



AGENDA

EXTRAORDINARY COUNCIL MEETING

3 OCTOBER 2024

MEMBERSHIP: Councillors

The meeting is scheduled to commence at 5.30pm.

PRAYER:

O God, Grant that by the knowledge of thy will, all we may resolve shall work together for good, we pray through Jesus Christ our Lord. Amen!

ACKNOWLEDGEMENT OF COUNTRY:

"I would like to acknowledge the Wiradjuri People who are the Traditional Custodians of the Land. I would also like to pay respect to the Elders past, present and emerging of the Wiradjuri Nation and extend that respect to other Aboriginal peoples from other nations who are present".

Page

CCL24/234 LEAVE OF ABSENCE (ID24/1574)

CCL24/235 METHOD OF VOTING FOR THE ELECTION OF MAYOR AND DEPUTY MAYOR (ID24/1569)

3

The Council had before it the report dated 26 September 2024 from the Chief Executive Officer regarding Method of Voting for the Election of Mayor and Deputy Mayor.

CCL24/236 ELECTION OF MAYOR FOR MAYORAL TERM (ID24/1570)

CCL24/237 CONFLICTS OF INTEREST (ID24/1576)

In accordance with their Oath/Affirmation under the Act, and Council's Code of Conduct, Councillors must disclose the nature of any pecuniary or non-pecuniary interest which may arise during the meeting, and manage such interests accordingly.

CCL24/238 PUBLIC FORUM (ID24/1575)

CCL24/239 CREATION OF OFFICE OF DEPUTY MAYOR (ID24/1572)

CCL24/240 ELECTION OF DEPUTY MAYOR FOR MAYORAL TERM (ID24/1571)

REPORTS FROM STAFF:

CCL24/241 CASUAL VACANCIES DURING THE FIRST 18 MONTHS OF THE COUNCIL TERM (ID24/1573) 8

The Council had before it the report dated 26 September 2024 from the Manager Corporate Governance regarding Casual Vacancies During the First 18 Months of the Council Term.

CCL24/242 DETERMINATION OF COUNCILLOR REPRESENTATION ON MANDATED COMMITTEES (ID24/1568) 11

The Council had before it the report dated 26 September 2024 from the Manager Corporate Governance regarding Determination of Councillor Representation on Mandated Committees.



DUBBO REGIONAL
COUNCIL

REPORT: Method of Voting for the Election of Mayor and Deputy Mayor

DIVISION: Chief Executive Officer
REPORT DATE: 26 September 2024
TRIM REFERENCE: ID24/1569

EXECUTIVE SUMMARY

Purpose	<ul style="list-style-type: none">Fulfil legislated requirement	
Issue	<ul style="list-style-type: none">Outline the requirements for the election of MayorOutline option for the election of Deputy Mayor	
Reasoning	<ul style="list-style-type: none">Local Government Act 1993Local Government (General) Regulation 2021	
Financial Implications	Budget Area	Corporate Governance
	Proposed Cost	This function of Corporate Governance is included within the adopted budget
Policy Implications	Policy Title	There are no policy implications arising from this report

STRATEGIC DIRECTION

The 2040 Community Strategic Plan is a vision for the development of the region out to the year 2040. The Plan includes five principle themes and a number of strategies and outcomes. This report is aligned to:

Theme: 4 Leadership

CSP Objective: 4.1 Council provides transparent, fair and accountable leadership and governance

Delivery Program Strategy: 4.1.2 Council's decision-making processes are open, transparent and accountable

RECOMMENDATION

That the method of voting for the election of Mayor and, if such an office is created, Deputy Mayor, be determined.

MW
Chief Executive Officer

METHOD OF VOTING AND ELECTION OF MAYOR FOR THE MAYORAL TERM

The Mayor of Dubbo Regional Council is elected by the Councillors from among their number in accordance with Section 282(2) of the *Local Government Act 1993* (the Act). The Act also provides that where the Mayor is elected by the Councillors, he/she holds the office for two years (Section 230(1)). Therefore the first Mayoral Term will run from now until September 2026. The second Mayoral Term will run from September 2026 until the Local Government Elections in September 2028.

