ITEM NUMBER: 8.2

ATTACHMENT 2B

CONFIDENTIAL
INTERNAL AUDIT PROGRAM REPORT
(Report No: 333/23)

Pursuant to Section 87(10) of the Local Government Act 1999 the Report attached to this agenda and the accompanying documentation is delivered to the Audit and Risk Committee upon the basis that the Committee considers Attachment 2B in confidence under Part 3 of the Act, specifically on the basis that Audit and Risk Committee will receive, discuss or consider:

e.   **matters affecting the security of the council, members or employees of the council, or council property; or the safety of any person;**

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
Strategic Planning Alignment Audit	Aug 2019	SP4	**SP4: KPIs in SMPs are not monitored effectively** - Various Key Performance Indicators ("KPIs") are included in different SMPs but not linked together for cohesive management. As a result, not all KPIs are monitored and reported to management or Council to ensure achievement. - Different operational and strategic levels of KPIs are included in Council's Strategic Plan, LTFP, I&AMPs, ABP and other SMPs. Strategic and financial KPIs in Council's Strategic Plan and LTFP are assessed annually and reported in the Annual Report, e.g. 2017-18 Annual Report. At the beginning of each financial year, the strategic and financial KPIs are communicated to public via ABP, e.g. 2018-19 ABP. However, other KPIs, such as KPIs in I&AMPs, are not monitored or reported to management or Council to measure performance. - During the audit, it was advised that I&AMPs will be reviewed and updated to fit into the SMPs review process. Once I&AMPs are updated, KPIs will be monitored and reported regularly to ensure achievement of objectives. - Also, since annual reporting on strategic KPIs was introduced last financial year, i.e. 2017-18 after the current Council's Strategic Plan was updated, the methods utilised to measure KPIs are not formalised to ensure consistency. Council is currently investigating and formalising the methods and frequency of future KPIs assessment and reporting.	**We recommend management:** 1. Investigate possibility and feasibility to link together various KPIs in different SMPs and make decision on how to cohesively manage KPIs; 2. Monitor and report KPIs in I&AMPs regularly to management or Council to measure performance once I&AMPs are reviewed and updated; and 3. Formalise the methods and frequency of future KPIs assessment and reporting.	Medium	In Progress	Manager Strategy and Governance	~~30/06/2022~~ ~~30/06/2023~~ 31/12/2023	Comments March 2021 The Long Term Financial Plan includes KPIs, and are reported on in the Annual Report. The Strategic Management Plans finalised in 2020 include performance indicators. The KPIs are included as a standard item in the template agendas for team meetings. At time of audit however the KPIs were not monitored or reported. The timeframe for reporting on KPIs is <Ania/Catlin - please confirm date> Comments May 2021 Previously the annual business plan has functioned as our reporting and communication, with a more comprehensive review during revision of the Asset Plans (i.e. every 2-4 years). However in the latest plans we have committed to a review against KPIs to be reported to audit committee each year. We will likely look to undertake this the same time as annual budget presentation (Feb-June 2022), as the two tie together. Comments June 2022 The Corporate Reporting function was subject to a restructure in May/June 2022. A new resource has been appointed, commencing 11 July 2022, who will holistically reconsider/review Council's Corporate Reporting. Comments September 2022 - Work underway to complete by revised Due Date 30/06/2023 Comments March 2023 - Strategic Planning Service Model now approved - next phase is the Strategic Planning Framework. work is underway via the corporate planning process Biz reg's for a system to capture - revised due date to 31/12/2023 Comments June 2023 - strategic planning process continuing - on target for 31/12/2023 Comments August 2023 - currently undertaking corporate planning elements **Comments October 2023** **- currently undertaking corporate planning elements and will incorporate into the upcoming Strategic Planning Alignment audit Oct/Nov 2023**
Workforce Planning	Feb-21	WFP02	**2.2 Opportunity to develop a strategic workforce plan that aligns with business objectives:** - Workforce planning activities are primarily conducted at a team level with the Manager assuming key responsibility. The General Manager and People and Culture provide input and support. - All Managers interviewed demonstrated an understanding of their team's operational workforce requirements and strategic challenges and identified further the need for strategic and holistic workforce planning across Council. - Specific workforce planning approaches are informal, operational, and teams based. There is opportunity to document critical workforce knowledge. - Alwyndor's Managers have demonstrated awareness of WFP recommendations arising from the Royal Commission into Aged Care Quality and Safety (the Royal Commission) and a desire to ensure compliance. Alwyndor have commenced preliminary planning for a strategic WFP.9	**We recommend that:** **Rec: 2 -** Develop an overarching strategy or framework to guide workforce planning initiatives, specifically including strategic. workforce planning at both CHB and Alwyndor. Options to achieve this include: - develop a high level standalone workforce plan, framework or strategy that documents the overall workforce planning requirements for CHB and Alwyndor. - link more strategic WFP activities to requirements under Council's exisitng 'culture' pillar. A suite of supporting documents may then be developed to further outline specific actions in place. **NOTE:** – Internal Audit consider that WFP is an ongoing process and promote a pragmatic approach to WFP rather than a time-intensive and static document. In addition, this work can be completed in line with Council's draft strategy – Audit understand that directions included in the new Strategy are already broadly known. In addition, Alwyndor's Strategic Plan, through the enabler: People and Culture, includes an action to develop a workforce plan for 2021.	