

CITY OF WEST TORRENS



Notice of Committee Meeting

NOTICE IS HEREBY GIVEN in accordance with Sections 87 and 88 of the *Local Government Act 1999*, that a meeting of the

AUDIT GENERAL COMMITTEE

Members: Councillor J Woodward (Presiding Member),
Councillor J Wood, D Huggett
Independent Members: E Moran, A Rushbrook

of the

CITY OF WEST TORRENS

will be held in the Civic Centre
165 Sir Donald Bradman Drive, Hilton

on

**TUESDAY, 13 OCTOBER 2020
at 6.00pm**

Public access to the meeting will be livestreamed audio only at the following internet address: <https://www.westtorrens.sa.gov.au/livestream>

**Terry Buss PSM
Chief Executive Officer**

City of West Torrens Disclaimer

Please note that the contents of this Committee Agenda have yet to be considered by Council and Committee recommendations may be altered or changed by the Council in the process of making the formal Council decision.

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1 MEETING OPENED**1.1 Evacuation Procedures****1.2 Electronic Platform Meeting****2 PRESENT****3 APOLOGIES****4 DISCLOSURE STATEMENTS**

Committee Members are required to:

1. Consider Section 73 and 75 of the *Local Government Act 1999* and determine whether they have a conflict of interest in any matter to be considered in this Agenda; and
2. Disclose these interests in accordance with the requirements of Sections 74 and 75A of the *Local Government Act 1999*.

5 CONFIRMATION OF MINUTES**RECOMMENDATION**

That the Minutes of the meeting of the Audit General Committee held on 18 August 2020 be confirmed as a true and correct record.

6 COMMUNICATION BY THE CHAIRPERSON**7 PRESENTATIONS**

Nil

8 OUTSTANDING REPORTS/ACTIONS

8.1 Open Actions Update

Brief

This report presents an update on the current status of open actions from previous meetings of the Audit General Committee.

RECOMMENDATION

It is recommended to the Committee that it notes three open actions which are currently in progress.

Introduction

A report is presented to each ordinary meeting of the Audit General Committee (Committee) detailing the status of open actions from previous Committee meetings.

Discussion

Three (3) actions arose from the 18 August 2020 meeting (**Attachment 1**). One (1) of these actions is presented as a report contained within this agenda while the other two (2) actions are planned for early in the new year with developments being reported to future Committee meetings.

Conclusion

This report advises that there are three (3) open actions. One is completed with two still in progress.

Attachments

1. Open Actions Update Report as of 24 September 2020

Audit General Committee Open Actions

October 2020

EMT = Executive Management Team
 CEO = Chief Executive Officer
 GMB&CS = General Manager Business & Community Services
 GMCR = General Manager Corporate & Regulatory
 GMUS = General Manager Urban Services
 PLSR = Program Leader Strategic Resilience

	Target date	RO	Status		Meeting/s where item originally raised/reported
			Actions taken	Status	
OPEN ACTIONS					
1	Present a report to the next meeting of the Committee on the learnings derived from the strategies implemented to deal with the impact of COVID-19	October 2020	GMB&CS	A report has been provided to the October 2020 Committee meeting	Completed August 2020
2	Review the process of involving the Audit General Committee in the preparation of future budgets and annual business plans	February 2021	GMCR	Process to be reviewed by General Manager Corporate and Regulatory leading into the next budget and annual business plan cycle	Not Started August 2020
3	Review the Audit Plan in the early part of 2021 with a view to including an audit(s) relating to determine the effectiveness of any new operational processes that have been implemented as part of the Covid-19 response	March 2021	PLSR	Audit Plan to be reviewed by PLSR early in 2021	Not Started August 2020

9 REPORTS OF THE CHIEF EXECUTIVE OFFICER

9.1 FINANCIAL REPORTING AND SUSTAINABILITY

9.1.1 Financial Reporting

Brief

This report lists those finance related reports which were considered by Council between 6 August 2020 and 30 September 2020.

RECOMMENDATION

It is recommended to the Committee that the Financial Reporting report be received.

Introduction

The Audit General Committee (Committee) is presented with a list, at each of its ordinary meetings, of those finance related reports considered by Council since the Committee's last ordinary meeting. These reports and associated minutes, which are detailed below, are available on Council's website at www.westtorrens.sa.gov.au.

Discussion

18 August 2020 - Council and Committee Meeting

- Creditor Payments
- Credit Car Purchases - April to June 2020
- Register of Allowances and Benefits - 12 Months to 30 June 2020
- Investment Review 2019-20
- Revision of the 2020/21 Budget

1 September 2020 - Council and Committee Meeting

- Mendelson Foundation Investment Performance 2019/20

15 September 2020 - Council and Committee Meeting

- Extension of Covid-19 Support Measures to West Torrens' Leaseholders and Residents
- Response to rates of various Government facilities within the City of West Torrens
- Creditor Payments

22 September 2020 - City Facilities and Waste Recovery General Committee Meeting

- Thebarton Community Centre Fees and Charges Update

Conclusion

This report lists those finance related reports which were considered by Council between 6 August 2020 and 30 September 2020.

Attachments

Nil

9.2 INTERNAL CONTROLS AND RISK MANAGEMENT SYSTEMS

Nil

9.3 INTERNAL AUDIT

9.3.1 Annual Strategic Risk Review

Brief

This report presents the results of the 2020-2021 Annual Strategic Risk Review.

RECOMMENDATION

It is recommended to the Committee that the 2019-2020 Annual Strategic Risk Review be received.

Introduction

As part of Council's risk management program, implemented in 2009, strategic risks are subject to both a comprehensive annual review as well as a mid-year review. This report seeks to present the review of the strategic risks and broadly highlight amendments to these risks.

Discussion

The City of West Torrens (CWT) *Administration Policy - Enterprise Risk Management Framework* provides that strategic risk identification, strategic risk analysis and strategic risk evaluation occur annually and that strategic risks are reviewed six-monthly. Strategic risks are those risks that impact on the whole organisation rather than an individual department and so are managed by the Executive.

As a result, the Executive Management Team (EMT) continues to review and report on its strategic risks at six-monthly intervals (Reviews). Six-monthly Reviews are recognised as an important function in the identification, monitoring and controlling of current, new or emerging strategic risks.

In response to the COVID-19 pandemic, a number of changes have been made to a number of descriptors across multiple risks. This ensures that the risk process follows the CWT all hazards approach rather than having a specific risk for Pandemic (or in fact any emergency event).

The all hazards approach is reflected in updated descriptors in **Strategic Risk 2 - Workforce Management, Strategic Risk 6 - Business Continuity and Community Resilience, Strategic Risk 7 - Emergency Events, Strategic Risk 10 - Waste Management** and with the new risk **Strategic Risk 11 - Financial Management, Sustainability and Cost Shifting** with the ongoing situation around the COVID-19 pandemic and each of those risks being closely monitored.

An update on specific action taken so far during the COVID-19 incident was presented to the 11 August meeting of the Committee.

Risk Framework

CWT has adopted the risk analysis matrix (Matrix) which forms part of the **AS/NZ ISO 31000** Risk Management (Standard). Use of the matrix allocates a risk rating based on the likelihood (%) and consequence level of a risk occurring (**Attachment 1**).

To assist in the determination of the consequence level, risk consequence descriptors have been approved across a range of risk areas such as financial, reputation, people and WHS (**Attachment 2**).