Section 230 (3) also states that:

The Office of Mayor:

- a) *commences on the day the person elected to the office is declared to be so elected; and*
- b) *becomes vacant when the person's successor is declared to be elected to the office, or on the occurrence of a casual vacancy in the office.*

Schedule 7 of the Local Government (General) Regulation relating to the Election of Mayor by Councillors, provides:

1. *Returning Officer*

The General Manager (or a person appointed by the General Manager) is the returning officer.

2. *Nomination*

- (1) *A councillor may be nominated without notice for election as mayor or deputy mayor.*
- (2) *The nomination is to be made in writing by two (2) or more councillors (one of whom may be the nominee). The nomination is not valid unless the nominee has indicated consent to the nomination in writing.*
- (3) *The nomination is to be delivered or sent to the returning officer.*
- (4) *The returning officer is to announce the names of the nominees at the Council meeting at which the election is to be held.*

3. *Election*

- (1) *If only one councillor is nominated, that councillor is elected.*
- (2) *If more than one councillor is nominated, the Council is to resolve whether the election is to proceed by preferential ballot, by ordinary ballot or by open voting.*
- (3) *The election is to be held at the Council meeting at which the Council resolves on the method of voting.*
- (4) *In this clause:
"ballot" has its normal meaning of secret ballot; and
"open voting" means voting by a show of hands or similar means.*

Nomination papers are appended (**Appendix 1**) and may be delivered or sent to the Chief Executive Officer either prior to, or at the extraordinary meeting.



CREATION OF OFFICE OF DEPUTY MAYOR AND ELECTION OF DEPUTY MAYOR FOR THE MAYORAL TERM

Section 231 of the Act provides that:

- (1) *The Councillors may elect a person from among their number to be the Deputy Mayor.*
- (2) *The person may be elected for the mayoral term or a shorter term.*

Should Councillors wish to elect a Deputy Mayor, to coincide with the mayoral term, nomination papers for the office have been prepared and are made available herewith (**Appendix 2**).

APPENDICES:

- [1](#) **1**  Nomination and Acceptance Form - Office of Mayor
- [2](#) **2**  Nomination and Acceptance Form - Office of Deputy Mayor



DUBBO

Date: _____

The Chief Executive Officer
Dubbo Regional Council
DUBBO NSW 2830

Dear Sir

OFFICE OF MAYOR – NOMINATION PAPER

I hereby nominate Councillor _____ for election to the Office of Mayor of the Dubbo Region for the ensuing term.

COUNCILLOR

COUNCILLOR

ACCEPTANCE OF NOMINATION

I hereby accept such nomination.

COUNCILLOR



DUBBO

Date: _____

The Chief Executive Officer
Dubbo Regional Council
DUBBO NSW 2830

Dear Sir

OFFICE OF DEPUTY MAYOR – NOMINATION PAPER

I hereby nominate Councillor _____ for election to the Office of Deputy
Mayor of the Dubbo Region for the ensuing term.

COUNCILLOR

COUNCILLOR

ACCEPTANCE OF NOMINATION

I hereby accept such nomination.

COUNCILLOR



REPORT: Casual Vacancies During the First 18 Months of the Council Term

DIVISION: Organisational Performance
REPORT DATE: 26 September 2024
TRIM REFERENCE: ID24/1573

EXECUTIVE SUMMARY

Purpose	<ul style="list-style-type: none"> Fulfil legislated requirement 	
Issue	<ul style="list-style-type: none"> It is a legislated requirement to decide, via resolution at the first Council meeting, how to fill casual vacancies created in the Office of Councillor during the first 18 months of the Term. 	
Reasoning	<ul style="list-style-type: none"> Section 291A, <i>Local Government Act 1993</i> Minimum costs involved in filling a casual vacancy by way of countback of votes, rather than a by-election. 	
Financial Implications	Budget Area	Corporate Governance
	Funding Source	Election Expenses
	Proposed Cost	Nil if count back decided. The Electoral Commission is unable to advise the cost of a by election at this time.
	Ongoing Costs	NA
Policy Implications	Policy Title	There are no policy implications arising from this report

STRATEGIC DIRECTION

The 2040 Community Strategic Plan is a vision for the development of the region out to the year 2040. The Plan includes five principle themes and a number of strategies and outcomes. This report is aligned to:

Theme: 4 Leadership

CSP Objective: 4.1 Council provides transparent, fair and accountable leadership and governance

Delivery Program Strategy: 4.1.2 Council's decision-making processes are open, transparent and accountable

RECOMMENDATION

That Council determine the methodology for filling a casual vacancy that occurs within 18 months after the 14 September 2024, being the date of the last ordinary election of councillors.

