

Independent external members have been appointed for the current term of Council. This term would ordinarily have concluded in September 2020, however the Act was amended in March 2020 to confer on the Minister for Local Government a time-limited power to postpone council elections in response to the COVID-19 pandemic. In June 2020 the Minister for Local Government subsequently published orders in the Gazette under section 318B of the Act postponing the next ordinary local government elections.

As a result, membership to Council's Advisory Committees will be extended until after the 2021 Local Government Elections to be held on 4 September 2021.

The ARIC Charter notes that the term of appointment of Members (independent external, and Councillor members) may, by Council resolution be extended for a period of not more than six months after the date of a local government election or otherwise until the newly elected Council resolves otherwise.

The Membership of the Committee for the reporting period was as follows:

Name	Position
Marg Nicholls	Independent External Member (Chair)
Bryce McNair	Independent External Member (Deputy Chair)
Adrian Lindner	Independent External Member
David Rosetta	Independent External Member
Councillor Dallas Tout	Council Representative
Councillor Rod Kendall	Council Representative
Councillor Dan Hayes	Alternate Council Representative
Councillor Yvonne Braid	Alternate Council Representative

Independent External Members were appointed to the Committee by Council resolution 17/049 on 27 February 2017, effective from 1 April 2017 and there has been no change in membership or positions since that time, other than a change of Chairperson. Councillor Members of the Committee were appointed by Council resolution 16/276 on 31 October 2016.

Non-voting attendees of the meetings of the Audit, Risk and Improvement Committee include:

- General Manager
- Chief Audit Executive (*vacant from July - March 2020 and from April - June 2020*)
- Director Corporate Services (*formerly Director Finance*)
- Manager Governance & Risk

Invitations are extended to Council's external auditor, the Audit Office of NSW, to attend each meeting as required, in particular Committee meetings considering the draft financial report, results of the external audit, and presentation of the Client Service Plan for the annual financial statement audit.

3.1 Remuneration

Independent External Members of the Audit, Risk and Improvement Committee are paid for their services and are remunerated in accordance with and pursuant to Council Resolution No. 15/039.

3.2 Committee Member Profiles

Committee Member	Profile
External Members	
Bryce McNair	<p>Bryce brings a wealth of experience to the Wagga Wagga City Council ARIC, including: strategic planning; quality management; advisor to state, territory and federal ministers; CEO of not-for-profit organisations; Chair of government advisory bodies, and Chair of audit committees in both the public and private sectors.</p> <p>Bryce has a Bachelor of Economics (Accounting and Economics), a Bachelor of Laws and a Graduate Management Qualification from the Australian Graduate School of Management.</p> <p>Bryce was appointed to the ARIC in April 2017 and nominated Chair by the voting members, and subsequently as Deputy Chairperson in August 2019.</p>
Marg Nicholls	<p>Marg has been involved in local government for approximately 15 years and has held positions in local, state and national levels on boards and committees including as Chair, Deputy Chair, Director and President. Marg is a mentor for women in local government.</p> <p>Marg has deep industry experience in local government; mining; and TAFE; with careers in:</p> <ul style="list-style-type: none"> • human resource management; • as a lecturer of: management; business and information technology; and introductory accounting • economic / regional development (including business assistance) • internal audit. <p>Marg's qualifications include: Graduate Certificate Internal Auditor (PMIIA); Diploma Risk Management and Business Continuity; Master Regional Development; Bachelor Business (Human Resource Management).</p> <p>Marg was appointed to the ARIC in April 2017, and nominated Deputy Chair by the voting members, and subsequently as Chairperson in August 2019.</p>
Adrian Lindner	<p>Adrian has over 40 years' experience in public administration, public policy, financial management and leadership in government sectors. Adrian has extensive experience in financial management, internal controls, risk management and external accountability.</p> <p>Adrian holds a number of Board and Committee roles: Board Member, Murrumbidgee Local Health District; Treasurer, Wagga Wagga Baptist Church; Director, Amie St Clair Melanoma Trust; former Regional Chair, Defence Reserve Support Committee, Riverina-Murray.</p>

