



**I hereby give notice that an Audit Committee Meeting will be held on:**

**Date:** Wednesday, 28 March 2018  
**Time:** 3.00 pm  
**Location:** Council Chambers  
57 Main Street  
Minlaton

# **AGENDA**

## **Audit Committee Meeting**

**28 March 2018**

**David Harding**  
**DIRECTOR CORPORATE AND COMMUNITY SERVICES**

CONFLICT OF INTEREST

Members are reminded of the requirements for disclosure by Members of direct or indirect pecuniary benefit or detriment and non-pecuniary benefit or detriment in relation to a material conflict of interest in accordance with Section 73, or an actual or perceived conflict of interest in accordance with Section 75 of the Local Government Act in items listed for consideration on the Agenda. Section 74 and 75A of the Local Government Act 1999 requires that Elected Members declare any interest and provide full and accurate details of the relevant interest to the Council. In relation to actual or perceived conflicts of interest a member has an obligation to outline how they propose to deal with the actual or perceived conflict of interest prior to consideration of that item on the Agenda.

This requirement does not apply to Ordinary Business Matters prescribed by regulation 8AAA Local Government Act (General) (Accountability and Governance) Variation Regulations 2016.

Each Member of a Council has a duty to vote at all meetings unless excepted by legislation.

The major exception being where a Member has a material conflict of interest.

## Agenda

<b>1</b>	<b>Welcome by Chairperson .....</b>	<b>5</b>
<b>2</b>	<b>Present .....</b>	<b>5</b>
<b>3</b>	<b>Leave of Absence .....</b>	<b>5</b>
<b>4</b>	<b>Apologies .....</b>	<b>5</b>
<b>5</b>	<b>Conflict of Interest .....</b>	<b>5</b>
<b>6</b>	<b>Minutes of Previous Meeting – for Confirmation .....</b>	<b>5</b>
<b>7</b>	<b>Visitors to the Meeting.....</b>	<b>5</b>
	<b>REPORTS .....</b>	<b>7</b>
<b>8</b>	<b>New Business .....</b>	<b>7</b>
8.1	Audit Committee 2018 - Work Plan .....	7
8.2	Draft Long Term Financial Plan 2019 - 2028 .....	12
8.3	2017/2018 December Quarterly Budget Review.....	15
8.4	Internal Audit Activity Report .....	27
8.5	Asset Management Update .....	43
8.6	Risk Management Report.....	46
<b>9</b>	<b>General Business.....</b>	<b>77</b>
<b>10</b>	<b>Next Meeting .....</b>	<b>77</b>
	Wednesday 13 June 2018	
<b>11</b>	<b>Closure .....</b>	<b>77</b>



**1 WELCOME BY CHAIRPERSON**

Meeting declared opened

**2 PRESENT****3 LEAVE OF ABSENCE**

Nil

**4 APOLOGIES**

Nil

**5 CONFLICT OF INTEREST****6 MINUTES OF PREVIOUS MEETING – FOR CONFIRMATION**

Audit Committee Meeting - 13 December 2017

**7 VISITORS TO THE MEETING**

# REPORTS

**REPORTS****8 NEW BUSINESS****8.1 AUDIT COMMITTEE 2018 - WORK PLAN**

**Document #:** 18/19880

**Department:** Corporate and Community Services

**PURPOSE**

To consider the updated 2018 Audit Committee Work Plan.

**RECOMMENDATION**

That the Audit Committee endorse the updated 2018 Audit Committee Work Plan.

**LINK TO STRATEGIC PLAN**

**Goal:** 5 Responsible Governance

**Strategy:** 5.1 Openness and transparency of reporting Council's performance

5.2 Effective leadership and informed decision making

5.3 Meet all legislative requirements and compliance with Council's internal controls

5.5 Undertake effective risk management

5.8 Continuous improvement of Council processes

**BACKGROUND**

As stated in clause 2 of the Audit Committee Terms of Reference, 26 October 2016, the objective of the Audit Committee is to assist the Council in the conduct of its responsibilities for the management of risk, corporate and financial governance and legal compliance, related to financial reporting and audit initiatives, the internal control system and the audit functions. The committee acts as a source of advice to Council and the Chief Executive Officer in relation to these matters.

**DISCUSSION**

The Committee will:

- enhance the communication between the external auditor and the Council;
- assist the management of business risks to ensure the protection of Council assets;
- monitor the effectiveness of audit and corporate and financial governance functions;
- enhance the integrity of the financial reporting of the Council; and
- review the effectiveness of the Council's internal controls and risk management systems.

The Terms of Reference are to be read in conjunction with Chapter 8 of the Local Government Act 1999.

The adoption, and constant review, of an Audit Committee Work Plan assists in ensuring the objectives of the Audit Committee are achieved.

There are no changes to the work plan since the last Audit Committee meeting. Status via colour coding has been updated as appropriate.

**COMMUNITY ENGAGEMENT PLAN**

Level 1 - Inform

**CONSULTATION PROCESS**

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Manager Financial Services
- Business Improvement Officer
- Asset Manager
- Risk Management Officer

In preparing this report, the following external parties were consulted:

- Nil

**POLICY IMPLICATIONS**

Audit Committee Terms of Reference.

**BUDGET AND RESOURCE IMPLICATIONS**

The orderly and timely review of Council's major financial timetable and reports, internal audit activities and financial reports by the Audit Committee strengthens the credibility of the completed work and reduces risk to Council.

**RISKS/LEGAL/LEGISLATIVE/ IMPLICATIONS**

A sound control environment will assist in the management of Council's financial risks.

Local Government Act 1999, Chapter 8

**ATTACHMENTS**

1. 2018 Audit Committee Work Plan [↓](#) 



Yorke Peninsula Council Audit Committee Work Plan 2018						
Activity	Timeframe					Notes
	Completed Current Deferred					
	Mar-18	Jun-18	Sep-18	Oct-18	Dec-18	
	28th	13th	26th	24th	12th	
<b>1. Financial Reporting</b>						
1.1 Review General Purpose Financial Statements				X		Following external audit but prior to Council endorsement
1.2 Review asset revaluations				X		Ensure up to date and soundly based, including having particular regard to local conditions:- > whether land values reflect current local market; > whether infrastructure asset values reflect local replacement costs and the condition of existing assets; > whether an infrastructure asset condition audit has been undertaken recently to assist in making this judgement.
1.3 Review methodology and approach to Depreciation				X		
1.4 Quarterly Budget Reviews - information only	X	X			X	For information only after adoption by Council
<b>2. Internal controls</b>						
2.1 Review progress on Council's Internal Financial controls	X	X	X	X	X	Status report provided on progress made against matters raised by Council's external auditor. Additional update report on internal controls project provided by Internal Auditor.
2.2 Review Council's internal control policies and procedures	X	X	X	X	X	Presented as part of the regular Internal Audit activity report
<b>3. Risk Management Systems</b>						
3.1 Risk External Audit (conducted by LGAWCS biennial due December 2019)						Presented as part of the regular Risk Management update report
3.2 Assess the appropriateness of the Council's response to the auditor's findings and recommendations	X					Presented as part of the regular Risk Management update report
3.3 Review Council's annual Risk Management Action Plan (incorporating Risk External Audit actions)	X	X	X	X	X	Presented as part of the regular Risk Management update report
3.4 Review Council's Risk Management Plan			X			Presented as part of the regular Risk Management update report
3.5 Review Council's Strategic Risk Register (in line with Strategic Management Plan - next review November 2019.)						Presented as part of the regular Risk Management update report
3.6 Review Council's Emergency Management Systems (BCP, Emergency Response, etc.)		X				Presented as part of the regular Risk Management update report

Yorke Peninsula Council Audit Committee Work Plan 2018						
Activity	Timeframe					Notes
	Completed Current Deferred					
	Mar-18	Jun-18	Sep-18	Oct-18	Dec-18	
	28th	13th	26th	24th	12th	
3.7 Review Council's Risk Management Systems (Framework, policy, procedure, training, etc.)				X		Presented as part of the regular Risk Management update report
4. Whistle blowing						
Identify whether the Council has in place simple, readily accessible arrangements for employees to confidentially raise concerns of alleged malpractice in accordance with legislative provisions. Examine whether Council's whistleblower arrangements are well known to employees and effective having regard to local circumstances.						
4.1 Review Council's whistleblowers protection policy						Next review due 2019
4.2 Examine the method of informing staff of these policies						Next review due 2019
5. Internal Audit						
5.1 Review annual work program and outcomes of past work					X	Presented as part of the regular Internal Audit activity report
5.2 Consider any internal audits conducted	X	X	X	X	X	Presented as part of the regular Internal Audit activity report
6. External Audit						
6.1 Meet with Council's external auditor to:- > invite presentation of their audit methodology and risk assessments within the audit plan; > discuss any qualifications raised in the most recent audit or comments made in the accompanying audit management letter; > assess the appropriateness of the proposed Council response to matters so raised; and > invite comment on the financial systems and affairs of the Council having regard to comparable benchmarks.				X		
6.2 Review effectiveness of external audit				X		
6.3 Review management representation letters before they are signed by management				X		
6.4 Assess the appropriateness of the Council's response to the auditor's findings and recommendations			X		X	
6.5 Oversee action to follow up on matters raised by the external auditor	X					
7. Reporting						

Yorke Peninsula Council Audit Committee Work Plan 2018						
Activity	Timeframe					Notes
	Completed Current Deferred					
	Mar-18	Jun-18	Sep-18	Oct-18	Dec-18	
	28th	13th	26th	24th	12th	
7.1 Report annually to Council:- > activities of the Committee's work program and the results of a self-assessment of performance for the preceding calendar year including whether it believes any changes to its Terms of Reference are needed; > outlining any training needs; > advising future work program proposals; and > inviting comment from Council on all of the above.						X
8. Strategic, Financial and Management Planning						
8.1 Review Strategic Management Plan						Adopted by Council in July 2016. Next review not due until November 2019.
8.2 Review Long Term Financial Plan	X					Updated annually in conjunction with adoption of Annual Business Plan and Budget
8.3 Review Asset Management Plans/ Strategy		X				Ongoing as developed and reviewed.
8.4 Review appropriateness of the range and content of Council policies and strategies			X			As per renewal timeframes and legislative requirements
8.5 Review Annual business plan, budget and fees and charges		X				In conjunction with public consultation period
9. Other matters						
9.1 Adopt/review Audit Committee annual workplan	X	X	X	X	X	Updated for each meeting
9.2 Reports on other relevant matters						Ongoing as the need arises

**8.2 DRAFT LONG TERM FINANCIAL PLAN 2019 - 2028****Document #:** 18/19875**Department:** Corporate and Community Services**PURPOSE**

To seek the Committee's endorsement of the Draft Long Term Financial Plan 2019 – 2028 (LTFP).

**RECOMMENDATION**

That the Committee endorse the Draft Long Term Financial Plan 2019 – 2028 as presented for public consultation.

**LINK TO STRATEGIC PLAN****Goal:** 5 Responsible Governance**Strategy:** 5.1 Openness and transparency of reporting Council's performance

5.2 Effective leadership and informed decision making

5.3 Meet all legislative requirements and compliance with Council's internal controls

5.4 Seek alternate income streams and ensure financial sustainability

**BACKGROUND**

As required by the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011, Council must regularly review its Long Term Financial Plan (LTFP) in accordance with actual and budgeted financial results to be used as a tool in the decision making process. As part of this process Council is currently consulting with the community and will consider all feedback prior to adoption of the revised LTFP.

Council currently has a LTFP (adopted in May 2016) which is now outdated and does not reflect current income and expenditure trends and indicators, internal and external factors impacting Council operations, the current political and economic environment and available asset information. As a result, a comprehensive review of Council's LTFP has been undertaken using a new, fully integrated model, which is considered to be more accurate and sophisticated than the model used to derive the previous LTFP.

At its meeting on Wednesday, 14<sup>th</sup> March 2018, Council endorsed the Draft LTFP for community consultation. The public consultation period commenced on Thursday, 15<sup>th</sup> March 2018 and will conclude on Wednesday, 4<sup>th</sup> April 2018.

**DISCUSSION**

While the principals of financial sustainability previously adopted by Council remain relevant, the draft LTFP as presented has been built from the ground up using as a base, the 2017/2018 September Quarter revised Budget estimates and the 2016/2017 audited Annual Financial Statements.

In the preliminary stages of development Council's Corporate Management Team (CMT) provided input and direction on the key objectives and outcomes expected of the LTFP. They endorsed key financial strategies and income and expenditure parameters for Council to achieve financial sustainability in the medium to long term (5 – 10 years).

Various models were developed to arrive at the draft model which was then presented to CMT where it was endorsed for presentation to Elected Members. The draft LTFP was presented to Elected Members at the February 2018 workshop and any concerns and questions addressed. The detailed

presentation touched on all aspects of the Plan and also included modelling to show the impact of removing the additional “Financial Sustainability Levy” general rate increase i.e. limiting the general rate increase to CPI.

### Goals and Desired Outcomes

The desired outcome of the draft LTFP for the financial year commencing 2018/2019 through to 2027/2028, is to ensure that Council is financially sustainable in the medium to long term (5 – 10 years) and able to provide at least the current level of services over the ten (10) years of the plan in line with Council’s five (5) goals as stated in its 2016 – 2020 Strategic Management Plan (SMP).

This LTFP builds on the current version adopted by Council on Wednesday, 11<sup>th</sup> May 2016 and will replace it should Council adopt this version following community consultation. This LTFP has been developed taking into account current data (financial and service level), cost indices, internal and external factors, forecast trends, current political environment, revenue streams, limitations and community needs.

The key targets in this LTFP are:

- Positive Operating Surplus Ratio (OSR) i.e. operating surplus, in the medium to long term (5 – 10 years);
- Spending on asset renewal consistent with AMP identified needs, depreciation levels and Local Government recommended Asset Sustainability Ratio (ASR) minimum (90%) and maximum (110%) targets from Year 1 (2018/2019) of the Plan;
- Net Financial Liabilities Ratio (NFLR) to be within the recommended Local Government target of 100% of Operating Income from Year 1 (2018/2019) of the Plan;
- No new services or assets or increases to existing services to be introduced without consideration of the impact on the LTFP;

### Outcomes Achieved

This LTFP recommends a rating strategy that seeks to achieve a degree of stability and predictability over the next ten (10) years, while ensuring current levels of service and infrastructure are maintained for the Community. Rates will be set at affordable levels having regard to Council’s strategic direction and its social and economic goals balanced against the Community’s ability to pay and its desire for services and infrastructure.

Rate revenue forecasts are based on Consumer Price Index (CPI) (All groups CPI, Adelaide) plus a ‘financial sustainability’ increase over and above CPI. This increase over and above CPI is 2.5% in Year 1, followed by 2.85% per annum in Years 2 – 4, then reducing to 1.35% per annum in Years 5 and 6. From Years 7 – 10 this increase is no longer required based on current income and expenditure forecasts.

Other sources of income continue to remain stagnant or diminish with reliance on rate revenue increasing as the biggest source of revenue for Council. Grants and subsidies from various levels of Government continue to remain uncertain due to the volatile political environment.

Continuing with the increased focus on renewal of existing assets, Council over the life of this Plan, is proposing to allocate \$94 million towards renewal of existing assets, with 80% or \$75.5 million of that specifically for transport assets (mainly roads). An additional \$2 million over ten (10) years is allocated for upgrades to existing assets and acquisition of new assets.

Based on the proposed income and expenditure forecasts in the draft LTFP and a ‘business as usual’ approach, Council will achieve a positive Operating Surplus Ratio in Year 4 (2020/2021) and maintain that for the rest of the Plan. The minimum Asset Sustainability Ratio target of 90% is achieved in Year 1 (2018/2019) and maintained for the rest of the Plan, however, the average over the Plan is 95% which is below the desired 100% average. Council’s forecast Net Financial Liabilities Ratio continues to be well below sector recommended maximum limits.

While there has been significant financial improvement in the last five (5) years, Council is still not currently financially sustainable. If the draft LTFP is adopted and annual Budgets are in line with the draft LTFP, Council will achieve its aim of financial sustainability in the medium to long term. This is clearly demonstrated by the attached draft LTFP. Council must continue to increase the funds it invests in asset renewal and continue to review its operations to realise savings resulting from increased productivity, efficiency and effectiveness.