Jane Bassingthwaite
Director Organisational Performance

AR
Manager Corporate
Governance

BACKGROUND

Section 291A(1) of the Local Government Act 1993 (the Act), states that a countback is to be held instead of a by-election in the following circumstances:

- (a) The casual vacancy occurs within 18 months after the date of the last ordinary election of the councillors for the area, and*
- (b) The council has at its first meeting following that ordinary election of councillors, by resolution, declared that any such casual vacancy is to be filled by a countback of votes cast at the last election for that office.*

REPORT

Options Considered

A by-election can be held to fill a casual vacancy. There would be costs associated with this option as it would be administered by the NSW Electoral Commission.

Section 291A of the Act provides that a casual vacancy within the first 18 months of an election can be filled by a countback of votes from the previous election.

The countback of votes is an option that would incur minimal costs to Council and would ensure that any vacancy in the Office is filled promptly.

The 18-month limit means that any such vacancy would occur within a timeframe that is considered close enough to the date of the ordinary election so as to still be representative of the community's wishes.

Planned Communications

- The Returning Officer and the NSW Electoral Commission, in the event that a casual vacancy occurs.



REPORT: Determination of Councillor Representation on Mandated Committees

DIVISION: Organisational Performance
REPORT DATE: 26 September 2024
TRIM REFERENCE: ID24/1568

EXECUTIVE SUMMARY

Purpose	<ul style="list-style-type: none"> Seek direction or decision Fulfil legislated requirement/Compliance 	
Issue	<ul style="list-style-type: none"> Councillor representation to the following committees must be determined by resolution of Council prior to the first meetings of the committees: <ul style="list-style-type: none"> Audit, Risk and Improvement Committee Local Traffic Committee Floodplain Management Committee 	
Reasoning	<ul style="list-style-type: none"> A Guide to the delegation to councils for the regulation of traffic, 2009, Roads and Maritime Services, Traffic for NSW Floodplain Development Manual, 2005, NSW Department of Planning, Industry and Environment Risk Management and Internal Audit Guidelines, 2023, Office of Local Government 	
Financial Implications	Budget Area	Corporate Governance
	Proposed Cost	This function of Corporate Governance is included within the adopted budget.
Policy Implications	Policy Title	There are no policy implications arising from this report

STRATEGIC DIRECTION

The 2040 Community Strategic Plan is a vision for the development of the region out to the year 2040. The Plan includes five principle themes and a number of strategies and outcomes. This report is aligned to:

Theme: 4 Leadership

CSP Objective: 4.1 Council provides transparent, fair and accountable leadership and governance

Delivery Program Strategy: 4.1.2 Council’s decision-making processes are open, transparent and accountable

RECOMMENDATION

- 1. That Council determines one Councillor representative and one alternative Councillor representative for the Audit, Risk and Improvement Committee.**
- 2. That Council determines one Councillor representative and one alternative Councillor representative for the Local Traffic Committee.**
- 3. That Council determines one Councillor representative and one alternative Councillor representative for the Floodplain Management Committee.**
- 4. That the above representatives will serve on the committees for the duration of the Mayoral Term.**

Jane Bassingthwaite
Director Organisational Performance

AR
Manager Corporate
Governance

REPORT

Audit, Risk and Improvement Committee

The Audit, Risk and Improvement Committee (ARIC) is an advisory committee which aims to assist Council to fulfil its governance and oversight responsibilities. The duties and responsibilities of the ARIC are set out in its charter (**Appendix 1**), and include the following primary areas:

- Financial reporting processes
- Business ethics, policies and practices
- Management and internal controls
- Monitoring the integrity of Council's financial reporting practices and finance and accounting compliance
- Reviewing internal controls, key corporate risks and all audit related matters
- Processes for monitoring compliance with laws, regulations and the Code of Conduct.

