

## ITEM NUMBER: 7.2

### ATTACHMENT 2

# CONFIDENTIAL INTERNAL AUDIT PROGRAM REPORT (Report No: 421/22)

*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 Council Members upon the basis that the Council consider the Report and the documents in confidence under Part 3 of the Act, specifically on the basis that Council 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.**

# Internal Audit - Recommendation/Action Monitoring and Review - Completed

# Attachment 2a

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS01	<b>CS1: A need to define required technology and security capabilities</b> - Assess CHB and Alwyndor's existing technology and security capabilities to inform decision-making about the structure of the function (for example outsourcing, in-sourcing, co-sourcing).	<b>We recommend management/There is a need to:</b> 1.Understand required technology and security capabilities in order to inform decision about internal staffing and/or outsourcing model - define governance model, including segregation of duties - define IT roles and responsibilities at Alwyndor.	High	Completed	Manager Innovation and Technology	30/06/2021 31/07/2021	<u>Comments March 2021</u> Staff were recruited to fill identified vacant positions as at September 2020. AKTO consultancy has been engaged to provide Chief Information Officer services. AKTO have prepared an 'IT Operations Report and Action Plan' that includes action items to strengthen capabilities, define governance and define roles and responsibilities. The framework has been presented to the Senior Leadership Team and as March 2021 had not yet been presented to the Audit Committee. This report provides a structure, capabilities/ responsibilities plan for resolution across the cyber security space. <u>Comments May 2021</u> Structure defined and approved. In the process of filling the following vacancies: - Project Delivery Lead - ICT Infrastructure and Security Officer - Business/Change Analyst - Business Analyst/Solution Architect - Business and Information Systems Lead <u>Comments June 2022</u> - See Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022:</u> - IT Review and Action Plan in place, reviewed by SLT in February 2021
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS06	<b>CS6: Governance: Lack of escalation for security incidents within supplier relationships</b> - CHB does not have a contractual agreement in place with its technology/security provider. It was reported that the provider is largely used for ad hoc services. Audit considers that expectations need to be defined, including Service Level Agreements that include response times and escalation points where relevant to problems and security incidents. - Alwyndor has a Support Agreement in place with its supplier. This includes a section that indicates response times and severity levels, with a point that the provider will 'operat[e] to formal Service Level Agreements, guaranteeing service response times and overall performance'. SLAs do not include escalation procedures in case of security incidents. Incidents may vary greatly in their criticality and therefore the approach to managing these can also vary. Clarity of expectations in this area is important to ensure that CHB/Alwyndor have appropriate understanding, oversight and ability to manage any incident that arises.	<b>We recommend management:</b> 1. Council (including Alwyndor) to formalise supplier relationship management. This can include: - developing principles to assess supplier risk prior to engagement - defining escalation points for cases when security incidents occur - developing expectations that suppliers agree to abide by relevant Council policies. 2. In addition, Council 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). - Further guidance in relation to supplier management is included in ISO27002 and Information Technology Security Techniques Code of practice for information security controls.	High	Completed	Manager Innovation and Technology	30/06/2021 31/07/2021	<u>Comments March 2021</u> - AKTO consultants have prepared a report on future cyber security arrangements, this includes action items for planned supplier relationship management, as well as a general approach to protect the organisation's systems and information accessible to external ICT suppliers. - Council staff reported that, after the report is finalised/approved then policies and procedures will be developed. <u>Comments May 2021</u> Procure External resource to facilitate the development of the: - risk assessment process - policies and procedures. <u>Comments June 2022</u> - CHECK Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022</u> - Review of current list of vendors completed. - Note: Will undertake ongoing review whilst aligning with LGITSA framework and again at each year end.
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS08	<b>CS8: Information: Lack of incident management response and recovery plans</b> - No formalised reporting process to track incident or to escalate potential security incidents, other than to log a ticket with the Service Desk. Staff have not been educated as to what may constitute an incident, nor have IT/security staff been educated in relation to handling an incident that may require law enforcement assistance (for example, in relation to ransomware). - Alwyndor has a disaster recovery plan (part of BCP) however Audit identified that it had not had input from the wider Alwyndor business. There is opportunity to confirm this plan's relevance. Note: CHB is currently revising its disaster recovery plan.	<b>We recommend management:</b> 1. Ensure that the Disaster Recovery Plans for the organisation are up to date and relevant. This includes: - ensuring that a disaster recovery plan has been documented for CHB, and - reviewing the Alwyndor plan and receiving input from the business to ensure that it is fit for purpose.	High	Completed	Manager Innovation and Technology	31/07/2021	<u>Comments March 2021</u> - Disaster Recovery Plan reported as not yet updated. The Disaster Recovery Plan will need to be updated as infrastructure has been replaced to ensure continuity in case of a disaster. - The Disaster Recovery Plan is discussed as an action item within AKTO 'IT Operations Report and Action Plan'. <u>Comments May 2021</u> - Updated CHB DR plan provided. - Updated draft Alwyndor DR plan being developed in conjunction with Calibre One, (current Alwyndor MSP) <u>Comments June 2022</u> - CHECK Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022</u> - Disaster Recovery Plans developed and implemented
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS12	<b>CS12: Personnel: a need to formalise cyber security training and security checks</b> - CHB has provided some recent security awareness training, however the process appears to be undocumented and ad-hoc.	<b>We recommend management:</b> 1. Include IT and Information Security components in Employee Induction Programs across the organisation.	Medium	Completed	Manager Innovation and Technology	31/07/2021	<u>Comments March 2021</u> A training process has been developed, however it was reported that there is a need to refine it to include IT areas within induction. IT induction would be run separately through the induction area. The IT Team usually provide an induction, which now includes cyber-security. Audit received the information provided to new users at their induction. <u>Comments May 2021</u> ICT induction process for both CHB and Alwyndor developed. <u>Comments June 2022</u> - CHECK Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022</u> - Completed July 2021.
2020/21 EOFY Financial Controls CHB Council		FC02	<b>Background:</b> Each financial year, Council performs a financial internal controls self-assessment (CSA) process to provide assurance that Council is meeting its obligations under s125 of the Local Government Act 1999: "A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records."  The CSA is restricted to the application of s125 as it relates to financial internal controls, specifically the controls exercised by the council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities. The CSA process conducted by Council constitutes Council's internal financial control monitoring program, as required by the Better Practice Model – Internal Financial Controls for South Australian Councils.	<b>2.Recommended Treatment Plan:</b> Implement a formal process (e.g. annually) for reconciling fixed assets recorded in the GIS system to the fixed asset register.	Better Practice	Completed	Management Accountant	30/09/2022	<u>Comments June 2022:</u> Re.Rec.2 - Management Accountant to discuss with Assets and Delivery - and to implement this process. Will be scheduled for review after EOFY2021-22 workload <u>Comments September 2022</u> Reconciliation of the Asset Register and GIS system will be undertaken annually. First meeting scheduled for April 2023 - prior to commencement of EOFY closedown processes.
		FC03		<b>3.Recommended Treatment Plan:</b> The payment of payroll is authorised by appropriate staff not involved in the preparation of the payroll and that there is a process to ensure all overtime is verified and approved by relevant appropriate staff.	Better Practice	Completed	Management Accountant	30/09/2021	<u>Comments June 2022:</u> Re.Rec.3 - Management Accountant will liaise with Depot and Payroll to ensure names are printed as well as signed on manual timesheets - will be scheduled for review after EOFY2021-22 workload <u>Comments September 2022</u> Process implemented.
Budget Management	Mar-22	BM01.3	<b>2.2 Budget Maturity Assessment.</b> - 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.	<b>We recommend that:</b> <b>Rec. 1.3</b> - Encourage greater use by budget managers of system functionality to file supporting documents (e.g. budget calculations, non-financial data) against budget lines in TechOne budget packs.	Better Practice	Completed	Manager Finance	Ongoing Completed	- This can be achieved, for example, via staff training or through promotion by Finance staff during budget meetings. Comment June 2022: Training is provided on an ongoing, as-needs basis. <u>Comments September 2022</u> - Annual process of engagement with budget managers allows for ongoing training/updates on specific processes and/or linking with budget supporting papers