## **COMMUNITY ENGAGEMENT PLAN**

### **Level 2 - Consult**

Council is currently consulting with the Community on the draft LTFP with submissions closing on Wednesday, 4<sup>th</sup> April 2018.

The outcome of the public consultation process will be reported to Council at its April 2018 meeting along with a recommendation (if warranted) to adopt the draft LTFP.

## **CONSULTATION PROCESS**

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- CMT
- Budget Managers
- Accountant – Financial Management
- Accountant – Financial Operations

In preparing this report, the following external parties were consulted:

- Nil

## **POLICY IMPLICATIONS**

PO142 Budget Reporting and Amendment Policy

The LTFP is part of the suite of Council's Strategic Management Plans.

## **BUDGET AND RESOURCE IMPLICATIONS**


The budget and resourcing implications are as detailed in the attached draft LTFP. As mentioned earlier the LTFP is developed on a 'business as usual' model.

## **RISKS/LEGAL/LEGISLATIVE/ IMPLICATIONS**

1. Local Government Act 1999
2. Local Government (Financial Management) Regulations 2011
- 3.

Not having an LTFP or having one that is outdated could result in Council making decisions without knowing the impact on its long term financial position. Further there is a risk that Council may not know what financial strategies it needs to adopt and implement to achieve financial sustainability.

## **ATTACHMENTS**

1. Draft LTFP 2019-2028 (under separate cover) 

**8.3 2017/2018 DECEMBER QUARTERLY BUDGET REVIEW****Document #:** 18/19876**Department:** Corporate and Community Services**PURPOSE**

To receive Council's endorsed December quarter review of the 2017/2018 Budget and associated financial statements, ratios and changes.

**RECOMMENDATION**

That the Audit Committee receive the Council endorsed, December 2017/2018 Budget Review changes as presented in the attached Summary of Changes, Statement of Comprehensive Income and Uniform Presentation of Finances and receive the updated Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Equity and Financial Indicators (Ratios).

**LINK TO STRATEGIC PLAN****Goal:** 5 Responsible Governance**Strategy:** 5.1 Openness and transparency of reporting Council's performance

5.2 Effective leadership and informed decision making

5.3 Meet all legislative requirements and compliance with Council's internal controls

5.5 Undertake effective risk management

**BACKGROUND**

Regulation 9(1) (b) of the Local Government (Financial Management) Regulations 2011 requires that Council undertake one comprehensive budget review each financial year. This review must include preparation of four principal financial statements (excluding notes) and show a revised full year forecast of each item in the budgeted financial statements compared to estimates set out in the original budget.

Council's policy PO142 Budget Reporting and Amendment requires quarterly budget reviews i.e. September, December and March. This means Council undertakes two (2) additional budget reviews more than required by the Regulations. This is the second (as at 31<sup>st</sup> December 2017) of the three (3) quarterly budget reviews for the 2017/2018 financial year.

**DISCUSSION**

Budget managers in all directorates have completed a review of their 2017/2018 budgets as at 31<sup>st</sup> December 2017 and all adjustments allowed in accordance with policy PO142 have been included in the attached documents (refer attachments 1 - 7).

Budgets have been reviewed taking the following into consideration:-

- Additional income likely to be generated or received
- New grants and contributions
- Changes to user and statutory fee income forecasts
- Review of staffing levels to those originally budgeted
- Changes due to amendments in legislation
- Changes to Government fees and charges

- Council decisions made since the adoption of the original budget
- Status of capital projects taking into account projects carried forward from 2016/2017 for completion in the current financial year (refer previous Council decision in August 2017)
- Income and expenditure to date and forecasts for the remainder of the year
- Assessment of timing for draw down of proposed loans

A full list of adjustments with reasons for the changes is attached to this report (refer Attachment 1). It should also be noted that the attached statements have been impacted by the reclassification of income and expenditure during the ongoing review of the Long Term Financial Plan (LTFP) i.e. income and expenditure classified originally (adopted Budget) against a particular line may now be classified against another line to improve reporting accuracy and comply with Model Financial Statements. This reclassification does not impact the overall results.

### **Budgeted Operating Surplus/ (Deficit)**

As a result of the proposed second quarter (December) budget review adjustments, adopted first quarter (September) budget review adjustments and previously adopted budgets for projects rolled over, Council's forecast Operating Deficit for 2017/2018 is now \$2.91m. This is a very slight (\$3k) improvement to the first quarter (September) budget review result but is an increase of \$700k to the adopted Budget, as stated in previous reports to Council. Listed below are the major adjustments proposed during this Budget review.

- **Dog registration income – favourable impact** – \$25k increase to operating income based on actual income received to date and forecast for the remainder of this financial year. Partly negated by \$9k reduction in dog related fines and expiations not expected to meet original budget.
- **Rental property income – unfavourable impact** – \$10k reduction to Budget due to Yorketown Council house no longer tenanted.
- **YP Leisure Options – favourable impact** - \$10k reduction to employee costs to reflect current operating arrangements. \$5.7k of this reduction used to fund other areas of this Budget that have been over expended or forecast to do so.
- **Walk The Yorke maps – unfavourable impact** – \$30.4k increase to Budget reflecting stock purchased in advance. Ordered in 2016/2017 but only received in 2017/2018. No original budget allocation. Costs will be recovered over a period of time through the sale of maps.
- **Port Vincent Caravan Parks – unfavourable impact** - \$10k increase for unexpected (unbudgeted) costs incurred for fence replacement and redevelopment, remedial gas works and removal of overhead tank.
- **Interest on Loans – favourable impact** – \$24k reduction to Budget to reflect \$1.2m new loan now being drawn down in 2018/2019 (July 2018) rather than 2017/2018 (June 2018). Based on progress payments required to be made for the footpath replacement project being funded by this loan, it has been determined that the loan does not need to be drawn down until 2018/2019. The attached budgeted Financial Statements have been adjusted to remove the drawdown of this loan from this financial year.
- **Community Loan** - \$182k loan income for the Point Turton seawall construction not previously recognised has now been brought into Council's budgeted Financial Statements. The annual loan repayments are recoverable from the Community group via an annual special rate over the life of the ten (10) year loan.

More detailed information on the changes to Council's proposed Operating Deficit (and income and expenditure budgets) is available in the attached reports and statements in particular the Budgeted Statement of Comprehensive Income (refer Attachments 1 - 7).

### **Budgeted Capital Expenditure**

Council's proposed capital expenditure budget after the proposed second quarter (December) budget review adjustments, adopted first quarter (September) budget review adjustments and



previously adopted budgets for projects rolled over from 2016/2017, is \$11.344m. This includes the initially adopted budget of \$9.716m to which projects rolled over from 2016/2017 as adopted by Council worth \$1.184m were added in August 2017. Adjustments of \$437k were adopted in the first quarterly budget review with a further \$7k in adjustments proposed in this budget review.

Details of all capital adjustments can be found in the reports and updated Statements in particular the Budgeted Statement of Cash Flows (refer Attachments 1 - 7).

Of the proposed budget of \$11.344m, \$8.508m is budgeted to be spent on renewal and replacement of existing assets while \$2.836m is budgeted to be spent on upgrade of existing assets and acquisition of new assets.

### **Budgeted Cash Flow & Net Lending/ (Borrowing)**

Following the proposed adjustments in this budget review, adopted adjustments from the first quarter budget review, previously adopted rolled over expenditure being included in this year's budget and adjustment of opening balances in line with 2016/2017 audited General Purpose Financial Statements, Council's forecast closing cash and cash equivalents as at 30<sup>th</sup> June 2018 is \$2.9m which is an increase of \$845k to the original adopted budget. This increase can be attributed to a better than expected closing cash position as at 30<sup>th</sup> June 2017.

The proposed end of year Net Lending position has increased from \$1.914m to \$4.205m which is an increase of \$2.291m. \$1.395m of this increase is due to budgets adopted by Council for projects not completed as at 30<sup>th</sup> June 2017 and rolled over to 2017/2018 for completion while \$896k was due to adjustments endorsed as part of the first quarter Budget review. Adjustments proposed at this Budget review have had no impact on the proposed Net Lending position.

More detail on the movements in net lending/ (borrowing) for the financial year can be found in the Budgeted Uniform Presentation of Finances (refer Attachment 6).

### **Budgeted Financial Indicators (Ratios)**

As a result of proposed changes in this budget review, adopted changes in the first quarter budget review and inclusion of projects rolled over from 2016/2017, Council's Financial Indicators have had some movement.

Council's Operating Surplus Ratio is now -9.8% compared to the original forecast of -7.4%. This remains unchanged from the first quarter Budget review. The forecast ratio remains below the industry minimum target of breakeven or 0%.

The Net Financial Liabilities Ratio has decreased from 29% to 25%. This remains unchanged from the first quarter Budget review. The forecast ratio remains well below the industry ceiling of 100%.

Council's forecast Asset Sustainability ratio is still 86%, a 2% increase to the original forecast. This ratio will be achieved if Council completes all budgeted capital renewal projects in 2017/2018. The forecast ratio does not meet the minimum industry target of 90% and is well below the maximum industry target of 110%.

More information on Council's Financial Indicators can be found in Attachment 7.

## **COMMUNITY ENGAGEMENT PLAN**

Level 1 Inform – Included in Council meeting agenda and minutes which are published on Council's website

## **CONSULTATION PROCESS**

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Corporate Management Team
- Manager Financial Services
- Budget Managers
- Accountant – Financial Management

- Accountant – Financial Operations

In preparing this report, the following External Parties were consulted:

- Nil

## **POLICY IMPLICATIONS**

PO142 Budget Reporting and Amendment Policy

## **BUDGET AND RESOURCE IMPLICATIONS**

Budget and resource implications are as detailed in this report and as presented in the attached reports and statements (refer Attachments 1 – 7).








## **RISKS/LEGAL/LEGISLATIVE/ IMPLICATIONS**

4. Council's budget is a fundamental instrument of accountability and an essential pre-requisite to deciding the annual rate impost on the community. As such it is important that material variations compared with the original budget be disclosed and explained.

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

## **ATTACHMENTS**

1. **Proposed Summary of Changes - December Budget Review 2017-2018** [↓](#) 
2. **Budgeted Statement of Comprehensive Income 2017-2018** [↓](#) 
3. **Budgeted Statement of Financial Position 2017-2018** [↓](#) 
4. **Budgeted Statement of Cash Flows 2017-2018** [↓](#) 
5. **Budgeted Statement of Changes in Equity 2017-2018** [↓](#) 
6. **Budgeted Uniform Presentation of Finances 2017-2018** [↓](#) 
7. **Budgeted Financial Indicators (Ratios) 2017-2018** [↓](#) 

<b>YORKE PENINSULA COUNCIL</b> <b>2017/2018 BUDGET</b> <b>PROPOSED SUMMARY OF CHANGES - 2nd QUARTER (DECEMBER) BUDGET REVIEW</b>			
Type	Note #	Amount Increase/ (Decrease)	Reason for Variance
<b>OPERATING INCOME</b>			
Rates	1	-\$ 942	Minor adjustments (individually less than \$5k) across several budget lines to reflect income raised to date.
Statutory Charges	2	\$ 25,000	Dog registration income received higher than budgeted.
	3	-\$ 9,000	Forecast income for fines and expiations relating to Dogs lower than budgeted.
	4	\$ 6,000	Land Division fee income higher than expected.
	5	\$ 5,000	Forecast general expiation income higher than budgeted.
	6	-\$ 7,275	Property search income not likely to meet original budget.
User Charges	7	-\$ 10,000	Yorke Peninsula Council house no longer tenanted.
	8	\$ 1,163	Minor adjustments (individually less than \$5k) across several budget lines to reflect income raised to date.
Grants, Subsidies, Contributions	9	-\$ 2,180	Minor adjustments (individually less than \$5k) across several budget lines to reflect income raised to date and forecast for 18/19 relating to Libraries.
Reimbursements	10	\$ 23,939	Pt Victoria jetty shelter storm damage repairs reimbursed by DPTI. Balanced by increase to expenditure. Also refer note 19 below.
	11	\$ 8,629	Minor adjustments (individually less than \$5k) across several budget lines to reflect income raised to date.
Other	12	\$ 5,459	Unbudgeted refunds for FBT and salary sacrifice employer contributions.
	13	\$ 4,607	Minor adjustments (individually less than \$5k) across several budget lines to reflect income raised to date.
<b>OPERATING EXPENDITURE</b>			
Employee Costs	14	-\$ 10,000	YP Leisure Options salaries adjusted to reflect current arrangements. Partly used to fund over expenditure in other parts of YPLO budget.
	15	-\$ 11,880	Development services salaries used to fund external agency staff used to cover short term vacancies.
	16	\$ 162	Minor adjustments (individually less than \$5k) across several budget lines to reflect expenditure incurred to date.
Materials, Contracts & Other	17	\$ 11,880	Budget allocation for external agency staff used to cover short term vacancies. Also refer to note 15.
	18	\$ 23,939	Pt Victoria jetty shelter storm damage repairs carried forward from 16/17 and not budgeted in 17/18. Reimbursed by DPTI - also refer note 10 above.
	19	\$ 30,420	Walk the Yorke maps ordered in 16/17 but not received until 17/18 (July 2017). Budget being allocated. Expenditure will be recovered over time through sale of maps.
	20	\$ 10,000	Port Vincent caravan park unexpected contractual costs including fence replacement and redevelopment, remedial gas works and removal of overhead tank.
	21	\$ 8,000	Pt Turton Caravan Park increase in contractual budgets to reflect expenditure incurred. Funded by reduction in capital budget line. Also refer to note 25 below.
	22	\$ 10,026	Minor adjustments (individually less than \$5k) across several budget lines to reflect expenditure incurred to date.
Finance Costs	23	-\$ 24,000	Interest payable on new loan of \$1.2m removed from budget as loan will not be drawn down until July 2018 (2018/2019).
<b>CAPITAL INCOME</b>			
Sale of renewed/replaced assets	24	\$ 7,643	Increase in trade-in income for fleet vehicles used to fund adjustments to fleet vehicle budgets. Also refer to note 28 below.

<b>YORKE PENINSULA COUNCIL</b> <b>2017/2018 BUDGET</b> <b>PROPOSED SUMMARY OF CHANGES - 2nd QUARTER (DECEMBER) BUDGET REVIEW</b>			
Type	Note #	Amount Increase/ (Decrease)	Reason for Variance
<b>CAPITAL EXPENDITURE - RENEWAL</b>			
Other Assets	25	-\$ 8,000	Pt Turton Caravan Park capital budget used for operating expenditure correctly allocated to appropriate budgets. Also refer to note 21 above.
	26	\$ 3,114	Minor adjustments (individually less than \$5k) across several budget lines.
Buildings and Other Structures	27	-\$ 1,500	Minor adjustments (individually less than \$5k) across several budget lines.
Plant and Equipment	28	\$ 5,710	Overall adjustments made to fleet vehicle budgets to reflect actual cost of purchase. Funded from increase in trade-in income due to trade-ins received being better than budgeted. Also refer to note 24 above.
	29	\$ 1,072	Minor adjustments (individually less than \$5k) across several budget lines.
<b>CAPITAL EXPENDITURE - NEW/UPGRADE</b>			
Buildings and Other Structures	30	\$ 1,067	Minor adjustments (individually less than \$5k) across several budget lines.
Minor Plant	31	\$ 3,600	Transferred from operating budget to fund additional minor plant purchases.
Other Assets	32	-\$ 7,000	Budget for replacement of cleaning van at Pt Turton Caravan Park incorrectly budgeted. Reallocation to correct budget.
	33	\$ 1,684	Minor adjustments (individually less than \$5k) across several budget lines.
Plant and Equipment	34	\$ 7,000	Correct allocation of cleaning van replacement budget at Pt Turton Caravan Park.
	35	\$ 3,000	Minor adjustments (individually less than \$5k) across several budget lines.