Committee Member	Profile
	<p>Adrian's qualifications include: Bachelor of Business (Accountancy); Bachelor of Health Administration; Graduate Certificate University Leadership and Management. Adrian is a Fellow of CPA Australia.</p> <p>Adrian was initially appointed to the ARIC in May 2015, and was re-appointed in April 2017.</p>
David Rosetta	<p>David is a Director of Bush & Campbell Chartered Accountants. David has over 12 years' experience providing assurance services to private and public companies, and not for profit organisations. David brings this financial and external accountability expertise to the ARIC along with an in-depth understanding of the regulatory environment within which Wagga Wagga City Council operates.</p> <p>David holds a Bachelor of Business (Accounting) and is a Registered Company Auditor, Registered SMSF Auditor, and Chartered Accountant.</p> <p>David was appointed to the ARIC in April 2017.</p>
Council Representatives	
Councillor Dallas Tout	<p>Cr Dallas Tout was first elected to Council in 2012 and has served continually since that date. Cr Tout was elected Deputy Mayor in 2014, 2015 and 2016.</p> <p>Cr Tout's Council Committee Membership includes: General Manager's Performance Review Committee, Honours Committee, Audit, Risk and Improvement Committee, Annual Grants Panel (Alternate), Economic Development Grants Panel, NSW Public Libraries Association, Riverina Regional Library Advisory Committee.</p>
Councillor Rod Kendall	<p>Cr Rod Kendall was first elected to Council in 2004 and has served continually since that date. Cr Kendall was elected Mayor in 2012, 2013, 2014 and 2015.</p> <p>Cr Kendall's Council Committee Membership includes: General Manager's Performance Review Committee, Honours Committee, Audit, Risk and Improvement Committee, Floodplain Risk Management Advisory Committee, Southern Joint Regional Planning Panel, Riverina Regional Library Advisory Committee, Sister City Community Committee.</p>
Councillor Dan Hayes	<p>Cr Dan Hayes was first elected to Council in 2016.</p> <p>Cr Hayes' Council Committee Membership includes: General Manager's Performance Review Committee, Honours Committee, Audit, Risk and Improvement Committee (Alternate), Annual Grants Panel (Alternate), Local Traffic Committee, Loans to Community Organisations Steering Committee, NSW Public Libraries Association, Southern Joint Regional Planning Panel, Riverina Regional Library Advisory Committee.</p>
Councillor Yvonne Braid OAM	<p>Cr Braid was first elected to Council in 2008 and has served continually since that date. Cr Braid was elected Deputy Mayor in March 2012.</p> <p>Cr Braid's Council Committee Membership includes: Audit, Risk and Improvement Committee (Alternate), General Manager's Performance Review Committee, Honours Committee, Sporting Hall of Fame Panel</p>

Committee Member	Profile
	(Alternate), Riverina Water County Council, Riverina Regional Library Advisory Committee.

4. Committee Activities and Outcomes

The Audit, Risk and Improvement Committee would like to highlight the following activities and outcomes of 2019/20 to Council.

4.1 Risk Management

A key role of the Committee is to review and monitor the effectiveness of the key controls in place to manage and mitigate the risks encountered by Council. These matters include operational, strategic, and financial risks, including the risk of fraud. In addition, the Committee reviews whether Council has the following: an appropriate risk management framework; adequate insurance coverage and sufficient business continuity planning arrangements.

During the year, the Committee considered the key organisational risks facing Council, which were influenced by the Coronavirus (COVID-19) pandemic from early 2020, and monitored management's plans to mitigate or treat risk exposures, through regular updates on emerging and critical risks and key capital projects at each meeting. The Committee is provided with a quarterly budget review at each meeting, which included updates on the implementation of the new Accounting Standards. The Committee also commenced receiving a six-monthly report from People & Culture, to provide an overview of current organisational data relating to staff, as well as identifying current risks and issues in relation to employment-related matters.

The Committee received and considered reports on the following risk management activities:

- Policy reviews - Fraud and Corruption Prevention Policy – POL 100 and Risk Management Policy – POL 079
- Governance & Risk Update Reports
- Risk and Audit Maturity Assessment
- ARIC Self-assessment
- People & Culture Update Reports, including the Employee Opinion Survey (EOS)
- Business Continuity planning and testing

Reporting from the People & Culture area provided recruitment, employee leave and work health & safety statistics, industry analysis, highlighting challenges as well as results and analysis from the Employee Opinion Survey and an outline of key focus areas. Information was provided to the Committee about how Council is addressing the difficulty in attracting highly skilled staff in the context of emerging skills shortages and skill gaps, and the corresponding risk exposures.