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
Planning Review	Apr-22	PR01	<b>2.1 Opportunity to strengthen decision making.</b> - Interpretation of the legislation has potential to influence applications' development assessment pathways. - Minimum documentation is kept on the system, and transparency of decision-making could be optimised via use of further notes in the e-Planning system (the portal).	<b>We recommend that;</b> <b>Rec 1:</b> Develop principles to guide CHB staff when assessing development applications. For example, this may include: - providing principles around interpretation of the Code when verifying an application - Assessment Manager giving guidance to staff of suggested actions/considerations prior to assigning application, such as stormwater and tree considerations.	Medium	Completed	Manager Development Services	30/06/2022	<b>Comments September 2022</b> Staff rely on best practice principles developed by PlanSA for the verification of development applications accessed at the following site: <a href="https://plan.sa.gov.au/about/support_library/verify_an_application_consent">https://plan.sa.gov.au/about/support_library/verify_an_application_consent</a> Assessment manager makes relevant notes where applicable and appropriate to guide staff with respect to suggested actions/considerations prior to assigning application.
		PR02		<b>We recommend that;</b> <b>Rec 2:</b> Consider internal processes to optimise the transparency in decision-making records kept in the e-Planning system, utilising the file notes functionality. This can include Council's reasons for determining assessment categories in development applications. Examples include: - records of assessment decisions made at weekly team meetings - reference documents containing precedent cases to encourage a consistent approach.	Medium	Completed	Manager Development Services	1/06/2022	<b>Comments September 2022</b> Team Leader Development Administration attends all weekly team meetings to record assessment decisions, and create an action list accordingly for review at subsequent meetings. The Team Leader Development Administration to reference documents containing precedent cases to encourage a consistent approach. Development Services Lead liaises with the City of Unley and City of Marion on a quarterly basis to consider any lessons in achieving efficiencies in the capture of decision making records and uploading file notes to the e-Planning system.
	PR05	<b>2.3 A need to clarify delegations around Planning and strengthen segregation of duties</b> - Council meets minimum legislative requirements in relation to delegations under the PDI Act. In particular, external legal counsel advised that the Assessment Manager can sub-delegate to (unaccredited) planning staff when absent from work. - There is opportunity to ensure segregation of duties between assessment and decision-making steps for planning consents. - Clarity needed for regularity of updating Instruments of Delegation.	<b>We recommend that;</b> <b>Rec 5:</b> Consider establishing an internal process whereby the officer listed as Decision Authority is not the same officer determining the planning consent to ensure segregation of duties and the appearance of transparency that can help support the rigour of CHB's decision making.	Low	Completed	Manager Development Services	15/06/2022	<b>Comments September 2022</b> Internal process developed and implemented (see Internal Process 1)	
	PR06	<b>2.4 Key stakeholder relationship management and communications</b> - There is an opportunity to strengthen communications with internal stakeholders and agree principles to ensure they are consulted during pre-application discussions with potential developers as best as possible. - There is scope to document key internal stakeholders and agreed workflows for internal consultation when assessing an application. - There is potential to develop new information guidelines for the public to use/ consider when planning a new development. This would replace current outdated information available and assist future developers to design developments in line with CHB's character and community preferences.	<b>We recommend that;</b> <b>Rec 6:</b> Consider how CHB could improve planning and development activity by more proactively engaging with developers at the pre-planning stage, where applicable. Solutions may include developing guidance on: - CHB's preferred position on key elements of development plans, including explanation of requirements under the PDI Act - CHB subject matter experts who could assist developers with any enquiries at the pre-planning stage	Medium	Completed	Manager Development Services	15/06/2022	<b>Comments September 2022</b> Development Services Lead meets weekly or at least fortnightly with Assets and Delivery to scope development application processes and requirements.	
	PR07	<b>Note:</b> When implementing this recommendation there is an opportunity for CHB to liaise with peer councils and consider their service standards.	<b>We recommend that;</b> <b>Rec 7:</b> Review the planning and development information available to the public under the transitional provisions from the Development Act 1993 to the PDI Act. Ensure the limited purpose and applicable timeframe of this Act's information is clearly communicated online and at front-counter.	Medium	Completed	Manager Development Services	8/06/2022	<b>Comments September 2022</b> All information sheets and application forms relating to repealed legislation has been rationalised. Information sheets relating to Home Activity and Fencing are the only ones that remain. All website content has been rationalised, with updated information sheets now uploaded. The Planning and Development page on the City of Holdfast Bay website is now restructured with links to the Planning and Design Code, SA Property and Planning Atlas, development checklist and fees, and development application form.	
	PR11	<b>2.6 Potential to strengthen governance of Council Assessment Panel</b> - A skills matrix maybe used to assist and strengthen the process of appointing panel members - There is potential to tailor reports submitted to the Council Assessment Panel to suit CHB, including more local context included and more reader-friendly connection between sections.	<b>We recommend that;</b> <b>Rec 11:</b> Consider developing a skills matrix for appointment of Council Assessment Panel Members to supplement the Terms of Reference and strengthen the Panel's governance framework. A skills matrix would for example, identify the key desired skillsets relevant to CHB (architecture/heritage/ environmental skillset, accreditation/experience) and can be used to guide recruitment of new members.	Low	Completed	Manager Development Services	1/09/2022	<b>Comments September 2022</b> Completed	
	PR12		<b>We recommend that;</b> <b>Rec 12:</b> Liaise with the Council Assessment Panel and review whether Assessment Panel Report template could be improved by tailoring to better meet their needs. For example, by including more local context, consultation and analysis discussion, as well as training for report writers regarding the Panel's expectations.	Low	Completed	Manager Development Services	30/06/2022	<b>Comments September 2022</b> Meetings held between Administration and CAP Presiding Member to discuss report template and general meeting procedures. Ongoing with standing item on CAP agenda to review meetings	
2021/22 EOFY Financial Controls CHB Council	May-22	FC02	<b>Detailed Findings:2.LIA-ACC-0013:</b> Separation of Accounts Payable and Procurement duties.	<b>Rec.Treatment Plan 2:</b> Due to the need to maintain business continuity the separation of Accounts Payable and Procurement duties is not always possible. Consider strengthening control LIA-ACC-0018, a compensating control, to require that an independent officer reviews the Tech1 Supplier Masterfile change log when the Procurement Officer is on leave to ensure all updates are bona fide.	Better Practice	Completed	Manager Finance	30/06/2022	<b>Comments September 2022</b> Additional controls were put in place while the Procurement Officer was on leave, however, going forward Governance will provide backup from within their team to cover staff leave.
2021/22 EOFY Financial Controls Alwyndor	May-22	FC05	<b>Detailed Findings: 5 REV-USE-0009</b> There is a process in place to determine and approve discounts to be applied to Home Care.	<b>Rec.Treatment Plan 5:</b> Create Home Care Fee Waiver policy and procedure	Better Practice	Completed	Manager Finance Alwyndor	31/12/2022	<b>Comments September 2022</b> A fee waiver policy was not developed. However, an appropriate fee waiver form is used to communicate, approve and record all fee waivers.