<b>YORKE PENINSULA COUNCIL</b> <b>2017/18 BUDGET</b> <b>BUDGETED STATEMENT OF COMPREHENSIVE INCOME</b>						
	2017/18 Revised Budget \$('000)	2017/18 December Budget Adjustments \$('000)	2017/18 September Budget Adjustments \$('000)	2017/18 Carry Forward Projects Adjustments \$('000)	2017/18 Adopted Budget \$('000)	2017/18 Notes
<b>INCOME</b>						
Rates	21,948	(1)	43		21,906	1
Statutory Charges	419	26			393	2 - 6
User Charges	3,257	130	66		3,061	7, 8
Grants, subsidies, contributions	3,352	12	(590)	28	3,902	9
Investment Income	168	35			133	
Reimbursements	157	(205)			362	10, 11
Other Income	382	52	168		162	12, 13
<b>Total Income</b>	<b>29,683</b>	<b>49</b>	<b>(313)</b>	<b>28</b>	<b>29,919</b>	
<b>EXPENSES</b>						
Employee costs	9,056	(28)	(118)		9,202	14 - 16
Materials, contracts & other expenses	13,694	99	269	261	13,065	17 - 22
Depreciation	9,461				9,461	
Finance Costs	382	(25)	4		403	23
<b>Total Expenses</b>	<b>32,593</b>	<b>46</b>	<b>155</b>	<b>261</b>	<b>32,131</b>	
<b>OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS</b>	<b>(2,910)</b>	<b>3</b>	<b>(468)</b>	<b>(233)</b>	<b>(2,212)</b>	
Net gain/(loss) on disposal or revaluations	(21)				(21)	
Amounts specifically for new assets	206		7	22	177	
<b>NET SURPLUS/(DEFICIT)</b>	<b>(2,725)</b>	<b>3</b>	<b>(461)</b>	<b>(211)</b>	<b>(2,056)</b>	
<b>Other Comprehensive Income</b>						
Changes in revaluation surplus - IPP&E	0		0	0	0	
<b>Total Other Comprehensive Income</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(2,725)</b>	<b>3</b>	<b>(461)</b>	<b>(211)</b>	<b>(2,056)</b>	

<b>YORKE PENINSULA COUNCIL</b> <b>2017/18 BUDGET</b> <b>BUDGETED STATEMENT OF FINANCIAL POSITION</b>						
	2017/18 Revised Budget \$('000)	2017/18 December Budget Adjustments \$('000)	2017/18 September Budget Adjustments \$('000)	2017/18 Carry Forward Projects Adjustments \$('000)	2017/18 Adopted Budget \$('000)	2017/18 Notes
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash & Equivalent Assets	2,930	(242)	2,482	(1,395)	2,085	
Trade & Other Receivables	1,445	(541)	765		1,221	
Inventories	895	137	(111)		869	
<b>Total Current Assets</b>	<b>5,270</b>	<b>(646)</b>	<b>3,136</b>	<b>(1,395)</b>	<b>4,175</b>	
<b>Non-Current Assets</b>						
Receivables	0		(530)		530	
Financial Assets	605	62			543	
Infrastructure, Property, Plant & Equipment	295,674	(122)	(4,247)	1,184	298,859	
<b>Total Non-Current Assets</b>	<b>296,279</b>	<b>(60)</b>	<b>(4,777)</b>	<b>1,184</b>	<b>299,932</b>	
<b>Total Assets</b>	<b>301,549</b>	<b>(706)</b>	<b>(1,641)</b>	<b>(211)</b>	<b>304,107</b>	
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Trade & Other Payables	2,293	192	312		1,789	
Borrowings	672	(144)			816	
Provisions	2,037	(236)	403		1,870	
<b>Total Current Liabilities</b>	<b>5,002</b>	<b>(188)</b>	<b>715</b>	<b>0</b>	<b>4,475</b>	
<b>Non-Current Liabilities</b>						
Borrowings	7,043	(787)			7,830	
Provisions	472	245	(488)		715	
<b>Total Non-Current Liabilities</b>	<b>7,515</b>	<b>(542)</b>	<b>(488)</b>	<b>0</b>	<b>8,542</b>	
<b>Total Liabilities</b>	<b>12,517</b>	<b>(730)</b>	<b>227</b>	<b>0</b>	<b>13,017</b>	
<b>NET ASSETS</b>	<b>289,032</b>	<b>24</b>	<b>(1,868)</b>	<b>(211)</b>	<b>291,090</b>	
<b>EQUITY</b>						
Accumulated Surplus	(12,788)	21	(2,660)	(211)	(9,938)	
Asset Revaluation Reserve	300,690		353		300,337	
Other Reserves	1,130		439		691	
<b>TOTAL EQUITY</b>	<b>289,032</b>	<b>21</b>	<b>(1,868)</b>	<b>(211)</b>	<b>291,090</b>	

<b>YORKE PENINSULA COUNCIL</b> <b>2017/18 BUDGET</b> <b>BUDGETED STATEMENT OF CASH FLOWS</b>						
	2017/18 Revised Budget \$('000)	2017/18 December Budget Adjustments \$('000)	2017/18 September Budget Adjustments \$('000)	2017/18 Carry Forward Projects Adjustments \$('000)	2017/18 Adopted Budget \$('000)	2017/18 Notes
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<u>Receipts</u>						
Operating Receipts	22,043	313	43		21,687	
Statutory Charges	419	26			393	
User Charges	3,257	161	66		3,030	
Grants, subsidies, contributions	3,352	12	(590)	28	3,902	
Investment Receipts	167	35			132	
Reimbursements	360	(2)			362	
Other Income	702	372	168		162	
<u>Payments</u>						
Employee Costs	(8,864)	64	116		(9,044)	
Materials, contracts & other expenses	(13,913)	(276)	(269)	(261)	(13,107)	
Finance Costs	(382)	25	(4)		(403)	
<b>Net Cash provided by (or used in) Operating Activities</b>	<b>7,141</b>	<b>730</b>	<b>(470)</b>	<b>(233)</b>	<b>7,114</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<u>Receipts</u>						
Amounts Specifically for New/Upgraded Assets	206		7	22	177	
Sale of Renewed/Replaced Assets	384	8			376	24
Repayments of Loans by Community Groups	91	(42)			133	
<u>Payments</u>						
Expenditure on Renewal/Replacement of Assets	(8,508)		(20)	(202)	(8,286)	25 - 29
Expenditure on New/Upgraded Assets	(2,836)	(7)	(417)	(982)	(1,430)	30 - 35
<b>Net Cash Provided by (or used in) Investing Activities</b>	<b>(10,664)</b>	<b>(41)</b>	<b>(430)</b>	<b>(1,162)</b>	<b>(9,030)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<u>Receipts</u>						
Proceeds from Borrowings	182	(1,018)			1,200	
<u>Payments</u>						
Repayments of Borrowings	(655)	88			(743)	
<b>Net Cash provided by (or used in) Financing Activities</b>	<b>(473)</b>	<b>(930)</b>	<b>0</b>	<b>0</b>	<b>457</b>	
					0	
<b>Net Increase/(Decrease) in cash held</b>	<b>(3,996)</b>	<b>(241)</b>	<b>(900)</b>	<b>(1,395)</b>	<b>(1,459)</b>	
<b>Opening cash, cash equivalents or (bank overdraft)</b>	<b>6,926</b>		<b>3,382</b>		<b>3,544</b>	
<b>Closing cash, cash equivalents or (bank overdraft)</b>	<b>2,930</b>	<b>(241)</b>	<b>2,482</b>	<b>(1,395)</b>	<b>2,085</b>	

<b>YORKE PENINSULA COUNCIL</b> <b>2017/18 BUDGET</b> <b>BUDGETED STATEMENT OF CHANGES IN EQUITY</b>						
	2017/18 Revised Budget \$('000)	2017/18 December Budget Adjustments \$('000)	2017/18 September Budget Adjustments \$('000)	2017/18 Carry Forward Projects Adjustments \$('000)	2017/18 Adopted Budget \$('000)	2017/18 Notes
<b>ACCUMULATED SURPLUS</b>						
Balance at end of previous reporting period	(10,082)		(2,200)		(7,882)	
Net Result for Year	(2,706)	21	(460)	(211)	(2,056)	
<b>Balance at end of period</b>	<b>(12,788)</b>	<b>21</b>	<b>(2,660)</b>	<b>(211)</b>	<b>(9,938)</b>	
<b>ASSET REVALUATION RESERVE</b>						
Land	73,286				73,286	
Buildings and Other Structures	48,995				48,995	
Transportation Infrastructure	151,160		265		150,895	
CWMS Infrastructure	15,420		939		14,481	
Water Scheme Infrastructure	2,073				2,073	
Stormwater Drainage	9,756		(851)		10,607	
<b>Balance at end of period</b>	<b>300,690</b>	<b>0</b>	<b>353</b>	<b>0</b>	<b>300,337</b>	
<b>OTHER RESERVES</b>						
Balance at end of previous reporting period	1,130		439		691	
<b>Balance at end of period</b>	<b>1,130</b>	<b>0</b>	<b>439</b>	<b>0</b>	<b>691</b>	
<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b>289,032</b>	<b>21</b>	<b>(1,868)</b>	<b>(211)</b>	<b>291,090</b>	



YORKE PENINSULA COUNCIL 2017/18 BUDGET BUDGETED UNIFORM PRESENTATION OF FINANCES						
	2017/18 Revised Budget \$('000)	2017/18 December Budget Adjustments \$('000)	2017/18 September Budget Adjustments \$('000)	2017/18 Carry Forward Projects Adjustments \$('000)	2017/18 Adopted Budget \$('000)	2017/18 Notes
Operating Revenues	29,682	47	(312)	28	29,919	1 - 13
less Operating Expenses	32,594	48	154	261	32,131	14 - 23
<b>Operating Surplus/(Deficit) before Capital Amounts</b>	<b>(2,912)</b>	<b>(1)</b>	<b>(466)</b>	<b>(233)</b>	<b>(2,212)</b>	
<b>Less: Net Outlays on Existing Assets</b>						
Capital Expenditure on Renewal/Replacement of Existing Assets	8,508		20	202	8,286	25 - 29
less Depreciation, Amortisation & Impairment	9,461				9,461	
less Proceeds from Sale of Replaced Assets	384	8			376	24
	<b>(1,337)</b>	<b>(8)</b>	<b>20</b>	<b>202</b>	<b>(1,551)</b>	
<b>Less: Net Outlays on New and Upgraded Assets</b>						
Capital Expenditure on New/Upgraded Assets	2,836	7	417	982	1,430	30 - 35
less Amounts Specifically for New/Upgraded Assets	206		7	22	177	
less Proceeds from Sale of Surplus Assets	0				0	
	<b>2,630</b>	<b>7</b>	<b>410</b>	<b>960</b>	<b>1,253</b>	
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(4,205)</b>	<b>0</b>	<b>(896)</b>	<b>(1,395)</b>	<b>(1,914)</b>	

YORKE PENINSULA COUNCIL 2017/18 BUDGET BUDGETED FINANCIAL INDICATORS (RATIOS)						
	2017/18 Revised Budget	2017/18 December Budget Adjustments	2017/18 September Budget Adjustments	2017/18 Carry Forward Projects Adjustments	2017/18 Adopted Budget	2017/18 Notes
Operating Surplus Ratio - %	(9.8%)	(0.0%)	(1.7%)	(0.8%)	(7.4%)	1 - 23
Net Financial Liabilities Ratio - %	25%	0.1%	(8%)	5%	29%	
Asset Sustainability Ratio - %	86%	0%	0%	2%	84%	25 - 35

**8.4 INTERNAL AUDIT ACTIVITY REPORT****Document #:** 18/19154**Department:** Executive Services**PURPOSE**

The Business Improvement Officer presents an update on recent Internal Audit Activity.

**RECOMMENDATION**

That the report be received.

**LINK TO STRATEGIC PLAN****Goal:** 5 Responsible Governance**Strategy:** 5.1 Openness and transparency of reporting Council's performance

5.3 Meet all legislative requirements and compliance with Council's internal controls

5.8 Continuous improvement of Council processes

**BACKGROUND**

The objective of the Yorke Peninsula Council's ("Council") internal audit function is to enhance business performance by ensuring compliance with policies and procedures and recommending improvements in process effectiveness, efficiency and economy.

**DISCUSSION**

This report provides a status on the Internal Audit activity performed in November 2017 to March 2018. The following activities have occurred:

- Authority and RM8 User Access review completed
- Community Grants process review commenced
- Payroll review commenced

**COMMUNITY ENGAGEMENT PLAN**

Level 1 - Inform

**CONSULTATION PROCESS**

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Chief Executive Officer
- Corporate Management Team
- Senior Rates Officer / Accounts Receivable
- Senior Systems Analyst
- Manager People & Culture

In preparing this report, the following external parties were consulted:

- Nil

**POLICY IMPLICATIONS**

PO156 Internal Financial Controls

**BUDGET AND RESOURCE IMPLICATIONS**

Not applicable

**RISKS/LEGAL/LEGISLATIVE/ IMPLICATIONS**

Local Government Act (SA) 1999

**ATTACHMENTS**

1. Internal Audit Activity Report - March 2018 [!\[\]\(e6ddc77b791299d975007937cebef274\_img.jpg\)](#) 
2. Internal Audit Report - Authority and RM8 User Access Review [!\[\]\(62325268b83c539c826661482098edc3\_img.jpg\)](#) 
3. Implementation of Agreed Actions - March 2018 [!\[\]\(433d19d9bdeac46075af10d8acb0c69a\_img.jpg\)](#) 



## Internal Audit Activity Report (November 2017 – March 2018)

### 1. INTERNAL AUDIT PLAN

The following table highlights the status of audit projects:

No.	Project	Scope Overview	Project Status
1	Cemeteries	<p>A review to assess the risks and controls associated with Council's cemetery management. The specific objectives of the audit will be confirmed at a later stage, but will include:</p> <ul style="list-style-type: none"> <li>Compliance with the Burial and Cremations Act 2013</li> <li>Compliance with Council's internal Cemetery Management Policy (PO132) and procedures.</li> </ul>	Not started
2	Financial Management – Payroll	Audit of the procedures and controls relating to the fortnightly processing of the payroll. Consideration of the new ElementTime application and the relating control environment will be included.	Scope completed and testing commenced
3	Mobile Phones	This review will assess the processes for allocation of mobile phones, usage and ongoing monitoring processes.	Not started
4	Work, Health & Safety	<p>A review to assess performance against the Strategic Risk Management Plan, WHS program objectives and compliance with policies, procedures and processes.</p> <p>Specific scope will be developed in consultation with the Risk Administrator at a later stage.</p>	Not started
5	Community Grant Funding	Audit of procedures related to grants paid by Council, including the assessment and allocation of grants and follow up requirements. This will consider compliance with Council's Community Grants Scheme Policy (PO149).	Scope completed and testing commenced
6	Internal Financial Controls	Undertake verification of staff's self-assessment of internal financial controls.	Not started
7	Controls Update (IT Access)	After discussions with External Audit, testing of IT application controls will be a priority for the FY17	<b>Completed</b>
8	Management Requests	Allowance for special projects, investigations and requests by Management that may arise during the year. In addition, smaller type audit will be considered here (e.g. purchase orders, petty cash and follow up of caravan park audits).	N/A

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## 2. IMPLEMENTATION OF AGREED ACTIONS (INTERNAL AUDIT AND EXTERNAL AUDIT)

An update on the implementation of proposed actions resulting from internal and external audit activities is provided in **Attachment 3**.

The latest status information has been provided by the officers responsible for the implementation.



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## Internal Audit Report – User Access Review (Authority and RM8 Applications)

March 2018

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### For Distribution:

Bobbi Pertini	Manager People and Culture
Matthew Luke	Senior Systems Analyst
Ben Cowley	Leader Systems and Technology

### For Information:

Andrew Cameron	Chief Executive Officer
David Harding	Director Corporate and Community Services
Anne Hammond	Manager Business and Public Relations
Sid Jain	Manager Financial Services

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## Executive Summary

### Background

The approved 2017 Internal Audit Plan included a follow up project to review user access within the Authority and document management (RM8) applications.

In FY17, External Audit identified an issue with Authority user access. To address this finding significant changes have been made to the user access structure within Authority. The new user access structure and reporting have made user access management and reporting a lot simpler. It was deemed prudent to do a follow up review early in 2018.

### Objectives & Scope

The objective of this review is to review access to the Authority and RM8 applications to assess appropriateness. The review is limited to the Authority Application and a sample of RM8 containers which are maintained by the Council's Information Services team.

### Key Findings

Three low risk findings were identified from the review:

1. A number of Authority user accounts were found to have excessive menu access;
2. There does not appear to be a formal process in place to disable IT access from applications when staff take extended periods of leave e.g. long service leave, maternity leave. Similarly, there does not appear to be a process to ensure that when staff undertake higher duties and return to normal duties, that any additional IT access is removed; and
3. A number of users within RM8 have inappropriate access to containers, which is no longer required.