Low	In Progress	Manager People & Culture	~~30/06/2022~~ ~~30/06/2023~~ ~~30/09/2023~~ 31/12/2023	Comments June 2022; - Generic principles of Workforce Planning were determined for both Alwyndor and COHB and approved by the SLT. - Strategic Plan 2050 launched in January 2022. Awaiting development of Corporate Plan to determine workforce planning strategies to support future service delivery/strategic outcomes. - 'Culture Pillar' has now been removed for Council so is no longer applicable. Alwyndor has a separate Strategic Plan, therefore Council's 'Culture' Pillar is not applicable. - WFP strategies to be determined annually from strategic plan and workforce trends within a highly regulated industry. - Timeline for Corporate Plan to be established - approx Dec 2022 (as per SB 22/7/22) Comments September 2022 Corporate Plan underway - due for completion Dec 2022 - Workforce planning strategy to follow once Corporate Plan established. Comments March 2023 Will be completed to target due date Comments June 2023 - work progressing to target due date Comments August 2023 - Corporate Plan being finalised which will then inform this strategic workforce planning. **Comments October 2023** **- Corporate Plan details now finalised - to be used as a reference by newly appointed Manager P&C over coming months to inform WFP. Extended due date until end of next quarter to allow for transfer/update of information.**
Workforce Planning	Feb-21	WFP03	**2.2 Opportunity to develop a strategic workforce plan that aligns with business objectives:** - Workforce planning activities are primarily conducted at a team level with the Manager assuming key responsibility. The General Manager and People and Culture provide input and support. - All Managers interviewed demonstrated an understanding of their team's operational workforce requirements and strategic challenges and identified further the need for strategic and holistic workforce planning across Council. - Specific workforce planning approaches are informal, operational, and teams based. There is opportunity to document critical workforce knowledge. - Alwyndor's Managers have demonstrated awareness of WFP recommendations arising from the Royal Commission into Aged Care Quality and Safety (the Royal Commission) and a desire to ensure compliance. Alwyndor have commenced preliminary planning for a strategic WFP.9	**We recommend that:** **Rec: 3 -** Complete the planned CHB (not Alwyndor) skills/capability and gap analysis and use this to inform plans to obtain and develop critical skills necessary for delivery of its strategic plan. Example required skills gaps identified may include: - service design capability - data analytics	Low	In Progress	Manager People & Culture	~~30/06/2022~~ ~~30/06/2023~~ ~~30/09/2023~~ 31/12/2023	Comment June 2022; *** This recommendation does not apply to Alwyndor. - Skills/Capability Audit was undertaken for the Leadership Team, however, not completed for the rest of the organisation - Strategic Plan 2050 launched in January 2022. Awaiting development of Corporate Plan to determine workforce planning strategies to support future service delivery and strategic outcomes. - Timeline for Corporate Plan to be established - approx Dec 2022 (as per SB 22/7/22) Comments September 2022 Corporate Plan underway - due for completion Dec 2022 - Skills capability and gap analysis to follow once Corporate Plan established. Comments March 2023 Will be completed to target due date Comments June 2023 - work progressing to target due date Comments August 2023 - Corporate Plan being finalised which will then inform this skills/capability audit **Comments October 2023** **- Corporate Plan details now finalised - to be used as a reference by newly appointed Manager P&C over coming months to inform WFP. Extended due date until end of next quarter to allow for transfer/update of information.**
Workforce Planning	Feb-21	WFP06	**2.4 Opportunity to ensure critical knowledge is formally documented:** - Knowledge of key workforce demand/supply gaps is informally held by Managers who are familiar with their operational requirements and market conditions. - Manager turnover may lead to inconsistent approaches to managing these risks and/or missed opportunities to more effectively plan for succession and knowledge documentation/transfer. - There is an opportunity to proactively review demand and supply requirements and associated workforce risks. This will strengthen Council's business continuity and knowledge transfer in the event of a General Manager or Manager leaving Council.	**We recommend that:** **Rec: 6 -** Review whether staff in all positions identified as critical across Council have documented their knowledge/role requirements. Where required and to assist in case of staff turnover/ unexpected leave, ensure that this knowledge is formally documented. **NOTE:** Management will review the work instructions and procedures for all critical roles, in particular Corporate roles where there is real risk due to lean team structures.	