# Internal Audit - Recommendation/Action Monitoring and Review - In Progress

# Attachment 2b

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
Asset Management Audit	2019	AM2	<b>AM2: Maintenance plans not developed for all asset classes</b> Our audit found that there is no evidence of a formal maintenance plan developed and implemented for all assets. For example, the stormwater maintenance officers out on the ground know exactly what to do and where to go, but nothing is documented through a maintenance plan. As maintenance is not recorded, it is hard to know the current up keep of the drains, pipes, etc. Currently only ad hoc and unplanned maintenance is performed. We also noted that maintenance is not being considered, planned and communicated at construction stage of new assets. It is up to project manager to define what maintenance may require, however, those plans and costs are not being considered and recorded.	<b>We recommend management;</b> 1. Develop and implement appropriate maintenance plan for all asset classes. These plans could include: • Street maintenance plan • Buildings & facilities maintenance plan • Park maintenance plan • Beach maintenance plan • Ecological asset maintenance plan • Coastal asset maintenance plan • Transport asset maintenance plan • Fleet maintenance plan • Waste asset maintenance plan • Infrastructure maintenance plan	High	In Progress	Team Leader Asset Mgt	30/09/2021 31/03/2023	Comments March 2021 Asset Maintenance Plans for all agreed asset categories are in place except for a Buildings & Facilities Maintenance plan. The Asset Management Team are working on creating lease agreements with detailed Asset Management Plans for the main/ high risk civic and community buildings. An example of a lease agreement for a particular site was provided to audit with included a comprehensive asset management plan. Comments June 2022 Incorporated into May 2022 Asset Management Audit - Galpins Comments September 2022 - Check link to actions outlined in Transport Asset Management audit May 2022.
Strategic Planning Alignment Audit	Aug 2019	SP2	<b>SP 2: Strategic management plans review process not formalised</b> - Council does not have a formalised SMPs review process to cover all legislative SMPs and ensure completion of review to be compliant with the requirements of the Local Government Act 1999 ("the Act") Section 122. This also increases risks of Council's strategic objectives not handling emerging challenges. It was noted that Council previously pasted the two-year review period for a couple of months after the last election in 2014 and the main reason was the responsible Manager was not appointed. - Council does not have a full scope SMPs review plan to outline the process for undertaking a comprehensive review of SMPs by November 2020, i.e. "within 2 years after each general election of the council" (the Act Section 122 (4b)). At the time of the audit in March 2019, Council established a Strategic Management Group ("SMG") to govern strategic planning and developed a draft Strategic Plan Review Process 2019 ("SPRP"); however, SPRP only outlines the review process of the Council's Strategic Plan but does not refer to other SMPs. - Further, although the draft SPRP includes a timetable and targets an endorsement of a new Strategic Plan by the end of 2019, at the time of the audit in March 2019 the actions were not implemented according to the timetable due to other priorities.	<b>We recommend management:</b> (- whilst we acknowledge the plan is not required to be complete until 2020) 1. Formalise SMPs review process including 2. Review and update SPRP to cover all Council's SMPs; 3. Update a timetable of actions to ensure compliance with legislative requirements of the Local Government Act 1999 Section 122 including meeting the legislative due date, i.e. by November 2020; and 4. Monitor progress of actions according to the timetable and make appropriate adjustments where necessary during process of implementation.	Medium	In Progress	Manager Strategy and Governance	31/12/2021 31/12/2022	Comments March 2021 The Strategic Management Plans were updated for CHB, and have not yet been integrated to include Alwyndor. A draft SMP review process was prepared in early 2020, however due to COVID-19 Council could not follow the schedule/ process. Council currently working on revising the Strategic Plan. Once Council's Strategic Plan is finalised, a Strategic Plan Review Process will be formalised. Resourcing concerns were flagged as impacting upon implementation of this recommendation. Comments May 2021 It is important to recognise that the review process is subject to legislative direction. The revised Strategic Plan for Council is expected to be completed within the first quarter of 21/22. The Strategic Framework is currently under review and is expected to be settled within the same timeframe, although completion of the Corporate Plan may take until 31 December 2021. Comments June 2022 Strategic Plan adopted by Council Nov 21 - effective 1 Jan 2022. Corporate Plan currently in development with new resource appointed and commencing 11 July 2022. Comments September 2022 - Work underway to complete by revised Due Date 31/12/2022
Strategic Planning Alignment Audit	Aug 2019	SP4	<b>SP4: KPIs in SMPs are not monitored effectively</b> - 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, 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.	<b>We recommend management:</b> 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. 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	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
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS09	<b>CS9: Information: Lack of Incident management response and recovery plans</b> - CHB does not use Mobile Device Management (MDM) tools, whilst Alwyndor uses a recognised MDM tool which is oversights by the service provider.	<b>We recommend management:</b> 1. CHB to investigate the use of a Mobile Device Management tool which will allow the remote wiping of devices should they become compromised, lost or stolen.	High	In Progress	Manager Innovation and Technology	31/07/2021 31/12/2022	Comments March 2021 Mobile Device Management has not been rolled out; however progress is underway. The Mobile Device Policy (for staff) has been drafted, however as at March 2021 had not yet been endorsed/approved. Management laptops are all synced with 'Intune' Mobile Device Management. The approach was reported to be in the testing phase for mobile phones. Two Factor Authentication progress underway. Comments May 2021 - Deployed a successful pilot group of fully MDM managed Mobile Phones. Have engaged an external vendor to assist with development of project to deploy mdm to all devices currently in use with minimal impact to staff. ETA of MDM deployment to all Mobile handsets by 15/07/21 - Working with external vendor to deploy MFA to all users when accessing CoHB systems externally, communications, documentation and project plan work begun, have a test group setup and working ETA for organisation wide implementation 01/07/21 - Draft Mobile Device Policy ready for review and approval. Comments June 2022 - CHECK Galpins Cyber Security Follow Up Audit - May 2022 Comments September 2022 - Completed for CHB and in progress for Alwyndor, completion due by 31/12/2022.
Workforce Planning	Feb-21	WFP02	<b>2.2 Opportunity to develop a strategic workforce plan that aligns with business objectives:</b> - 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	<b>We recommend that:</b> <b>Rec: 2</b> - 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 existing 'culture' pillar. A suite of supporting documents may then be developed to further outline specific actions in place. <b>NOTE:</b> - 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	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.

