City of Belmont

Tabled Attachments

Standing Committee (Audit and Risk) Meeting

Held
25 February 2019

Standing Committee (Audit and Risk)

Item 10.2 refers

Tabled Attachment 1

Audit Actuals 2018 Presentation

AUDIT ACTUALS 2018
Standing Committee (Audit and Risk)
25 February 2019

Creating opportunities

TA3

TA4

2018 Audit Plan

City of Belmont
2018 Audit Plan

Legend

OSA	Organisational Self Assessment (Conducted 3 yearly - due 2020)
CAR	Statutory Compliance Audit
BI	Business Improvement Review
E	BMS External Audit - SGS
I	Integrated Internal Audit (QM/ENV/OSH)
F	Financial Auditors

		2018											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Tier 1	**BMS Review**	BI Document Review											
Tier 2	**System Procedures**	BI Document Review											
Tier 3	**Corporate & Governance**	CAR	CAR			E						I	
	Finance	CAR	CAR		F	E				F		I	
	Governance	CAR	CAR			E						I	
	Information Technology	CAR	CAR			E						I	
	Marketing & Communications	CAR	CAR			E						I	
	Property & Economic Development	CAR	CAR			E						I	
	Technical Services	CAR	CAR			E						I	
	Parks & Environment	CAR	CAR			E						I	
	Design & Assets	CAR	CAR			E						I	
	Works	CAR	CAR			E						I	
	Infrastructure Development	CAR	CAR			E						I	
	Community & Statutory Services	CAR	CAR			E						I	
	Community Place Making	CAR	CAR			E						I	
	Building Services	CAR	CAR			E						I	
	Health & Community Safety	CAR	CAR			E						I	
	Community Development	CAR	CAR			E						I	
	Planning Services	CAR	CAR			E						I	
	CEO	CAR	CAR			E						I	
	CEO Office	CAR	CAR			E						I	
	Human Resources	CAR	CAR			E						I	

NOTE: This plan is indicative on the impact of the audit schedule, as such all parts of the organisation may be identified for audit though this will depend on possible random sampling or statutory requests.

2018 Audit - Actuals

TA5

City of Belmont
2018 Audit - Actuals

Legend

OSA	Organisational Self Assessment (Conducted 3 yearly - due 2020)
CAR	Statutory Compliance Audit
BI	Business Improvement Review
E	BMS External Audit - SGS
I	Integrated Internal Audit (QM/ENV/OSH)
F	Financial Auditors
OAG	Focus Audit - Office of Auditor General
EXT	External Audit
REV	Statutory Reviews
**	Variations to Audit Plan

		2018											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Tier 1	**BMS Review**	BI Document Review											
Tier 2	**System Procedures**	BI Document Review											
Tier 3	**Corporate & Governance**												
	Finance **	CAR	CAR			E	F**			F**	F**		I**
	Finance - Creditors **										OAG**	OAG**	
	Finance/Governance - Financial Management Review / Regulation 17 Review **											REV**	REV**
	Finance/Governance - Procurement Audit**											EXT**	EXT**
	Governance	CAR	CAR			E							I**
	Information Technology					E							I**
	Marketing & Communications					E							I**
	Property & Economic Development	CAR	CAR			E							I**
	Technical Services												
	City Projects					E							I**
	Design & Assets					E							I**
	Infrastructure Development					E							I**
	Parks and Environment					E							I**
	Works					E							I**
	Community & Statutory Services												
	Community Place Making					E							I**
	Building Services					E							I**
	Health & Community Safety					E							I**
	Community Development					E							I**
	Planning Services					E							I**
	CEO												
	CEO Office	CAR	CAR			E							I**
	Human Resources	CAR	CAR			E							I**

Response from Minister – Operational Comparison Report

Hon David Templeman MLA
Minister for Local Government; Heritage; Culture & the Arts

Our Ref: 66-07917

Mr John Christie
Chief Executive Officer
City of Belmont
LMB 379
CLOVERDALE WA 6985

Dear ~~Mr Christie~~ John

Thank you for your correspondence dated 12 December 2018 regarding presentation of reports to council relating to issues of serious misconduct at the Shire of Halls Creek and Shire of Exmouth.