In addition, the Committee received presentations from managers and directors in relation to the identification and management of risk in their areas of responsibility together with regular reporting on capital works projects and programs.

4.2 Control Framework

Throughout the year the Committee considered internal audit reports, presentations from senior management, updates from the General Manager and reviewed key policies to obtain assurance that internal controls were working effectively and appropriate policies, procedures and delegations were in place.

The Committee was able to ask direct questions of management attending ARIC meetings thereby allowing the Committee to establish that management is committed to having a sound and effective internal control framework.

The Committee received and considered reports on the following internal control activities:

- Fraud Action Plan
- Procurement and Disposal Policy
- Complaint Handling Policy, Public Interest Disclosure Policy and Councillor Induction and Professional Development Policy
- Investment Policy

4.3 Legislative Compliance

The Committee undertakes a monitoring role in relation to legislative compliance. Each internal audit undertaken considers compliance with legislation applicable to the particular service area. The Committee receives updates from the General Manager at each meeting, including any emerging risks, compliance matters or significant compliance breaches, and including any reported fraud events.

The Committee received and considered reports on the following legislative compliance activities:

- Integrated Planning & Reporting Suite
- Code of Conduct Annual Report and Statistics

The Committee also noted the implications of publications from a range of public bodies, in addition to stakeholder messaging during the COVID-19 pandemic, including:

- Audit Office of NSW publications, including in relation to internal controls and governance, development assessment, waste management and workforce reform in particular local councils
- Independent Commission Against Corruption's *Corruption Matters* publications and advice on managing corrupt conduct during the COVID-19 pandemic
- Office of Local Government NSW and NSW Privacy Commissioner publications and reports
- NSW Ombudsman's report on the *Public Interest Disclosures Act 1994* (NSW)

In addition, the Committee provided feedback to inform submissions, including in relation to the proposed Risk Management and Internal Audit Framework for Local Councils in NSW and also in relation to gifts and benefits provisions in the Code of Conduct, following a request from the Minister for Local Government for consultation across local councils in NSW.

4.4 Internal Audit

During the period 1 July 2019 to 30 June 2020, the Committee considered the current status of internal audit, together with proposals on how internal audit services would be delivered within Council over the reporting period, particularly in light of resourcing challenges and in the context of COVID-19.

Council has previously used a risk-based rolling program of internal audits to establish an annual Internal Audit Plan, reflecting a program of audits over a 12-month period, as part of a 3-year Strategic Internal Audit Plan. This approach is designed to comply with the Office of Local Government NSW (OLG) guidelines, while being flexible, dynamic and timely in order to meet the changing needs and priorities of Council. This overarching statement, reflected in the planning requirements within the Internal Audit Charter, is particularly relevant at the current time, in the context of the Coronavirus (COVID-19) pandemic, and its impact on council operations, including disruption to council services and the flow-on effect this has for the organisation's ability to commit to delivering an internal audit program.

The delivery of Internal Audit Services at Council has been under a co-sourced internal audit services model, reporting administratively to the General Manager and functionally to the ARIC. This model has utilised an in-house Internal Auditor (Chief Audit Executive / CAE) with co-sourced capability, including utilising third party providers to provide specialist skills as needed.

The full-time in-house CAE position remained vacant from 1 July 2019 to 1 March 2020 and from April 2020 to the end of June 2020. That vacancy prompted Council to review how it delivers internal audit services,

particularly whether it utilises a fully outsourced internal audit function or whether it recruits a new internal audit resource and continues with the co-sourced capability.

Tenders were thus sought from internal audit providers contemporaneously with undertaking recruitment for an in-house Internal Auditor to see which process would attract the highest level of specialist skills and/or resources, for the best price.

Council released tenders (RFT2020-10 Provision of Internal Audit Services) to the open market in September 2019, and that process was finalised in early 2020, with Council declining to accept any of the tenders. A CAE was subsequently employed by Council between March and April 2020.