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
Workforce Planning	Feb-21	WFP03	<p><b>2.2 Opportunity to develop a strategic workforce plan that aligns with business objectives:</b></p> <ul style="list-style-type: none"> <li>- 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.</li> <li>- 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.</li> <li>- Specific workforce planning approaches are informal, operational, and teams based. There is opportunity to document critical workforce knowledge.</li> <li>- 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</li> </ul>	<p><b>We recommend that:</b></p> <p><b>Rec: 3</b> - 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:</p> <ul style="list-style-type: none"> <li>- service design capability</li> <li>- data analytics</li> </ul>	Low	In Progress	Manager People & Culture	30/06/2022 30/06/2023	<p>Comment June 2022: *** This recommendation does not apply to Alwyndor.</p> <ul style="list-style-type: none"> <li>- Skills/Capability Audit was undertaken for the Leadership Team, however, not completed for the rest of the organisation</li> <li>- 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.</li> <li>- Timeline for Corporate Plan to be established - approx Dec 2022 (as per SB 22/7/22)</li> </ul> <p><b>Comments September 2022</b></p> <p>Corporate Plan underway - due for completion Dec 2022 - Skills capability and gap analysis to follow once Corporate Plan established.</p>
Workforce Planning	Feb-21	WFP06	<p><b>2.4 Opportunity to ensure critical knowledge is formally documented:</b></p> <ul style="list-style-type: none"> <li>- Knowledge of key workforce demand/supply gaps is informally held by Managers who are familiar with their operational requirements and market conditions.</li> <li>- 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.</li> <li>- 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.</li> </ul>	<p><b>We recommend that:</b></p> <p><b>Rec: 6</b> - 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.</p> <p><b>NOTE:</b> 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.</p>	Low	In Progress	Manager People & Culture	30/06/2022 31/12/2022	<p><b>Comments June 2022:</b></p> <p>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.</p> <p>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 determining 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.</p> <p><b>NOTE:</b> Could incorporate reference to critical operational procedures via BCP matrices completed by Managers Feb/Mar 2022.</p> <p><b>Comments September 2022</b></p> <p>Alwyndor/ Strategy &amp; Governance to progress - no action required from Manager P&amp;C perspective.</p>
Stakeholder Mgt	Dec-20	SM01	<p><b>2.1 Compliance with legislation to consult with the community.</b></p> <ul style="list-style-type: none"> <li>- Audit testing and interviews identified overall awareness of and compliance with legislated community consultation requirements for the four larger scale projects tested.</li> <li>- There is a need to ensure that all Groups are aware of legislative consultations requirements, particularly for smaller scale initiatives.</li> </ul>	<p><b>We recommend that:</b></p> <p><b>Rec: 1</b> - Implement a mechanism to ensure that Asset Services are fully aware of legislative obligations to consult for some activities, for example, street tree planting and road closures (s223 &amp; s232 of the Act) This may include:</p> <ul style="list-style-type: none"> <li>- internally reviewing the Act and determining when consultation is required</li> <li>- consider establishing a regular communication/liaison between Asset Services and the Digital Engagement Partner to assist in ensuring awareness of requirements.</li> </ul>	Low	In Progress	Manager Communications & Engagement	30/06/2021 31/12/2022	<p><b>Comments June 2022:</b></p> <p>Due for completion by 30 June 2021 - and annually thereafter. Manager C&amp;E and Digital Engagement Partner to meet annually with:</p> <ul style="list-style-type: none"> <li>- Public Realm &amp; Urban Design Team and all project managers who have a planned community engagement.</li> </ul> <p><b>SUGGESTED LINKED/NEW ACTION:</b></p> <p>Separately, GM Assets to ensure the Manager Development Services and Manager Engineering understand and implement the legislative requirement for statutory planning and traffic consultations that are managed by their teams and not under the remit of Communications &amp; Engagement team.</p> <p><b>Comments September 2022</b></p> <p>Project management templates review underway, will align with comments above and rollout to all project managers</p>
Stakeholder Mgt	Dec-20	SM03	<p><b>2.2 Opportunity to improve planning for, conduct and reporting on engagements with the community;</b></p> <ul style="list-style-type: none"> <li>- A review of consultation for four major projects against legislative compliance obligations identified strong compliance with the Act.</li> <li>- Better practice opportunities were identified to improve the planning, conduct and reporting of engagements.</li> <li>- 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.</li> </ul>	<p><b>We recommend that:</b></p> <p><b>Rec: 2</b> - Review project management templates and workflows to incorporate the following opportunities for improvement:</p> <ul style="list-style-type: none"> <li>- A requirement that community engagement plans are completed for all engagements.</li> <li>- Community engagement template to: <ul style="list-style-type: none"> <li>(i) require documentation of all risks (including over-representation by vocal minority) and how they will be managed;</li> <li>(ii) strengthen project documentation to assist in knowledge transfer/status updates in event of staff turnover; and</li> <li>(iii) support multi-stage projects/engagements, including documentation of plans to consult in stages.</li> </ul> </li> <li>- 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.</li> <li>- Consider providing for multi-year projects in the Community Engagement Calendar and aiming to link these with the Annual Business Plan.</li> </ul>	Low	In Progress	Manager Communications & Engagement	30/06/2021 31/12/2022	<p><b>Comments June 2022:</b></p> <p>Action 1: Manager Communications &amp; 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.</p> <p>Still awaiting project management template</p> <p>Action 2: Digital Engagement Partner to review the engagement template - 30 June 2021 - completed</p> <p><b>Comments September 2022</b></p> <p>Project management templates review underway &amp; will rollout to all project managers</p>
2020/21 EFOY Financial Controls CHB Council	May 2021	FC01	<p><b>Background:</b> Each financial year, Council performs a financial internal controls self-assessment (CSA) process to provide assurance that Council is meeting its obligations under s125 of the Local Government Act 1999: "A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records."</p> <p>The CSA is restricted to the application of s125 as it relates to financial internal controls, specifically the controls exercised by the council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities. The CSA process conducted by Council constitutes Council's internal financial control monitoring program, as required by the Better Practice Model – Internal Financial Controls for South Australian Councils.</p>	<p><b>Results of our review:</b> In the interest of continuous improvement, internal audit has suggested three better practice treatment plans in relation to some controls. These are detailed in the 'Recommended Treatment Plans' section of this report.</p> <p><b>1. Recommended Treatment Plan:</b> Implement a formal, recurrent process to review user access to finance functions including, but not limited to;</p> <ul style="list-style-type: none"> <li>- the debtors master file,</li> <li>- creditors Master file,</li> <li>- EFT banking system,</li> <li>- property and rates Master file,</li> <li>- General ledger maintenance (e.g. ability to edit chart of accounts) and</li> <li>- users who are able to process and authorise manual journal entries.</li> </ul> <p>Such a review should occur at least annually, and following significant changes to the systems environment.</p>	Better Practice	In Progress	Manager Innovation and Technology	31/12/2022	<p><b>Comments June 2022</b></p> <p>Re. Rec.1 - Manager Innovation and Technology has agreed to a treatment plan to develop and implement a process to review user access to finance functions, covering restriction of access to authorised staff only for;</p> <ul style="list-style-type: none"> <li>(i) - payroll master files</li> <li>(ii) - General Ledger maintenance</li> <li>(iii) - Journal entry</li> <li>(iv) - supplier master file</li> <li>(v) - EFT Banking system</li> <li>(vi) - Property master file - with process to ensure changes align to policies and procedures</li> <li>(vii) - supplier master file and ability to make changes</li> <li>(viii) - debtor's master file is restricted to appropriately designated personnel and is reviewed by relevant staff for accuracy and on-going pertinence</li> <li>(ix) - ensure employees are not added to the payroll master file, nor details amended or amounts paid without receipt of the appropriately authorised forms.</li> </ul> <p><b>Comments September 2022</b></p> <p>Work commenced, finalised by December 2022 and then reviewed regularly in line with LGITSA Framework.</p>
Budget Management	Mar-22	BM01	<p><b>2.2 Budget Maturity Assessment.</b></p> <ul style="list-style-type: none"> <li>- The maturity of Council's budget management practices is majority 'advanced', however there are continuous improvement opportunities.</li> <li>- 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.</li> </ul>	<p><b>We recommend that:</b></p> <p><b>Rec. 1</b> - Review the Maturity Model for Budget Management and consider implementation of improvement plans to further strengthen Council's budget management.</p>	Better Practice	In Progress	Manager Finance	30/06/2023	<p>Comment June 2022:</p> <p>To be reviewed once EFOY 2021/22 is completed.</p> <p><b>Comments September 2022</b></p> <p>- Budget Maturity model will be reviewed - once 2021/22 is completed</p>
		BM01.1		<p><b>We recommend that:</b></p> <p><b>Rec. 1.1</b> - Provide Managers with additional guidance / example calculations re use of non-financial data.</p>	Better Practice	In Progress	Manager Strategy and Governance	30/11/2022	<p><b>Comments June 2022</b></p> <p>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.</p> <p><b>Comments September 2022</b></p> <p>- Work underway to complete by Due Date 30/11/2022</p>
		BM01.2		<p><b>We recommend that:</b></p> <p><b>Rec. 1.2</b> - Provide 3-4 year plan data to managers as an input into budget preparation (once developed – see below).</p>	Better Practice	In Progress	Manager Strategy and Governance with Manager Finance	31/01/2023	<p><b>Comments June 2022</b></p> <p>Provide 4-year forward budget estimates to managers.</p> <p><b>Comments September 2022</b></p> <p>- Work underway to complete by Due Date 31/01/2023</p>