All issues have either been rectified or a process will be implemented to close out the recommended action. Full details of these findings are included at Appendix 1.

### Internal Audit Opinion

Based on the work and testing performed, Internal Audit is of the opinion Authority and RM8 controls are effective (there are some minor issues that should be addressed within Appendix 1).

We would like to take the opportunity to thank Matthew Luke, Ben Cowley and Julie Darling for their assistance during the review.

### Amanda Pitt and Jackie Reddaway

Business Improvement Officer & Executive Assistant to CEO and Mayor

Email: [amanda.pitt@yorke.sa.gov.au](mailto:amanda.pitt@yorke.sa.gov.au) & [jackie.reddaway@yorke.sa.gov.au](mailto:jackie.reddaway@yorke.sa.gov.au)

## Appendix 1 – Detailed Findings

### 1.1 Access to Authority Menus

Internal audit reviewed the newly developed Authority access reports. These reports allowed Internal Audit to review every user and their corresponding menu access to ensure access was appropriate. After discussions with the Senior Systems Analyst and relevant Managers, the following issues were identified:

- Two accounts ('Adroit' and 'Adroit Nic') both remain with administrator access. These accounts were set up primarily for the implementation of the ElementTIME application and integration into Authority. This high level of access can potentially be removed or condensed to one account.
- Two user accounts ('Kerry Hage' and 'Tegan Young') have access to Accounts Receivable processing, which is no longer required and should be removed.
- One user account ('Kira Tapps') has access to the Records Management menus for *parameters* and *data entry* which is not required.
- One user account ('Bobbi Pertini') has access to Payroll data entry. This user is the Manager People and Culture and although she is involved in the review and approval of payroll run, Bobbi does not need access to payroll processing and this will completely segregate access to payroll processing.
- One user account ('Luka Honner') has access to *CSR management* and *CSR batch processing* which is no longer required and should be removed.
- One user account ('Mel Hoyle') has access to Electoral Roll menus which is not required.
- One user account ('Sophie Kneebone') has access to Payroll and ABS Statistics which is not required.

With excessive or inappropriate access, there is a risk of inappropriate or inaccurate changes being made to Authority data.

Consequence	Likelihood	Risk Level
Insignificant	Possible	Low

### 1.2 Recommendations

It is recommended that the issues identified in relation to Authority access above are reviewed and rectified.

### 1.3 Management Responses

**Management Response and Agreed Action:** Agreed

**Responsibility:** Senior Systems Analyst, Matthew Luke

**Due Date:** 31 March 2018

## 2.1 Notification of Staff Extended Leave or Returning to Normal duties affecting IT Access

There is a formal termination process that is driven by the People & Culture team when staff permanently leave the organisation, there is a termination checklist is completed by various sections across the business, including IT. This will ensure that IT are notified of persons leaving the organisation and access to relevant application is disabled.

However, there does not appear to be a formal process in place to disable IT access when staff take extended periods of leave e.g. long service leave, maternity leave.

Similarly, for the process of removing IT access for staff undertaking higher duties, there does not appear to be a process to ensure that when staff return to normal duties any higher access is removed.

Without a formal process in place to notify of extended periods of leave or a staff returning to normal duties there is a risk that staff remain with excessive or inappropriate IT access.

Consequence	Likelihood	Risk Level
Insignificant	Possible	Low

## 2.2 Recommendations

1. It is recommended that the People & Culture team set up a short process whereby notification is given to IT (through the IT Support process), for those personnel on extended leave (i.e. greater than three months). Upon notification, it is recommended that access to *applications* is disabled. Ongoing access to emails and other software or equipment should be at the discretion of each individual situation and their Manager.  
The 'IT Support process' uses the 'support@yorke.sa.gov.au' email address and will therefore these actions will be captured into the support ticketing application.
2. Furthermore, it is recommended that for notification of higher duties, IT enforce an end date on any higher IT access (as provided by the People & Culture team when they request higher access initially).

## 2.3 Management Responses

### Management Response and Agreed Action:

1. Agreed
2. Agreed

### Responsibility:

1. Manager People and Culture, Bobbi Pertini
2. Senior Systems Analyst, Matthew Luke

### Due Date:

1. 30 June 2018
2. 31 March 2018

### 3.1 Access to RM8 Containers

Internal audit reviewed a sample of RM8 containers that had restricted access controls. Majority of confidential type containers are restricted appropriately, however Internal Audit found a number of anomalies in access which are no longer required.

Consequence	Likelihood	Risk Level
Insignificant	Possible	Low

### 3.2 Recommendations

It is recommended that the Senior Records Officer removes access for those users which are no longer required. This action will need to be approved by the CEO via email, listing the inappropriate user access.

### 3.3 Management Responses

**Management Response and Agreed Action:** Agreed

**Responsibility:** Senior Records Officer, Julie Darling

**Due Date:** 31 March 2018

## Appendix 2 – Responsibility Statement

This report was prepared in accordance with the scope document as agreed to by management and Australian auditing standards subject to the following limitations:

- Procedures were designed to provide limited assurance as defined by the Australian auditing standards, which recognizes that absolute assurance is rarely attainable due to such factors as the use of judgment in gathering and evaluating evidence and forming conclusions, the use of selective testing, and because much of the evidence available to the auditor is persuasive rather than conclusive in nature.
- Because of the inherent limitation of any internal control structure, it is possible that errors or irregularities may occur and not be detected. Procedures were not designed to detect all weaknesses in control procedures and they were not performed continuously throughout the period and the tests performed are on a sample basis.
- Any projection of the evaluation of the controls procedures to future periods is subject to the risk the systems may become inadequate because of changes in condition, or the degree of compliance with them may deteriorate.
- The matters raised in the report are only those which came to the attention of the Internal Auditor during the course of performing procedures and are not necessarily a comprehensive statement of the weaknesses that exist or improvement that might be made. The Internal Auditor cannot, in practice, examine every activity and procedure, nor can they be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on the report to identify all weaknesses that exist in the systems and procedures under examination or potential instances of non-compliance that may exist.
- Any reliance placed on internal audit reports and associated working papers, by a third party, are that party's sole responsibility.



## Implementation of Agreed Actions

This report provides an update on the implementation of proposed actions resulting from:

1. Internal audit activities;
2. Internal controls project; and
3. External audit activities.

The latest status and comment information has been provided by the officers responsible for the implementation.

## 1. Internal Audit Activities

## Equipment Testing and Compliance Cost Review – July 2017

Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
1. In House Resource Comparison <b>Risk Level</b> Low	Corporate Management Team (CMT) consider the benefits and implications of employing an in-house resource to undertake specific inspection and equipment testing activity within Council.	Chief Executive Officer	31/12/17	30/06/2018	In progress	This action requires additional time to allow thorough review by CMT and comparison be undertaken and consideration given during the FY19 budget discussions.
2. Internal Inspection Checklists <b>Risk Level</b> Low	All internal inspection checklists are reviewed and updated, in accordance with relevant legislation or regulations (where required). Staff undertaking inspections are notified and trained in any changes to the inspections and inspection checklists.	Operations Manager	31/01/18	30/06/18	In progress	Work has commenced on reviewing the inspections process, including the frequency of inspections and standardisation of the inspection forms.  This is a large project and will need time to be completed appropriately.

## Rates Revenue Review – September 2017

Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
1. Rates Adjustments, Journals and Reversals <b>Risk Level</b> Moderate	In the first instance it is recommended that the Senior Rates Officer work with IT staff to investigate if an 'adjustments' type report can be developed or is available through Authority.  Further work will need to be undertaken if a system generated report cannot be implemented; Rates Staff should implement a process to regularly review staff accounts on a sample basis and ensure any transactions appear appropriate.	Senior Rates Officer	31/01/18	30/06/18	In Progress	Authority do not have a standard 'adjustments' or exceptions type report – request has been logged with IT to assist with developing a monthly report that will detail: <ul style="list-style-type: none"> <li>- Receipt Reversals</li> <li>- Journal Entries</li> <li>- Changes to assessment from rateable to non-rateable</li> <li>- Any other financial adjustments to Rates Assessments (removal of levy or charges).</li> </ul> At present all journals are completed by the Senior Rates Officer and saved in RM8 and forwarded to the Manager Financial Services for authorisation.



Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
						<p>All Journals are sequentially allocated a number by the Officer. Journal entries are also scrutinised by the External Auditors as part of the audit process. The Journal system in Civica does not automatically allocate Journal Numbers – The Senior Rates Officer is investigating this with IT to ascertain if Journal Numbers can be automatically allocated form the system.</p> <p>Rates Staff accounts are reviewed by the Manager Financial Services annually when Rates are levied to ensure rates and transactions levied are appropriate. This is now being changed to a quarterly review of Rates Staff Rates Assessments in line with quarterly rate notices being issued to ensure a continuous review of Rate Officers accounts to ensure all transactions are appropriate.</p>
2. Rates Outstanding Debtors <b>Risk Level</b> Moderate	It is recommended that the Senior Rates Officer implement a quarterly outstanding debts report to be presented to CMT or Finance Management identifying long outstanding debt and current actions taking place.	Senior Rates Officer	31/12/17	01/05/2018	In Progress	<p>A report is developed monthly which details all outstanding debtors that are outstanding longer than 30 days. This highlights what the aged debt is and what actions are presently being undertaken.</p> <p>The Senior Rates Officer is working on an aged debt report for Management that will provide more detail on actions and outcomes.</p>
3. Non-rateable properties <b>Risk Level</b> Moderate	<p>It is recommended that the Senior Rates Officer work with IT staff to investigate if a report can be developed or is available through Authority that shows changes to the non-rateable flag within a time period and this can be reviewed for appropriateness.</p> <p>Furthermore, a process to regularly spot check the current non-rateable properties list should be</p>	Senior Rates Officer	30/06/18		In Progress	<p>Refer Number 1 above. There are no standard reports available in Authority for this purpose. The Senior Rates Officer has requested IT to develop an exception report that will highlight changes whereby assessment have been changed from rateable to non-rateable.</p>

Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
	implemented to ensure that information is accurate and current arrangements are in place for any 'Council' land that is being utilised.					The aim is to have an exception report printed and saved to RM8 and signed by the Manager Financial Services each occasion an assessment is made non-rateable with a quarterly exception report also provided to the Manager Financial Services as part of the quarterly rate notice raising procedure to be a further control for changes from rateable to non-rateable.
4. Finance Manual – Rate Revenue Function <b>Risk Level</b> Low	It is recommended the Finance Manual – Rate Revenue Function procedures are reviewed and updated in accordance with current processes.	Senior Rates Officer	31/12/17	30/06/18	In Progress	Procedures have been reviewed and updated including: <ul style="list-style-type: none"> <li>- Change of Ownership Name &amp; Address Input, Changes and Maintenance</li> <li>- Processing requests for Rate Notice to be Emailed</li> <li>- Processing Direct Debit Requests</li> <li>- Quarterly Processing of Direct Debit Payments to Assessments</li> <li>- Change of Ownership via Land Titles Reports via SAILIS</li> <li>- Processing Objections to Valuations via SAILIS</li> </ul> <p>Due to the Rates Officer being on unplanned extended leave the review has been delayed and the Manual not yet completed. It is envisaged the Manual will now be completed by 30/6/2018</p>



## Elected Members Expenses Review – August 2017

Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
1. PO089 Compliance <b>Risk Level</b> Moderate	It is recommended that PO089 is reviewed annually and updated with spend limits set based on current market conditions.	Chief Executive Officer	31/12/17	31/12/18	In Progress	Policy is currently being reviewed and updated to align with model policy from LGA. Updated policy will go to April 2018 Council meeting for endorsement.

## Authority and RM8 User Access Report – March 2018

Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
1. Access to Authority Menus <b>Risk Level</b> Low	Access issues identified in the report relating to Authority access above are rectified.	Senior Systems Analyst	31/03/18			
2. Notification of Staff Extended Leave or Returning to Normal duties affecting IT Access <b>Risk Level</b> Low	<ol style="list-style-type: none"> <li>A short process whereby notification is given to IT (through the IT Support process), for those personnel on extended leave (i.e. greater than three months) is set up. Upon notification, it is recommended that access to applications is disabled. Ongoing access to emails and other software or equipment should be at the discretion of each individual situation and their Manager. The 'IT Support process' uses the 'support@yorke.sa.gov.au' email address and will therefore these actions will be captured into the support ticketing application.</li> <li>Furthermore, it is recommended that for notification of higher duties, IT enforce an end date on any higher IT access (as provided by the People &amp; Culture team when they request higher access initially).</li> </ol>	<ol style="list-style-type: none"> <li>Manager People and Culture</li> <li>Senior Systems Analyst</li> </ol>	30/06/18 31/03/18			

Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
3. Access to RM8 Containers <b>Risk Level</b> Low	The Senior Records Officer removes access for those users which are no longer required. This action will need to be approved by the CEO via email, listing the inappropriate user access.	Senior Records Officer	31/03/18			

## External Audit – 2015/2016 Findings

Finding Name	Agreed Action	Responsible Officer	Due Date	Revised Due Date	Status	Comments
1. General Ledger Maintenance <b>Risk Level</b> Moderate	Procedures to be developed that document maintenance processes for GL accounts. Use exception reports to identify and review changes made to GL.	Accountant, Financial Management	31/01/17		Completed	Basic instructions have been developed as part of the Finance manual. Access for maintenance to General Ledger is restricted to only appropriate personnel (three finance members). These controls are considered appropriate to mitigate the risk associated with this finding.

**8.5 ASSET MANAGEMENT UPDATE****Document #:** 18/19730**Department:** Assets and Infrastructure Services**PURPOSE**

To update the Audit Committee members on Asset Management activities.

**RECOMMENDATION**

That the report be received.

**LINK TO STRATEGIC PLAN****Goal:** 2 Community Connected through Infrastructure**Strategy:** 2.1 Develop and deliver on Asset Management Plans for all asset classes  
2.5 Explore provision of new infrastructure**BACKGROUND**

The report provides the Audit Committee with a summary of the works / activities undertaken within Asset Management.

**DISCUSSION****Major Plant Asset Management Plan**

The Major Plant Asset Management Plan was adopted by Council at its February, 2018 meeting.

The Major Plant Asset Management Plan underwent public consultation from 14 December 2017 until 19 January 2018, during which time no submissions were received in relation to the Plan. Advertisements were placed in the Yorke Peninsula Country Times and on Council's website to inform the public that the draft Major Plant Asset Management Plan was available for public comment. The Plan was viewed 59 times on Council's website.

The Major Plant Asset Management Plan has been developed to demonstrate responsive management of major plant assets, including the services provided from these assets; compliance with regulatory requirements; and to communicate the funding needed to provide the required levels of service over the ten (10) year planning period.

The Major Plant Asset Management Plan takes into account Council's Asset Management Policy (PO128), Strategic Management Plan, Long Term Financial Plan (LTFP), Annual Business Plan and Budgets.

Council owns and maintains a fleet of major plant, which is essential to support the delivery of services throughout the Council area, including the maintenance and construction of assets.

Major plant assets were categorised and uploaded into Conquest, Council's Asset Management software, in June 2017. These assets have a replacement value of \$12.2 million.

The Major Plant Asset Management Plan shows that the projected outlays necessary to provide major plant assets, including operations, maintenance, renewal and upgrade of existing major plant assets, over the ten (10) year planning period is \$29.8 million or \$2.98 million per year. The estimated available funding included in the currently adopted LTFP (2016/2017 – 2025/2026) to fund the projected outlays for this period is \$34.3 million or \$3.43 million per year.

It should be noted that Council's LTFP has been revised and is currently advertised for public consultation. The revised LTFP (2019 – 2028) takes into account the revised replacement costs of

major plant, the volatility of operating expenses and the impact these will have on the figures mentioned above.

The Major Plant Asset Management Plan will be used as a guide for Council to develop future budgets relating to major plant. In addition, further development of the asset condition profile of major plant assets and the continued review of useful lives, replacement costs and residual values of each asset category will enhance the planning of capital renewal and replacement programs.

### **Stormwater Data Collection**

Council have recently engaged a contractor to undertake CCTV inspection and GPS plotting of stormwater infrastructure in Point Turton and Port Victoria. The inspection work located previously unidentified infrastructure and also enabled staff to address several problem areas where blockages have occurred.

