

ATTACHMENT TO AGENDA ITEM

Ordinary Meeting

16 December 2014

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MINUTES

**Greater Shepparton Audit and Risk
Management Committee Meeting
held
Thursday 11 September 2014
at 4.00 pm
in the Bill Hunter Room
90 Welsford Street, Shepparton**

Committee Membership:

Mr Geoff Cobbledick (Chair)
Mr Peter Johnson
Mr Laurie Gleeson
Mr Graeme Jolly
Cr Jenny Houlihan
Cr Michael Polan

INVITED	TITLE / POSITION / ROLE	PRESENT	APOLOGY
Geoff Cobbledick	Community Representative / Chair	✓	
Peter Johnson	Community Representative	✓	
Laurie Gleeson	Community Representative	✓	
Graeme Jolly	Community Representative	✓	
Jenny Houlihan	Mayor	✓	
Michael Polan	Councillor		x
Gavin Cator	Chief Executive Officer	✓	
Matthew Jarvis	Acting Manager Finance and Rates	Not Required	
Rosanne Kava	Acting Director Business	Not Required	
Sharlene Still	Acting Manager Corporate Performance		x
Bobbie Bright	Team Leader Risk Management	✓	
Virginia Boyd	Manager People Performance	✓	
Brian Doyle	OHS Officer	✓	
Marilyn Howley	Manager Projects	✓	
Filipa Marshall	Projects Officer	✓	
Stephen O'Kane	Partner – LD Assurance Chartered Accountants	Not Required	
Mark Holloway	Director Internal Audit - HLB Mann Judd	Not Required	
Mark Peters	Engagement Partner - HLB Mann Judd	✓	

CHAIRPERSON
Mr Geoff Cobbledick

Meeting opened at 4:00 pm

1. CONFLICT OF INTEREST

Disclosure of Interests – Committee members are required to disclose an 'interest' in a decision if they would receive, or could be reasonably perceived to receive a direct or indirect financial or non-financial benefit or detriment from the decision. In addition, Committee members are required to declare, where they may have a conflict of interest, or they could reasonably be perceived to have a conflict of interest, with their employing organisation or any their committee memberships.

No conflicts of interest were declared.

2. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

2.1 Minutes of Meeting – 30 July 2014

Moved: Mr P Johnson
Seconded: Mayor Houlihan

That the minutes of the meeting held on 30 July 2014 as circulated be taken as read and confirmed.

CARRIED (subject to amendments)

Outcome:

- Discussion surrounding letter of 5 May 2014 sent from ARMC to Council regarding concerns with audit report findings relating to Risk Management practices. Letter had been presented to Council, Council satisfied with action taken surrounding the audit findings. Concern was expressed that a written response from Council to the letter had not been received by members of the ARMC.
- Discussion around administration of minutes and turnaround times.
- Discussion surrounding the status on the Internal Audit on management of consultants. Due to inability to full fill the audit scope, audit is being conducted a second time commencing the 7 - 9 October 2014.

Recommendations / Actions:

- Official letter of response requested from Council to ARMC regarding letter detailing concerns with audit report findings.
- Draft minutes completed in draft format within 5-10 working days and forwarded to the ARMC Chair for review.
- Self-assessment actions to be included in ARMC agenda to monitor for completion.
- More detailed required in minutes and subsequent resolutions.
- Circulate final Internal Audit Report – Management of Consultants outside of agenda.

Responsibility: Team Leader Risk Management

Target Date: 11 December 2014

2.2 Action Register

An updated action register resulting from previous meetings of the Audit and Risk Management Committee was provided for the Audit and Risk Management Committee to reference and discuss as required.

Outcome:

- Open action discussed – Cash flow and balance sheet and it was noted that this item was due for completion by the end of 2014.

Recommendations / Actions:

- Manager Finance and Rates to present the month to month YTD cash flow and balance sheet changes at 11 December 2014 meeting.
- A summary of completed actions to be included in the ARMC agenda.

Responsibility: Team Leader Risk Management

Target Date: 11 December 2014

3. STANDING REPORTS**3.1 Financial Reporting**

No standing finance reports were presented at the 11 September 2014 meeting.

Financial Annual Statements Year Ended 30 June 2014 are to be presented at a special meeting held to be 17 September 2014.