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		BM01.5		<b>We recommend that;</b> <b>Rec 1.5-</b> 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	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. <b>Comments September 2022</b> - Work underway to complete by Due Date 31/12/2022
		BM01.6		<b>We recommend that;</b> <b>Rec 1.6 -</b> 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	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. <b>Comments September 2022</b> - Work underway to complete by revised Due Date 31/12/2022
		BM01.7		<b>We recommend that;</b> <b>Rec 1.7 -</b> 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 31/12/2022	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. <b>Comments September 2022</b> - 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.
Cyber Security Follow-Up (denoted by Ref. No's 02.xx)	Apr-22	CS02.03	2.1 A need to define required technology and security capabilities	<b>We recommend that;</b> <b>Rec 2:</b> Develop an Information Security strategy, applicable to CHB and Alwyndor. This can address: - alignment with the organisation's overall strategic direction - governance/oversight mechanisms - approach to compliance with relevant laws and regulations - roles and responsibilities, inc. expectations relating to ext'l suppliers - monitoring and reporting, including audit and assurance requirements. Ensuring this is approved by management and is made available to both employees and relevant external parties.	High	In Progress	Manager Innovation and Technology	31/12/2022	- The intent of this recommendation is to track all new recommendations from additional reviews/ audits in relation to information security/IT. - The Information Security Procedure mentions; (i) - annual review of user access. (ii) - regular monitoring of IT use (which should be determined through risk assessment.) - Audit were advised penetration testing to be completed by EOFY 21-22. - Whilst the Cyber Security Review - Action Plan demonstrates tracking of the 2020 Internal Audit recommendations, Audit did not sight a process to monitor recommendations from other IT-related reviews/audits. (See section 2.2 in report.) <b>Comments September 2022</b> IT suite of policy documents have been revised and are due for presentation to Leadership Team / SLT / Council - Nov/Dec 2022
				<b>We recommend that;</b> <b>Rec 3:</b> Develop a process to ensure that all recommendations from reviews/audits in relation to information security capabilities are tracked and monitored. Note: the majority of these reviews are conducted independent of the internal audit program.	High	In Progress	Manager Innovation and Technology	31/12/2022	<b>Comments September 2022</b> Work commenced and will then reviewed regularly in line with LGITSA Framework.
		CS02.04	2.2 Lack of approved IT/Security policy framework	<b>We recommend that;</b> <b>Rec 4:</b> 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	- Due to the intent for Council (Alwyndor and CHB) to amalgamate core functions (including IT security), these policies could be developed to address the needs of both parties, with some requirements specific to their differing needs, as required. Note – ISO27001/2 outlines relevant expected policies and control. - Action to develop policies covering both CHB and Alwyndor completed. SLT endorsed ICT policies with amendments at 26 August 2021 meeting, policies submitted with requested amendments for final endorsement 30 November 2021. <b>HOWEVER:</b> - the policies need to be formally signed off/published as final versions and made available to staff, for this recommendation to be closed. <b>Comments September 2022</b> IT suite of policy documents have been revised and are due for presentation to Leadership Team / SLT / Council - Nov/Dec 2022 and then reviewed regularly in line with LGITSA Framework.
		CS02.05	2.3 Lack of technology/ information risk assessment	<b>We recommend that;</b> <b>Rec 5:</b> Conduct regular risk assessments within IT/information security functions. These should occur at least annually and when there is a significant change to the environment, for example with change of key suppliers.	Medium	In Progress	Manager Innovation and Technology	31/12/2022	- Information Security Risk Management Procedure submitted for final approval as at 4 March 2022. This includes an Annual Risk and Control Self Assessment (RCSA), and lists triggers for evaluation. Monitoring of risk response measures are intended to occur annually. - An IT risk assessment was conducted in September 2021. This is a positive start, however Audit note that the document is in draft and some elements in the assessment were not completed, including identification of treatment recommendations for the last three identified risks (one rated as catastrophic). Details around ownership/due dates of recommendations are also not completed within the document. - Strategic Risk around IT has been updated (2022). This is a high-level risk review around IT supporting service delivery and would not replace ongoing detailed IT risk assessments.(See section 2.2 in report) <b>Comments September 2022</b> Work commenced and will then reviewed regularly in line with LGITSA Framework.
		CS02.06	2.4 Lack of escalation for security incidents within supplier relationships	<b>We recommend that;</b> <b>Rec 6:</b> 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	- Further guidance in relation to supplier management is included in ISO27002 Information Technology Security Techniques Code of practice for information security controls - Mobile Device Management - rolled-out to CHB staff, still to be completed for Elected Members Alwyndor: In progress, to be completed in stages. As at audit fieldwork (March/April 2022) a pilot is being conducted, before MFA is rolled-out to Alwyndor staff in phases. <b>Comments September 2022</b> Work commenced and will then reviewed regularly in line with LGITSA Framework.
		CS02.09	2.5 Lack of incident management response and recovery plans	<b>We recommend that;</b> <b>Rec 9:</b> CHB to investigate the use of a Mobile Device Management tool which will allow the remote wiping of devices should they become compromised, lost or stolen.  (Note: CHB rated Medium - Alwyndor rated High)	High	In Progress	Manager Innovation and Technology	31/12/2022	- Mobile Device Management - rolled-out to CHB staff, still to be completed for Elected Members Alwyndor: In progress, to be completed in stages. As at audit fieldwork (March/April 2022) a pilot is being conducted, before MFA is rolled-out to Alwyndor staff in phases. <b>Comments September 2022</b> Work commenced.