### **Buildings**

Town hall roof inspections have been undertaken by a contractor utilising a drone. The quality of the imagery and program used to view this has allowed Council to identify several issues such as rusted guttering and flashing issues. Data gathered will be used to assist with the development of future maintenance programs, asset management plans and with future budgets. The use of drones is very cost effective, and it also alleviates many safety issues and risks associated with working at heights, etc. In addition the quality of the data that has been gathered is superior to previous inspection methods.

## **COMMUNITY ENGAGEMENT PLAN**

Level 1 - Inform

### **CONSULTATION PROCESS**

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Corporate Management Team
- Asset Manager
- Operations Manager
- Works Manager
- Manager Financial Services
- Accountant Financial Operations

In preparing this report, the following external parties were consulted:

- Nil

### **POLICY IMPLICATIONS**

PO128 Asset Management Policy

### **BUDGET AND RESOURCE IMPLICATIONS**

The Major Plant Asset Management Plan has been developed with reference to the current LTFP (2016/2017 – 2025/2026). The expenditure and valuation projections in the Major Plant Asset Management Plan are based on the best available data. However, it should be noted as previously mentioned in this report, a revised LTFP has been developed and is currently being advertised for public consultation. It is highly likely that the revised LTFP will have an impact on the next iteration of the Major Plant Asset Management Plan.

The Major Plant Asset Management Plan provides Council with a guide to ensure that sufficient funding is available to maintain major plant assets at an appropriate level over a ten (10) year planning period.

**RISKS/LEGAL/LEGISLATIVE/ IMPLICATIONS**

Local Government Act 1999

**ATTACHMENTS**

Nil

**8.6 RISK MANAGEMENT REPORT****Document #:** 18/20007**Department:** Corporate and Community Services**PURPOSE**

The Risk Management Officer presents an update on the progress of Council's Risk Management systems.

**RECOMMENDATION**

That the report be received.

**LINK TO STRATEGIC PLAN****Goal:** 5 Responsible Governance**Strategy:** 5.5 Undertake effective risk management

5.8 Continuous improvement of Council processes

**BACKGROUND**

The objective of the Yorke Peninsula Council's (Council) risk management framework is to provide an essential and coherent link between our strategic goals and risks, risk management policies, procedures, operational processes and our day to day activities.

**DISCUSSION**

This report provides a schedule of activities planned for 2018:

- Manage and monitor external risk audit action plan (External Risk Audit conducted by LGAWCS December 2017).
- Review Council's Emergency Management Systems (BCP, Emergency Response, etc.)
- Review Council's Risk Management Systems (Framework, policy, procedure, training, etc.)

This report also provides a status update on risk management activities performed from December 2017 to February 2018, including:

- The Risk Profile Review was combined with the Local Government Association Worker Compensation Scheme (LGAWCS) Key Performance Indicator System Audit (against the Public Sector Self Insurance (PSSI) criteria) undertaken on 5<sup>th</sup> and 6<sup>th</sup> December 2017. This combined audit will be conducted biennially with the next combined audit due 2019.

The following results were received from the 2017 Audit:

Topic Area	Baseline Met	Baseline Not Met
Risk Management Systems	1	5
Roads and Footpaths	3	4
Event Management	4	2
Tree Management	1	2

- The Draft 2017 Risk Management LGAMLS Review Action Plan (Draft Plan) has been developed from the 2017 Risk Evaluation Summary Report Audit recommendations. A

number of recommendations have been assessed and deemed to have no further action required by Council (refer to the Draft Plan for comments). The Draft Plan is to be submitted to the LGAWCS for review and approval.

Actions outstanding from 2016/2017 Risk Management Action Plan have been combined into actions developed from the 2017 Risk Evaluation Summary Report recommendations.

The Draft Plan, once approved, will drive the further development of the Risk Management and Emergency Management Systems.

## **COMMUNITY ENGAGEMENT PLAN**

Not applicable

## **CONSULTATION PROCESS**

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Manager People and Culture,
- Risk Management Officer.

In preparing this report, the following external parties were consulted:

- Nil

## **POLICY IMPLICATIONS**

PO091 Risk Management Policy

PR098 Risk Management Procedure

## **BUDGET AND RESOURCE IMPLICATIONS**

Not applicable

## **RISKS/LEGAL/LEGISLATIVE/ IMPLICATIONS**

Local Government Act (SA) 1999

Work Health and Safety Act (SA) 2012

Work Health and Safety Regulations (SA) 2012

## **ATTACHMENTS**

1. 2017 Risk Evaluation Summary Report [↓](#) 
2. YPC Risk Profile Review Action Plan - Draft [↓](#) 

# 2017 Risk Evaluation Summary Report

**Yorke Peninsula Council**  
**December 5 & 6, 2017**

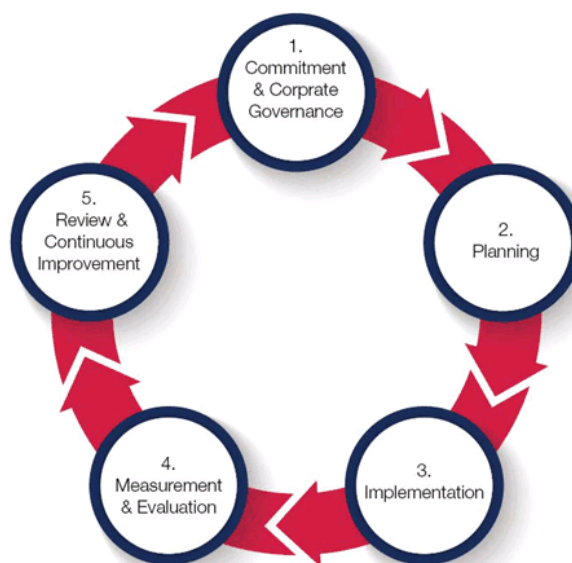
Reissue 04/02/2018



## Risk Evaluation Overview

The LGAWCS and LGAMLS provide a Risk Evaluation service to their Members, every two years. The aim of the Risk Evaluation process is to review each Member's risk management systems (including WHS and IM) against both LG Industry agreed Sector Baselines and other external requirements (e.g. RTWSA Performance Standards for Self Insurer requirements and relevant legislation). The objective of the evaluation is to assist Members to recognise and share LG risk management excellence, identify where opportunities for system improvements exist and to work in partnership with them to implement identified improvements.

The Risk Evaluation in its current format was introduced in 2017. Please see the overview on the Members Centre for more information in relation to the structure and process.



### The summary report is structured as follows:

- An Executive Overview, which is completed by the Lead Evaluator, for both Risk and WHS/IM system aspects and briefly outlines the overall results of the evaluation and potential focus areas and recommended actions.
- A Results Table, which summarises the results for both Risk Management (RM) and Work, Health and Safety (WHS) and Injury Management (IM) components.
- The RM Evaluation Report, which includes the chosen evaluation scope, names of evaluators, summary of findings and specific recommendations for each evaluated question within the identified evaluation scope.
- The WHS and IM Evaluation Report, which includes the evaluation scope, names of evaluators, summary of findings and specific recommendations for each sub-element within the evaluation scope.
- A conclusion, which is completed by the Lead Evaluator. This aims to identify where overall system trends and issues are occurring and what may be of assistance to the Member to progress them forward.

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## 1. Executive Summary

The 2017 evaluation was undertaken by:

David Jaunay - Lead Evaluator  
Risk Systems Component

Assisting Evaluator

Paul Rogers - WHS & IM Systems Component

The scope of the 2017 evaluation and results for each question and sub-element are detailed in section 2. The completed workbooks will be available in your documents in the Members Centre.

However, the following Executive Summary details identified areas of positive system performance and areas where potential improvements might be considered as part of the organisation's planning and review processes, in relation to those specific aspects tested within the RM evaluation scope.

### Risk Management

*Council has the necessary overarching Risk management policy in place this is yet to be implemented so this provides an opportunity to move forward in the near future. The area of planning is well managed and only minor changes are needed to address identify areas. While roads and footpaths are generally maintained improvement in identification and scheduled maintenance would reduce the risk exposure in this area. Event Management was also reviewed and the review focused on the Council run event process, good evidence of external run events was presented however as council run very few events the internal process to ensure appropriate risk management practises was not in place at this time, it is recommended that the external event management process be adopted for Council run events.*

### Work Health and Safety

*Yorke Peninsula Council are a work in progress with the development of their WHS systems, having made good inroads in a number of areas, at the same time being aware there is further scope for improvement in others. Council staff displayed a desire and commitment to continue this good work, with a number of opportunities for improvement identified at the time of evaluation already in the planned future scope of works. YPC are well positioned to embrace the findings of this evaluation, and further progress the development and implementation of their WHS systems, and the fostering of a strong safety culture.*

*With eleven sub-elements evaluated, four were found to be conforming, two rated as an observation with minor opportunities for improvement identified and five as non-conforming, due to not meeting the requirements for full implementation of a system.*

### Injury Management

*Council has very low incident rate with few claims. A review of the current process did not identify any areas of concern, appropriate resources and facilities are provided to process claims in a confidential and secure manner.*

### Combined Evaluation Areas

*Yorke Peninsula Council has progressed in a number of areas since the KPI Audit in 2016, the introduction of Skytrust will provide opportunity to improve in a number of areas. Council employees have a good understanding of the required process which underpin both Risk Management and WHS process, the planning of changes and improvements need to be managed in a timely manner and not to over stretch existing resources.*

**N.B THE ABOVE ARE RECOMMENDATIONS ONLY. THE RESPONSIBILITY SITS WITH COUNCIL TO IDENTIFY SUSTAINABLE SYSTEM SOLUTIONS THAT ADDRESS THE IDENTIFIED ISSUE AND MEET THEIR BUSINESS NEEDS**

## 1.1 Table of results

### 1.1.1 RM Systems Evaluation Results

Q #	Topic Area	Question Detail (refer to hyperlinks on question numbers for results)	Baseline Met or Not Met
<u>1</u>	Risk Management Systems	Has Council endorsed a Risk Management System?	Meets Baseline
<u>1a</u>	Risk Management Systems	Has Council implemented a Risk Management System?	Not Met
<u>1b</u>	Risk Management Systems	What does Council's Risk Management System consist of?	Not Met
<u>1c</u>	Risk Management Systems	Does Council have a Risk Register?	Not Met
<u>1d</u>	Risk Management Systems	Has training been identified and provided to all persons with responsibilities and accountabilities for risk management?	Not Met
<u>1e</u>	Risk Management Systems	Which risks has Council identified via the risk management process as the top three operational risks, in order of priority?	Not Met
<u>2</u>	Roads and Footpaths	Does Council have systems in place to authorise or permit 3rd party alterations to a public road (non-business purposes)?	Meets Baseline
<u>2a</u>	Roads and Footpaths	Does the authorisation process or permit consider structures and installations for their safety and suitability?	Meets Baseline
<u>2b</u>	Roads and Footpaths	Does the authorisation or permit include an indemnity from the applicant to the Council?	Meets Baseline
<u>2c</u>	Roads and Footpaths	Does Council have an Infrastructure and Asset Management Plan that covers the management and maintenance of roads and footpaths?	Not Met



<u>2d</u>	Roads and Footpaths	Does Council have an inspection and maintenance regime (or schedule) to inspect roads and footpaths?	Not Met
<u>2e</u>	Roads and Footpaths	How does Council prioritise <b>roads</b> during scheduling of maintenance/-repair?	Not Met
<u>2f</u>	Roads and Footpaths	How does Council prioritise <b>footpaths</b> during scheduling of maintenance/-repair?	Not Met
<u>2g</u>	Roads and Footpaths	If Council has Railway Interface/s, does Council fulfil its duties as a Road Manager?	N/A
<u>3</u>	Planning and Development Administration	Does Council have systems in place to guide Planning and Development activities?	Meets Baseline
<u>3a</u>	Planning and Development Administration	Are Building Surveyors, Inspectors, Planners, Planning Officers, or Planning staff who are employed or engaged by Council accredited to provide planning advice, and assess new development applications?	Meets Baseline
<u>3b</u>	Planning and Development Administration	Does Council have a process in place to manage written <b>complaints</b> related to development applications and completed projects?	Meets Baseline
	<b>Event Management</b>		
<b>E 2a</b>	Does Council have systems in place for the management of Council organised events?	Can Council demonstrate  A documented approach to Event Management for Council organised events is in place	Not Met
<b>E 2b</b>	Do these systems ensure consistent risk management, and compliance with legislative requirements, of Council organised events across all areas of Council?	Can Council demonstrate  The documented approach to Event Management covers risk management and relevant legislative compliance requirements and is compatible with Community Land Management Plans  The documented approach to Event Management has been applied to each Council organised event  The same documented approach to Event Management is applied by all persons who have responsibility for managing Council organised events (sample from each area where event coordinated)  An appropriate Event Management checklist is completed, for example the SafeWorkSA Public Event Assessment Checklist has been completed and provided to SafeWorkSA for events that have:  registered amusement devices  dangerous goods over the licensable quantities, i.e. 250kg or more of LPG, 120L or more of class 3 (e.g. petrol)	Not Met

		fireworks large marquees, i.e. over 6m in length stages or grandstands that require scaffolding	
<b>E 2c</b>	As part of the risk management process, are all arrangements with other parties documented, including suitability of contractors, and responsibilities (indemnities and insurances) for the risks they manage?	Can Council demonstrate Consideration of the contents listed in the LGRS Event Risk Assessment Checklist Documented processes relating to duty of care for Contractor Contractor selection or tendering processes Contractor agreements including indemnities and insurances as applicable Induction, training and licence records for contractors and other parties Contractor risk assessments and safe work arrangements Event management plan includes Permits as required Contractor monitoring or management processes, registers Communication and consultation records between Council and Contractors	Meets Baseline
<b>E 2d</b>	Has Council assessed the number of, and skills required for, Council staff and Council Volunteers working at the event?	Can Council demonstrate Consideration of risk assessment outcomes that result in TNA, training matrix or skills assessment for the event Evidence that training needs have been applied, matching personnel to the environment and activities to be undertaken	Meets Baseline
<b>E 2e</b>	Has Council considered Emergency Management provisions for events?	Can Council demonstrate Consideration of risk assessment outcomes that result in documented arrangements detailing the management of, and roles and responsibilities for, first aid and emergencies related to the specific event First Aid and Emergency equipment has been arranged	Meets Baseline
<b>E 2f</b>	Do Council's systems ensure consistent permitting of events by Council?	Can Council demonstrate Permitting process followed for all events on Council land (copies of event permits)	Meets Baseline
	<b>Tree Management</b>		
<b>E 4a</b>	Does Council have systems in place to manage existing and new trees?	Can Council demonstrate <ul style="list-style-type: none"> <li>A documented approach to Tree Management</li> </ul>	Not Met

## 2017 Risk Evaluation Summary Report (Yorke Peninsula Council)

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E 4b	Does the system provide a process for identifying, analysing, assessing, evaluating and treating risks related to trees during development & planning, planting, and maintenance?	<p>Can Council demonstrate</p> <ul style="list-style-type: none"> <li>• policies or procedures for <ul style="list-style-type: none"> <li>◦ assessing the appropriateness of species of tree for planting (protected status, purpose of tree, size/significance and location, soil, human activity, public safety, site restrictions, site requirements, pests, maintenance)</li> <li>◦ planting of trees on a road or community land including community consultation when establishing new trees</li> <li>◦ vegetation clearance on roads in accordance with DPTI Operational Instruction 20.1</li> <li>◦ obtaining written, dated, specialist advice from persons with relevant qualifications and experience</li> <li>◦ addressing complaints and the issuing of an order with regard to trees on private property</li> <li>◦ identifying and managing "protected" (Significant and Regulated) trees</li> </ul> </li> <li>• the implementation of a tree maintenance program</li> <li>• trained staff with documented responsibilities</li> </ul>	Not Met
E 4c	Has Council taken "reasonable action" in response to all tree requests regarding street trees in the last 24 months?	<p>Can Council demonstrate that reasonable action was taken by a process of</p> <ul style="list-style-type: none"> <li>• written request received, outlining details of the problem</li> <li>• considering and assessing identified risk</li> <li>• in urban areas considering the protection of Significant and Regulated Trees (Development Regulations 1993, S6A) except in the case of an emergency</li> <li>• in applicable areas considering the protection of native vegetation (Native Vegetation Act 1991 S27)</li> <li>• in applicable areas considering conservation of native plants (National Parks and Wildlife Act 1972 Part 4)</li> <li>• seeking expert advice where appropriate</li> <li>• determination made</li> <li>• taking reasonable action and records</li> <li>• communicating action to requestor</li> <li>• maintain records and monitor as necessary</li> </ul>	Meets Baseline