I commend the City of Belmont for taking a proactive approach towards good governance. Although most local governments in Western Australia abide by their legislative responsibilities under the *Local Government Act 1995* (the Act), there are some that do not. It is important to note these situations and learn from their experience.

You would also be aware that the McGowan Government is undertaking major reform of the Act. This will strengthen the capacity of local governments in Western Australia to deliver for their communities. Our vision is for local governments to be agile, smart and inclusive.

I encourage the City of Belmont to share the insights gained through this comparative audit by making a submission. For more information regarding the reform, including how you can be involved, please go to: www.dlgsc.wa.gov.au/LGAReview.

Thank you for bringing this matter to my attention.

Yours sincerely

TA6

Standing Committee (Audit and Risk)

Item 11.2 refers

Tabled Attachment 2

Compliance Audit Return 2018
Standing Committee
(Audit & Risk)
Presentation

TA8

Compliance Audit Return 2018
Standing Committee (Audit and Risk)

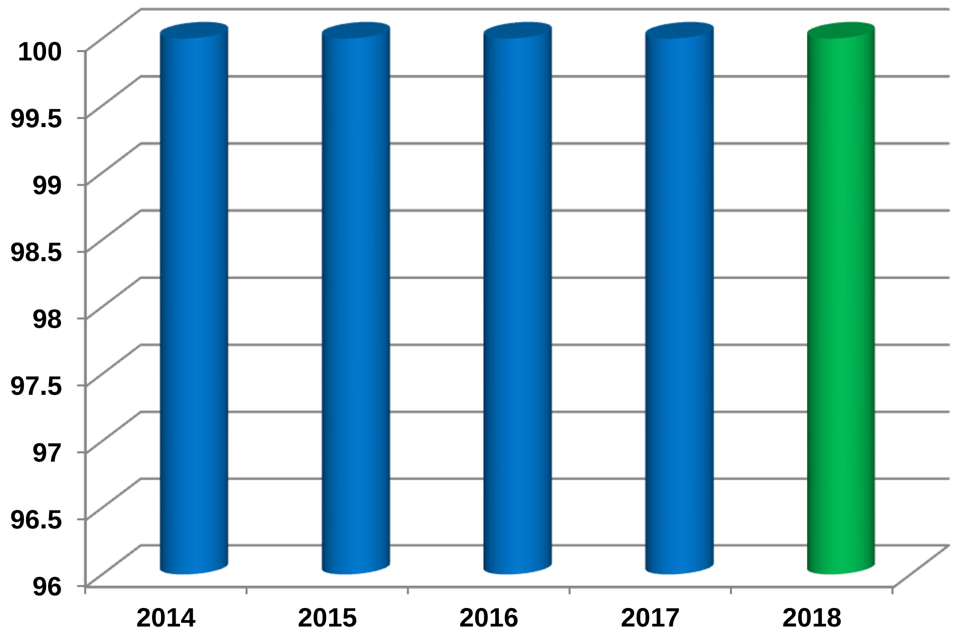
Creating opportunities

BELMONT • CITY OF OPPORTUNITY

Area of Questioning

Compliance Area	Full Compliance (No. of Questions)	Non-Compliance (No. of Questions)
Commercial Enterprises by Local Government	5	0
Delegation of Power/Duty	13	0
Disclosure of Interest	16	0
Disposal of Property	2	0
Finance	16	0
Integrated Planning and Reporting	7	0
Local Government Employees	5	0
Official Conduct	6	0
Tenders for Providing Goods and Services	25	0
Total	**95**	**0**

Levels of Compliance



Where to From Here?

25 February	26 March	31 March	Ongoing
Compliance Audit Return to be submitted to Standing Committee (Audit and Risk) for consideration.	Compliance Audit Return to be submitted to Council for consideration.	Certified copy to be forwarded to the Department of Local Government and Communities.	Creation of System Improvement Requests where any opportunities for improvement are identified. Areas of potential non-compliance to be monitored.

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