3.2 Risk Management Report

The risk management report was provided detailing the current status of risk management issues including:

- Public liability claims history
- Motor vehicle claims history
- Property insurance history
- Professional indemnity claims history
- Internal Audit Plan Status
- Business Continuity Status
- Risk Register

A short presentation was conducted on the new Integrated Risk Manager (IRM) and Audit Manager (AM) for the Committees information.

Outcome:

- Discussion on public liability, motor vehicle, property and professional indemnity claims 2013/14 end of year summaries.
- The status of the risk register discussed including a live demonstration on the software.
- Status of the business continuity plan and 2014/15 insurance renewals discussed. Summary of 2014/15 insurance renewals to be provided as part of the 11 December 2014 agenda.
- A further report on the implementation of the IRM an AM will be provided to the 11 December 2014 meeting.

Responsibility: Team Leader Risk Management

Target Date: 11 December 2014

3.3 OHS Report

Virginia Boyd, Manager People Performance and Brian Doyle, OHS Officer presented the standing report of OHS matters / statistics.

A short presentation was conducted on the:

- Outdoor Worker Safety DVD

The DVD is used to induct new outdoor staff and raise awareness with existing staff of safety issues pertaining to working in the outdoors. The DVD was produced by Channel One Creative Media utilising Council scripting and came about by a recognised gap in available safety information.

- Safety Book

The Safety Book was circulated to ARMC members for information. It is provided to various work groups and contains four sections:

- Introduction / Safe Work Method Statements (customised to each work groups functions)
- Forms and Templates
- Safety Information Sheets
- Sign Off Review

Outcome:

- Explanation around the increased reporting of near misses.
- Discussion around the notifiable incidents occurring in the reported month and action that was taken as a result.
- Discussion around the early intervention program:
 - Proactive program around work cover and injuries that works with the two companies, Council and Insurers. In place to better manage an incident and assess the capability of the staff member to work.
 - Trial completed, currently in contract process.
 - Average of 4.5 sessions per attendee to rectify identified issue.
 - Great results in the reduction of absenteeism rates and lodged work cover claims.
 - Great results in the reduction of work cover insurance premiums compared to injected funds into program.
 - Discussion around the results of long term injuries after utilising the program.
 - Discussion around the structure and scope of works.
 - Discussion around workforce planning, care plans and early intervention plans.
 - Discussion around mental illness and the EAP program.

Recommendations / Actions:

- Presentation on early intervention programs from Manager People Performance at the 11 December 2014 meeting.

Responsibility: OHS Advisor / Manager People Performance

Target Date: 11 December 2014

4. FINANCIAL ANNUAL STATEMENTS YEAR ENDED 30 JUNE 2014**4.1 Financial Annual Statements – Year Ended 30 June 2014**

As part of its annual reporting requirements, Council is required to prepare a set of annual statements, comprising of financial statements, standard statements and a performance statement, which comply with sections 131 and 132 of the *Local Government Act 1989*.

Outcome:

- Consultation with the ARMC prior to the 11 September 2014 meeting postponed the presentation of the annual statements to a special meeting scheduled for the 17 September 2014, recommendations to carry forward to this meeting.
- Discussion around the wording of recommendations, explanation around the requirements of the Local Government Act.

Recommendations / Actions:

- Presentation of annual statements to special meeting of 17 September 2014.
- Further detail to be provided at the 17 September 2014 meeting regarding the carrying value of GV Link and subsequent issues.

Responsibility: Manager Finance and Rates
Target Date: 17 September 2014

5. NEW BUSINESS**5.1 Integrated Project Manager**

Marilyn Howley, Manager Projects and Filipa Marshall of the Projects Department conducted a short presentation on the new Integrated Project Manager (IPM) for the Committees information.

Outcome:

- Capital bids approved via IPM.
- Discussion around software capabilities and required details.
- Discussion around new processes surrounding project bids and approval.
- Discussions around the benefits of implementing software.
- Discussion around sustainable decision making and associated policy.
- Details provided around compliance projects, asset management plans and integration with budgets.
- Discussion around the framework for projects e.g. project charters and business cases.
- The ARMC noted the diligent work of Council staff in the implementation of the IPM.

Responsibility: Manager Projects and Projects Officer

5.2 Internal Audit Program (HLB Mann Judd) – Review of Payroll

Mark Peters of HLB Mann Judd and Virginia Boyd, Councils Manager People Performance presented the FINAL Internal Audit Report for the Review of Payroll.