Strategic Risk Review

The strategic risk review processes, undertaken by the EMT, are outlined below:

	Annual Review	Mid-Year Review
Process	<ul style="list-style-type: none"> • EMT Workshop/Meeting/Email • Risk Team meets with risk control owners (Managers) 	<ul style="list-style-type: none"> • Review by Executive via email
Output	<ul style="list-style-type: none"> • Strategic Risk Report generated 	<ul style="list-style-type: none"> • Nil
Report	<ul style="list-style-type: none"> • Comprehensive report presented to the Committee 	<ul style="list-style-type: none"> • Summary report with emphasis on material change presented to the Committee

As a result of this process, the EMT has reviewed the organisation's strategic risks which resulted in significant amendments. A summary of these amendments can be found in the table below and a more comprehensive summary can be found in **Attachment 3**.

2019/20 Strategic Risks		2020-2021 Strategic Risks		Amendment
1	Business Practices	1	Business Practices	Descriptor modification
2	Workforce Management	2	Workforce Management	Descriptor modification
3	Effective WHS Management			Deleted and incorporated into Strategic Risk 2
4	Stakeholder Relationships	3	Stakeholder Relationships	No change
5	Advice and Information			Deleted and incorporated into Strategic Risk 1
6	Fraud, Corruption, Misconduct or Maladministration	4	Fraud, Corruption, Misconduct or Maladministration	No change
7	Information Technology Infrastructure, Threat Protection and Management of Services	5	Information Technology Infrastructure, Threat Protection and Management of Services	Descriptor modification
8	Business Continuity and Community Resilience	6	Business Continuity and Community Resilience	Descriptor modification
9	Emergency Events	7	Emergency Events	Descriptor modification
10	Infrastructure Management	8	Infrastructure Management	No change
11	Urban Densification	9	Urban Densification	Descriptor modification to include realised PDI Act Emerging Risk
12	Waste Management	10	Waste Management	Descriptor modification
		11	Financial Management, Sustainability and Cost Shifting	New Strategic Risk from existing Emerging Risk

There are no changes to the overall residual risk ratings of the previously existing strategic risks although the newly combined Workforce Management Risk has incorporated the previous Effective WHS Management risk level.

The newly realised risk *Financial Management, Sustainability and Cost Shifting* has also been assessed and included in the table below:

2020-2021 Strategic Risk		Likelihood	Consequence	Revised Risk Rating
1	Business Practices	Unlikely	Moderate	Moderate
2	Workforce Management	Rare	Catastrophic	Moderate
3	Stakeholder Relationships	Unlikely	Major	Moderate
4	Fraud, Corruption, Misconduct or Maladministration	Unlikely	Moderate	Moderate
5	Information Technology Infrastructure, Threat Protection and Management of Services	Unlikely	Major	Moderate
6	Business Continuity and Community Resilience	Moderate	Moderate	Moderate
7	Emergency Events	Rare	Catastrophic	Moderate
8	Infrastructure Management	Unlikely	Major	Moderate
9	Urban Densification	Moderate	Moderate	Moderate
10	Waste Management	Unlikely	Moderate	Moderate
11	Financial Management, Sustainability and Cost Shifting	Moderate	Catastrophic	High

Revised risk ratings of High or Extreme are outside of the Council's risk tolerance, therefore solutions have been identified that, when implemented, will assist to reduce the residual risk level as low as reasonably practical.

Control Verification Process

The strategic risk review ensures that thorough assessment of the controls associated with each risk is undertaken, at least annually, to determine whether each asserted control is *tangible or intangible* dependent on whether evidence of each asserted control is available. Controls have been provided for each risk (**Attachment 4**) and evidence of these controls have been reviewed via a desktop process.

Emerging Risks

As a result of the strategic risk process, the EMT reviews 'emerging risks', being those risks or issues which are currently on the horizon which may or may not have an impact on Council and which may or may not be within the control of the CWT. These risks are not risk assessed at this point, generally because the risk is not concrete in nature, but are to be monitored and risk assessed if they eventuate and are within the organisation's control.

As noted in this report, the two emerging risks from the 2019/20 review period relating to the *Planning Development and Infrastructure Act* (PDI Act) and Financial Management, Sustainability and Cost Shifting have been incorporated into the 2020/2021 Strategic Risks.

Conclusion

The *2020-2021 Annual Strategic Risk Review* has been completed and approved by the Executive Management Team and the outcomes of the Review are attached for information.

The Review resulted in a number of amendments to the strategic risks including the addition/realisation of two new strategic risks, one of which was incorporated into an already existing risk.

All risks were subject to an extensive control verification process which involved meeting with the management team.

Attachments

1. **Risk Analysis Matrix**
2. **Risk Consequence Descriptors**
3. **Strategic Risk Review 2020-2021 - Overview of Changes**
4. **Strategic Risk Review 2020-2021 - Full Report**

Risk Analysis Matrix – Level of Risk

When assessing risk the likelihood and consequence must be correlated using the risk matrix detailed below for both negative or positive risks,

Prevent/Reduce/Manage Negative Consequences					LIKELIHOOD	Enhance/Promote/Facilitate Positive Consequences				
Catastrophic	Major	Moderate	Minor	Insignificant		<div><div>Almost Certain > 95% chance of occurring</div><div>Likely 75% - 95% chance of occurring</div><div>Moderate 25% - 75% chance of occurring</div><div>Unlikely 5% - 25% chance of occurring</div><div>Rare < 5% chance of occurring</div></div>	M	M	L	M
Outstanding	Major	Moderate	Minor	Insignificant	Scale		M	M	L	M

Consequences Descriptors Matrix

Rating	Financial	Organisational/ Customer Impact	Reputation/ Relationships Damage	People	WHS
Insignificant	<p>≤ 5% reduction in revenue</p> <p>Theft or loss of up to \$2,000</p>	<p>Lack of response to customer request 3 days later than deadline</p> <p>Inability to provide service/s for 1 day</p> <p>External enquiry agency request for information</p>	Letters of complaint to general managers or managers	<p>≥ 10% staff turnover per year</p> <p>≤ 10% non-availability or capability of staff at any one time</p>	<p>Bump, minor bruise, removal of splinters etc. requiring no treatment (report only) to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p>
Minor	<p>Between 6 and 10% variation in expenditure/revenue</p> <p>Theft or loss between \$2001 to \$30,000</p>	<p>Lack of response to customer request 5 week later than deadline</p> <p>Inability to provide a service for 2 working days</p> <p>Ombudsman/Ministerial investigation commenced.</p>	Letters of complaint to CEO/Mayor or letters to Messenger/Advertiser	<p>≥ 15% staff turnover per year</p> <p>≥ 15% non-availability or capability of staff at any one time</p>	<p>First aid treatment including; Hot cold treatment, removal of splinters, covering wounds, removal of foreign bodies in the eye using eye wash or cotton swab, administering non-prescription medication to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p> <p>Or</p> <p>Incident where potential for minor injury may occur</p>

Rating	Financial	Organisational/ Customer Impact	Reputation Relationships	People	WHS
Moderate	<p>Between 11 and 15% variation in expenditure/revenue</p> <p>Theft or loss of between \$30,001 and \$100,000</p>	<p>Lack of response to customer request 10 working days later than deadline</p> <p>Inability to provide all services for more than 24 hours</p> <p>Inability to provide one service for ≥ 5 -days</p> <p>Ombudsman/Ministerial investigation finds systemic weaknesses in organisational processes</p> <p>ICAC investigation commenced</p>	Negative article in Messenger/Advertiser.	<p>$\geq 20\%$ permanent staff turnover per year</p> <p>$\geq 20\%$ non-availability or capability of staff at any one time</p>	<p>Medically treated injury requiring clinic or hospital treatment less than 24 hours duration, installing a drip or iv, physiotherapy as a cure, applying a cast, surgery, prescription drugs, stitching a wound to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p> <p>Incident where potential for moderate injury may occur</p> <p>Notifiable incident to SafeWork SA or Office of the Technical Regulator (OTR)</p> <p>Category 1 - Breach of Duty for reckless conduct</p>
Major	<p>Between 16 and 40% variation in expenditure/revenue</p> <p>Theft or loss of between \$100,001 and \$1m</p>	<p>Lack of response to customer request 20 working days later than deadline</p> <p>Inability to provide one service for ≥ 20 working days</p> <p>Inability to provide all services for ≥ 48 hours.</p>	Negative front page story in Messenger/Advertiser.	<p>$\geq 40\%$ permanent staff turnover per year</p> <p>$\geq 40\%$ non-availability or capability of staff at any one time</p>	<p>Major injury resulting in limb loss, electrocution, permanently disability, blindness to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p>