Therefore, delivery of internal audit has continued to function at a reduced capacity over this period and has consequently been the subject of ongoing dialogue between Council and the Committee, with Council outlining its resourcing intentions and interim arrangements for internal audit resourcing.

During this period the Committee requested increased focus be given to the status of management's implementation of internal audit action items arising from previous audits, and clarification around reporting of those items which were overdue for completion.

The following internal audit report was presented to the Committee for review:

- Annual Maintenance and Renewal Program

4.5 External Audit / External Accountability

The Audit Committee undertakes a general oversight role of the external auditor's audit scope, approach and reliance on internal audit activity. The Committee monitors management's implementation of recommendations identified within the external auditor's management letters.

The Committee has a role in the oversight of Council's financial statements. During the year the Committee considered Council's 2018/19 financial statements and external audit focus areas.

The Committee received and considered reports on the following external audit activities and financial reports:

- Interim Management Letter Year Ended 30 June 2019
- WWCC 2018/19 General Purpose Financial Statements
- WWCC 2018/19 Special Purpose Financial Statements
- WWCC 2018/19 Special Schedules
- Riverina Regional Library 2018/19 General Purpose Financial Statements
- WWCC Management Letter on the Final Phase of the Audit for the Year Ended 30 June 2019
- NSW Audit Office 2019/20 Client Service Plan

4.6 Other Matters of Business

The Committee received presentations from the following senior managers and external advisors, which provided an opportunity for the Committee to explore the risks those areas of Council are exposed to:

- Director Regional Activation
- Manager Technical & Strategy
- Gregadoo Waste Management Facility Manager
- Imperium Markets – Council's Independent Investment Advisor
- Audit Office of NSW – Council's external auditor

Members of the Committee represented Council at the following forums:

- 2019 Local Government Assurance Forum, attended by Ms Marg Nicholls.

5. Conduct of the Committee

During 2019/20 the Audit, Risk and Improvement Committee met on five occasions. Minutes are circulated to all members of the Committee following each meeting and reported to Council.

Details of Committee members' attendance at meetings during the year are as follows.

Following NSW Public Health Order restrictions in the context of COVID-19 and corresponding OLG NSW Guidance on holding Council and Committee meetings, remote attendance via videoconferencing was utilised for the May 2020 meeting.

Member	August 2019	October 2019	November 2019	February 2020	May 2020
Bryce McNair	✓	✗ ¹	✓	✓	✓ ³
Marg Nicholls	✓	✓	✓	✓	✓
Adrian Lindner	✓	✓	✓	✓	✓
David Rosetta	✓	✓	L/a	✓	✓ ⁴
Councillor Dallas Tout	✓	✓	L/a	✓	✓ ⁴
Councillor Rod Kendall	✓	✗ ¹	✗ ¹	✓	✓ ⁴
Councillor Dan Hayes	N/a	✓	✗ ¹	N/a	✓ ²
Councillor Yvonne Braid	✓	✓	✓	✓	✓

¹ Apologies were received from members regarding their non-attendance

² Attendance was only for a portion of this meeting, from RP-1 to RP-3

³ Attendance was from RP-1 to RP-6, noting this is when the meeting was scheduled to conclude and quorum was thereafter lost

⁴ Attendance was from RP-1 to RP-5, noting this is when the meeting was scheduled to conclude and quorum was thereafter lost

L/a Leave of Absence

Non-voting attendees and external auditors' attendance at meetings during the year is included in the following table:

Attendee	August 2019	October 2019	November 2019	February 2020	May 2020
The Mayor	✓	✗	✗	✓ ¹	✓ ²
General Manager	✓	✗	✗	✓	✓
Director Corporate Services	✓	✓	✓	✗	✓
Chief Audit Executive	✗ ³	✗ ³	✗ ³	✗ ³	✗ ³
Manager Governance & Risk	✓	✓	✓	✓	✓
Audit Office of NSW Representatives	✓	✓	✗	✓	✗

¹ Attendance was only for a portion of this meeting, from RP-1 to RP-6 (inclusive)

² Attendance was only for a portion of this meeting, for RP-1 to RP3 (inclusive)

³ Chief Audit Executive position vacant

5.1 Audit, Risk and Improvement Committee Effectiveness

At its meeting on 13 August 2020 the Committee agreed to undertake a review of its performance on a bi-annual basis commencing in 2021 via a survey and that this be included in the review of the Audit, Risk and Improvement Committee Charter.