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments		
		CS02.11	2.6 Lack of information asset identification and classification	<b>We recommend that;</b> <b>Rec 11:</b> Develop an Information Identification and Classification process, and use this to classify and protect Council's data on a risk basis. For example, critical information can be subject to more rigorous protection than lower-value information.	High	In Progress	Manager Innovation and Technology	31/12/2022	- Seven relevant projects have been developed as part of the 'IT Roadmap', and Council advised that six of these have been allocated a Priority 1 status as part of the Investment Decision Process. - As at May 2022 they are pending budget approval. - One project specifically called 'Alwyndor Information Management' has not been yet given a priority status, Audit were advised that 'Alwyndor have not yet advised their priority [level]' for this project. <b>Comments September 2022</b> Work commenced.		
Planning Review	Apr-22	PR03	2.2 Accreditation of Team Members - Council is meeting the minimum PDI Act accreditation requirements, however Audit identified that training concentrated on one team member due to cost and time requirements. There is a need to consider whether further staff training is required to achieve business continuity and consistency among staff decisions.	<b>We recommend that;</b> <b>Rec 3:</b> Review whether training provided to the Development Services Team is sufficient, particularly whether there are enough accredited professionals within the team. This should consider: - available budget - the risks/business continuity impact of not having an accredited professional available - whether alternative / contracting staff are available to fill short-term skills need - whether in-house quality review can be conducted on a regular basis to support training/consistency in decision making. <b>Note:</b> Audit understand that budget considerations apply to this recommendation and consider that this recommendation can promote review of a pragmatic/achievable training approach for CHB.	Low	In Progress	Manager Development Services	1/06/2022	<b>Comments September 2022</b> Accredited Professional status maintained for four (4) professionals - Professional Development Plan for 2022/23 has been developed with costings attached. - Learnings from training attended by the Development Services Lead is being conveyed to Development Officer Planning positions. - Quarterly quality review exercises of internal decision making, and sharing findings/team improvement to ensure all key aspects are covered/embedded into work practices Scheduled for last Quarter of 2022/23 - Manager Development Services is qualified for immediate appointment as an Accredited Professional and therefore Assessment Manager.		
		PR04	2.3 A need to clarify delegations around Planning and strengthen segregation of duties - Council meets minimum legislative requirements in relation to delegations under the PDI Act. In particular, external legal counsel advised that the Assessment Manager can sub-delegate to (unaccredited) planning staff when absent from work. - There is opportunity to ensure segregation of duties between assessment and decision-making steps for planning consents. - Clarity needed for regularity of updating Instruments of Delegation.	<b>We recommend that;</b> <b>Rec 4:</b> Communicate the outcomes of the current external delegations review with all staff and provide them with access to the current delegations. Ensure processes are in place to inform staff of any future updates in a timely manner.	Low	In Progress	Manager Development Services	1/06/2022	<b>Comments September 2022</b> Outcomes of the current external delegations review have been communicated with all staff, providing them with access to the current delegations, with further updates to come as the delegations are refined during November 2022. Manager Development Services provides delegations update at weekly team meetings.		
		PR08	2.4 Key stakeholder relationship management and communications - There is an opportunity to strengthen communications with internal stakeholders and agree principles to ensure they are consulted during pre-application discussions with potential developers as best as possible. - There is scope to document key internal stakeholders and agreed workflows for internal consultation when assessing an application. - There is potential to develop new information guidelines for the public to use/ consider when planning a new development. This would replace current outdated information available and assist future developers to design developments in line with CHB's character and community preferences.	<b>We recommend that;</b> <b>Rec 8:</b> Document/confirm policies and procedures around planning, to provide further clarity and consistency to all staff on: - key internal stakeholders (subject matter experts - decision points where to refer the matter to the officer assessing an application to consult with subject matter experts (including cross-team collaboration regarding site visits etc), and - the agreed internal consultation process including roles and responsibilities of all stakeholders and internal service standards.	Medium	In Progress	Manager Development Services	30/06/2022 31/12/2022	<b>Comments September 2022</b> Changes to staffing in Asset Services has required a pause to finalising the lines of referral.		
		PR09	2.5 Customer feedback and complaints monitoring. - Lack of clarity around monitoring and tracking of customer feedback and complaints - Development in progress and building sites were the key subjects of customer complaints in sample - Customer feedback – complaints demonstrated lack of awareness of planning reforms, in particular notification requirements	<b>We recommend that;</b> <b>Rec 9:</b> Review and document CHB's complaint handling processes so that all staff are aware of and comply with the new planning system's complaint handling procedures. For example, document how complaints against the Assessment Manager which are lodged with the Chief Executive Officer will be investigated.	Medium	In Progress	Manager Development Services	30/06/2022 31/12/2022	<b>Comments September 2022</b> Awaiting implementation of Request Management System (RMS). Manager Development Services and Team Leader Development Administration are active on the reference group that will inform the RMS, with its implementation imminent.		
		PR10		<b>We recommend that;</b> <b>Rec 10:</b> CHB to determine whether monitoring of trends of community feedback/complaints around planning would assist management and, if so, develop robust feedback and complaint capture and reporting frameworks. This may include: - capture of the details of phone call complaints - clarity around the expected location of customer complaints and feedback data and naming conventions around this information.	Medium	In Progress	Manager Development Services	30/06/2022 31/12/2022	<b>Comments September 2022</b> Awaiting implementation of Request Management System. Interim approach sees complaints captured through ECM and distributed and resolved accordingly.		
		PR13	2.7 Follow-up on the status of audit recommendations. - CHB have identified the importance of a follow-up review to ensure that management actions have been effectively implemented.	<b>We recommend that;</b> <b>Rec 13:</b> Establish a process for a follow-up review in 12 to 18 months, to monitor and ensure that management actions have been effectively implemented to address audit recommendations or that CHB have accepted the risks of not taking action.	Low	In Progress	Manager Development Services	29/07/2022 31/03/2023	<b>Comments September 2022</b> Follow-up scheduled to occur by 31 March 2023		
		Environmental Strategy	Dec-21	ES01	2.2 Opportunities to strengthen Environment Strategy governance. - There is an opportunity for CHB to strengthen the governance framework to support the tracking, monitoring and evaluation of initiatives as well as the successful implementation of the Strategy's priority actions.	<b>We recommend that;</b> <b>Rec 1:</b> Consider strengthening the governance over implementation of the Environment Strategy by developing: (i) - an implementation plan that summarises the approach, roles and responsibilities, estimated whole of project costs and how success can be measured and tracked for priorities ranked 4 and 5; and (ii) - a reporting framework to inform management, the Senior Leadership Team (SLT) and potentially Council of progress towards implementation. <b>Note:</b> – Internal Audit do not consider that all items should be reported to SLT/Council, however they should be trackable by operational management, with pragmatic and select agreed indicators reported to higher levels. The intent is that progress for each action item is reported at summary level.	Better Practice	In Progress	GM Assets & Delivery	31/12/2022	<b>Comments June 2022</b> Progress in line with Target Completion Dates <b>Comments September 2022</b> Progress is in line with Target Completion Dates
				ES02		<b>We recommend that;</b> <b>Rec 2:</b> To complete CHB's climate governance risk assessment and adopt relevant recommendations to strengthen CHBs climate risk governance.	Better Practice	In Progress	GM Assets & Delivery	31/12/2022	<b>Comments June 2022</b> Progress in line with Target Completion Dates <b>Comments September 2022</b> Progress is in line with Target Completion Dates
				ES05	2.4 Detailed assessment of select 'high benefit' priority actions. - Detailed review of select 'high benefit' priority actions identified that funding uncertainty may hinder the successful implementation of the Strategy. - Audit observed a risk in achieving the action relating to increasing net tree numbers and improving tree health.  This is due to a reported lack of capacity to conduct tree pruning, proactive tree works and timely watering of newly planted trees. Peer council survey feedback showed more proactive tree management activity when compared to CHB.	<b>We recommend that;</b> <b>Rec 5:</b> Consider providing costings for all stages of multi-year/multi-stage action plans/projects with a 4 or 5 priority ranking, and high-level scoping for priorities 2 and 3, where possible, to assist CHB to develop robust medium- and long-term financial plans. This should include costing of the operational impact of new initiatives.  <b>NOTE:</b> – This recommendation is intended to provide, where possible, costings to inform the funding approvals for multi-year/multi-stage plans/projects as discussed in 2.3, and support the implementation of Recommendation 3.	High	In Progress	GM Assets & Delivery	30/06/2022 31/03/2023	<b>Comments June 2022</b> Progress in line with Target Completion Dates <b>Comments September 2022</b> Due to the 'multi year/multi stage' nature of the data an extended due date is required.

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
2021/22 EOFY Financial Controls Alwyndor	May-22	ES06	<b>2.5 Industry trends</b> - There are opportunities for CHB to draw on better practice and lessons learnt via its Resilient South partners, for example around strengthened governance and funding certainty for multi-year projects.	<b>We recommend that:</b> <b>Rec 6:</b> Formalise a governance structure to oversee delivery of the Environment Strategy.	Better Practice	In Progress	GM Assets & Delivery	31/12/2022	Comments June 2022 Progress in line with Target Completion Dates <u>Comments September 2022</u> Progress in line with Target Completion Dates
		FC01	<b>Detailed Findings: 1 ASS-DEB-0013</b> The organisation maintains a Debt Collection Policy and/or procedure.	<b>Rec.Treatment Plan 1:</b> Debt Collection Policy to be created	Better Practice	In Progress	Manager Finance Alwyndor	1/11/2022	<u>Comments September 2022</u> - 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.
		FC03	<b>Detailed Findings: 3 ASS-FIX-0013</b> 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.	<b>Rec.Treatment Plan 3:</b> Fixed Assets, asset accounting policy to be reviewed	Better Practice	In Progress	Manager Finance Alwyndor	31/03/2023	<u>Comments September 2022</u> 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.
		FC04	<b>Detailed Findings: 4 ASS-FIX-0014</b> There is a process in place for the verification of fixed assets which is reconciled to the FAR.	<b>Rec.Treatment Plan 4:</b> Fixed Assets, asset accounting policy to be reviewed	Better Practice	In Progress	Manager Finance Alwyndor	31/03/2023	<u>Comments September 2022</u> 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