Low	In Progress	Manager People & Culture	~~30/06/2022~~ ~~31/12/2022~~ ~~30/06/2023~~ ~~30/09/2023~~ 31/12/2023	Comments June 2022; Alwyndor Management will review the work instructions and procedures for all critical roles, in particular Corporate roles where there is a real risk due to lean team structures. Business Continuity Planning undertaken for Council, with a high focus during the pandemic. Critical roles have been identified as well as succession planning opportunities. Managers responsible for determine their business processes, as well as ensuring adequate records management processes (ECM introduced in 2020 with appropriate training for all staff) to ensure documentation available for Council. NOTE: Could incorporate reference to critical operational procedures via BCP matrices completed by Managers Feb/Mar 2022. Comments September 2022 Alwyndor/ Strategy & Governance to progress - no action required from Manager P&C perspective. Comments March 2023 Will be progressed/finally reviewed in line with current corporate Manager Finance recruitment. Comments June 2023 - work progressing to target due date Comments August 2023 - Leadership team review now required to ensure workforce risks have been fully recognised and the relevant internal controls are correctly in place. **Comments October 2023** **- Newly appointed Manager P&C to review the management process for 'critical position data' - with a view to closing off this action within the next quarter.**

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
Stakeholder Mgt	Dec-20	SM03	**2.2 Opportunity to improve planning for, conduct and reporting on engagements with the community;** - A review of consultation for four major projects against legislative compliance onbligations identified strong compliance with the Act. - Better practice opportunities were identified to improve the planning, conduct and reporting of engagements. - Attempts to test compliance with lower-level compliance obligations around tree plantings and road closures/access changes identified some lack of awareness of these requirements. In addition, AUdit were unable to obtain a sample to test compliance with these requirements.	**We recommend that:** **Rec: 3** - Review project management templates and workflows to incorporate the following opportunities for improvement: - A requirement that community engagement plans are completed for all engagements. - Community engagement template to: (i) require documentation of all risks (including over-representation by vocal minority) and how they will be managed; (ii) strengthen project documentation to assist in knowledge transfer/status updates in event of staff turnover; and (iii) support multi-stage projects/engagements, including documentation of plans to consult in stages. - Provide reminders/triggers for timely updates to stakeholders where projects are disrupted as a result of events (e.g. global pandemic) that are outside of Council's control. - Consider providing for multi-year projects in the Community Engagement Calendar and aiming to link these with the Annual Business Plan.	Low	In Progress	Manager Communications & Engagement	~~30/06/2021~~ ~~31/12/2022~~ ~~30/06/2023~~ ~~31/10/2023~~ **30/11/2023**	Comments June 2022: Action 1: Manager Communications & Engagement - Once an organisational-wide project management plan template has been developed, Project Management templates can be reviewed to ensure community engagement elements are in place - TBC - once CHB have developed an organisational-wide PM template. Still awaiting project management template Action 2: Digital Engagement Partner to review the engagement template - 30 June 2021 - completed Comments September 2022 Project management templates review underway & will rollout to all project managers Comments March 2023 Project management templates review underway & will rollout to all project managers. Outstanding work linked to pending approval of project prioritisation framework. Comments June 2023 - project prioritisation framework in place - work progressing to target due date Comments August 2023 - linked to Project Management Framework deadline stated in B01.1 below **Comments October 2023** **- Project Mgt F/W due to Council Nov 2023 - will then be implemented, with templates provided and workflows identified**
Stakeholder Mgt	Dec-20	SM04	**2.3 Opportunities to strengthen stakeholder management approach:** - Whilst the Council has policies and processes to engage wth the community on specific matters and comply with legislation, there is opportunity to develop a strategic stakeholder management framework. - The Council's Community Engagement Framework and Community Consultation and Engagement Policy do not identify how Council will engage with stakeholders from diverse cultures and those with diverse abilities.	**We recommend that:** **Rec: 4** - Develop a stakeholder engagement map, documenting allocated 'ownership' and back up 'ownership' of relationship with stakeholders for all stakeholders across Council, as well as targeted frequency of interaction, and opportunites for two-way communication. This will help to ensure ongoing consistency of messaging, assist with coordinating stakeholder communications, and position Council to respond strategically to emerging opportunites and stakeholder concerns.	