Dubbo Regional Council's ARIC has three formal (voting) members who are to be independent members, including the appointed Chair. The three independent members were appointed for a two-year term in November 2023, with their term due to end in November 2025.

The ARIC also has non-voting members comprising a Councillor representative (an alternative councillor representative), the Mayor, the CEO, and the Director Organisational Performance.

The ARIC meets quarterly and as required by Audit NSW timelines.

Local Traffic Committee

Traffic for New South Wales (TfNSW) is legislated as the organisation responsible for the control of traffic on all roads in NSW. However, the most effective means of dealing with matters which arise on regional and local roads is to deal with them at the local level. TfNSW, under its previous nomenclature, the Roads and Traffic Authority (RTA), has delegated certain aspects of the control of traffic on regional and local roads to the Councils of Local Government Areas.

The aim of the Local Traffic Committee (LTC) is to act as a technical review committee and provide advice to Council on matters referred to it by Council under the traffic functions delegated by TfNSW.

The LTC comprises four voting members: one Council representative, one NSW Police representative, one TfNSW representative, and the Local State Member of Parliament or their nominee. It should be noted that the Council representative may be either a Councillor, or a Council officer. The Council representative acts as the Chair of the committee.

Non-voting members include the Manager Infrastructure Strategy and Design, the Senior Traffic Engineer and the Traffic Engineer.

The LTC meets monthly as required, on the first Monday of each month at 10.00 am.

Floodplain Management Committee

The Floodplain Management Committee (FMC) acts in an advisory capacity for the discussion of technical, social, economic, environmental, and cultural issues regarding the implementation of floodplain management plans. The primary objective is to assist the council in the development and implementation of a floodplain risk management plan for the area(s) under its jurisdiction.

Membership of the committee consists of one Councillor representative; community representatives; the Local Controller State Emergency Services; Department Environment NSW and the Director Infrastructure, the Director Development and Environment, the Manager Infrastructure Strategy and Design and the Senior Stormwater Engineer.

APPENDICES:

1 [↓](#) 2023 Audit Risk and Improvement Committee Charter - Executed by Chair and CEO



AUDIT, RISK AND IMPROVEMENT COMMITTEE CHARTER

August 2023

August 2023

1

Contents	2
Model Internal Audit Charter for Local Government	3
Purpose of internal audit	3
Independence	3
Purpose of internal audit	4
Independence	4
Outsourced Internal Audit Function	5
Performing internal audit activities	6
Conduct	7
Administrative arrangements	7
Audit, risk and improvement committee meetings	7
External audit	7
Dispute resolution	7
Review arrangements	8
Version control table	8
Further information	9
Schedule 1	10
Audit	10
Internal audit	10
External audit	10
Risk	10
Risk Management	10
Internal Controls	11
Compliance	11
Fraud and Corruption	12
Financial Management	12
Governance	12
Improvement	13
Strategic Planning	13
Service reviews and business improvements	13
Performance data and measurement	13

August 2023

2

Model Internal Audit Charter for Local Government

Dubbo Regional Council has established the Audit, Risk and Improvement Committee (ARIC) as a key component of the Council's governance and assurance framework, in compliance with the Departmental Chief Executive's *Guidelines for risk management and internal audit for local government in NSW*. This charter provides the framework for the conduct of the ARIC in the Council and has been approved by the governing body taking into account the direction of the Council's Audit, Risk and Improvement Committee.

Purpose of internal audit

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the councils operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes¹.

Internal audit provides an independent and objective review and advisory service to provide advice to the governing body, Chief Executive Officer (CEO) and ARIC about the council's governance processes, risk management and control frameworks and its external accountability obligations. It also assists the Council to improve its business performance.

Independence

Council's ARIC is to be independent of the Council so it can provide an unbiased assessment of the council's operations and risk and control activities.