# Internal Audit - Recommendation/Action Monitoring and Review - Not Yet Implemented

# Attachment 2c

Audit	Date Report Finalised	Ref	Findings	Recommendation	Risk Rating	Status	Action Owner	Target Completion Date	Action Owner Comments
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS01	<b>CS1: A need to define required technology and security capabilities</b> - Assess CHB and Alwyndor's existing technology and security capabilities to inform decision-making about the structure of the function (for example outsourcing, in-sourcing, co-sourcing).	<b>We recommend management/There is a need to:</b> 1.Understand required technology and security capabilities in order to inform decision about internal staffing and/or outsourcing model - define governance model, including segregation of duties - define IT roles and responsibilities at Alwyndor.	High	Completed	Manager Innovation and Technology	30/06/2021 31/07/2021	<u>Comments March 2021</u> Staff were recruited to fill identified vacant positions as at September 2020. AKTO consultancy has been engaged to provide Chief Information Officer services. AKTO have prepared an 'IT Operations Report and Action Plan' that includes action items to strengthen capabilities, define governance and define roles and responsibilities. The framework has been presented to the Senior Leadership Team and as March 2021 had not yet been presented to the Audit Committee. This report provides a structure, capabilities/ responsibilities plan for resolution across the cyber security space. <u>Comments May 2021</u> Structure defined and approved. In the process of filling the following vacancies: - Project Delivery Lead - ICT Infrastructure and Security Officer - Business/Change Analyst - Business Analyst/Solution Architect - Business and Information Systems Lead <u>Comments June 2022</u> - See Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022:</u> - IT Review and Action Plan in place, reviewed by SLT in February 2021
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS06	<b>CS6: Governance: Lack of escalation for security incidents within supplier relationships</b> - CHB does not have a contractual agreement in place with its technology/security provider. It was reported that the provider is largely used for ad hoc services. Audit considers that expectations need to be defined, including Service Level Agreements that include response times and escalation points where relevant to problems and security incidents. - Alwyndor has a Support Agreement in place with its supplier. This includes a section that indicates response times and severity levels, with a point that the provider will 'operat[e] to formal Service Level Agreements, guaranteeing service response times and overall performance'. SLAs do not include escalation procedures in case of security incidents. Incidents may vary greatly in their criticality and therefore the approach to managing these can also vary. Clarity of expectations in this area is important to ensure that CHB/Alwyndor have appropriate understanding, oversight and ability to manage any incident that arises.	<b>We recommend management:</b> 1. Council (including Alwyndor) to formalise supplier relationship management. This can include: - developing principles to assess supplier risk prior to engagement - defining escalation points for cases when security incidents occur - developing expectations that suppliers agree to abide by relevant Council policies. 2. In addition, Council 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). - Further guidance in relation to supplier management is included in ISM 2002 Information Technology Security Techniques Code of practice for information security controls	High	Completed	Manager Innovation and Technology	30/06/2021 31/07/2021	<u>Comments March 2021</u> -AKTO consultants have prepared a report on future cyber security arrangements, this includes action items for planned supplier relationship management, as well as a general approach to protect the organisation's systems and information accessible to external ICT suppliers. - Council staff reported that, after the report is finalised/approved then policies and procedures will be developed. <u>Comments May 2021</u> Procure External resource to facilitate the development of the: - risk assessment process - policies and procedures. <u>Comments June 2022</u> - CHECK Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022</u> - Review of current list of vendors completed. - Note: Will undertake ongoing review whilst aligning with LGITSA framework and again at each year end.
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS08	<b>CS8: Information: Lack of incident management response and recovery plans</b> - No formalised reporting process to track incident or to escalate potential security incidents, other than to log a ticket with the Service Desk. Staff have not been educated as to what may constitute an incident, nor have IT/security staff been educated in relation to handling an incident that may require law enforcement assistance (for example, in relation to ransomware). - Alwyndor has a disaster recovery plan (part of BCP) however Audit identified that it had not had input from the wider Alwyndor business. There is opportunity to confirm this plan's relevance. Note: CHB is currently revising its disaster recovery plan.	<b>We recommend management:</b> 1. Ensure that the Disaster Recovery plans for the organisation are up to date and relevant. This includes: - ensuring that a disaster recovery plan has been documented for CHB, and - reviewing the Alwyndor plan and receiving input from the business to ensure that it is fit for purpose.	High	Completed	Manager Innovation and Technology	31/07/2021	<u>Comments March 2021</u> - Disaster Recovery Plan reported as not yet updated. The Disaster Recovery Plan will need to be updated as infrastructure has been replaced to ensure continuity in case of a disaster. - The Disaster Recovery Plan is discussed as an action item within AKTO 'IT Operations Report and Action Plan'. <u>Comments May 2021</u> - Updated CHB DR plan provided. - Updated draft Alwyndor DR plan being developed in conjunction with Calibre One, (current Alwyndor MSP) <u>Comments June 2022</u> - CHECK Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022</u> - Disaster Recovery Plans developed and implemented
Cyber Security Review for CHB and Alwyndor	Sept 2020	CS12	<b>CS12: Personnel: a need to formalise cyber security training and security checks</b> - CHB has provided some recent security awareness training, however the process appears to be unstructured and ad-hoc.	<b>We recommend management:</b> 1. Include IT and Information Security components in Employee Induction Programs across the organisation.	Medium	Completed	Manager Innovation and Technology	31/07/2021	<u>Comments March 2021</u> A training process has been developed, however it was reported that there is a need to refine it to include IT areas within induction. IT induction would be run separately through the induction area. The IT Team usually provide an induction, which now includes cyber-security. Audit received the information provided to new users at their induction. <u>Comments May 2021</u> ICT induction process for both CHB and Alwyndor developed. <u>Comments June 2022</u> - CHECK Galpins Cyber Security Follow Up Audit - May 2022 <u>Comments September 2022</u> - Completed July 2021.
2020/21 EOFY Financial Controls CHB Council		FC02	<b>Background:</b> Each financial year, Council performs a financial internal controls self-assessment (CSA) process to provide assurance that Council is meeting its obligations under s125 of the Local Government Act 1999: "A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records."  The CSA is restricted to the application of s125 as it relates to financial internal controls, specifically the controls exercised by the council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities. The CSA process conducted by Council constitutes Council's internal financial control monitoring program, as required by the Better Practice Model – Internal Financial Controls for South Australian Councils.	<b>2.Recommended Treatment Plan:</b> Implement a formal process (e.g. annually) for reconciling fixed assets recorded in the GIS system to the fixed asset register.	Better Practice	Completed	Management Accountant	30/09/2022	<u>Comments June 2022:</u> Re Rec.2 - Management Accountant to discuss with Assets and Delivery - and to implement this process. Will be scheduled for review after EOFY2021-22 workload <u>Comments September 2022</u> Reconciliation of the Asset Register and GIS system will be undertaken annually. First meeting scheduled for April 2023 - prior to commencement of EOFY closedown processes.
		FC03		<b>3.Recommended Treatment Plan:</b> The payment of payroll is authorised by appropriate staff not involved in the preparation of the payroll and that there is a process to ensure all overtime is verified and approved by relevant appropriate staff.	Better Practice	Completed	Management Accountant	30/09/2021	<u>Comments June 2022:</u> Re Rec.3 - Management Accountant will liaise with Depot and Payroll to ensure names are printed as well as signed on manual timesheets - will be scheduled for review after EOFY2021-22 workload <u>Comments September 2022</u> Process implemented.
Budget Management	Mar-22	BM01.3	<b>2.2 Budget Maturity Assessment.</b> - 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.	<b>We recommend that:</b> <b>Rec. 1.3</b> - Encourage greater use by budget managers of system functionality to file supporting documents (e.g. budget calculations, non-financial data) against budget lines in TechOne budget packs.	Better Practice	Completed	Manager Finance	Ongoing Completed	- This can be achieved, for example, via staff training or through promotion by Finance staff during budget meetings. Comment June 2022: Training is provided on an ongoing, as-needs basis. <u>Comments September 2022</u> - Annual process of engagement with budget managers allows for ongoing training/updates on specific processes and/or linking with budget supporting papers