In accordance with Councils approved 2014/16 Internal Audit Plan, HLB Mann Judd, Internal Auditors, have completed a review of the Review of Payroll.

The final report includes four low risks with nine associated actions. Responsible officers have included management actions and timeframes for completion.

Background

HLB Mann Judd examined:

- Controls are in place to ensure the proper authorisation of payroll transactions, including pay rates and rate changes, payroll adjustments and other master file changes.
- Controls are in place to ensure the accuracy of payroll calculations.
- Employee records are appropriately maintained so as to provide accurate information regarding employee entitlements; and
- Payroll system and associated controls include system access and segregation of duties, reconciliations between the payroll and finance systems, electronic transfer of funds to employee bank accounts, and review of exception and caution reports.

The review included testing samples of payroll related transactions as follows:

- Ten random payroll transactions to agree payroll system details to personnel files and the payroll system to ensure the accuracy of employee information and that hours worked were accurately recorded and properly verified in line with the Council's policies and procedures.
- Ten payroll transactions to ensure the appropriate delegations were followed, with an emphasis on the electronic transfer of funds to employee bank accounts.
- Five instances where employees terminated their employment to ensure the completion of relevant termination documentation and processes.
- Five instances where employees commenced their employment to ensure the completion of relevant commencement documentation and authorisation processes.
- Five fortnightly pay-runs and their associated reconciliations to ensure they were performed in a timely manner and were appropriately approved; and
- Five random payroll reconciliations to verify that the reconciliations had been completed and reviewed in a timely manner.

Overall, the audit established that Council have some effective processes in its payroll function. For example:

- Payroll procedures are in place to provide guidance for the payroll function and day-to-day operations. However, it is suggested that the details for document control for payroll guidelines be improved.
- Fortnightly payroll is processed through the Aurion payroll system which has in-built system controls;
- The following controls are in place to ensure integrity of salary payments made by Council:
 - Automated data validation in Aurion system.
 - Pay-to-pay comparison; and
 - Preparation of payroll reconciliations.

- System access is granted to authorised staff members only based on their individual job function.

The review identified four low rated issues as detailed in the following table:

Ref	Description	High	Moderate	Low
Appendix A				
1.	The payroll procedures document contains no details on document control i.e. information such as document approved date, approved by and next review date is not available.			
2.	A number of instances where payroll records and employee files were not updated with complete information.			
Appendix B				
1.	Instances where test records in the payroll system have remained active.			
2.	Instances where employees that had resigned and were subsequently re-hired as casuals still had a "Termination Reason Code" in the system.			

All recommendations have been entered into the Audit Manager to be monitored for completion. Reports will be provided to the Executive and the ARMC detailing progress on an ongoing basis.

Moved: Mr P Johnson
Seconded: Mr G Jolly

Recommendation:
 That the Internal Audit Report – Review of Payroll be taken as read and confirmed.

CARRIED

Outcome:

- Discussion around Payroll being an inherently risky area, however, great audit results.
- Details provided on findings of audit – good control environment around processes, good built in processes.
- Discussion around identified issues being minimal and most addressed on the spot, others have since been rectified.
- Discussion around the new processes in place with recruitment ensuring payroll is streamlined.

5.3 Internal Audit Program (HLB Mann Judd) – Review of Recommendations

Mark Peters of HLB Mann Judd presented the FINAL Internal Audit Report for the Review of Recommendations.

Background

The internal audit review was undertaken to determine the extent, adequacy and current status of actions agreed and undertaken by management in addressing the audit findings from two internal audit reports for reviews completed in February 2014 which include:

- Review of Risk Management Framework; and
- Review of Vault System Implementation.

HLB Mann Judd reviewed the relevant documentation to gain an understanding of any processes, procedures or systems that have been implemented since the audit dates of February 2014.

The following table provides an overview of the risks contained in the Risk Management and Vault audits:

Audit Report	Risk Rating			Total
	High	Medium	Low	
Review of Risk Management Framework (February 2014)	2	7	3	12
Review of Vault System Implementation (February 2014)	4	-	-	4
Total	6	7	3	16

Overall, it was identified that there has been some progress in actions taken by the Council's management teams to address the audit findings and recommendations contained in the audit report for risk management. This includes the scoping and planning for implementation of a new risk management system called Integrated Risk Manager ('IRM') and risk assessments were performed as part of Business Continuity Planning ('BCP') being undertaken at the Council at the time of the review.