Rating	Financial	Organisational/ Customer Impact	Reputation Relationships	People	WHS
		<p>Ombudsman/Ministerial review results in termination of staff/major changes to systems and processes</p> <p>Employee(s)/Elected Members charged with corruption and referred to DPP for prosecution</p>			<p>Incident where potential for major injury may occur</p> <p>Notifiable incident to SafeWork SA or Office of the Technical Regulator (OTR)</p> <p>Category 2 Breach of Duty</p>
Catastrophic	<p>≥ 40% variation in expenditure/revenue.</p> <p>Theft or loss of >\$1m.</p>	<p>Inability to provide critical Council services (Waste, CHSP, dog attack response) for ≥ 5 working days</p> <p>Ministerial abolition of Council</p> <p>Employee(s)/Elected Member(s) found guilty of corruption</p>	<p>Follow up stories in any media that extend the scope of concern.</p>	<p>≥ 50% permanent staff turnover per year</p> <p>≥ 50% non-availability of staff at any one time</p>	<p>The work related death of an employee</p> <p>The death of a person due to CWT negligence</p> <p>Notifiable incident to SafeWork SA or OTR)</p> <p>Category 3 Breach of Duty</p>

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21**Current Outlook and Summary of Changes**

2020/21 Strategic Risk		Description of 2020-21 updates	Page
1	Business Practices	<ul style="list-style-type: none"> Update to descriptors (reflecting the deletion of 'Advice and Information') 	2
2	Workforce Management	<ul style="list-style-type: none"> Update to descriptors to reflect workplace changes from COVID-19 New descriptor added reflecting the combining of Effective WHS Management with this risk 	3
3	Stakeholder Relationships	No Change	5
4	Fraud, Corruption, Misconduct or Maladministration	No Change	6
5	Information Technology Infrastructure, Threat Protection and Management of Services	<ul style="list-style-type: none"> New Descriptor added (reflecting the deletion of 'Advice and Information') 	7
6	Business Continuity and Community Resilience	<ul style="list-style-type: none"> Updates to descriptors to incorporate Pandemic 	8
7	Emergency Events	<ul style="list-style-type: none"> Update to descriptor to incorporate Pandemic 	9
8	Infrastructure Management	No Change	10
9	Urban Densification	<ul style="list-style-type: none"> 'Urban Densification' has been expanded to include the newly realised risk of 'Planning Development and Infrastructure Act (PDI Act)'. PDI Act was an Emerging Risk in 2019. 	11
10	Waste Management	<ul style="list-style-type: none"> Minor update to descriptor 	13
11	Financial Management, Sustainability and Cost Shifting	<ul style="list-style-type: none"> Recommended as NEW/realised strategic risk 2020-21 	14

Please Note: The following 2019/20 Strategic Risks have been incorporated into the current risks (above);

Effective WHS Management	<ul style="list-style-type: none"> DELETE 'Effective WHS Management' as the strategic risk and it's associated descriptors are well aligned to Risk 2 'Workforce Management' 	16
Advice and Information	<ul style="list-style-type: none"> DELETE 'Advice and Information' as the strategic risk descriptors are well aligned to Risk 1 and Risk 5 	17

***Changes within this document to descriptors from the 2019/20 review are noted in red text**

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes**STRATEGIC RISK 1 - BUSINESS PRACTICES**

The updated descriptors reflect the deletion of 'Advice and Information'

Business Practices;	Strategic Risk Status and Outlook
<p>a) Inefficient/ineffective practices, procedures or processes that may lead to increased costs, missed opportunities and/or community dissatisfaction with Council, breaches of legislation and/or adverse external agency investigation findings</p> <p>b) Inefficient/ineffective practices, procedures or processes including the failure to provide adequate, accurate and/or timely advice that allows for, contributes to or ultimately leads to poor decisions or outcomes from Administration or Council that do not consider approved or established plans, and/or do not consider service delivery or reputation, and/or are based on political expediency</p>	<p>Current Environment</p> <ul style="list-style-type: none"> Uncertainty/ Instability relating to changes associated with the COVID-19 Pandemic <p>Outlook</p> <ul style="list-style-type: none"> Some uncertainty/Instability relating to changes associated with the COVID-19 Pandemic Significant changes have occurred to business practices and the underlying processes that support them. It is currently difficult to quantify how long these changes may continue to have an impact, or which of these new processes may continue in some form in the longer term (i.e working from home, electronic council meetings, etc)
Key Considerations	
<p>In February 2020, the mid-year Strategic Risk Review was presented to the Audit Committee. The Audit Committee requested that Administration consider amalgamating Risk 1 'Business Practices' with Risk 5 'Advice and Information'. Consideration has been given to language used within the descriptor, specifically relating to the COVID-19 (i.e. situation and changes in current business practices). It is felt that the current descriptor with the changes described will continue to describe current risk issues sufficiently. In essence a change in business process or practice due to the current pandemic that leads to inefficient processes is recognised as part of this risk issue and does not require a separate descriptor.</p>	
Changes	
<p>Risk 1 'Business Practices' will be expanded to incorporate the relevant descriptor and associated controls from 'Advice and Information'. 'Advice and Information' contains two descriptors ('A' and 'B').</p> <p>Descriptor 'A', 'the failure to provide adequate, accurate or timely advice leading to poor decision making and outcomes' is encompassed within the expanded (risk one) descriptors above.</p> <p>Descriptor 'B', the 'failure to secure information leading to its misuse or breaches of legislation' is adequately described in Risk 4 'Fraud, Corruption, Misconduct or Maladministration' and Risk 5 'Information Technology, Infrastructure, Threat Protection and Management of Services'. The Risk 5 descriptors will be expanded to include storage of data, and breaches of legislation due to ineffective business practices.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes**STRATEGIC RISK 2 - WORKFORCE MANAGEMENT**

A new descriptor has been included to reflect workplace changes resulting from COVID -19 impact.

The inclusion of descriptor 'F' reflects the deletion of 'Effective WHS Management'.

Workforce Management;	Strategic Risk Status and Outlook
<p>a) Inadequate management of staff both on and off site, including working at home/remotely, leading to a reduced overall performance of the organisation.</p> <p>b) Inability to modify systems and processes for those whose roles are impacted by changes in work processes or not considering the impact on staff of those accompanying changes in work processes</p> <p>c) Inability to attract or retain appropriately skilled staff, and/or lack of succession planning actions or programs leading to a loss of and/or lack of continuity of corporate knowledge and reduced organisational capability and capacity to achieve effective service delivery.</p> <p>d) Inadequate staff health, welfare or wellbeing programs that impact on staff satisfaction or performance and/or inhibit the successful creation and maintenance of a positive workplace culture.</p> <p>e) Resourcing limitations leading to current staff having the inability to undertake, continue or complete tasks as required</p> <p>f) An act or omission by Council (or its contractors) that contributes to the serious injury or death of an employee, contractor, visitor, client of a service, or member of the public.</p> <p>g) Failure to plan for, or appropriately introduce measures to address/manage WHS issues associated with changes to work processes, including modification of currently performed tasks at current work locations , and/or issues and challenges and benefits experienced of increased use of electronic, remote and/or home based working environments either caused by emergency events or societal and workplace changes.</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Uncertainty/ Instability relating to changes associated with the COVID-19 Pandemic <p>Outlook</p> <ul style="list-style-type: none"> • Some uncertainty/ Instability relating to changes associated with the COVID-19 Pandemic • Some staff concerns regarding the possibility of staff not being replaced due to a hiring freeze, internal and external secondments and resulting workloads for remaining staff • Some members of the Executive and Managers approaching retirement - consideration may need to be given to succession planning strategies
Key Considerations	
<p>The response to COVID-19 has meant that in the short term, and perhaps in some cases permanently, the way work is undertaken has changed. In recent times there have been significant challenges to both the way staff do their job as well as how they manage the new challenges encountered (i.e. performing new ways of doing things); from working from home or meeting electronically or quickly innovating new methods of service delivery while ensuring a high level of productivity and retention of service levels.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes

The full financial impact of dealing with the current crisis remains uncertain. The challenge remains for the organisation to maintain service delivery for the community, as well as promote business and community confidence and resilience.