## 2017 Risk Evaluation Summary Report (Yorke Peninsula Council)

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### 1.1.2 WHS System Evaluation Results

Q #	Sub-Element	Sub-Element Requirements (refer to hyperlinks on sub-element numbers for results)	Conformance/Non-Conformance or Observation
2	<a href="#">1.2.1</a>	Evidence of policies and/or procedures to support the policy statement	CONFORMANCE
13	<a href="#">3.2.1</a>	The organisation must ensure a relevant training program is being implemented	OBSERVATION
14	<a href="#">3.3.2</a>	The organisation must ensure accountability mechanisms are being used when relevant	NON CONFORMANCE
18	<a href="#">3.7.1</a>	The organisation must ensure contingency plans are periodically tested and/or evaluated to ensure an adequate response, if required	NON CONFORMANCE
19	<a href="#">3.8.1</a>	The organisation must ensure a hazard management process that includes identification, evaluation and control is in place	NON CONFORMANCE
19	<a href="#">3.8.3</a>	The organisation must ensure control measures are based on the hierarchical control process	OBSERVATION
20	<a href="#">3.8.5</a>	The organisation must ensure program(s) are in place to ensure an appropriate WHS consideration is given at the time of purchase, hire or lease of plant, equipment and substances	NON CONFORMANCE
21	<a href="#">3.8.6</a>	The organisation must ensure program(s) are in place to meet the organisation's duty of care for all persons in the workplace	NON CONFORMANCE
23	<a href="#">3.9.1</a>	The organisation must ensure that the implementation of relevant inspection and testing procedures are conducted by the relevant, competent person(s)	CONFORMANCE
27	<a href="#">4.1.1</a>	The organisation ensures planned objectives, targets and performance indicators for key elements of program(s) are maintained and monitored	CONFORMANCE
29	<a href="#">5.3.1</a>	The organisation ensures the system is reviewed and revised, if required, in line with current legislation, the workplace and work practices	CONFORMANCE



### 1.1.3 IM System Evaluation Results

Q #	Sub-Element	Sub-Element requirement (refer to hyperlinks on sub-element numbers for results)	Conformance/ Non-Conformance or Observation
1	<a href="#">1.2.1</a>	Documented job descriptions for all injury management / RTW personnel and where relevant management, supervisors and employees. <i>Sighted all PD through to Supervisor level, Specific Injury management requirements should be included in the Supervisor level, this could be included in the next review</i>	OBSERVATION
1	<a href="#">1.2.2</a>	Ensuring injury management personnel are competent to administer their role in a reasonable manner. <i>Appropriate training had been completed</i>	CONFORMANCE
1	<a href="#">1.2.3</a>	Ensuring the allocation of resources is appropriate for the organisations type, volume and complexity of the case load. <i>Very low numbers of claims and appropriate resources in place</i>	CONFORMANCE
1	<a href="#">1.2.4</a>	Suitability of facilities and accommodation to ensure restricted access to information, including maintaining confidentiality during interaction with injured workers and service providers. <i>Facilities meet requirements</i>	CONFORMANCE
1	<a href="#">1.2.5</a>	A Scheme Member is required to appoint a Return to Work Coordinator (IRC) and ensure the person appointed to this role has successfully completed relevant LGAWCS training. Where this role becomes vacant, the Scheme Member is required to re-appoint an employee within 3 months and ensure the employee(s) appointed have received relevant LGAWCS training within 3 months of the appointment being made. <i>Training completed in 2012</i>	CONFORMANCE
2	<a href="#">1.6.1</a>	How to report a work related injury <i>This is included in the induction pack, and if an injury occurs, the injury pack includes all appropriate requirements</i>	CONFORMANCE
2	<a href="#">1.6.2</a>	The process for lodging a claim for compensation <i>Included in the injury pack to all workers</i>	CONFORMANCE
3	<a href="#">2.8.5</a>	Where a worker has not returned to pre-injury employment within 6 months from date of first incapacity and is not working to their full capacity, new or other employment options are considered for the worker by the Scheme Member in conjunction with the LGAWCS. <i>Procedure in place dated April 2016, has not occurred at this time</i>	CONFORMANCE
3	<a href="#">2.8.6</a>	Where a Scheme Member does not provide suitable employment to a former work injured employee the Scheme Member notifies and consults with LGAWCS. <i>Has not occurred</i>	CONFORMANCE
4	<a href="#">4.1.1</a>	Processes are in place that monitor, measure and review the effective implementation of the injury management system and where relevant, strategies to improve performance of the injury management system are identified. <i>All statistics are included in WHS meetings and the CMT meetings example of strategy was to provide M/H training to lower injury rates</i>	CONFORMANCE
4	<a href="#">4.1.3</a>	The Service Standards set out in Schedule 5, Part 2 of the Return to Work Act 2014 are in place. <i>Included in Injury pack and displayed on Notice Boards</i>	CONFORMANCE

### 1.1.4 Combined Evaluation Area Results

No Specific areas

## 2. Risk Management Report

The evaluation of the York Peninsula Council risk management (RM) system included a review of existing documentation and meeting with employees and other workers. Comments and recommendations, including action items will provide management with some suggested ways to improve their systems, however it may be appropriate to implement an alternative action and this is at the discretion of each individual organisation and their management team.

#### Employees and workers involved in the evaluation process included:

- Bobbi Pertini, HR Manager
- Roxanne White, Risk Manager
- Michael McCauley, Roads/Footpath questions
- Steve Goldworthy, Trees questions
- Michael McCauley and Roger Broaks, Planning questions
- Julia Poole, Event questions

#### Documentation Review

The review included reviewing policies, procedures and supporting documentation within the Council's RM, and supporting organisational systems.

It should be recognised that the findings of this report should be used for:

- Planning and continuous improvement by Council of their RM Systems

## 2.1 RM Systems Evaluation Findings

Q #	Topic Area	Question and Findings Summary
1	Risk Management Systems	<p><b>Has Council endorsed a Risk Management System?</b></p> <p><b>Outcome: Baseline met</b></p> <p>Council has a Policy PO091 and Procedure PO097 in place dated 18/1/17. These documents are current and contain appropriate elements of the Risk process. A framework is currently being developed and at this time has not been implemented.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>Reviewing risk management policy and procedure for currency and relevance</li> <li>Map out the risk framework to provide guidance to identify any gaps which may exist.</li> </ul>
1a	Risk Management Systems	<p><b>Has Council implemented a Risk Management System?</b></p> <p><b>Outcome: Baseline not yet met</b></p> <p>The Risk Management Policy and Procedure is in place and a framework is being built around these documents. Implementation of the System has not taken place at this time.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>Develop the framework to ensure all aspects of the Council is considered</li> <li>Identifying training needs and providing training appropriate to responsibilities listed in risk management policy and procedure, (this includes staff and elected members)</li> <li>Reviewing the format/content of Council reports in relation to risk management so that drives a risk-aware decision making process</li> </ul>
1b	Risk Management Systems	<p><b>What does Council's Risk Management System consist of?</b></p> <p><b>Outcome: Baseline not yet met</b></p> <p>Council has a risk management policy PO091, procedure PO097</p> <p>Policy includes</p> <ul style="list-style-type: none"> <li>objectives</li> <li>responsible persons (EMs, CEO, GMs)</li> </ul> <p>Procedure includes</p> <ul style="list-style-type: none"> <li>risk identification</li> <li>risk assessment</li> <li>Risk treatment</li> <li>The risk matrix &amp; consequence table are included in the risk assessment template.</li> <li>Responsibilities</li> </ul> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>Develop the risk framework it ensure identify any gaps</li> <li>Implementing a system to monitor risk and residual risk and control effectiveness</li> </ul>
1c	Risk Management Systems	<p><b>Does Council have a Risk Register?</b></p> <p><b>Outcome: Baseline not yet met</b></p> <p>Corporate Risks are included in the Strategic Risk Register. The development of an Operational risk register is not in place at this time. There is a comprehensive Risk Register, however this relates to activities within various departments, generally this satisfies WHS requires and doesn't relate to the various processes that occur to arrive</p>

Q #	Topic Area	Question and Findings Summary
		at decision within each department. For example the process of council deciding to build a new playground or allow a new sub division. <b>Consider:</b> <ul style="list-style-type: none"> <li>Develop an operational risk register this may align with risks identified in other corporate documents or program delivery</li> <li>Establishing links between strategic and operational risks to avoid duplication</li> </ul>
1d	Risk Management Systems	<b>Has training been identified and provided to all persons with responsibilities and accountabilities for risk management?</b> <b>Outcome: Baseline not yet met</b> There is a training needs analysis (WHS) in place however this does not include a complete risk management process, while council has not completed the development of their risk framework there may be gaps in identified and ensuring appropriate training has taken place. <b>Consider:</b> <ul style="list-style-type: none"> <li>Reviewing and updating TNA to reflect training requirements in risk management framework this should include Elected Members</li> <li>Provide training to staff who can influence a risk outcome</li> <li>Providing training/awareness session to elected members about their responsibilities as outlined in Council's risk management framework</li> </ul>
	<b>Roads and Footpaths</b>	
2	Roads and Footpaths	<b>Does Council have systems in place to authorise alterations to a public road (non-business purposes)?</b> <b>Outcome: Baseline met</b> Council has a well-developed Permit process (SF039). The permit is available via the Council web site. The permit process and a dispute process is not documented <b>Consider:</b> <b>Developing a documented process for the use of various forms, this may include the timing and delivery of the service provided. Include a process for any disputes.</b>
2a	Roads and Footpaths	<b>Does the authorisation process or permit consider structures and installations for their safety and stability?</b> <b>Outcome: Baseline met</b> The Permit includes the requirement to meet all appropriate Australian Standards and Regulations, reference to Clause 7 in conditions.
2b	Roads and Footpaths	<b>Does the authorisation or permit include an indemnity from the applicant to the council?</b> <b>Outcome: Baseline met</b> The Permit includes indemnity and all appropriate Australian Standards and Regulations, reference to Clause 7 in conditions.
2c	Roads and Footpaths	<b>Does Council have an infrastructure and Asset Management Plan that covers the management and maintenance of roads and footpaths?</b> <b>Outcome: Baseline not yet met</b> Council has a Transport Asset Management Plan. This categorizes the assets. The annual management of the roads and footpaths is currently scheduled in line with customer complaints and major upgrades; this requires an analysis of the assets to schedule a plan over a period. Aligned to the Business Plan and the Strategic Plan.



Q #	Topic Area	Question and Findings Summary
		<p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>Developing a risk management process around the Transport Asset Management Plan.</li> <li>Evaluation the assets to provide a Level of Service required</li> <li>Develop an annual maintenance plan taking into account the Level of Service and other factors such as incident reports, customer complaints and the routine service levels.</li> </ul>
2d	Roads and Footpaths	<p><b>Does Council have an inspection and maintenance regime (or schedule) to inspect roads and footpaths?</b>  <b>Outcome: Baseline not yet met</b></p> <p>Council does not have a regime or schedule to maintain roads or footpaths, at this time maintenance was scheduled based on casual inspection, customer complaints and major works</p> <p><b>Consider:</b></p> <p><b>Develop a maintenance schedule based on a risk process, which may take into account the service levels determined.</b></p>
2e	Roads and Footpaths	<p><b>How does Council prioritise roads during scheduling or maintenance/repair?</b>  <b>Outcome: Baseline not yet met</b></p> <p>Roads are categorized in the Transport Asset Management Plan however there is no linkage seen at this time to prioritize and maintained.</p> <p><b>Consider:</b></p> <p><b>As previously suggested council should consider developing a process to risk assess the roads using the categories in the Transport Asset Management Plan and other factors such as customer complaints, inspections and incident rates.</b></p>
2f	Roads and Footpaths	<p><b>How does Council prioritise footpaths during scheduling of maintenance/repair?</b>  <b>Outcome: Baseline not yet met</b></p> <p>Footpaths are categorized in the Transport Asset Management Plan however there is no linkage seen at this time to prioritize and maintained</p> <p><b>Consider:</b></p> <p><b>As previously suggested council should consider developing a process to risk assess the roads using the categories in the Transport Asset Management Plan and other factors such as customer complaints, inspections and incident rates</b></p>
2g	Roads and Footpaths	<p><b>If Council has Rail Interface/s does Council fulfil its duties as a Road Manager?</b>          Not Applicable</p>
	<b>Planning and Development Administration</b>	
3	Planning and Development Administration	<p><b>Does Council have systems in place to guide Planning and Development activities?</b>  <b>Outcome: Baseline met</b></p> <p>Council has a comprehensive planning process which clearly directs applicants through the planning process. Applicants also provide the council with feedback on the process to provide opportunity for improvement. Packs are supplied to applicants. The Planning department also have check sheets for applications to ensure quality and decisions are correct. The process for complaints are detailed in 3b</p>

Q #	Topic Area	Question and Findings Summary
3a	Planning and Development Administration	<p><b>Are Building Surveyors, Inspectors, Planners, Planning Officers, or Planning staff who are employed or engaged by Council accredited to provide planning advice, and assess new development applications?</b></p> <p><b>Outcome: Baseline met</b></p> <p>All planners meet minimum qualifications, supplied documents verify this.</p>
3b	Planning and Development Administration	<p><b>Does Council have a process in place to manage written complaints related to development applications and completed projects?</b></p> <p><b>Outcome: Baseline met with an Observation</b></p> <p>While disputes are very rare, the customer dispute process was presented as evidence, however this procedure states it is not for Planning Development.</p> <p><b>Consider:</b></p> <p>It is suggested that council document their process for any applicant dispute. This should be easily accessible via the Council Web site</p>
<b>Event Management</b>		
E 2a	Does Council have systems in place for the management of Council organised events?	<p><b>Can Council demonstrate A documented approach to Event Management for Council organised events is in place</b></p> <p><b>Outcome: Baseline not yet met</b></p> <p>Council has a procedure in place 'Special Events Permit' this is used for events run by others. There is no major events council currently run.</p> <p><b>Consider:</b></p> <p>It is suggested that the process for council run events use a similar process to the 'others' to ensure required processes are included</p>
E 2b	Do these systems ensure consistent risk management, and compliance with legislative requirements, of Council organised events across all areas of Council?	<p>Can Council demonstrate</p> <p>The documented approach to Event Management covers risk management and relevant legislative compliance requirements and is compatible with Community Land Management Plans</p> <p>The documented approach to Event Management has been applied to each Council organised event</p> <p>The same documented approach to Event Management is applied by all persons who have responsibility for managing Council organised events (sample from each area where event coordinated)</p> <p>An appropriate Event Management checklist is completed, for example the SafeWorkSA Public Event Assessment Checklist has been completed and provided to SafeWorkSA for events that have:</p> <ul style="list-style-type: none"> <li>registered amusement devices</li> <li>dangerous goods over the licensable quantities, i.e. 250kg or more of LPG, 120L or more of class 3 (e.g. petrol)</li> <li>fireworks</li> <li>large marquees, i.e. over 6m in length</li> <li>stages or grandstands that require scaffolding</li> </ul>