Better Pratice	In Progress	Manager Communications & Engagement	~~30/06/2022~~ ~~31/12/2022~~ ~~30/06/2023~~ ~~31/10/2023~~ 30/11/2023	Comments June 2022: 'Action 1 - Manager Communications and Engagement to work with the Leadership Team to develop a stakeholder engagement map for key organisational - wide stakeholders. Not completed due to lack of resourcing. To be completed 22/23. Action 2 - Each Project Manager will be responsible for developing and managing a stakeholder management plan as part of thier project management plan. Organisation-wide project management plan templates still to be developed by Strategy and Governance team. However, a stakeholder section has been added to the Communications Plan for project managers to develop as part of their communications and stakeholder management planning for each project. Comments September 2022 Project management templates review underway & will rollout to all project managers Comments March 2023 Outstanding work linked to pending approval of project prioritisation framework Comments June 2023 - work progressing to target due date Comments August 2023 - linked to Project Management Framework deadline stated in B01.1 below **Comments October 2023** **- Project Mgt F/W due to Council Nov 2023 - will then be implemented - enabling completion of the stakeholder mapping**
Budget Management	Mar-22	BM01.1	**2.2 Budget Maturity Assessment.** - The maturity of Council's budget management practices is majority 'advanced', however there are continuous improvement opportunities. - Opportunities for Council to strengthen its budget management include providing additional funding certainty for multi-year projects, use of indexation to improve the accuracy of depreciation in non-valuation years, and encouraging greater use of system functionality to file calculations, non-financial information and other documents supporting budget lines.	**We recommend that:** **Rec. 1.1** - Provide Managers with additional guidance / example calculations re use of non-financial data.	Better Practice	In Progress	Manager Strategy and Governance	~~30/11/2022~~ ~~30/06/2023~~ ~~31/10/2023~~ **30/11/2023**	Comments June 2022 '- Exemplars/templates for how to identify and quantify social, environmental and other non-financial costs to be provided as part of the New Initiative Process. Comments September 2022 - Work underway to complete by Due Date 30/11/2022 Comments March 2023 - work still underway, to be completed as part of the Project Prioritisation Framework Comments June 2023 - work progressing to target due date Comments August 2023 - draft model has been developed and is awaiting completion of the Project Mgt Framework **Comments October 2023** **- Project Mgt F/W due to Council Nov 2023 - with the additional guidance required**
		BM01.2		**We recommend that:** **Rec. 1.2** - Provide 3-4 year plan data to managers as an input into budget preparation (once developed – see below).	Better Practice	In Progress	Manager Strategy and Governance with Manager Finance	~~31/01/2023~~ 31/12/2023	Comments June 2022 '- Provide 4-year forward budget estimates to managers. Comments September 2022 - Work underway to complete by Due Date 31/01/2023 Comments March 2023 - work still underway, linked to the Corporate Plan Comments June 2023 - work progressing to target due date Comments August 2023 - work is progressing to target date **Comments October 2023** **- work is progressing to target date**
		BM01.5		**We recommend that:** **Rec. 1.5-** Develop medium term (e.g. 3-4 year) plans linked to the strategic plan, identifying proposed future capital projects / new initiatives and multi-year projects requiring funding.	Better Practice	In Progress	Manager Strategy and Governance	~~31/12/2022~~ 31/12/2023	Comments June 2022 '- Develop a rolling 4-year Corporate Plan and associated planning process for implementation, commencing with the new Council. Process should consider the State budget forecasting model, scaled to CHB. Comments September 2022 - Work underway to complete by Due Date 31/12/2022 Comments March 2023 - work still underway, linked to Corporate Planning Comments June 2023 - work progressing to target due date Comments August 2023 - work is progressing to target date **Comments October 2023** **- work is progressing to target date**
		BM01.6		**We recommend that;** **Rec 1.6** - Continue to develop the new initiatives prioritisation framework to: • provide greater assurance of funding for multi-year projects • provide guidance for decision criteria specific to in-flight initiatives • provide guidance for consideration of 'opportunistic' projects linked to State / Federal funding • clarify the timing of the prioritisation decision (e.g. for new initiatives at commencement of the idea vs concept stage). Seek endorsement of the framework from Elected Members.	Better Practice	In Progress	Manager Strategy and Governance	~~31/12/2022~~ ~~30/06/2023~~ ~~31/10/2023~~ **30/11/2023**	Comments June 2022 '- Develop a prioritisation framework that:- provides principles by which projects are objectively assessed for value and priority, including but not limited to considerations such as: (i) alignment to the strategic plan and relevant strategies (ii) value to the community - quantitative and qualitative (iii) return on investment - quantitative and qualitative (iv) relative benefits to other scheduled investments (v) impacts on other scheduled investments (vi) organisational capacity to deliver (vii) opportunity costs; - appropriately addresses planning for multi-year commitments - provides criteria against which opportunistic/ unplanned projects may be considered and assessed - considers the scheduling of investments across medium and long term time horizons - includes a process by which Audit Committee oversees or periodically reviews the application of the Framework. Comments September 2022 - Work underway to complete by revised Due Date 31/12/2022 Comments March 2023 - linked to Project Prioritisation work Comments June 2023 - work progressing to target due date Comments August 2023 - works progressing with target date slightly extended to accommodate **Comments October 2023** **- suite of draft frameworks drafted and reviewed by SLT, due to Audit Committee in November and Council by end of 2023.**