The following table provides a summary of the progress made on the recommendations at the time of the audit being the week beginning 30 June 2014.

Audit Report	Implementation Status			Total	% In progress or completed	% Outstanding
	Completed	In Progress	Outstanding			
Review of Risk Management Framework (February 2014)	0	4	8	12	33%	67%
Review of Vault System Implementation (February 2014)	1	0	3	4	25%	75%
Total	1	4	11	16	31%	69%

All updated comments have been added to the recommendations into the Audit Manager and continue to be monitored to completion. Reports will be provided to the Executive and the ARMC detailing progress on an ongoing basis.

Moved: Mr G Jolly
Seconded: Mr L Gleeson

Recommendation:
 That the Internal Audit Report – Review of Recommendations be taken as read and confirmed.

CARRIED

Outcome:

The ARMC and HLB Mann Judd recognised the amount of work completed around the identified issues detailed in the audits and did not require further information or discussion.

5.4 Strategic Internal Audit Plan 2014/15 Focus (HLB Mann Judd)

Mark Peters of HLB Mann Judd presented the Strategic Internal Audit Plan 2014/15 Focus.

HLB Mann Judd is Councils appointed Internal Auditors with their contract commencing 21 October 2013. Since their contract commencement, six audits have been completed with one of the six awaiting finalisation.

The first audit for 2014/15 is scheduled to commence in September 2014.

Background

The 2014 – 2016 strategic internal audit plan was developed by appointed internal auditors, HLB Mann Judd following extensive consultation with the Councils Audit and Risk Management Committee, relevant Council staff, Executive Management and review of the Council's risk register.

The Internal Audit Program focuses on areas considered higher risk to Council to maximise the effectiveness of the internal audit function. Reviews have been categorised in the following categories:

- Risk Management
- Program/Activity Reviews
- Information Technology
- Organisation-wide Reviews
- Financial and Governance
- Asset Management
- Human Resource Management; and
- Follow-up of previous internal audit recommendations.

Each of the proposed reviews has been linked to the relevant risks contained in the Council's strategic risk register.

The following table summarises the timings provided by HLB Mann Judd of the 2014 /15 audits:

Audit	Proposed Month	Responsible Manager
Management of OHS	September 2014	Manager People Performance
IT Governance	October 2014	Manager Information Services
Accounts Payable	November 2014	Manager Finance & Rates
Insurance Portfolio Management	January 2015	Acting Manager Corporate Performance
Management of IT Equipment	February 2015	Manager Information Services
Review of HR Management	April 2015	Manager People Performance
Strategic Procurement	May 2015	Acting Manager Corporate Performance
Follow up Audit	June 2015	Acting Manager Corporate Performance

Moved: Mr L Gleeson
Seconded: Mr P Johnson

Recommendation:

That the Strategic Internal Audit Plan 2014/15 Focus be taken as read and confirmed.

CARRIED (subject to any required changes as requested)

Outcome:

- Year one of plan has been completed subject to the finalisation of the management consultant's audit.
- Insurance portfolio audit scope discussed. Explanation provided that the document only summarises the scope and a full scope will be provided for review prior to the audit.

Recommendations / Actions:

- To include the ARMC into scope of insurance portfolio audit regarding notification of insurance register.
- ARMC would like the issue of Legislative compliance considered again during the 2014-2016 schedule. Mark Peters of HLB Mann Judd suggested there would be more benefit having a legislative gap analysis conducted and the ARMC agreed. Bobbie to follow up for inclusion in the 2014-2016 Audit Schedule.

5.5 JMAPP Property Risk Management Audit 2012-2014

The JLT (Municipal Asset Protection Plan) Discretionary Trust Arrangement (JMAPP) Audits are conducted on a biennial basis. The audit consists of questions based on various contributing factors such as property inspections, incident reporting procedures, staff awareness training, etc.

Council are provided with an overall percentage score reflective of our performance against the criteria / recommendations of the Audit questions, along with specific recommendations for improvements where applicable.

Greater Shepparton City Council has demonstrated a reasonable overall performance in the JMAPP audit for the 2012-2014 period with a score of 64%.

Whilst the overall score has decreased since the previous audit at 87.3%, it is important to recognise and acknowledge the significant changes in content and emphasis from the previous audit, including the removal of the 'partial' scoring option in many areas of the current audit which has contributed to the lower percentage score.