Staff wellbeing, including mental health, is a significant issue as individuals, families and the wider community continue to deal with anxiety, uncertainty, isolation and limited face to face interaction with others at this time.

The COVID-19 pandemic has also resulted in many changes to work processes. The changes, both short and long term continue to present challenges, as well as opportunities, for the business; including how to deal with the health of safety of staff in potentially higher risk locations, the management of WHS issues within the home based working environment, etc.

Examples of short term 'interruptions' to business processes include the necessity for increased workstation/workplace cleaning, reduced access to building sites, changes in work programming, altered processes, etc.

Through experience, and the necessity of having to find innovative methods of work, there may also be longer term changes to the how and where we perform work as well as how we interact with others electronically.

Changes

Descriptor 'A' has been updated to include reference to the issue of staff working from home.

Descriptor 'B' has been included to identify with the difficulties in managing a workforce that faces significant challenges in performing its usual role, and/or requires new methods to serve the community. These changes are not noted as being COVID specific but are included to recognise and address issues raised, or magnified by, the COVID situation.

Descriptor 'F' and 'G' have been incorporated from the Strategic Risk entitled 'Effective WHS Management'.

Descriptor 'G' has been included to recognise the potential changing face of work processes as a result of the COVID-19 pandemic and the WHS challenges this presents. These changes, although initiated in response to the pandemic, are not noted as being COVID specific but are included to recognise and address issues raised by or magnified by the current situation that may have short or longer term consequences.

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21

Current Outlook and Summary of Changes**STRATEGIC RISK 3 - STAKEHOLDER RELATIONSHIPS**

NO CHANGE

Stakeholder Relationships;	Strategic Risk Status and Outlook
a) A breakdown in the effective working relationships between Council/Administration and relevant stakeholders leading to a loss of confidence in the CWT	Current Environment <ul style="list-style-type: none"> Stable - Some procedures and processes have changed (including meeting access and the inability to host larger face to face meetings) but currently effective relationships have been maintained.
	Outlook <ul style="list-style-type: none"> Stable although some concern regarding ongoing Local Government reforms which may significantly change the <i>Local Government Act 1999</i>.
Changes	
<p>No change is proposed as part of this review.</p> <p>Note: Although there have been challenges presented by the COVID-19 pandemic, the maintenance of effective relationships has continued with modifications particularly around methods of communication and meeting processes.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes**STRATEGIC RISK 4 - FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION**

NO CHANGE

Fraud, Corruption, Misconduct or Maladministration;	Strategic Risk Status and Outlook
<p>a) Inadequate systems, procedures and internal control frameworks that provide opportunities for fraud or corruption by Council staff, contractors, volunteers or Elected Members.</p> <p>b) Inadequate systems, procedures and internal control frameworks that provide opportunities for serious and systemic misconduct or maladministration by Council staff, contractors, volunteers or Elected Members.</p>	<p>Current Environment</p> <ul style="list-style-type: none"> Stable <p>Outlook</p> <ul style="list-style-type: none"> Stable, some concern regarding the wider economic outlook and the challenges this may present across the community to maintain current income levels and standards of living as the nation continues recovery from the current economic difficulties
Changes	
No change is proposed to this risk as part of this review.	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes**STRATEGIC RISK 5 - INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES**

The updated descriptor reflects the deletion of 'Advice and Information'

Information Technology Infrastructure, Threat Protection and Management of Services;	Strategic Risk Status and Outlook
<ul style="list-style-type: none"> a) Damage, long term interruption, or loss of key business information systems and/or the data stored within them, leading to the Council's capacity to provide essential services being severely compromised, reduced in the long term or lost entirely. b) Inadequate protection from, response to, or management of, Cyber Security and associated threats to Council information, resources or assets c) Lack of preparation for or not capitalising on expected future technological capabilities or opportunities d) Failure to properly secure information leading to its misuse or to breaches of legislation 	<p>Current Environment</p> <ul style="list-style-type: none"> • Stable - significant work undertaken to facilitate and coordinate the ability for staff to work remotely including working from home • Volume and sophistication of cyber security attacks continues to increase as per announcement by Prime Minister in July 2020 <p>Outlook</p> <ul style="list-style-type: none"> • Stable • Continued use of technology to facilitate working remotely • Continuation of sophisticated cyber threats and phishing attempts • Installing hardware to improve recoverability • Reviewing IT Business Continuity plan
Key Considerations	
<p>With the combining of Risk 5 '<i>Advice and Information</i>' into Risk 1 '<i>Business Practices</i>' consideration was given to where to incorporate the second part of that risks descriptor information. Risk 1 was a natural fit for descriptor 'A' relating to business process, but the security of information also has implications for its potential misuse.</p> <p>This change also reflects the wider information management role of Council in the protection of information.</p> <p>Consideration was given to the initial and revised risk levels due to increased cyber-attacks. Following review, the risk will remain at the current level and will continue to be monitored.</p>	
Changes	
An additional descriptor added to reflect the merging of other risks.	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21

Current Outlook and Summary of Changes

STRATEGIC RISK 6 - BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

Update to descriptors to incorporate Pandemic.

Business Continuity and Community Resilience;	Strategic Risk Status and Outlook
<p>a) The inability to respond, recover, restore and resume business as usual during a business continuity event resulting in damage, long term interruption, or loss of key service centres (Civic, Depot, Library, Thebarton Community Centre) and/or access/availability to/of key staff leading to the CWT's capacity to provide essential services, services being either severely compromised, reduced in the long term or lost entirely.</p> <p>b) The inability to effectively develop concise, specific, robust emergency management plans, and/or to plan, prepare or take adequate and appropriate action to prevent impacts from an emergency event (including natural emergencies such as flooding, and earthquake or pandemic, as well as deliberate attacks such as terrorism, hostile vehicle attack in crowded places, cyber-crime, etc.) resulting in loss of key infrastructure/ assets/staff, critical service levels and/or ongoing danger to staff or our community.</p> <p>c) Failure to adequately partner with the community and associated community services providers to build resilience programs resulting in delayed or missed opportunities for Council to prepare its community for disruptive events.</p> <p>d) Failure to meet the increasing legislative demands being placed on Local Government with regard to emergency management leading to increased dissatisfaction and not meeting the needs of the community</p> <p>e) Failure to plan for and monitor threats emerging as a result of climate change and other hazards identified via state or local zone emergency planning</p>	<p>Current Environment</p> <ul style="list-style-type: none"> Some uncertainty in this space with regard to the resilience of the organisation, the community and businesses which is currently being tested as a result of COVID-19. <p>Outlook</p> <ul style="list-style-type: none"> Continued uncertainty Continued opportunities to partner with the community, businesses and others in the Local Government sector Opportunities will be presented for improvement as part of further debrief processes from the pandemic event.
Key Considerations	
How well did we plan for a potential pandemic? How effective was our documentation and how well did we prepare our organisation and community? What lessons have we learnt? Did we give enough consideration to potentially having limited or no staff? How do we increase resilience to prepare for potential similar events in the future?	
Changes	
<p>Descriptors have been updated with pandemic specific information to reflect the CWT 'all hazards' approach to emergency planning and preparedness.</p> <p>Descriptors now reflect key lessons learnt from issues that have arisen during the impact of COVID-19; particularly relating to documentation, and possible loss of staff.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21

Current Outlook and Summary of Changes

STRATEGIC RISK 7 - EMERGENCY EVENTS

Update to descriptors to incorporate pandemic.