6. Outlook for 2020/21

Council will continue to provide strong leadership in responding to COVID-19, including fostering community resilience by maintaining community spirit and providing financial relief for residents and businesses.

Council provides essential services to the community as well as being an employer managing the workplace relations and human resource challenges posed by the current COVID-19 pandemic. These challenges, combined with managing how to deliver services and changes to operations differently necessarily requires a commitment which it is anticipated will impact the organisation's capacity to deliver an internal audit program over the next 6-12 months.

However, to support the organisation and meet its objectives, the Committee is looking forward to the appointment of a qualified and experienced service provider or internal staff member to provide Internal Audit Services for Council. In particular, the Committee is seeking to restore internal audit activity and receive reports and feedback as to the improvements in internal controls, governance, efficiency and effectiveness of key Council functions.

Overcoming the current resource challenges will enable the development of the new three-year Strategic Internal Audit Plan, together with the Annual Internal Audit Plan to be endorsed by the Committee in 2021, taking into consideration internal and external risks faced by Council, its stakeholder needs and compliance requirements whilst considering other assurance activities within Council.

The focus of the Annual Internal Audit Plan will be to provide an internal audit program which meaningfully contributes to Council achieving its strategic directions and meeting its obligations by aligning potential internal audit activity to the areas of greatest strategic importance and risk. The Committee recognises the involvement of Council's Executive Team, including the two new Directors, will be critical in achieving this to ensure best value for the organisation.

The Annual Internal Audit Plan will be reviewed by the Committee at least quarterly to ensure the focus remains on Council's strategic and operational risks, as well as considering current or emerging risks faced by Wagga Wagga City Council, to maintain flexibility and currency.

The Committee looks forward to continuing to receive presentations and reports from Council's external auditors, the Audit Office of NSW.

The ARIC will continue to receive and consider reports, presentations and other information to allow the Committee to be in a position to provide reasonable assurance to Council that an adequate system of internal controls is in place to support:

- effectiveness and efficiency of operations;
- reliability of financial reporting; and
- compliance with applicable laws and regulations

During 2020/21 the Committee will continue to focus on making improvements to committee practices to enhance the effectiveness of the Committee and best utilise meeting timeframes. It will also be an important time to build a relationship with Council's new Internal Audit Function, and to extend this to the relationship and communication between the Committee and Councillors. A focus will also be on the proposed Risk Management and Internal Audit Framework for Local Councils in NSW, and review of any changes following the release of the discussion paper by the Office of Local Government in September 2019. This will support and inform the continued growth of Council's existing ARIC.

Ensuring audit reviews are in areas that are designed to improve and optimise the Council's performance, as part of a system of continuous improvement will also continue to be a focus, including building on areas for improvement following a review of Council's key internal audit planning documents including the 4-Year Strategic Internal Audit Program (Internal Audit Universe).

The following activities will continue to be undertaken:

- Timely publication of the Chairperson Report in the Councillor Bulletin following each meeting
- Annual Chairperson presentation to Councillors
- Chairperson input into the draft agenda to ensure effective agenda prioritisation, thereby giving the comfort that the Committee can adequately discharge its responsibilities and add value through effective member contribution
- Clear recording of requests from the Committee arising during the meeting, for consideration of Council to ensure information provided is accurate and timely
- Regular follow-up of action items arising from ARIC meetings and Internal Audit recommendations
- A procedural motion for the 'en globo' of items, thereby allowing members to focus attention on priority areas and make effective use of meeting time frames with staff attendance also not required for items which are only for 'noting' by the committee
- Draft minutes circulated to all members within two weeks of the ARIC meeting
- Supporting documentation and reporting provided to the Committee is continuously reviewed, refined and updated based upon feedback from Committee members at each meeting
- Regular review of the Committee's annual meeting schedule to ensure it remains relevant, contemporary and allows the Committee to meet all of its commitments

7. Acknowledgement

The Committee would like to acknowledge the contributions of the Committee Members, management and staff that regularly present and attend ARIC meetings.

The Committee would like to acknowledge the secretariat services and other assistance provided to the Committee by Council's Manager Governance and Risk and Corporate Governance Coordinator.