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
		BM01.7		We recommend that; **Rec 1.7** - Investigate options for software to replace the existing Corporate Performance Management (CPM) system.	Better Practice	In Progress	Manager Strategy and Governance with Manager Innovation & Technology	~~30/06/2022~~ 31/12/2023	Comments June 2022 '- Investigate software options to replace the existing CPM module, in order to support the development of the Corporate Planning program and improve corporate and management reporting. Comments September 2022 - 07/07/2022 - IT-GSC approved prioritisation/scheduling Corp.Planning & Reporting - to start in Sept.2022 - 15/09/2022 - IT-GSC approved contractor for Corp.Planning & Reporting (Lack of resources delayed.) - Current start 30/11/2022 and completion 31/12/2022. Comments March 2023 - linked to the Biz Regs. Comments June 2023 - work progressing to target due date **Comments August 2023** - work progressing to target due date **Comments October 2023** - AMP workload to be scheduled to ensure all aspects reviewed and completed within timeframe - due Dec 2023.
Cyber Security Follow-Up		CS02.04	2.2 Lack of approved IT/Security policy framework	We recommend that; **Rec 4:** Develop an IT/Security Policy Framework that is tailored to Council's needs. This can include, for example, policies in relation to: - information security / mobile devices and teleworking / acceptable use of assets / human resource screening / asset management / information classification / supplier management / media handling (e.g. use of portable media) / access control. (Note: CHB rated High - Alwyndor rated Medium)	High	In Progress	Manager Innovation and Technology	~~31/12/2022~~ ~~14/02/2023~~ 31/12/2023	Comments March 2023 - Council Information Security policy endorsed as of 14/02/2023 alongside (i) Council Mobile Device Policy (ii) Council Acceptable Use Policy (iii) Organisational IT Asset Management Policy and (iv) Council Social Media Policy - The flow-on objective is to develop a Security Strategy based on the LGITSA and industry best practice security frameworks for CHB, encompassing Council and Alwyndor. - The strategy will provide a suite of documents, toolkits, templates and processes to guide CHB in implementing a framework based on our risk appetite, size, available resources and maturity level. - Developing a realistic implementation plan and effective security risk management requires implementing and ongoing management of a program of works endorsed by the Senior Leadership Team, Council Leadership Team and Alwyndor Executive Team, ensuring an ongoing commitment and approach towards managing security risk sustainably and pragmatically. The security program should/will aim to consider and document the following: • The security objectives of CHB and how these support the broader strategic objectives • The scope, boundaries and exclusions of the security program • The program requirements and success criteria • The security governance model and critical responsibilities and functions Comments June 2023 - engaged CyberCX to develop and implement a cyber security framework, the intent of which is to provide clear guidance for implementing strong cyber security practices. To be completed by Mid Sept 2023. Additionally, the engagement is to identify major cyber security control and process gaps and develop a security strategy to address these gaps in a structured and consistent manner. Comments August 2023 - work progressing to target due date **Comments October 2023** - ICT policies now reviewed and approved. Supporting framework to be progressed by Cyber CX.
		CS02.06	2.4 Lack of escalation for security incidents within supplier relationships	We recommend that; **Rec 6:** Council to formalise its supplier relationship management. This can include: (i) developing principles to assess supplier risk prior to engagement (ii) defining escalation points for cases when security incidents occur (iii) developing expectations that suppliers agree to abide by relevant Council policies. In addition, CHB can work to formalise the arrangement in place with its existing technology provider (or re-approaching the market if appropriate and then formalising with the successful provider).	Medium	In Progress	Manager Innovation and Technology	~~31/12/2022~~ ~~30/09/2023~~ 31/12/2023	Comments September 2022 Work commenced and will then reviewed regularly in line with LGITSA Framework. Comments March 2023 Review of supplier relationship management underway. Comments June 2023 - engaged CyberCX to develop and implement a cyber security framework, the intent of which is to provide clear guidance for implementing strong cyber security practices. To be completed by Mid Sept 2023. Additionally, the engagement is to identify major cyber security control and process gaps and develop a security strategy to address these gaps in a structured and consistent manner. **Comments August 2023** - work progressing to target due date **Comments October 2023** - ICT policies now reviewed and approved. Supporting risk assessments, escalation processes and review/confirmation processes for supplier arrangements to be reviewed by Cyber CX.