Emergency Events	Strategic Risk Status and Outlook
<p>a) Damage to private property, council facilities and/or community infrastructure as a result of Emergency events that impact on the CWT.</p> <p>b) Ineffective communication with Emergency Control Agencies, Western Adelaide Emergency Management Committee member councils or Functional Support Group(s) resulting in inefficient response and recovery from an emergency hazard.</p> <p>c) Failure to adequately partner with the community and associated community services providers to respond to and meet the immediate needs of its community during, or responding to, an emergency incident.</p> <p>d) The inability to effectively respond or recover from an emergency event (including natural emergencies such as flooding, and earthquake and pandemic, as well as deliberate attacks such as terrorism, hostile vehicle attack in crowded places, cyber-crime, etc.) resulting in loss of key infrastructure/ assets, loss of key staff, lack of access to council buildings or equipment, and/or the inability to offer critical services to the public and/or prevent/minimise/mitigate ongoing danger to staff or our community.</p>	<p>Current Environment</p> <ul style="list-style-type: none"> Uncertain
	<p>Outlook</p> <ul style="list-style-type: none"> Continued uncertainty as the recovery phase of the pandemic incident progresses alongside response and a possible second wave Storm season predicted similar to 2016 Due to bushfires and the current pandemic the focus of government and community may move further away from flooding/ storms which are still significant risks
Key Considerations	
<p>The Organisation is in a heightened level of alert in the current and ongoing uncertain COVID-19 environment and remains vigilant as the pandemic incident continues. The overall revised risk level is maintained at MODERATE and will continued to be monitored as part of on-going reviews.</p> <p>What actions have we taken to deal with the incident? Were they appropriate and timely? How well have we coped with the pandemic as it was (and is still) occurring? How well have we assisted our wider community?</p>	
Changes	
<p>Descriptors have been updated with pandemic specific information to reflect the CWT 'all hazards' approach to emergency planning and preparedness.</p> <p>The descriptors now reflect key lessons learnt from issues that have arisen during the impact of COVID- 19.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes**STRATEGIC RISK 8 - INFRASTRUCTURE MANAGEMENT**

NO CHANGE

Infrastructure Management;	Strategic Risk Status and Outlook
<p>a) Failure to adequately maintain assets (including facilities and property) and infrastructure leading to increased costs , increased damage caused by deterioration or emergency events and increased damage to reputation</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Stable • A number of developments complete or significant progress underway including Apex Park, Camden, Lockleys and Weigall Ovals • Stormwater infrastructure works continues including Keswick/Brownhill Creek <p>Outlook</p> <ul style="list-style-type: none"> • Stable although Climate change adaptation and monitoring of changes to the environment a concern • Asset plans to be reviewed with increased focus on risk management • South Rd decision regarding possible options (Tunnel etc.) will impact on community and political landscape • Some possible uncertainty regarding potential financial impacts of pandemic both negatively with the need to review costs as well as the potential for state and federal government projects that seek to provide economic stimulus
Key Considerations	
<p>Consideration was given to adding/modifying descriptors to note the challenges and opportunities (particularly financial) that will be faced as part of the ongoing impacts of COVID-19, but these are thought to be adequately described across other risks.</p>	
Changes	
<p>No change has been made to this risk as part of this review.</p>	

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RISK 9 - URBAN DENSIFICATION

'Urban Densification' has been broadened to include the 2019/20 emerging risk of 'Planning Development and Infrastructure Act (PDI)'

Urban Densification;	Strategic Risk Status and Outlook
<p>a) Failure to adequately plan for or implement appropriate systems, programs and process needed as a result of increased demand for and/or change in use of Council infrastructure and assets, services and resources caused by increased density of population and changing community landscape.</p> <p>b) Failure to plan for or mitigate the effects of the staged introduction and ongoing day to day management and operation of the Planning Development and Infrastructure Act (PDI) resulting in lack of information and poor service to residents and/or ineffective, inefficient management of planning controls or systems</p> <p>c) Failure to facilitate an effective working relationship with the Department for Infrastructure and Transport resulting in lack of effective communication and missed opportunities to advocate on behalf of residents</p>	<p>Current Environment</p> <ul style="list-style-type: none"> Continuing instability due to multiple unknowns including system and processes requirements regarding Planning Development and Infrastructure Act (PDI Act) Ongoing Community and Elected Member concerns <p>Outlook</p> <ul style="list-style-type: none"> Continuing instability Closely tied in with PDI May impact on other areas of council including increased waste management, and asset maintenance (including roads and stormwater) costs Poor communication about and implementation of PDI changes (particularly at State Government level) may lead to increased concerns and shifting of blame
Key Considerations	
<p>With limited implementation of aspects of the PDI Act and limited time since implementation of others it is difficult to provide certainty although the outlook is still considered to be volatile.</p> <p>It is envisaged that this risk rating may possibly require amendment in the February 2021-Mid-Year-Strategic Risk Review when further impacts from the PDI Act implementation will be known. The emerging PDI risk is realised through 'Urban Densification'.</p> <p>The COVID-19 pandemic has raised questions about how we interact with others in the built environment. How do best plan for variants such as appropriately socially distancing when living in very close quarters, and how do we make best use of available public space?</p> <p>Although this is a realised risk and we have undertaken significant actions to minimise the impact there may be little we can do to mitigate further. CWT have seconded a policy planning officer to Department for Infrastructure and Transport to assist with the Code specifically relating to West Torrens, and we are working with our transition manager for the best outcome for CWT residents. The risk of increased density in significant parts of CWT is high and CWT will continue to educate the Department for Infrastructure and Transport, work with Department for Infrastructure and Transport, and advocate on behalf of residents to ensure we are fully informed and Members are briefed.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21
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Changes
<p>The 2019/20 emerging risk 'PDI Act' has been realised within Risk 9 'Urban Densification'.</p> <p>With the legislation staged and some aspects either yet to kick in with others still quite new many impacts are still to be fully felt. With this in mind it is expected that the risk level for the risk level will be reviewed and may possibly change at the 2020/21 mid-year risk review.</p> <p>There is significant reputational risk from CWT not preparing for and adequately incorporating system and process changes required as part of the implementation of the legislation. The untreated risk level is set at Major (front page story) and Moderate (25-75% chance of occurring) with no controls (High Risk) with a revised risk considering work /controls undertaken of Major and Unlikely (Moderate Risk)</p>

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes**RISK 10 - WASTE MANAGEMENT**

MINOR CHANGE to descriptor

Waste Management;	Strategic Risk Status and Outlook
<p>a) Failure to manage the collection and processing of waste (including during emergency events) leading to a loss of control over waste management costs and increased resources going to landfill</p> <p>b) Failure to implement appropriate plans, processes and systems to appropriately manage challenges and/ or capitalise on opportunities presented as a result of changing market conditions including a loss of competitiveness regarding waste management in the local government sector and broader economy.</p> <p>c) Failure to meet community expectations with regard to waste management</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Some instability with changes occurring across the waste sector • Solo contact extension with CWT • Education and waste reduction a focus <p>Outlook</p> <ul style="list-style-type: none"> • Somewhat volatile • Waste levy increasing which may lead to consequences such as illegal dumping increases or potential changes in collections • Possible bans of single use plastics may lead to increase to organics contamination in short term • Increased costs in particular to recyclables • Large multi-unit complexes continue meaning increased complexity of collection and possible increased costs
Key Considerations	
The fallout of limitations around recycling plastics continue. In addition, increased landfill charges continues to accelerate the need to promote food waste diversion. Further consideration is how has the sector changed in response to COVID-19 with increased take up of working from home options and increased use of local open spaces.	
Changes	
A minor change to a descriptor has been incorporated lessons learnt and opportunities presented as part of COVID-19 impacts and to reflect changes to how the waste stream may have been impacted (i.e. increased green waste or hard waste collections).	