Q #	Topic Area	Question and Findings Summary
		<p><b>Outcome: Baseline not yet met</b></p> <p>Currently there is no process documented for council run events. Council has very few events with the largest being the Australia Day presentations. It is recommended that council use a modified Events application process for Council run Events this would ensure a suitable risk structure is in place and all mandated processes are in place.</p> <p><b>Consider:</b></p> <p>Modifying Council's existing Event Management Process used in the Event Application process, this would follow a check list type system and ensure all risks and mandated requirements are met.</p>
<b>E 2c</b>	As part of the risk management process, are all arrangements with other parties documented, including suitability of contractors, and responsibilities (indemnities and insurances) for the risks they manage?	<p>Can Council demonstrate</p> <p>Consideration of the contents listed in the LGRS Event Risk Assessment Checklist</p> <p>Documented processes relating to duty of care for Contractor</p> <p>Contractor selection or tendering processes</p> <p>Contractor agreements including indemnities and insurances as applicable</p> <p>Induction, training and licence records for contractors and other parties</p> <p>Contractor risk assessments and safe work arrangements</p> <p>Event management plan includes</p> <p>Permits as required</p> <p>Contractor monitoring or management processes, registers</p> <p>Communication and consultation records between Council and Contractors</p> <p><b>Outcome: Baseline met</b></p> <p>Council utilizes their Contractor Management Process when engaging 3rd party persons, this includes indemnities and insurances</p>
<b>E 2d</b>	Has Council assessed the number of, and skills required for, Council staff and Council Volunteers working at the event?	<p>Can Council demonstrate</p> <p>Consideration of risk assessment outcomes that result in TNA, training matrix or skills assessment for the event</p> <p>Evidence that training needs have been applied, matching personnel to the environment and activities to be undertaken</p> <p><b>Outcome: Baseline met</b></p> <p>There are very few events that use volunteers, however, if used appropriate skills are sort. As this is not usual council has not developed a skills matching matrix. It is not considered a needed requirement at this time</p>
<b>E 2e</b>	Has Council considered Emergency Management provisions for events?	<p>Can Council demonstrate</p> <p>Consideration of risk assessment outcomes that result in documented arrangements detailing the management of, and roles and responsibilities for, first aid and emergencies related to the specific event</p> <p>First Aid and Emergency equipment has been arranged</p>

Q #	Topic Area	Question and Findings Summary
		<p><b>Outcome: Baseline met</b></p> <p>The Events Management process includes an Emergency Management plan. As stated Council run events should follow a similar process to ensure due consideration for Emergency management</p>
E 2f	Do Council's systems ensure consistent permitting of events by Council?	<p>Can Council demonstrate</p> <p>Permitting process followed for all events on Council land (copies of event permits)</p> <p><b>Outcome: Baseline met</b></p> <p>Council has a documented process for Event applications. This appears appropriate for the size council and the scale of the events</p>
	<b>Tree Management</b>	
E 4a	Does Council have systems in place to manage existing and new trees?	<p>Can Council demonstrate</p> <ul style="list-style-type: none"> <li>A documented approach to Tree Management</li> </ul> <p><b>Outcome: Baseline not met</b></p> <p>Council has in place a Roadside Vegetation Management Plan (RVMP). This plan manages the road side vegetation. Customer complaints in relation to trees are processed through the documented Customer complaint process. At this time Council has not developed an overarching Tree Management process.</p> <p><b>Consider:</b></p> <p>The development of a Tree Management Policy and process which links the actions from tree planting, maintenance, and complaints</p>
E 4b	Does the system provide a process for identifying, analysing, assessing, evaluating and treating risks related to trees during development & planning, planting, and maintenance?	<p>Can Council demonstrate</p> <ul style="list-style-type: none"> <li>policies or procedures for <ul style="list-style-type: none"> <li>assessing the appropriateness of species of tree for planting (protected status, purpose of tree, size/significance and location, soil, human activity, public safety, site restrictions, site requirements, pests, maintenance)</li> <li>planting of trees on a road or community land including community consultation when establishing new trees</li> <li>vegetation clearance on roads in accordance with DPTI Operational Instruction 20.1</li> <li>obtaining written, dated, specialist advice from persons with relevant qualifications and experience</li> <li>addressing complaints and the issuing of an order with regard to trees on private property</li> <li>identifying and managing "protected" (Significant and Regulated) trees</li> </ul> </li> <li>the implementation of a tree maintenance program</li> <li>trained staff with documented responsibilities</li> </ul> <p><b>Outcome: Baseline not met</b></p> <p>While it is recognized that council has knowledge of the type and size trees suitable for council areas, the process of tree selection, should be documented and use the expertise of professional persons.</p> <p><b>Consider:</b></p> <p>The MLS has developed an appropriate Tree Management Guideline which council could consider when developing their policy.</p>



Q #	Topic Area	Question and Findings Summary
E 4c	Has Council taken "reasonable action" in response to all tree requests regarding street trees in the last 24 months?	<p>Can Council demonstrate that reasonable action was taken by a process of</p> <ul style="list-style-type: none"> <li>written request received, outlining details of the problem</li> <li>considering and assessing identified risk</li> <li>in urban areas considering the protection of Significant and Regulated Trees (Development Regulations 1993, S6A) except in the case of an emergency</li> <li>in applicable areas considering the protection of native vegetation (Native Vegetation Act 1991 S27)</li> <li>in applicable areas considering conservation of native plants (National Parks and Wildlife Act 1972 Part 4)</li> <li>seeking expert advice where appropriate</li> <li>determination made</li> <li>taking reasonable action and records</li> <li>communicating action to requestor</li> <li>maintain records and monitor as necessary</li> </ul> <p><b>Outcome: Baseline met</b></p> <p>Council response to any Customer concerns in an appropriate manner, using a documented process.</p>

### 3. WHS/IM Management Report

The evaluation of the Yorke Peninsula Council work, health and safety (WHS) management system and injury management (IM) processes, included a review of existing documentation and meeting with employees and other workers. Comments and recommendations, including action items will provide management with some suggested ways to improve their systems, however it may be appropriate to implement an alternative action and this is at the discretion of each individual organisation and their management team.

#### Employees and workers involved in the evaluation process included:

- Roxanne White
- Bobbi Pertini

#### Documentation Review

The review included reviewing policies, procedures and supporting documentation within the Council's RM, WHS and IM systems.

It should be recognised that the findings of this report should be used for:

- Planning and continuous improvement by Council of their WHS and IM Systems
- Reviewing potential conformance levels with the RTWSA Performance Standards for Self Insurers

### 3.1 WHS System Evaluation Findings

Q #	Sub-Element	Sub-Element Details and Findings Summary
2	1.2.1	<p><b>Evidence of policies and/or procedures to support the policy statement</b></p> <p><b>Outcome: Conformance</b></p> <p>There appears to be comprehensive supporting policies and procedures in place, with a document register listing of policies and procedures; also including a review schedule and listing of when the document expires.</p> <p>All policies, procedures and other WHS documentation is available at each computer desktop, via the "safety at your fingertips icon", with this access also available at each depot with a shared access computer.</p> <p>The WHS controlled document flowchart effectively outlines overarching and supporting documents for each criterion.</p> <p>A range of SOPs have been developed and implemented, with the vast majority in date.</p> <p>When Procedures and SOPs are reviewed, relevant staff are contacted with an opportunity to provide feedback, then the WHS committee endorse the document for use.</p>
13	3.2.1	<p><b>The organisation must ensure a relevant training program is being implemented</b></p> <p><b>Outcome: Observation</b></p> <p>There are what appears to be good systems in place for providing a relevant training program, with a comprehensive TNA in place and needs identified through essential, organisational and role specific needs.</p> <p>Position descriptions include reference to training needs, which are also aligned with specific requirements as identified through the role specific needs of the TNA.</p> <p>A role competency and training plan is implemented at induction, which includes core competencies, WHS procedures and mandatory requirements, licences/certification etc. Any further training needs identified following this (including through performance appraisals) are then included on the training plan.</p> <p>Performance appraisals include provision for identification of professional development/future training needs.</p> <p>Training attendees are noted on the training plan, with non-attendees listed and noted on the training gap analysis, which is routinely monitored with quarterly reports provided to the Corporate Management Team (CMT) and WHS &amp; IM committee. Non attendees are then rescheduled for attendance as soon as possible.</p> <p>Training attendance forms are utilised to capture attendees at trainings.</p> <p>A good system appears to be in place regarding training evaluation, with feedback forms completed and a subsequent training evaluation report compiled, feedback rating of the training is also provided quarterly to CMT</p> <p>A training and development policy and induction and training procedure have both been implemented and are in date.</p> <p>Internal competencies are currently not undertaken, although an internal competency training schedule has been developed for outside staff.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>• <b>Implement and schedule a competency assessment program, to ensure staff are competent to undertake designated hazardous tasks and operate relevant plant and equipment.</b></li> </ul>

14	3.3.2	<p><b>The organisation must ensure accountability mechanisms are being used when relevant</b></p> <p><b>Outcome: Non Conformance</b></p> <p>A comprehensive workplace monitoring calendar is in place, listing persons responsible and timeframes for effective and efficient completion.</p> <p>Responsibilities, accountabilities and outstanding actions are all addressed via the WHS &amp; IM committee meeting.</p> <p>Comprehensive quarterly WHS, Risk, Training and Injury Management reports are provided the WHS &amp; IM committee and the CMT, to monitor and maintain accountabilities for completion of actions. Noted that of 36 items scheduled to be addressed during 2 quarters (Apr-Jun / Jul-Sep 2017), 25 (69%) were listed as overdue. The Risk Management Officer advised they are aware this schedule is not working efficiently, with plans to review the scheduling of some items, and provide education to managers regarding the importance of undertaking inspections in a timely manner. Outstanding items are monitored by CMT, with relevant managers then feeding back to their department.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>• <b>Providing routine monthly reports to the CEO/CMT, to enhance accountability mechanisms around ensuring inspections/tasks are undertaken as scheduled. Provide information to managers regarding the importance of mitigating risk by ensuring inspections/tasks are undertaken as scheduled.</b></li> </ul> <p>Accountabilities and WHS/Risk responsibilities are clearly defined and outlined on position descriptions.</p> <p>Performance review documents for CEO, managers and employees all contain reference to WHS responsibilities.</p> <p>Monitoring of scheduled actions and progress status is undertaken routinely at the WHS committee</p> <p>Routine updates are forwarded to the CEO, who appears to have positive and pro-active input into ensuring accountability mechanisms are being used.</p> <p>Noted on the CAR that a number of items were listed as outstanding, possibly completed, but no evidence provided to allow staff to close out on CAR.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>• <b>Educate relevant managers/staff on the importance of monitoring and maintaining the CAR, and listing all identified corrective actions from all sources on the CAR to ensure actions are addressed, responsible persons are accountable and to allow for effective control measures to be implemented in a timely manner.</b></li> </ul> <p>2017 WHS program and Plan and KPI action plan attained 91% completion, a good result.</p> <p>Noted that specific Internal auditing against WHS procedural requirements was not undertaken in 2017, although it is scheduled to recommence in 2018.</p>
18	3.7.1	<p><b>The organisation must ensure contingency plans are periodically tested and/or evaluated to ensure an adequate response, if required</b></p> <p><b>Outcome: Non Conformance</b></p> <p>Evacuation drills are scheduled on the workplace monitoring calendar to be undertaken annually, with all but one completed as scheduled, the checklist also providing scope for evaluation and issues identified. Maitland office drill undertaken 17/10/17 identified three issues with corrective actions identified and were subsequently placed on the CAR.</p> <p>A crisis management discussion exercise, designed to examine emergency management procedures / considerations in a major incident involving a hazard, was undertaken in Oct 2017 with the Barunga West local government area.</p> <p>An Emergency Management procedure is in place.</p> <p>A Business Continuity Plan is in place and was last reviewed in 2016. To date, it appears that no specific</p>

		<p>testing has been undertaken as set out in the BCP.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Scheduling and undertaking testing of the BCP, in line with the testing schedule contained within the BCP to ensure contingency plans are periodically tested and/or evaluated to ensure an adequate response.</b></li> </ul> <p>Currently no specific testing of emergency response procedures is scheduled or undertaken, with these procedures in the development stage. It is noted that the emergency management system process map identifies the process required going forward, with the Risk Management Officer having commenced implementation of this process.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Developing specific site emergency response procedures and when completed and implemented, schedule a testing regime for these procedures.</b></li> </ul>
19	3.8.1	<p><b>The organisation must ensure a hazard management process that includes identification, evaluation and control is in place</b></p> <p><b>Outcome: Non Conformance</b></p> <p>A hazard management procedure is in place, is current and lists responsible persons.</p> <p>Noted that a comprehensive suite of RAs and SOPs has been developed, but minimal SWIs are in place for undertaking hazardous tasks.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Signing off on SOPs by relevant operators is captured well at induction; a process for existing staff sign off when reviewing/implementing SOPs could be implemented to ensure all relevant operators are instructed in and aware of the requirements within any new/revised SOPs.</b></li> <li><b>Reviewing the hazard profile and updating the register with a view to identifying and including hazardous tasks, and developing subsequent SWIs for those identified tasks.</b></li> </ul> <p>Noted that vehicle pit was open at time of inspection, with chain barrier not fully in place and no warning signage present.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Undertake a risk assessment and develop a SWI for the service pit, aligned with the Service pits Safeguard on the SafeWork SA website which provides guidance on minimising the risks associated with working in or around vehicle service pits.</b></li> </ul> <p>Noted that a designated hot work area has not been specified at the depot, although a permit system is in place.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Implementing a designated hot work area (in line with the Hot Work Procedure requirements) and ensuring the associated permit system is utilised for all defined hot work in non-designated areas.</b></li> </ul> <p>The asbestos register was sighted, updated in Feb 2017, and noted that P1 actions and some P2 have been identified as priorities, with quotes being sourced to implement corrective actions.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Developing an asbestos management plan based upon recommendations and priority ratings as noted in the asbestos register findings, to ensure asbestos management is routinely scheduled and undertaken in a timely and efficient manner</b></li> </ul> <p>Workplace inspections are routinely scheduled for all worksites, and undertaken as scheduled. Noted during a visual site inspection that multiple hazards were present at the Maitland depot inspection, including the following:</p>



		<ul style="list-style-type: none"> <li>Multiple sodium hypochlorite containers (still labelled as such) were being utilised to store water.</li> <li>Majority of SOPs noted at point of use were out of date.</li> <li>A switchboard was noted with the fuse removed from holder, leaving open and accessible contacts that were potentially "Live". Following discussion, we were unable to ascertain as to why the fuse was out and if it was "live".</li> <li>Service pit open with a section of the chain barrier not in place.</li> <li>Plant pre-op checklist/logbook not available at point of use (Forklift).</li> <li>RCDs not labelled as having been inspected and tested.</li> </ul> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Further developing and enhancing site safety culture to foster safety awareness, (perhaps through specific training or a component of a TIP), with a view to undertaking comprehensive workplace inspections and implementing efficient and appropriate hazard identification and control measures.</b></li> </ul> <p>Noted via Chemaalert that a number of hazardous chemicals are not risk assessed, 5 chemicals were listed as Highly hazardous (Red), with no SWIs or RAs developed for these.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Reviewing requirements for these highly hazardous chemicals to be utilised with a view to substituting, or at worst developing specific SWIs.</b></li> <li><b>Develop RAs for all hazardous chemicals and subsequent SWIs where appropriate.</b></li> </ul> <p>Noted that SWMS are currently not being utilised for High Risk Construction Work:</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Reviewing requirements for HRCW SWMS utilisation, and implementing these requirements when relevant. A useful tool to assist with this is the "Guidance note on Construction activities including SWSA responses V1.0 16-04-14.docx", located on the members center.</b></li> </ul>
19	3.8.3	<p><b>The organisation must ensure control measures are based on the hierarchical control process</b></p> <p><b>Outcome: Observation</b></p> <p>The incident / hazard reporting and investigation, workplace inspection control action sheet, CAR and risk assessment forms contain the HOC as a working process tool to identify appropriate controls.</p> <p>Relevant procedures contain reference to utilisation of the HOC when implementing control measures.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>An opportunity for improvement exists to further utilise the HOC tool going forward, by ensuring it is referenced and applied when identifying and implementing all appropriate hazard control measures.</b></li> </ul>
20	3.8.5	<p><b>The organisation must ensure program(s) are in place to ensure an appropriate WHS consideration is given at the time of purchase, hire or lease of plant, equipment and substances</b></p> <p><b>Outcome: Non Conformance</b></p> <p>Tender request document sighted outlined the requirement for the provision of a risk assessment, safe operating procedure and operator induction as part of the procurement process.</p> <p>Some pre-purchase machinery inspections with notes taken has occurred, although there does not appear to be a formal process for ensuring appropriate WHS consideration is given prior to purchase of plant/equipment and hazardous substances.</p> <p>It was uncertain as to whether supplier risk assessments are referred to when developing site specific risk assessments.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li><b>Review requirements for plant/equipment and hazardous chemical pre-purchase</b></li> </ul>