The ARIC is responsible for communicating any internal audit issues or information to the governing body. Should the governing body require additional information, a request for the information may be made to the Chair by resolution. The Chair is only required to provide the information requested by the governing body where the Chair is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the Local Government Act. Individual Councillors are not entitled to request or receive information from the committee.

Council has resolved to outsource its internal audit function to external third-party providers that are members of the NSW Pre-Approved Probity Scheme.

The Manager Corporate Governance engages these external third-party providers to undertake internal audits as resolved by the Audit, Risk and Improvement Committees adopted internal audit program. The Manager Corporate Governance reports functionally to the council's Audit, Risk and Improvement Committee on the results of completed audits, and for strategic direction and accountability purposes, and reports administratively to the CEO to facilitate day-to-day operations. Internal audit activities are not subject to direction by the council and the council's management has no role in the exercise of the council's internal audit activities.

¹ As defined by the International Standards for the Professional Practice of Internal Auditing (2017)

The external third-party provider responsible for each completed internal audit will attend the ARIC (digitally or in person) and present the audit and the recommendations to the Committee.

The CEO must consult with the chair of the council's audit, risk and improvement committee before appointing or making decisions affecting the employment of the Manager Corporate Governance. If the Manager Corporate Governance is dismissed, the Chief Executive Officer must report the reasons for their dismissal to the governing body.

Where the chair of the council's audit, risk and improvement committee has any concerns about the treatment of the Manager Corporate Governance, or any action taken that may compromise their ability to undertake their functions independently, they can report their concerns to the governing body.

The Manager Corporate Governance is to confirm at least annually to the audit, risk and improvement committee the independence of internal audit activities from the council.

Authority

Dubbo Regional Council authorises the Manager Corporate Governance to have full, free and unrestricted access to all functions, premises, assets, personnel, records and other documentation and information that the Manager Corporate Governance considers necessary for the engagement of external third-party providers to perform complete and transparent internal audit responsibilities.

All records, documentation and information accessed while undertaking internal audit activities are to be used solely for the conduct of those activities. The external third-party provider and Manager Corporate Governance are responsible for maintaining the confidentiality of the information they receive when undertaking their work.

All internal audit documentation is to remain the property of council, including where internal audit services are performed by an external third-party provider.

Information and documents may only be released to external third-party providers for the purpose of undertaking the internal audit function; these documents are not to be made publicly available except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention.

Role

The CEO is to support the council's audit, risk and improvement committee to review and provide independent advice to the council in accordance with section 428A of the *Local Government Act 1993*. This includes progressing the adopted internal audit program of council and monitoring the implementation of corrective actions.

The CEO is to also play an active role in:

- developing and maintaining a culture of accountability and integrity
- facilitating the integration of risk management into day-to-day business activities and processes, and
- promoting a culture of high ethical standards.

The ARIC has no direct authority or responsibility for the activities it reviews. ARIC has no responsibility for developing or implementing procedures or systems and does not prepare records or engage in council functions or activities (except in carrying out its own functions).

Outsourced Internal Audit Function

Council's ARIC is to be supported by a member of council's staff with sufficient skills, knowledge and experience to ensure it fulfils its role and responsibilities to the council and the audit, risk and improvement committee. The support role will normally be performed by the Manager Corporate Governance and must be independent, impartial, unbiased and objective when performing their work and free from any conflicts of interest.

Responsibilities of the Manager Corporate Governance include:

- contract management
- managing the internal audit budget
- ensuring the external provider completes internal audits in line with the audit, risk and improvement committee's annual work plan and four-year strategic work plan
- forwarding audit reports by the external provider to the audit, risk and improvement committee
- acting as a liaison between the external provider and the audit, risk and improvement committee
- monitoring the council's implementation of corrective actions that arise from the findings of audits and reporting progress to the audit, risk and improvement committee, and
- assisting the audit, risk and improvement committee to ensure the council's internal audit activities comply with the *Guidelines for risk management and internal audit for local government in NSW*.

If the Manager Corporate Governance has any conflicts of interest while carrying out this role, the CEO will delegate the support role to another suitable member of council staff, or seek support from another council to ensure impartiality is maintained.