Transport Asset Management	May-22	AM02	2.1 Forward-planning processes and use of asset management information in strategic decision making - There is a clear link between long term financial forecasts included in the AMPs and the budget, annual business plan and long term financial plan (LTFP). - A key gap in the asset management framework for CHB is the absence of an Asset Management Strategy. - CHB has recently had a comprehensive condition assessment undertaken of road assets, which identified average conditions as lower than assumed in the current AMP, indicating a need to increase spending on renewals and maintenance. - There is a focus on increasing the level of proactive maintenance of assets. - Service levels are generally defined quite well, though there are improvement opportunities in the ongoing measurement and tracking of service levels.	We recommend that: **Rec 02:** - Review and reconfirm / refine the KPIs in the AMPs to ensure they are measurable and provide useful insights to support decision making. Measure and monitor all selected KPIs, implementing any necessary data collection mechanisms (such as additional questions in the 'Quality of Life Community Survey').	Medium	In Progress	GM Assets & Delivery	30/11/2024	Comments June 2022 Progress in line with audit report Comments September 2022 Will be progressed in line with Target Completion Dates Comments March 2023 Will be progressed in line with Target Completion Dates Comments June 2023 - work progressing to target due date Comments August 2023 - work progressing to target due date - 2023 Quality of Life survey received to be incorporated into the development and measure of KPIs for AMPs. **Comments October 2023** - works progressing on KPIs for AMPs
		AM03		We recommend that; **Rec: 03** - A review timetable is introduced for all AMPs, scheduling: - annual updates to the 10-year replacement schedule, associated costings and financial summary based on current asset management data - annual updates to the tables within the Risk and Improvement Plan Appendices (including status of treatment plans) - 4-yearly comprehensive AMP updates within 2 years of each general election. **Note:** it may not be necessary to annually update all AMPs – the transport AMP is highly material and therefore the most beneficial to update. Updates for other asset classes should be considered on the basis of materiality / effort vs benefit.	Medium	In Progress	GM Assets & Delivery	30/11/2024	Comments June 2022 Progress in line with audit report Comments September 2022 Will be progressed in line with Target Completion Dates Comments March 2023 Will be progressed in line with Target Completion Dates Comments June 2023 - work progressing to target due date Comments August 2023 - work progressing to target due date **Comment October 2023** - work progressing on the AMP format
		AM04		We recommend that; **Rec 4:** Asset replacement cost estimates within the AMPs are costed on the basis of the most likely actual replacement design (which may constitute an upgrade), rather than an assumption of like-for-like. **Note:** costings within the AMP for future planning purposes do not impact on asset revaluations or depreciation calculations for financial reporting purposes. These calculations continue to be based on modern equivalent, like-for-like replacement to ensure that depreciation expense captures the current value of consumption of existing services, not future upgrades).	Medium	In Progress	GM Assets & Delivery	~~31/07/2023~~ 31/08/2024	Comments June 2022 Progress in line with audit report Comments September 2022 Will be progressed in line with Target Completion Dates Comments March 2023 Will be progressed in line with Target Completion Dates Comments June 2023 - work progressing to target due date Comments August 2023 - valuation for replacement costs open space assets (2022/23) is currently being completed. Due August 2024. To be implemented in AMP in November 2024. **Comments October 2023** - AMPs to be reviewed and timeframes checked to ensure delivery of outcomes - Due August 2024.