		<p>considerations (as outlined in the plant and hazardous chemical procedures).</p> <ul style="list-style-type: none"> <li>Implement a system that aligns with these requirements and put program(s) in place to ensure appropriate WHS consideration is given at the time of purchase, hire or lease of plant, equipment and substances</li> </ul>
21	3.8.6	<p><b>The organisation must ensure program(s) are in place to meet the organisation's duty of care for all persons in the workplace</b></p> <p><b>Outcome: Non Conformance</b></p> <p>What appeared to be a well maintained and monitored contractor register has been developed, which lists WHS considerations and requirements.</p> <p>Contractor inductions appear to be randomly undertaken, with no general inductions and minimal monitoring currently undertaken.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>Developing and implementing an online general induction and/or contractor general induction handbook.</li> <li>Risk rating all contractors and basing site inductions and JSA/SWMS requirements on this risk rating and scope of works to be undertaken.</li> <li>Developing and applying a monitoring schedule based on risk rating and scope of works.</li> <li>Centralised monitoring of the contractor register to assist with ensuring all required documentation is present and current.</li> </ul> <p>The volunteer policy and group volunteer position description outlines WHS responsibilities and obligations for volunteers and volunteer management, including screening via police checks.</p> <p>Volunteers are inducted at point of employment, with a volunteer personnel and training commencement checklist implemented, which includes current training, required training, volunteer agreement, confidentiality agreement, position description etc. Volunteer monitoring and performance reviews are also undertaken. Appears to be robust and comprehensive volunteer management systems in place.</p>
23	3.9.1	<p><b>The organisation must ensure that the implementation of relevant inspection and testing procedures are conducted by the relevant, competent person(s)</b></p> <p><b>Outcome: Conformance</b></p> <p>The workplace monitoring calendar appeared to contain a comprehensive listing of items scheduled for routine inspection/testing, outlining the frequency of testing and responsible person, and generally maintained and monitored in a timely manner.</p> <p>Noted that requests for evidence of appropriate licensing/competencies (contractor information request) are sent to relevant contractors who undertake routine inspections and testing, to ensure testing and inspections are undertaken by relevant/competent persons.</p> <p><b>Consider:</b></p> <ul style="list-style-type: none"> <li>Locating a reference in the vicinity of the stored lifting equipment (chains and slings) that advises staff of the current colour tag and expiry date, to ensure workers are aware of and utilising equipment that has been routinely inspected.</li> <li>Implementing a schedule for the routine inspection and replacement (when required) of hard hats.</li> </ul>
27	4.1.1	<p><b>The organisation ensures planned objectives, targets and performance indicators for key elements of program(s) are maintained and monitored</b></p> <p><b>Outcome: Conformance</b></p> <p>The KPI action plan achieved a good result, 82% compliance at the end of September.</p> <p>Monitoring is undertaken routinely by the WHS &amp; IM committee.</p> <p>Routine updates are forwarded to the CEO, who appears to have positive and pro-active input into maintaining and monitoring planned objectives, targets and performance indicators for key elements of</p>

		<p>programs.</p> <p>CMT review the Quarterly WHS, Risk, Training, and IM Report with items for action identified and relevant managers notified of their responsibilities.</p> <p>There appear to be robust systems in place to ensure planned objectives, targets and performance indicators for key elements of programs are maintained and monitored.</p>
29	5.3.1	<p><b>The organisation ensures the system is reviewed and revised, if required, in line with current legislation, the workplace and work practices</b></p> <p><b>Outcome: Conformance</b></p> <p>Noted there are standing agenda items at the WHS &amp; IM committee meetings for tabling of OHS alerts and legislative updates.</p> <p>YPC have a system in place for receiving and acting upon legislative changes via the "Process for monitoring and evaluating new legislation and compliance requirements" flowchart, and a <i>correspondence receipt allocation procedure</i>. Records receive notification of legislative changes via the federal register of legislation subscription, gazette notices and legislation alerts from Norman Waterhouse. Relevant notifications are then tabled at the next WHS committee meeting and actioned where required.</p> <p>Documents are distributed to relevant staff/managers when requiring review and revision, as an opportunity to provide information with specific regard to their workplace and current work practices.</p> <p>Noted that majority of policies/procedures/RAs/SOPs etc are reviewed when scheduled</p>

### 3.2 IM System Evaluation Findings

Included in section 1.1.3

## 4. Conclusion

Council has progressed from the previous KPI Audit. The additional Risk Management section provides opportunity to develop this area over the next 12 months. There were a number of areas in the WHS component which identified the lack of implementation of the procedures or the ability to resource the intended processes. While the implementation of Skytrust may assist in identifying actions, it important for council to provide the necessary time and resource to complete, monitor and review each of those actions.



## 2017 Risk Evaluation Summary Report (Yorke Peninsula Council)

C:\Users\roxanne\AppData\Local\Microsoft\Windows\NetCache\Content.Outlook\6J4BNJNV\YPC Risk Evaluation Summary Final Report (2) 2017.docx

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**Yorke Peninsula Council**  
**Risk Profile Review Action Plan - Draft**  
**December 2017 - September 2019**

ACTION #	Risk Review	RISK PROFILE STANDARD REFERENCE	PROGRAM/ RECOMMENDATIONS	ACTION REQUIRED	RESPONSIBILITY	DUE DATE	COMMENTS / PROGRESS	EVIDENCE	COMPLETION DATE
31	May-16	8. Community Land/Recreation/Leisure Services 8.2 - Community swimming pool management will always be a high risk activity for local government. If relevant, how many pools and associated facilities do you own in your Council area? How often do you undertake a risk review of the facilities and attaching policies and procedures? How well documented are your pool protocol and safety guidelines for pool users – extending to inclement weather closure, first aid, exclusive use/multi-use sessions, pool cleaning safety around water.	May 2016 a) Develop and implement swimming pool management strategies/ protocols that address inspection, maintenance, supervision, child protection, cleaning, first aid, accessibility and usage, unauthorised access and safety issues b) Align pool management strategies/ protocols with Royal Life Saving Society Australia Guidelines for Safe Pool Operation c) Schedule regular reviews of swimming pool management strategies/ protocols to assess their effectiveness and suitability d) Develop (or review) inspection checklists for swimming pools and their surrounds e) Identify training needs for employees/volunteers engaged in pool management, supervision and/ or maintenance and include on training needs analysis f) Schedule training for employees/ volunteers engaged in pool management, supervision and/or maintenance g) Review pool management and/or lease agreement(s) to ensure that reasonably foreseeable risks have been identified and adequately addressed h) Establish regular monitoring of pool management contractors and document outcomes/issues identified i) Consider pool user safety guidelines – implement pool user agreements and/or informative signage and/or supervision requirements j) Develop (or update) emergency response procedures for potential incidents that may occur at the pool, (e.g. chemical exposure, drowning, assault, etc.) k) Provide training for all employees and volunteers in emergency response procedures l) Develop a schedule for testing the emergency response procedures, (or require contractor/lessee to provide evidence that this has occurred)	Review legislative requirements and develop guidelines or information sheet on the requirements to manage swimming pools.	Risk Management Officer	31/03/2017 31/08/2017 31/05/2018	04/07/2017 - Requested extension to the due date to 31/08/2017 to allow time to develop the Swimming Pool management strategy. 07/04/2017 - Request for extension approved - Manager People and Culture - Bobbi Pertini 30/10/2017 - Requested for extension to due date to 31/05/2018. 30/10/2017 - Request for extension approved - Manager People and Culture - Bobbi Pertini.		
32	Dec-17	1 - Has Council endorsed a Risk Management System?	Reviewing risk management policy and procedure for currency and relevance.	Review Risk Management Procedure (PRO98) to ensure it reflects the process to assess and manage risk in line with Councils Risk Framework.	Risk Management Officer	31/08/2017	(Action 32 incorporates Action 1 - Ref Audits July 2015) The Risk Management Policy was reviewed and endorsed 18/01/2017 and will be reviewed as per "Next Review Date" January 2020.		
33	Dec-17	1 - Has Council endorsed a Risk Management System?	Map out the risk framework to provide guidance to identify any gaps which may exist.	Develop Risk Framework Process Map.	Risk Management Officer	30/06/2018			
34	Dec-17	1a - Has Council implemented a Risk Management System?	Develop the framework to ensure all aspects of the Council is considered.	Develop Risk Framework.	Risk Management Officer	30/08/2018			
35	Dec-17	1a - Has Council implemented a Risk Management System?	Identifying training needs and providing training appropriate to responsibilities listed in risk management policy and procedure, (this includes staff and elected members).	Identify relevant Risk Management Framework Awareness sessions for relevant employees, including Elected Members.	Manager People and Culture	28/02/2019	(Action 35 incorporates Action 22 - Ref Audit May 2016)		
36	Dec-17	1c - Does Council have a Risk Register?	Develop an operational risk register this may align with risks identified in other corporate documents or program delivery.	Develop Plan to develop and implement Operational Risk Register.	Risk Management Officer	30/06/2019	Operational Risk Register process has been mapped.		
37	Dec-17	1c - Does Council have a Risk Register?	Establishing links between strategic and operational risks to avoid duplication.	Review and ensure Councils Operational Risk Registers does not duplicate Strategic risks.	Risk Management Officer		Council has a Strategic Risk Register but does not have an Operational Risk Register. During the process of developing and endorsing the Operations Risk Register, the links between the Strategic and Operations Registers will be established to avoid duplication. The timeframe for the development of the Operations Risk Register has not been defined to date, therefore this action can not undertaken until then	No Further Action Required	
38	Dec-17	1d - Has training been identified and provided to all persons with responsibilities and accountabilities for risk management?	Reviewing and updating TNA to reflect training requirements in risk management framework this should include Elected Members.	See Action 035				No Further Action Required	
39	Dec-17	1d - Has training been identified and provided to all persons with responsibilities and accountabilities for risk management?	Provide training to staff who can influence a risk outcome.	Provide training to employees who have risk management responsibilities within Councils Risk Management Framework and systems.	Risk Management Officer	28/02/2019	(Action 43 incorporates Action 24 - Ref Audit May 2016)		
40	Dec-17	1d - Has training been identified and provided to all persons with responsibilities and accountabilities for risk management?	Providing training/awareness session to elected members about their responsibilities as outlined in Council's risk management framework?	Provide training to elected members who have risk management responsibilities within Councils Risk Management Framework and systems.	Risk Management Officer	28/02/2019	(Action 43 incorporates Action 24 - Ref Audit May 2016)		
41	Dec-17	2 - Does Council have systems in place to authorise alterations to a public road (non-business purposes)?	Developing a documented process for the use of various forms, this may include the timing and delivery of the service provided. Include a process for any disputes.	Develop a procedure for the Authorisation of Requests to Alter Public Roads (non business purposes) and footpaths.	Asset Manager	30/11/2018			
42	Dec-17	2c - Does Council have an infrastructure and Asset Management Plan that covers the management and maintenance of roads and footpaths?	Developing a risk management process around the Transport Asset Management Plan.	Review the Transport Asset Management Plan taking into consideration the planning and scheduling of maintenance, assessing Service Level requirements and reviewing the road categories.	Asset Manager	30/09/2019			
43	Dec-17	2c - Does Council have an infrastructure and Asset Management Plan that covers the management and maintenance of roads and footpaths?	Evaluation the assets to provide a Level of Service required.				Council has basic service levels in place. Condition assessments are currently being undertaken. Due to the volume (kms) of road networks across YPC, it is envisaged this will be undertaken every 4 to 5 years as part of the revaluation process.	No Further Action Required	
44	Dec-17	2c - Does Council have an infrastructure and Asset Management Plan that covers the management and maintenance of roads and footpaths?	Develop an annual maintenance plan taking into account the Level of Service and other factors such as incident reports, customer complaints and the routine service levels.				Council does not have the resources or budget requirements to undertake an annual maintenance plan of all YPC Council roads. Maintenance is undertaken on an adhoc, as needs, basis as directed by Council (elected members).	No Further Action Required	
45	Dec-17	2d - Does Council have an inspection and maintenance regime (or schedule) to inspect roads and footpaths?	Develop a maintenance schedule based on a risk process, which may take into account the service levels determined.				Council does not have the resources or budget requirements to undertake an annual maintenance plan of all YPC Council roads. Maintenance is undertaken on an adhoc, as needs, basis as directed by Council (elected members).	No Further Action Required	
46	Dec-17	2e - How does Council prioritise roads during scheduling or maintenance/repair?	As previously suggested council should consider developing a process to risk assess the roads using the categories in the Transport Asset Management Plan and other factors such as customer complaints, inspections and incident rates.				Council does not have the resources or budget requirements to undertake an annual maintenance plan of all YPC Council roads. Maintenance is undertaken on an adhoc, as needs, basis as directed by Council (elected members).	No Further Action Required	
47	Dec-17	2f - How does Council prioritise footpaths during scheduling of maintenance/repair?	As previously suggested council should consider developing a process to risk assess the roads using the categories in the Transport Asset Management Plan and other factors such as customer complaints, inspections and incident rates				Council does not have the resources or budget requirements to undertake an annual maintenance plan of all YPC Council roads. Maintenance is undertaken on an adhoc, as needs, basis as directed by Council (elected members).	No Further Action Required	

ACTION #	Risk Review	RISK PROFILE STANDARD REFERENCE	PROGRAM/ RECOMMENDATIONS	ACTION REQUIRED	RESPONSIBILITY	DUE DATE	COMMENTS / PROGRESS	EVIDENCE	COMPLETION DATE
48	Dec-17	3b - Does Council have a process in place to manage written complaints related to development applications and completed projects?	It is suggested that council document their process for any applicant dispute. This should be easily accessible via the Council Web site				Council has a dispute/complaints process in place which is available via Councils web site (Complaints Policy (PO147) - <a href="https://yorkie.sa.gov.au/about-us/council-responsibilities/managing-complaints">https://yorkie.sa.gov.au/about-us/council-responsibilities/managing-complaints</a> ).	No Further Action Required	
49	Dec-17	E2a - Can Council demonstrate A documented approach to Event Management for Council organised events is in place.	It is suggested that the process for council run events use a similar process to the 'others' to ensure required processes are included.	Review and update Special Events Procedure to include the requirement for Council run events to follow the same process as an external event.	Risk Management Officer	31/08/2018			
50	Dec-17	E2a - Can Council demonstrate A documented approach to Event Management for Council organised events is in place.	It is suggested that the process for council run events use a similar process to the 'others' to ensure required processes are included.	Review and update Special Events Application to include the requirement for Council run events to notify SafeWork SA if specific criteria is triggered.	Risk Management Officer	30/09/2018			
51	Dec-17	E2b - The documented approach to Event Management covers risk management and relevant legislative compliance requirements and is compatible with Community Land Management Plans. The documented approach to Event Management has been applied to each Council organised event. The same documented approach to Event Management is applied by all persons who have responsibility for managing Council organised events (sample from each area where event coordinated). An appropriate Event Management checklist is completed, for example the SafeWorkSA Public Event Assessment Checklist has been completed and provided to SafeWorkSA for events that have: * registered amusement devices * dangerous goods over the licensable quantities, i.e. 250kg or more of LPG, 120L or more of class 3 (e.g. petrol) * fireworks * large marquees, i.e. over 6m in length * stages or grandstands that require scaffolding	Modifying Council's existing Event Management Process used in the Event Application process, this would follow a check list type system and ensure all risks and mandated requirements are met.	Train relevant Council staff to the changes made to the Special Events Procedure.	Risk Management Officer	31/03/2019			
52	Dec-17	E4a - Does Council have systems in place to manage existing and new trees?	The development of a Tree Management Policy and process which links the actions from tree planting, maintenance, and complaints.	Create a Tree Management Policy/Procedure (which includes the reference to Climate Change and associated issues).	Natural Environment & Sustainability Officer	31/05/2018	(Action 56 incorporates Action 18 - Ref Audits July 2015 and May 2016)		
53	Dec-17	E4b - Does the system provide a process for identifying, analysing, assessing, evaluating and treating risks related to trees during development & planning, planting, and maintenance?	The MLS has developed an appropriate Tree Management Guideline which council could consider when developing their policy.	Create a Tree Management Policy/Procedure (which includes the reference to Climate Change and associated issues).	Natural Environment & Sustainability Officer		The Mutual Liability Scheme Tree Management Guideline has been considered during the development of the Tree Management Policy.	No Further Action Required	

**9 GENERAL BUSINESS**

**10 NEXT MEETING**

Wednesday 13 June 2018

**11 CLOSURE**