Background

PLEASE NOTE: The audit was based on building asset management ONLY and does not include the management of all Council assets e.g. roads, footpaths, kerb and channels and signage.

Council demonstrated the existence of robust policy and procedural documentation surrounding risk management overall. However, the existence of policy documentation does not guarantee effective implementation and adherence.

The below table is Councils audit performance summary for the 2012/14 period:

Sections	Max Score	Actual Score	%
Accountability and Continuous Improvement	28	28	
Proactive Risk Management	50	28	
Reactive Risk Management	32	22	69
Business Continuity Management	38	20	
JMAPP Site Inspections	90	55	61
Overall Score:	238	153	64 %

Discussion Points

There have been eight audit recommendations resulting from eight findings:

1. Council should look to develop a system based schedule of inspections for all Council insured assets which details frequency of inspection and date of next inspection as a minimum. Whilst JMAPP recommends annual inspections of all properties it is accepted that this is not always feasible and not always necessary for smaller assets such as toilet blocks and sheds.

In these instances a risk based approach to the development and implementation of the schedule of inspections is perfectly acceptable based on factors such as frequency of usage, value of asset, classification of asset, etc.

2. Council should ensure there are formal records which capture defects and exposures which are reported or identified. This information not only ensures that issues are monitored for completion, but also ensures Council have accurate records of maintenance work undertaken on an assets and prevent budgets being exhausted on repeat issues of the same nature.
3. Council should look to expand the current system in place for control of master keys for specific buildings to all master keys for all assets. The current system used is effective for recording and monitoring information but this system is only employed for a small number of assets currently.

An effective process/system for master key control will also ensure there is a robust process in place for the ordering and disposal of new and redundant master keys and controlling their allocation.

An independent review should be conducted on a minimum annual basis which sample checks keys recorded on the system are in possession of those designated responsibility to hold them. This review can be conducted by anyone internally or externally (Auditors) who do not have day to day responsibilities for maintaining the master key register.

4. Council should ensure that the documented procedure for completion of Significant Incident analysis is applied consistently and for every applicable JMAPP Claim.
5. Once Council has implemented its new/revised BCP it should be reviewed on an annual basis to ensure that organisation changes are captured and updated in a timely manner to keep the plan current.
6. Once Council has implemented its new/revised BCP it should be subject to an annual scenario exercise. This exercise should include all the key staff noted within the plan and subject the documented plans to scrutiny of their effectiveness given a typical BCP event.
7. Council should ensure that only approved power boards (preferably with surge protection) are utilised in insured assets or that additional fixed power outlets are installed where appropriate.

PLEASE NOTE: The audit was based on building asset management ONLY and does not include the management of all Council assets e.g. roads, footpaths, kerb and channels and signage.

Management responses, responsible officer and target dates have been inserted; all recommendations have entered into Councils Audit Manager and will be monitored to completion.

Moved: Mr L Gleeson
Seconded: Mr G Jolly

Recommendation:

That the FINAL JMAPP Property Risk Management Audit be taken as read and confirmed.

CARRIED

6. CHIEF EXECUTIVE MATTERS

6.1 Chief Executive Officers Update

- Chief Executive Officer, Gavin Cator provided a verbal update on various matters including:
- The GV Regional Collaborative Alliance (Greater Shepparton City Council, Strathbogie Council, possible inclusion of Moira Shire Council):
 - Graders without borders has commenced, training between the councils has been undertaken. Many efficiencies being sought regarding hours graders are in use.
 - Service Planning tender accepted, looking into the level of service provided and does it meet the objectives.
 - Legal services tender being prepared in order to share legal advice between involved councils through a legal library. Investigations still being conducted around legal privilege restraints.
 - People Performance services:
 - Learning and development already commenced, training is being opened up for Strathbogie employees to attend as necessary.
 - Payroll services will be looked at into the future.
- Bridge Maintenance – application has been lodged with the Federal Government to secure funding for commencement.
- The issues arising from past staff and recent media was raised and discussed.
- The change in Government with proposed rate capping and associated risks was discussed.

Recommendations / Actions:

- Question rose about the legal indemnity / insurance of each Council, G Cator to investigate and respond to ARMC.
- ARMC members raised the need to meet with VAGO and HLB Mann Judd Representation outside of formal meetings. To set up prior / following next meeting.