Out-sourced internal audit team

Council is to contract external third-party providers to undertake its internal audit activities. To ensure the independence of the external provider, the Manager Corporate Governance is to ensure that each external provider:

- does not conduct any audits on specific council operations or areas that they have worked on within the last two years
- is not the same provider conducting the council's external audit

August 2023

5

- is not the auditor of any contractors of the council that may be subject to the internal audit, and
- can meet the council's obligations under the *Guidelines for risk management and internal audit for local government in NSW*.

The Manager Corporate Governance must consult with the audit, risk and improvement committee and CEO regarding the appropriateness of the skills, knowledge and experience of any external provider before they are engaged by the council.

Performing internal audit activities

The program for internal audit is to be thoroughly planned and executed. The council's audit, risk and improvement committee must develop a strategic work plan every four years to ensure that the matters listed in Schedule 1 are reviewed by the committee and considered by the internal audit function when developing their risk-based program of internal audits. The strategic work plan must be reviewed at least annually to ensure it remains appropriate.

The ARIC must also develop an annual work plan to guide the work of the internal audit function over the forward year.

All internal audit activities are to be performed in a manner that is consistent with relevant professional standards including the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and any relevant Guidelines.

The Manager Corporate Governance must facilitate presentations for each completed audit from the responsible external third-party provider. These presentations must provide findings and recommendations of internal audits to the audit, risk and improvement committee at the end of each audit. Each report is to include a response from the relevant senior manager.

The Manager Corporate Governance is to establish an ongoing monitoring system to follow up council's progress in implementing corrective actions.

The CEO, in consultation with the audit, risk and improvement committee, is to develop and maintain policies and procedures to guide the operation of the council's ARIC.

The Manager Corporate Governance is to ensure that the audit, risk and improvement committee is advised at each of the committee's meetings of the internal audit activities completed during that quarter, progress in implementing the annual work plan and progress made implementing corrective actions.

Conduct

Internal audit personnel must comply with the council's code of conduct. Complaints about breaches of council's code of conduct by internal audit personnel are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The CEO must consult with the council's audit, risk and improvement committee before any disciplinary action is taken against the Manager Corporate Governance in response to a breach of the council's code of conduct.

Internal auditors must also comply with the Code of Ethics for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Administrative arrangements

Audit, risk and improvement committee meetings

The CEO will attend audit, risk and improvement committee meetings as an independent non-voting observer.

The CEO can be excluded from meetings by the committee at any time.

The CEO must meet separately with the audit, risk and improvement committee at least once per year. The CEO can meet with the chair of the audit, risk and improvement committee at any time, as necessary, between committee meetings.

External audit

Internal and external audit activities will be coordinated to help ensure the adequacy of overall audit coverage and to minimise duplication of effort.

Periodic meetings and contact between internal and external audit shall be held to discuss matters of mutual interest and to facilitate coordination.

External audit will have full and free access to all internal audit plans, working papers and reports.

Dispute resolution

The CEO and council officers should maintain an effective working relationship with the ARIC and seek to resolve any differences they may have in an amicable and professional way by discussion and negotiation.

In the event of a disagreement between the council officer/s and the ARIC, the dispute is to be resolved by the CEO and/or the audit, risk and improvement committee. Disputes between the CEO and the audit, risk and improvement committee are to be resolved by the governing body.

August 2023

7

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Departmental Chief Executive in writing.

Review arrangements

The council's audit, risk and improvement committee must review the performance of the internal audit function each year and report its findings to the governing body. A strategic review of the performance of the internal audit function must be conducted each council term that considers the views of an external party with a strong knowledge of internal audit and reported to the governing body.

This charter is to be reviewed annually by the committee and once each council term by the governing body. Any substantive changes are to be approved by the governing body.


Version Control	Date of change
Version 1	Prepared August 2017
Version 2	Updated February 2018
Version 3	Adopted 19 March 2018 (Clause EDBC18/17)
Version 4	Adopted 24 February 2022 (CCL22/43)
Version 5	August 2023

August 2023


Further information

For further information on council's internal audit activities, contact the Manager Corporate Governance on Abbey.Rouse@dubbo.nsw.gov.au or by phone (02) 6801 4240.