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RISK 11 - FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING

New/Realised Strategic Risk

Financial Management, Sustainability and Cost Shifting;				Strategic Risk Status and Outlook			
<p>a) Failure to adequately plan, prepare and develop strategies to deal with variations in income caused through emergency events, longer term societal/community trends or changes to State Government policy resulting in the inability to service short, medium or long term commitments leading to financial instability, the need to increase borrowings and ultimately lack of financial sustainability</p> <p>b) Failure to manage costs, or increasing expenditure caused through emergency events, longer term societal/community trends or changes to State Government policy leading to lowering of/loss of service provision the need to increase borrowings and ultimately lack of financial sustainability</p>				Current Environment			
				<ul style="list-style-type: none">Continuing instabilityRate capping still unlikely			
				Outlook			
				<ul style="list-style-type: none">Continuing instabilityChallenge to control costs will be ongoing with difficult choices sometimes having to be madeOpportunities may be presented via stimulus proposals			
Key Considerations							
<p>In addition to the potential changes that are being considered at a State Government level, COVID-19 had led to the loss of income from multiple sources including rates and charges, and the increase in costs to maintain appropriate safety measures both for staff and the community. Considerable time and effort has been placed into ensuring that important services continue to function. This has meant, and means, that on an ongoing basis hard choices and tough decisions will continue to be needed to be made so that the organisation continues to be financially sound.</p>							
Changes							
<p>CWT is coming to realise the financial implications of cost shifting progresses towards Local Government. The implications of COVID-19 are also being realised. For this reason, this risk is identified as realised.</p> <p>There are a number of emerging and unknown issues that may impact on Local Government in the foreseeable future potentially impacting the ability of Council to levy fees and charges, and to collect rates efficiently and effectively, including the possible passage of Bills before SA parliament.</p> <p>This Strategic Risk falls within the 'Financial' consequence descriptor and indicates a 'loss of greater than \$1m'. The initial risk is identified as EXTREME; with 'catastrophic' consequence and likelihood of 'Likely' or 'Almost Certain'. The revised risk level considers CWT budgeted action underway and unknowns (e.g. possible stimulus proposals from Federal and State Government), which reflects a 'catastrophic' consequence and 'moderate' likelihood leading to an overall HIGH risk rating.</p>							
Initial Risk Rating				Revised Risk Rating			
Untreated risk	Likelihood = Likley	=	Extreme	Treated risk	Likelihood = Moderate	=	High

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes

	Consequence = Catastrophic				Consequence = Catastrophic		
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CWT Comprehensive (Full Year) Strategic Risk Review 2020/21Current Outlook and Summary of Changes**DELETE -**

The descriptors for 'Effective WHS Management' will be merged with Risk 2 'Workforce Management'

Effective WHS Management;	Strategic Risk Status and Outlook
a) An act or omission by Council (or its contractors) that contributes to the serious injury or death of an employee, contractor, visitor, client of a service, or member of the public.	Current Environment <ul style="list-style-type: none"> Uncertainty/ Instability relating to changes associated with the COVID-19 Pandemic
	Outlook <ul style="list-style-type: none"> Uncertainty/ Instability relating to changes associated with the COVID-19 Pandemic
Changes	
<p>'Effective WHS Management' has been deleted.</p> <p>'Effective WHS Management' will be incorporated within Risk 2 'Workforce Management'.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2020/21

Current Outlook and Summary of Changes**DELETE -**

The descriptors for 'Advice and Information' will be merged with 'Business Practices' and 'Information Technology Infrastructure, Threat Protection and Management of Services'

Advice and Information;	Strategic Risk Status and Outlook
<p>a) Failure to provide adequate, accurate and/or timely advice that leads to poor decision-making and outcomes.</p> <p>b) Failure to properly secure information leading to its misuse or to breaches of legislation</p>	
Key considerations	
<p>In February 2020, the mid-year Strategic Risk Review was presented to the Audit Committee. The Audit Committee requested that Administration consider amalgamating Risk 1 'Business Practices' and Risk 5 'Advice and Information'.</p>	
Changes	
<p>'Advice and Information' has been deleted.</p> <p>The descriptors for 'Advice and Information' has been incorporated into Risk 1 'Business Practices' and Risk 5 'Information Technology Infrastructure, Threat Protection and Management of Services'.</p> <p>Descriptors 'A' incorporated into 'Business Practices'.</p> <p>Descriptor 'B' incorporated into 'Information Technology Infrastructure, Threat Protection and Management of Services'.</p>	



Strategic Risk Review Report

City of West Torrens - 2020/21 Annual Review

Print Date: 06-Oct-2020

INTRODUCTION

The City of West Torrens (CWT) Administration Policy – Enterprise Risk Management Framework provides that risk identification, risk analysis and risk evaluation occur annually and be reviewed six monthly. As a result, the Executive Management Team (EMT) review and reports on its strategic risks at six-monthly intervals.

Risk Framework

CWT has adopted the risk analysis matrix (Matrix) which forms part of the AS/NZ ISO 31000 Risk Management (Standard). Use of the matrix allocates a risk rating based on the likelihood (%) and consequence level of a risk occurring.

To assist in the determination of the consequence descriptors have been approved across a range of risk areas such as financial, reputation, people and WHS.

Revised risk ratings of High or Extreme are outside of the Council's risk tolerance, therefore solutions have been identified that, when implemented, will assist to reduce the residual risk level as low as reasonably practical.

Control Verification process

The strategic risk review ensures that through assessment of the controls associated with each risk is undertaken, at least annually, to determine whether each asserted control is tangible or intangible dependent on whether evidence of each asserted control is available. Controls have been provided for each risk within this document including a reference to documented evidence. The evidence collected has been reviewed by desktop process, involving the management team where required.

Emerging Risks

'Emerging Risks' are risks, or issues, that are currently on the horizon and may, or may not, have an impact on Council and may, or may not, be within the control of the CWT. Two emerging risks from the 2019-20 Strategic Risk Review are realised within this 2020-21 Strategic Risk Review (i.e. Risk 9 'Urban Densification', and Risk 11 'Financial Management, Sustainability and Cost Shifting'). There are no new emerging risks identified within the 2020-21 Strategic Risk Review (this report).