7. GENERAL / URGENT BUSINESS

7.1 Legislative Compliance Progress Report

The Integrated Risk Manager (IRM) and Audit Manager (AM) are now in the live environment. There are small issues continuing to be ironed out and a few minor modifications are still required.

All actions previously reported regarding the 2012 Legislative Audit Report have now been entered into AM.

At this stage, e-mail notifications have not been turned on until training of management has occurred (training has been forecasted to occur towards the end of September / October).

Therefore, any outdated actions will need to be updated by the Risk Advisor after one on one meeting's with responsible managers (to occur during September).

As reported at the last meeting, significant progress has occurred in this area and will be captured in the updated comments to be provided in the next risk report.

Outcome:

Explanation around status of actions provided.

Responsibility: Acting Manager Corporate Performance

Target Date: 11 December 2014

7.2 Implementation of Procurement Report Recommendations

The Integrated Risk Manager (IRM) and Audit Manager (AM) are now in the live environment. There are small issues continuing to be ironed out and a few minor modifications are still required.

All actions previously reported regarding the Procurement Review have now been entered into AM.

At this stage, e-mail notifications have not been turned on until training of management has occurred (training has been forecasted to occur towards the end of September / October). Therefore, any outdated actions will need to be updated by the Risk Advisor after one on one meeting's with responsible managers (to occur during September).

As reported at the last meeting, further review is occurring in this area and will be captured in the updated comments to be provided in the next risk report.

Outcome:

- Currently reviewing policy as part of the GV Regional Collaborative Alliance
- Discussion surrounding culture and resistance still being experienced.

Responsibility: Acting Manager Corporate Performance

Target Date: 11 December 2014

8. DATE OF NEXT MEETING

Date: 11 December 2014
Time: 4.00 pm
Venue: Bill Hunter Room, Welsford Street Offices

Meeting closed 6.36 pm.

ATTACHMENTS

2014/74832: ARMC Action Sheet – 11 September 2014 (minutes)

Audit and Risk Management Committee - Action Sheet

Meeting Date	Description	Action/Decision	Date Due	Progress to date/Comments	Res. Officer
6-Jun-13	5.1 Internal Audit Report - Legislative Compliance	Committee have requested a report on legislative compliance and action on the recommendations be provided as a standard report until otherwise advised.	30-Sep-14	Actions entered into Integrate Risk Manager for monitoring. Full update of actions to be completed by the end of September 2014. Updates to be provided through the risk software for future meetings.	Manager Corporate Performance
6-Jun-13	Late Item - ARMC Self Assessment	Provide feedback direct to Bobbie Bright on the template for finalisation at the 5 September meeting.	30-Sep-14	Self assessment will be completed in the first 1/4 of 2014. 5 September 2013 update - To include in the agenda for the first 1/4 of 2014. B Bright to develop suitable template / format for the assessment as provided by P Johnson. Survey Monkey assessment sent to ARMC members 10/12/2013 for a 10/1/2014 completion. Survey results presented to ARMC at special meeting of 6 February 2014. Summary of opportunities included in 31 March 2014 Agenda. Summary included in minutes (provided to Council at July meeting) and to be included in annual report. Annual report received and will be reported to Council with the 13/14 annual report.	ARMC Chair Bobbie Bright - Team Leader Risk Management
19-Dec-12	4.1 Internal Audit Plan Review	Status of reports and subsequent actions to be provided at each meeting.	11-Sep-14	Reports included in agenda as required. Camms Audit Manager is live and all internal, Public Liability and Property audits populated, small errors still be ironed out. All actions in the system still require updating, to be completed prior to the end of September 2014.	HLB Mann Judd Bobbie Bright - Team Leader Risk Management
19-Dec-12	5.2 Procurement Review	Progress report to be provided at each meeting by Manager Corporate Performance.	11-Dec-14	Progress report will form part of all ARMC Meetings until otherwise advised. Camms Audit Manager is live, procurement actions are to be populated into the system, small errors still be ironed out. All actions will be in the system and updated prior to the end of September 2014.	Acting Manager Corporate Performance
5-Sep-13	3.1 Financial Reporting	Cash Flow and Balance Sheet	30-Dec-14	Recommended that YTD Cash Flow and Balance Sheet be shown month to month. 5/12/2013 - Outstanding, higher priorities at the moment. 25/6/14 - To commence in 2014/15	Matthew Jarvis - Manager Finance and Rates
5-Dec-13	Financial Management Letter 2012/13	Approach software supplier to develop standard reports.	30-Sep-14	Action was from the 12/13 audit which had a recommendation for payroll system (Aurion) and the calculation of the employee benefit provision. Please note Aurion is managed and maintained by the People and Performance Department. The 2013-2014 interim management letter (dated 17 June 2014) had the following response from People and Performance regarding this item: "Telephone meeting with Aurion representatives occurred in February 2014. Aurion advised that we are unable to produce historic reports on leave balances as the system accrues every day. However, we are able to produce 'on-time' balances each day and run future reporting on leave balances. We will set up fortnightly leave balance reports as automated reports commencing July 2014 and retain these reports as a historic reference".	Matthew Jarvis - Manager Finance and Rates
11-Sep-14	2.1 Minutes of Meeting - 30 July 2014	Response letter to ARMC regarding letter sent from ARMC	ASAP	Mayor Houllhan agreed to send a response letter	Mayor Houllhan
11-Sep-14	2.1 Minutes of Meeting - 30 July 2014	Draft minutes to be completed within 5-10 working days from meeting date.	ASAP	B Bright mentioned that conflicting priorities often arise and 5-10 working days could not be committed too. Effort would be made to meet the 5-10 working days.	Bobbie Bright - Team Leader Risk Management
11-Sep-14	2.1 Minutes of Meeting - 30 July 2014	Self assessment actions to be included in each agenda until completed.	11-Dec-14	B Bright to include in agenda.	Bobbie Bright - Team Leader Risk Management