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
		AM07	**2.3 Governance and risk management frameworks.** - The majority of effectiveness criteria per the IIMM standards have been met. - There is a need to develop an Asset Management Strategy to provide greater cohesiveness of asset management across asset classes, and improve transparency over the prioritisation of strategies for continuous improvement of asset management maturity at an organisational level. - Asset management risks captured within the AMPs would benefit from annual updates to implementation status of treatment plans.	**We recommend that:** **Rec 7:** Implement a 4-yearly Asset Management Maturity Self-Assessment process.	**Better Practice**	**In Progress**	GM Assets & Delivery	30/06/2024	Comments June 2022 Progress in line with Target Completion Dates Comments September 2022 Will be progressed in line with Target Completion Dates Comments March 2023 Will be progressed in line with Target Completion Dates Comments June 2023 - work progressing to target due date Comments August 2023 - completed initial maturity assessment as part of AMS **Comments October 2023** **- working towards this Asset Maturity Self-Assessment process in alignment with the asset management strategy**
2021/22 EOFY Financial Controls Alwyndor	**May-22**	FC01	**Detailed Findings: 1 ASS-DEB-0013** The organisation maintains a Debt Collection Policy and/or procedure.	**Rec.Treatment Plan 1:** Debt Collection Policy to be created.	**Better Practice**	**In Progress**	Manager Finance Alwyndor	~~1/11/2022~~ 31/12/2023	Comments September 2022 - Alwyndor does not have a policy or formal documented procedure for Debt Collection. - Outstanding debtors are checked regularly and any aged debtors are followed up. - Risk level considered low, the majority of billing is collected via direct debit. - rarely a need for debt collection procedures. - If debt collection is needed the procedure is determined on a case-by-case basis. Comments March 2023 - Due to low level of risk related to this actions and current workloads of Finance Team, it's agreed to reschedule this until Dec 2023. Comments June 2023 - work progressing to target due date Comments August 2023 - work progressing to target due date **Comments October 2023** **- work being finalised for due date**
2021/22 EOFY Financial Controls Alwyndor	**May-22**	FC02	**Detailed Findings: 2 ASS-FIX-0003** Asset Management Plans are prepared and renewal expenditure and programmed maintenance required is reviewed periodically to reflect changing priorities, additional asset data and other relevant factors.	**Rec.Treatment Plan 2:** Complete Asset Management Plan	**Better Practice**	**In Progress**	Manager Finance Alwyndor	~~31/03/2023~~ ~~30/06/2023~~ 31/12/2023	Comments September 2022 - The development of the Asset Management Plan delayed due to resources - planned for 2022/23. - Scheduled maintenance systems in place to maintain/monitor assets against priorities. - Any damage is logged. - Management of assets is undertaken by a register. Comments March 2023 - Asset Management review commenced, review completion date to 30/06/23 Comments June 2023 - work progressing to target due date Comments August 2023 - extension of time required, due to new recruitment of Financial Manager at EOFY. **Comments October 2023** **- work being finalised for due date**
2021/22 EOFY Financial Controls Alwyndor	**May-22**	FC03	**Detailed Findings: 3 ASS-FIX-0013** Relevant staff review useful lives, residuals, valuations, depreciation methodology and test for impairment as required by Accounting Standards and legislation to ensure that methods used are still appropriate and significant changes are incorporated into Asset Management Plans.	**Rec.Treatment Plan 3:** Fixed Assets, asset accounting policy to be reviewed	**Better Practice**	**In Progress**	Manager Finance Alwyndor	~~31/03/2023~~ ~~30/06/2023~~ 31/12/2023	Comments September 2022 Ref: 3 - Assets regularly maintained/serviced to a maintenance schedule. - The Financial Accountant provides assessment for new assets, reviewed by Finance Manager. - Finance Manager prepares high level review of useful lives/depreciation methodology every two years. - Independent valuations performed every 5 years. - Asset Management Plan to include review of communication between Finance & Maintenance, - To ensure assets effectively monitored and disposals are appropriately documented. Comments March 2023 - To be included in the Asset Management review which has now commenced, review completion date to 30/06/23 Comments June 2023 - work progressing to target due date Comments August 2023 - extension of time required, due to new recruitment of Financial Manager at EOFY. **Comments October 2023** **- work being finalised for due date**
2021/22 EOFY Financial Controls Alwyndor	**May-22**	FC04	**Detailed Findings: 4 ASS-FIX-0014** There is a process in place for the verification of fixed assets which is reconciled to the FAR.	**Rec.Treatment Plan 4:** Fixed Assets, asset accounting policy to be reviewed	**Better Practice**	**In Progress**	Manager Finance Alwyndor	~~31/03/2023~~ ~~30/06/2023~~ 31/12/2023	Comments September 2022 Ref: 4 - Several methods of verification are in place. - Independent valuations every 5 years. - All capital acquisitions signed off to ensure asset received, and being treated as capital, - Entered into asset schedule with end of month checks ensure asset additions are accurate. - Most assets require regular (at least annual) maintenance recorded in maintenance schedule. - Acts as form of stocktake, assets in maintenance schedule have been reconciled against asset register. - Looking to consolidate the asset ID used in Finance with the asset ID used by Maintenance team. - This will ease monitoring however majority of the control is considered effective Comments March 2023 - To be included in the Asset Management review which has now commenced, review completion date to 30/06/23 Comments June 2023 - work progressing to target due date Comments August 2023 - extension of time required, due to new recruitment of Financial Manager at EOFY. **Comments October 2023** **- work being finalised for due date**