STR 1 BUSINESS PRACTICES**Primary Category:** Reputation/Relationships**Responsible Officer:** General Manager Business and Community ServicesInitial

Consequence	Moderate
Likelihood	Likely

Revised

Consequence	Moderate
Likelihood	Unlikely

Risk Rating**High****Risk Rating****Moderate****Effectiveness of Controls:** Satisfactory**Descriptor:**

- a) Inefficient/ineffective practices, procedures or processes that may lead to increased costs, missed opportunities and/or community dissatisfaction with Council, breaches of legislation and/or adverse external agency investigation findings
- b) Inefficient/ineffective practices, procedures or processes including the failure to provide adequate, accurate and/or timely advice that allows for, contributes to or ultimately leads to poor decisions or outcomes from Administration or Council that do not consider approved or established plans, and/or do not consider service delivery or reputation, and/or are based on political expediency

Existing Controls:

- Adequate and well trained resources offers opportunities for continuous development and builds on the positive culture whereby CWT attracts and retains employees
- All reports to Council specify legislative requirements, policies or practices that apply or situations where a decision may be 'ultra-vires'
- Annual Performance Development Plans are implemented resulting in individual training plans
- Asset Management Plans are in place and being implemented
- CEO receives and delegates powers to make decisions
- Continuous improvement through the Lean Thinking program leading to efficient and standardised processes ensuring consistent service delivery
- Contract Management Policies and Procedures in place to ensure a standardised process for supplier engagement (as well as Whs risk mitigation awareness regarding contractor safety)
- Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to legislation
- Elected Member body is open to new initiatives
- Experienced and strong governance function leading to assurances that legal and ethical standing is maintained in the eyes of the wider community
- Experienced and Strong Risk Function leading to assurances that Risk Review and Assessment is appropriately managed is appropriately managed across the organisation
- Government Gazettes distributed weekly by Governance
- High level of security in place associated with information storage and retrieval
- Internal and External audit arrangements in situ ensuring appropriate oversight to decisions, processes, policies and procedures
- Legislation/policies/procedures in situ to ensure that Council is compliant and not acting 'ultra vires'
- Legislative changes are distributed as they are received by Governance
- Organisation is transparent, open and accountable to the community regarding decisions and actions
- Plans in situ - i.e. Asset Management Plan, 10 year Financial Plan, Strategic Plan etc
- Policy review regime monitored and managed by Executive
- Prioritised customer requests/complaints are escalated to managers
- Professional indemnity insurance in situ for staff via LGRS
- Recruitment process to ensure qualified staff, qualifications/ professional memberships or registration; confirmed and recorded on file
- Referee checks undertaken and recorded
- Reports provided to Council and Committees with regular updates of actions requested
- Robust recruitment process leading to streamlined, effective and cost efficient screening to fill vacancies
- Robust software systems in situ supporting access to timely and accurate information
- Strong, stable and experienced management team to ensure CWT have the capability to maintain modern and contemporary leadership
- Supervision provided based on experience
- Training and training support provided
- Transparent, Open and Accountable decision making processes for the Community
- Well consulted Strategic Plan enabling an engaged and connected community

Risk Controls (Evidence Supporting Tangible Controls)**Adequate and well trained resources offers opportunities for continuous development and builds on the positive culture whereby CWT attracts and retains employees**

Control Owner:	Manager People and Culture
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. Administration Policy: Training and Development b. Performance Partnering Development Program (Action Plan for staff use; and Guideline) - refer to 'HR Docs' on Compass c. Training certificates registered in personnel files d. Use of EMS Pro to proactively manage staff development e. Annual Budget 2019/2020 - Budget is allocated for mandatory training and development (i.e. CPR, first aid, etc) - refer to 'Corporate Training'
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A6406 b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Performance-Partnering-and-Development-Program-PPDP c. Access restricted but evidence confirmed d. A1984222 e. A2333840
Control Strength Rating:	4. Majority Effective

All reports to Council specify legislative requirements, policies or practices that apply or situations where a decision may be 'ultra-vires'

Control Owner:	Program Leader Governance
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. All Council/Committee agendas will reference legislation. Refer to City Advancement and Prosperity Committee Agendas b. Local Government Election Signage (2016) c. Waiver of Land Management Agreement - Novar Gardens (2020) d. Request for asset renaming (2020)
Objective ID or Webpage:	<ul style="list-style-type: none"> a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes b. A957558 c. Infocouncil 12501 d. Infocouncil 12476
Control Strength Rating:	4. Majority Effective

Annual Performance Development Plans are implemented resulting in individual training plans

Control Owner:	Manager People and Culture
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. Employee Performance Partnering Development Program available on Compass (PPDP instruction guide and user template) b. Induction process aligns with CWT goals and objectives c. Performance Improvement Plans (for skill development and coaching)
Objective ID or Webpage:	<ul style="list-style-type: none"> a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Performance-Partnering-and-Development-Program-PPDP b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists c. http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/index.cfm
Control Strength Rating:	4. Majority Effective

Asset Management Plans are in place and being implemented

City of West Torrens		2020/21 Strategic Risk Review Report
Control Owner:	Manager City Assets	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Asset Management Policy b. Asset Management Plan/s available on CWT website c. SOPs (work zone, traffic controls) on WHS Document Library	
Objective ID or Webpage:	a. https://fusion.wtcc.sa.gov.au/policyHub/serveFile.cfm?id=113 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Community_Plan/Management_business_plans c. http://fusion/registerEngine/registers/whsdocs/	
Control Strength Rating:	4. Majority Effective	
CEO receives and delegates powers to make decisions		
Control Owner:	Program Leader Governance	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Delegations Framework - 2020 b. CAP Delegations report c. CEO Delegations Framework and Sub-Delegations Framework is publicly available	
Objective ID or Webpage:	a. A1997190 b. ID 10123 (Infocouncil) c. file:///C:/Users/sfinn/Downloads/Delegations_and_Sub-delegations_Framework_-_Endorsed_by_Council_2_May_2017.pdf (A1971823)	
Control Strength Rating:	3. Partially Effective	
Continuous improvement through the Lean Thinking program leading to efficient and standardised processes ensuring consistent service delivery		
Control Owner:	Program Leader Continuous Improvement	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Lean Progress Report b. Past LEAN Projects - e.g. Depot Mobilisation, Storm Management Process, Bank Guarantee Process, Customer Parking Complaints Process. c. Lean Thinking - Continuous Improvement Champions d. Facilitators training June 2018 e. All new staff complete a Continuous Improvement/LEAN induction	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Lean-Thinking/Continuous-Improvement-Quarterly-Activity-Reports b. http://compass.wtcc.sa.gov.au/Content-areas/Lean-Thinking/Past-Projects c. http://compass.wtcc.sa.gov.au/Content-areas/Lean-Thinking/The-Lean-Continuous-Improvement-Champions d. A2157355 e. A2257141	
Control Strength Rating:	4. Majority Effective	
Contract Management Policies and Procedures in place to ensure a standardised process for supplier engagement (as well as WHS risk mitigation awareness regarding contractor safety)		
Control Owner:	Senior Strategic Procurement Officer	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. The procurement process available on compass outlines RFQ schedules., contact conditions used to evaluate suitability of suppliers	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Procurement/Procurement-Templates	
Control Strength Rating:	4. Majority Effective	

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Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to legislation	
Control Owner:	Program Leader Governance
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. Delegations Framework b. Review of delegations and authorisations approved by Council in May 2017 c. Delegations under the Development Act 1993 approved by Council 7 August 2018 d. Authorisations Register
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2157555 b. A922800 c. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalmeetings/2018/agendas/agenda_council_and_standing_committees_7_august_2018.pdf d. A1843362
Control Strength Rating:	3. Partially Effective
Elected Member body is open to new initiatives	
Control Owner:	Manager Strategy and Business
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. Thebarton Community Centre b. Sale of Brickworks (ongoing) c. Weigall Oval Masterplan d. Purchase of Royal Surf Lifesaving Building e. Masterplan for Kings Reserve
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2172930 b. A1451887 - confidential c. A858888 d. A872466 e. A2032405
Control Strength Rating:	4. Majority Effective
Experienced and strong governance function leading to assurances that legal and ethical standing is maintained in the eyes of the wider community	
Control Owner:	Program Leader Governance
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. Governance function comprises of qualified high level staff - e.g. General Manager has 15+ years' experience in governance, and the Program Leader Governance has Law Degree. b. Governance Reports presented to Council/Governance, Audit General Committee, City Facilities and Waste Recovery General Committee, City Advancement and Prosperity General Committee (e.g. street renaming, boundary reform, legislative updates) c. Ombudsman's Confidential Audit found CWT were well within suggested limit for confidential items. d. Elected Members Conflict of Interest Register e. Program Leader Governance closely monitors new/updated/amended State Government Legislation (relaying this information to appropriate Managers as required) f. Fraud and Corruption Audit - 2019
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A1271437 (page 26), A305026, Confidential - Refer to Personnel File for Resume - GM Business and Community Services and Program Leader Governance b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes c. Id.11134 d. http://fusion.wtcc.sa.gov.au/registerEngine/registers/conflict/index.cfm e. qA82511