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Planning Review	Apr-22	PR01	<b>2.1 Opportunity to strengthen decision making.</b> - Interpretation of the legislation has potential to influence applications' development assessment pathways. - Minimum documentation is kept on the system, and transparency of decision-making could be optimised via use of further notes in the e-Planning system (the portal).	<b>We recommend that;</b> <b>Rec 1:</b> Develop principles to guide CHB staff when assessing development applications. For example, this may include: - providing principles around interpretation of the Code when verifying an application - Assessment Manager giving guidance to staff of suggested actions/considerations prior to assigning application, such as stormwater and tree considerations.	Medium	Completed	Manager Development Services	30/06/2022	<b>Comments September 2022</b> Staff rely on best practice principles developed by PlanSA for the verification of development applications accessed at the following site: <a href="https://plan.sa.gov.au/about/support_library/verify_an_application_consent">https://plan.sa.gov.au/about/support_library/verify_an_application_consent</a> Assessment manager makes relevant notes where applicable and appropriate to guide staff with respect to suggested actions/considerations prior to assigning application.
		PR02		<b>We recommend that;</b> <b>Rec 2:</b> Consider internal processes to optimise the transparency in decision-making records kept in the e-Planning system, utilising the file notes functionality. This can include Council's reasons for determining assessment categories in development applications. Examples include: - records of assessment decisions made at weekly team meetings - reference documents containing precedent cases to encourage a consistent approach.	Medium	Completed	Manager Development Services	1/06/2022	<b>Comments September 2022</b> Team Leader Development Administration attends all weekly team meetings to record assessment decisions, and create an action list accordingly for review at subsequent meetings. The Team Leader Development Administration to reference documents containing precedent cases to encourage a consistent approach. Development Services Lead liaises with the City of Unley and City of Marion on a quarterly basis to consider any lessons in achieving efficiencies in the capture of decision making records and uploading file notes to the e-Planning system.
	PR05	<b>2.3 A need to clarify delegations around Planning and strengthen segregation of duties</b> - Council meets minimum legislative requirements in relation to delegations under the PDI Act. In particular, external legal counsel advised that the Assessment Manager can sub-delegate to (unaccredited) planning staff when absent from work. - There is opportunity to ensure segregation of duties between assessment and decision-making steps for planning consents. - Clarity needed for regularity of updating Instruments of Delegation.	<b>We recommend that;</b> <b>Rec 5:</b> Consider establishing an internal process whereby the officer listed as Decision Authority is not the same officer determining the planning consent, to ensure segregation of duties and the assurance of transparency that can help to support the rigour of CHB's decision making.	Low	Completed	Manager Development Services	15/06/2022	<b>Comments September 2022</b> Internal process developed and implemented (see Internal Process 1)	
	PR06	<b>2.4 Key stakeholder relationship management and communications</b> - There is an opportunity to strengthen communications with internal stakeholders and agreed principles to ensure they are consulted during pre-application discussions with potential developers as best as possible. - There is scope to document key internal stakeholders and agreed workflows for internal consultation when assessing an application. - There is potential to develop new information guidelines for the public to use/ consider when planning a new development. This would replace current outdated information available to assist future developers to design developments in line with CHB's character and community preferences.	<b>We recommend that;</b> <b>Rec 6:</b> Consider how CHB could influence planning and development activity by more proactively engaging with developers at the pre-planning stage, where applicable. Solutions may include developing guidance on: - CHB's preferred position on key elements of development plans, including explanation of requirements under the PDI Act - CHB subject matter experts who could assist developers with any enquiries at the pre-planning stage.	Medium	Completed	Manager Development Services	15/06/2022	<b>Comments September 2022</b> Development Services Lead meets weekly or at least fortnightly with Assets and Delivery to scope development application processes and requirements.	
	PR07	<b>Note:</b> When implementing this recommendation there is an opportunity for CHB to liaise with peer councils and consider their service standards.	<b>We recommend that;</b> <b>Rec 7:</b> Review the planning and development information available to the public under the transitional provisions from the Development Act 1993 to the PDI Act. Ensure the limited purpose and applicable timeframe of this Act's information is clearly communicated online and at front-counter.	Medium	Completed	Manager Development Services	8/06/2022	<b>Comments September 2022</b> All information sheets and application forms relating to repealed legislation has been rationalised. Information sheets relating to Home Activity and Fencing are the only ones that remain. All website content has been rationalised, with updated information sheets now uploaded. The Planning and Development page on the City of Holdfast Bay website is now restructured with links to the Planning and Design Code, SA Property and Planning Atlas, development checklist and fees, and development application form.	
	PR11	<b>2.6 Potential to strengthen governance of Council Assessment Panel.</b> - A skills matrix maybe used to assist and strengthen the process of appointing panel members - There is potential to tailor reports submitted to the Council Assessment Panel to suit CHB, including more local context included and more reader-friendly connection between sections.	<b>We recommend that;</b> <b>Rec 11:</b> Consider developing a skills matrix for appointment of Council Assessment Panel Members to supplement the Terms of Reference and strengthen the Panel's governance framework. A skills matrix would for example, identify the key desired skillsets relevant to CHB (architecture/heritage/ environmental skillset, accreditation/experience) and can be used to guide recruitment of new members.	Low	Completed	Manager Development Services	1/09/2022	<b>Comments September 2022</b> Completed	
	PR12		<b>We recommend that;</b> <b>Rec 12:</b> Liaise with the Council Assessment Panel and review whether Assessment Panel Report template could be improved by tailoring to better meet their needs. For example, by including more local context, consultation and analysis discussion, as well as training for report writers regarding the Panel's expectations.	Low	Completed	Manager Development Services	30/06/2022	<b>Comments September 2022</b> Meetings held between Administration and CAP Presiding Member to discuss report template and general meeting procedures. Ongoing with standing item on CAP agenda to review meetings	
2021/22 EOFY Financial Controls CHB Council	May-22	FC02	<b>Detailed Findings:2.LIA-ACC-0013:</b> Separation of Accounts Payable and Procurement duties.	<b>Rec.Treatment Plan 2:</b> Due to the need to maintain business continuity the separation of Accounts Payable and Procurement duties is not always possible. Consider strengthening control LIA-ACC-0018, a compensating control, to require that an independent officer reviews the Tech1 Supplier Masterfile change log when the Procurement Officer is on leave to ensure all updates are bona fide.	Better Practice	Completed	Manager Finance	30/06/2022	<b>Comments September 2022</b> Additional controls were put in place while the Procurement Officer was on leave, however, going forward Governance will provide backup from within their team to cover staff leave.
2021/22 EOFY Financial Controls Alwyndor	May-22	FC05	<b>Detailed Findings: 5 REV-USE-0009</b> There is a process in place to determine and approve discounts to be applied to Home Care.	<b>Rec.Treatment Plan 5:</b> Create Home Care Fee Waiver policy and procedure	Better Practice	Completed	Manager Finance Alwyndor	31/12/2022	<b>Comments September 2022</b> A fee waiver policy was not developed. However, an appropriate fee waiver form is used to communicate, approve and record all fee waivers.