Meeting Date	Description	Action/Decision	Date Due	Progress to date/Comments	Res. Officer
11-Sep-14	2.1 Minutes of Meeting - 30 July 2014	More detail on meeting conversation to be included in minutes and subsequent resolutions to be more detailed.	ASAP		Bobbie Bright - Team Leader Risk Management
11-Sep-14	2.1 Minutes of Meeting - 30 July 2014	Circulate FINAL management consultants audit report outside of agenda.	11-Dec-14		Bobbie Bright - Team Leader Risk Management
11-Sep-14	2.2 Action Register	Manager Finance and Rates to present month to month YTD cash flow and balance sheet changes at 11 December 2014 meeting.	11-Dec-14		Matthew Jarvis - Manager Finance and Rates
11-Sep-14	2.2 Action Register	A summary of completed action register actions to be included in agenda.	11-Dec-14		Bobbie Bright - Team Leader Risk Management
11-Sep-14	3.3 OHS Report	Presentation on early intervention programs at 11 December 2014 meeting.	11-Dec-14		Virginia Boyd - Manager People Performance
11-Sep-14	4.1 Financial Annual Statements - Year Ended 30 June 2014	Presentation of annual statements to special meeting of 17 September 2014.	17-Sep-14		Bobbie Bright - Team Leader Risk Management
11-Sep-14	4.1 Financial Annual Statements - Year Ended 30 June 2014	Further detail to be provided at the 17 September 2014 meeting regarding the carrying value of GV Link and subsequent issues.	17-Sep-14	G Cator and B Bright provided detail to Manager Finance and Rates.	Bobbie Bright - Team Leader Risk Management
11-Sep-14	5.4 Strategic Internal Audit Plan 2014/15 Focus	To include the ARMC into scope of insurance portfolio audit regarding notification of insurance register.	12-Jan-15		Bobbie Bright - Team Leader Risk Management
11-Sep-14	5.4 Strategic Internal Audit Plan 2014/15 Focus	Legislative compliance gap analysis to be conducted during the 2014 - 16 internal audit plan period.	30-Jun-16	B Bright to follow up with HLB Mann Judd.	Bobbie Bright - Team Leader Risk Management
11-Sep-14	6.1 Chief Executive Officer Update	Investigate legal indemnity / insurance implications of each Council regarding the GVRC Alliance	11-Dec-14	G Cator to investigate and respond to ARMC	G Cator - Chief Executive Officer
11-Sep-14	6.1 Chief Executive Officer Update	ARMC would like to meet with VAGO and HLB Mann Judd Representation prior / following meetings as requested.	11-Dec-14	B Bright to arrange as requested	Bobbie Bright - Team Leader Risk Management