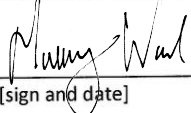
Reviewed by Manager Corporate Governance

 24 August 2023
[sign and date]

Reviewed by Chair of Council's Audit, Risk and Improvement Committee

 12th September 2023
[sign and date]

Reviewed by Chief Executive Officer

 15 September 2023
[sign and date]

Reviewed by Council in accordance with a resolution of the governing body

CCL23/227
[resolution reference]

August 2023

9

Schedule 1 – internal audit function responsibilities

[Note: council is to determine the responsibilities of its internal audit function in relation to each matter listed in section 428A of the Local Government Act 1993 and list them in Schedule 1 to the council's/joint organisation's internal audit charter. Suggested responsibilities are provided below and further detailed in core requirement 3 and Appendix 2 of these Guidelines.]

Internal audit

- Conduct internal audits as directed by the council's audit, risk and improvement committee.
- Implement the council's annual and four-year strategic internal audit work plans.
- Monitor the implementation by the council of corrective actions.
- Assist the council to develop and maintain a culture of accountability and integrity.
- Facilitate the integration of risk management into day-to-day business activities and processes.
- Promote a culture of high ethical standards.

External audit

- Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided.
- Review all external plans and reports in respect of planned or completed audits and monitor the council's implementation of audit recommendations.
- Provide advice on action taken on significant issues raised in relevant external audit reports and better practice guides.

Risk management

Review and advise:

- if the council's has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether the council's risk management framework is adequate and effective for identifying and managing the risks the council faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of the council and across all processes, operations, services, decision-making, functions and reporting
- of the adequacy of risk reports and documentation, for example, the council's risk register and risk profile
- whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- if the council has taken steps to embed a culture which is committed to ethical and lawful behaviour
- if there is a positive risk culture within the council and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management
- how the council's risk management approach impacts on the council's insurance arrangements

August 2023

10

- of the effectiveness of the council's management of its assets, and
- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal controls

Review and advise:

- whether the council's approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- whether the council has in place relevant policies and procedures and that these are periodically reviewed and updated
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if the council's monitoring and review of controls is sufficient, and
- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

Compliance

Review and advise of the adequacy and effectiveness of the council's compliance framework, including:

- if the council has appropriately considered legal and compliance risks as part of the council's risk management framework
- how the council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

Fraud and corruption

Review and advise of the adequacy and effectiveness of the council's fraud and corruption prevention framework and activities, including whether the council has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

Financial management

Review and advise:

- if the council is complying with accounting standards and external accountability requirements
- of the appropriateness of the council's accounting policies and disclosures
- of the implications for the council of the findings of external audits and performance audits and the council's responses and implementation of recommendations
- whether the council's financial statement preparation procedures and timelines are sound
- the accuracy of the council's annual financial statements prior to external audit, including:
 - management compliance/representations
 - significant accounting and reporting issues
 - the methods used by the council to account for significant or unusual transactions and areas of significant estimates or judgements

- appropriate management signoff on the statements
- if effective processes are in place to ensure financial information included in the council's report is consistent with signed financial statements
- if the council's financial management processes are adequate
- the adequacy of cash management policies and procedures
- if there are adequate controls over financial processes, for example:
 - appropriate authorisation and approval of payments and transactions
 - adequate segregation of duties
 - timely reconciliation of accounts and balances
 - review of unusual and high value purchases
- if policies and procedures for management review and consideration of the financial position and performance of the council are adequate
- if the council's grants and tied funding policies and procedures are sound.

Governance

Review and advise of the adequacy of the council governance framework, including the council's:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability
- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities
- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge.

Strategic planning

Review and advise:

- of the adequacy and effectiveness of the council's integrated, planning and reporting (IP&R) processes
- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether the council is successfully implementing and achieving its IP&R objectives and strategies.

Service reviews and business improvement

Review and advise:

- if the council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
- if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
- how the council can improve its service delivery and the council's performance of its business and functions generally

Performance data and measurement

Review and advise:

- if the council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- if the performance indicators the council uses are effective, and
- of the adequacy of performance data collection and reporting.

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13