2022/23 Complaints Handling	**May-23**	CH01	**1.1 Detailed Findings** CHB complaints handling framework vs. better practice principles	**Recommendation 1:** Further clarify among staff what constitutes a formal complaint, and ensure this definition is consistently applied when entering communications from the community into ECM.	**Medium**	**In Progress**	Manager Customer Experience & Library Services	~~30/06/2023~~ ~~30/09/2023~~ 31/12/2023	Comments August 2023 - partially implemented, meetings with Project Mgt team undertaken and now monitoring complaints handling data received over next quarter, this will enable progression of the recommendation. **Comments October 2023** **- partially implemented, meetings with Project Mgt team undertaken and now monitoring complaints handling data received over next quarter, this will enable progression of the recommendation. Monitoring data to end of December then review.**
2022/23 Complaints Handling	**May-23**	CH02		**Recommendation 2:** Create an internal procedure that details the complaint process workflows and provides step by step instructions to enable staff to understand expected complaint handling processes and to implement these processes consistently and effectively.	**Medium**	**In Progress**	Manager Customer Experience & Library Services	~~30/06/2023~~ 30/09/2023	Comments August 2023 - draft in place, reviewing over next 2-3 months **Comments October 2023** **- draft in place, reviewing over next 2-3 months**
2022/23 Complaints Handling	**May-23**	CH03		**Recommendation 3:** Implement a sample-based approach to conducting quality assurance and review of complaints. This may occur at regular intervals, for example quarterly or six-monthly.	**Medium**	**In Progress**	Manager Customer Experience & Library Services	~~30/06/2023~~ 30/09/2023	Comments August 2023 - inititated, review will be undertaken in 3 months **Comments October 2023** **- initiated review of samples from RMS, process successful. RMS Project Team also monitoring and refining process. Continuing to review quarterly. Ist report in January 2024.**
2022/23 Complaints Handling	**May-23**	CH04		**Recommendation 4:** Consider strengthening requirements for significant contractors to report on complaints received from CHB residents in relation to their services. For example, this may cover waste management, after hours call centres, immunisation services. This can help CHB to have a fuller picture of complaints received relevant to their services/areas of responsibility.	**Medium**	**In Progress**	Manager Customer Experience & Library Services	~~30/06/2023~~ 30/09/2023	Comments August 2023 - conducting a review of the implementation of this recommendation and how to differentiate between contractor service level issues and complaints **Comments October 2023** **- conducting a review of the implementation of this recommendation and how to differentiate between contractor service level issues and complaints. Refining process with Managers. Aim to be in place end of financial year.**

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
2022/23 Complaints Handling	**May-23**	**CH05**		**Recommendation 5:** Generate reports to enable review of CHB's complaint handling performance. This can include detail on complaint numbers, complaint by division, timeliness of resolution, and outstanding escalated complaints. Provide these reports to managers for review and discuss the findings as regular items on executive meeting agendas.	**Medium**	**In Progress**	Manager Customer Experience & Library Services	~~30/06/2023~~ 30/09/2023	Comments August 2023 - partially implemented, meetings with Project Mgt team undertaken and now monitoring complaints handling data received over next quarter, this will enable progression of the recommendation. **Comments October 2023** **- partially implemented, meetings with Project Mgt team undertaken and now monitoring complaints handling data received over next quarter, this will enable progression of the recommendation. Provide 6 Monthly report in January 2024.**
2022/23 Complaints Handling	**May-23**	**CH06**		**Recommendation 6:** Develop complaint handling training, for example as part of induction training and refresher training schedules. Training can cover the definition of complaints, complaints handling processes, communication approaches and tone.	**Medium**	**In Progress**	Manager Customer Experience & Library Services	~~30/09/2023~~ 30/06/2024	Comments August 2023 - being developed and will be informed by the data input over coming 3 months **Comments October 2023** **- being developed and will be informed by the data input over coming 6 months. Training program developed to be provided from March 2024**
2022/23 Complaints Handling	**May-23**	**CH08**	**1.3 Detailed Findings** Other TechOne Councils and their complaints handling processes	**Recommendation 8:** Explore whether the council website/RMS portal can be used to lodge customer complaints.	**Better Practice**	**In Progress**	Manager Customer Experience & Library Services	~~30/06/2023~~ 30/06/2024	Comments August 2023 - partially explored - need to work with Proj.Team **Comments October 2023** **- partially explored - need to work with Proj.Team aiming to implement for 2024/25 year.**