City of West Torrens		2020/21 Strategic Risk Review Report
f. A2366334		
Control Strength Rating:	5. Effective	
Experienced and Strong Risk Function leading to assurances that Risk Review and Assessment is appropriately managed is appropriately managed across the organisation		
Control Owner:	Program Leader Strategic Resilience	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Risk function comprise suitably qualified high level staff b. Program Leader Strategic Resilience (Risk and Audit) c. All managers are accredited in risk management d. A number Team leaders and staff trained in risk management in 2015 and 2017 e. Enterprise Risk Management policy reviewed and approved (2019), available on Council's webpage f. Risk Management Framework reviewed and approved and available on CWT Intranet g. Strategic Risk Review 2019/20 Report h. Quarterly Risk Inductions are provided to all new staff (or adhoc as required) i. LGRS Risk Evaluation Audit Report 2018	
Objective ID or Webpage:	a. Resumes verified (confidential) b. A1271437 (pages 33, 26) c. A2051693 and certificates available in confidential HR files d. A1752100/A2303173 e. A5024 f. A2320271 g. A2371808 h. A2418999 / A2400199 i. A2234862	
Control Strength Rating:	5. Effective	
Government Gazettes distributed weekly by Governance		
Control Owner:	Program Leader Governance	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Government gazette distributed weekly to relevant General Managers, Managers and key staff for information	
Objective ID or Webpage:	a. A2200770	
Control Strength Rating:	5. Effective	
High level of security in place associated with information storage and retrieval		
Control Owner:	Manager Information Services	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Information Fraud audit - 2018 b. User access and Application access is administered with auditable, digital workflows eg. Network Access requests c. No successful cybersecurity attacks in IT outage have occurred in the last 10 years (Objective ECM application security is the best available in Local Government) d. Allocation of software administration Rights	
Objective ID or Webpage:	a. A212442 b. http://compass.wtcc.sa.gov.au/Content-areas/Information-Services/Network-access-request-forms c. Confirmed - Manager Information Services d. A2203388	
Control Strength Rating:	5. Effective	

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Internal and External audit arrangements in situ ensuring appropriate oversight to decisions, processes, policies and procedures	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. BDO Contract for External Audit Services 2017-2022 b. Galpins Contract for Internal Audit Services 2019-2021 c. Internal Audit Plan 2019-2022. Outlining co-sourced approach to Internal Audit.
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2067219 b. A2300937 c. A2233670
Control Strength Rating:	5. Effective
Legislation/policies/procedures in situ to ensure that Council is compliant and not acting 'ultra vires'	
Control Owner:	Program Leader Governance
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. Council policies available on the CWT website b. Administration policies available on Compass via the policy register (Policy Hub) c. Statutory Policies are endorsed by Council City Advancement and Prosperity Committee (Endorsement of Employee Code of Conduct, 2018). Updated after each election. d. Policies provided to Executive for review and approval e. Council Policy review schedule approved and presented to Executive and City Advancement and Prosperity Committee (quarterly) f. Reports refer to legislative requirements when relevant (i.e. Prescribed Officers 2019 - Register of Interest, Council Meeting 07 July 2020) g. LGA Circulars discussed in Exec h. Government Gazette distributed weekly to relevant General Managers, Managers and key staff for Information
Objective ID or Webpage:	<ul style="list-style-type: none"> a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Policies_and_procedures b. Policy HUB - http://fusion.wtcc.sa.gov.au/policyHub c. See 2018 Minutes - https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes d. A884881 e. Refer to Minutes of the 25 June 2019 Meeting - https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes f. A2506408 g. A821620 (*Executive Management Team Minutes provided) h. fA30676
Control Strength Rating:	4. Majority Effective
Legislative changes are distributed as they are received by Governance	
Control Owner:	Program Leader Governance
Risk Title:	BUSINESS PRACTICES
Evidence:	<ul style="list-style-type: none"> a. Staff advised of changes via email with recommendation that the changes can be accessed via legislation.sa.gov.au site b. Legislative Progress Reports to Council once a month c. Updated Acts that affect Council are reported to the Council d. Executive is also advised by email/memo of changes to Acts if they affect Council e. Government gazette distributed weekly to relevant General Managers, Managers and key staff for information
Objective ID or Webpage:	a. A2051465

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	<div>b. A2514211</div> <div>c. A874738</div> <div>d. A1191371</div> <div>e. A2550782</div>	
Control Strength Rating:	5. Effective	
Organisation is transparent, open and accountable to the community regarding decisions and actions		
Control Owner:	Program Leader Governance	
Risk Title:	BUSINESS PRACTICES	
Evidence:	<div>a. Public Consultation Policy 2012</div> <div>b. Annual Report Confidential Items 2018-19 (Item 11.3 Governance Standing Committee)</div> <div>c. Training for all staff and Executive RE Public Interest Disclosure Act 2018 (delivered 4th quarter 2019)</div> <div>d. Agendas and minutes publicly available - see CWT Website</div> <div>e. Gifts and benefits register publicly available - see CWT Website</div> <div>f. Elected Members Ordinary Returns publicly available - Register available on website</div> <div>g. Salary Register publicly available via kiosk and salary tables via Enterprise Bargaining Agreement (SAET Website)</div> <div>h. Informal gatherings open to the public - Refer to Informal Gatherings and Discussions Policy</div> <div>i. Complaints Policy available on CWT website</div> <div>j. Internal Review of Council Decisions Policy on website</div> <div>k. Public Consultation requesting community feedback is regularly updated on CWT Website - e.g. Mellor Park 2019, Community Needs Survey 2019</div> <div>l. Freedom of Information (FOI) Process</div> <div>m. Public Interest Disclosure Act 2018</div> <div>n. Public Consultation during COVID-19 Policy</div>	
Objective ID or Webpage:	<div>a. A8531</div> <div>b.https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Annual_Reports</div> <div>c. A2309670</div> <div>d.https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes/Agendas_and_Minutes</div> <div>e.https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records</div> <div>f. Note: Ordinary Returns Register can be viewed via the Kiosk at Customer Centre, or view a hardcopy at the Customer Service Centre desk</div> <div>g.http://www.saet.sa.gov.au/app/uploads/2017/06/IndustrialAwards_MunicipalSalariedOfficers.pdf</div> <div>h. A8632</div> <div>i.https://www.westtorrens.sa.gov.au/CWT/content/Council/Make_a_complaint/Council_feedback_comments</div> <div>j. A8109</div> <div>k.https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Have_your_say_community_consultations</div> <div>l.https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Freedom_of_Information</div> <div>m. https://icac.sa.gov.au/pid-guidelines</div> <div>n. A2477290</div>	
Control Strength Rating:	4. Majority Effective	
Plans in situ - i.e. Asset Management Plan, 10 year Financial Plan, Strategic Plan etc		
Control Owner:	Manager Strategy and Business	
Risk Title:	BUSINESS PRACTICES	
Evidence:	<div>a. City of West Torrens Footpath Asset Management Plan 2017</div> <div>b. City of West Torrens Roads Asset Management Plan 2017</div>	

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	<div><div>c. City of West Torrens Buildings Asset Management Plan 2017</div><div>d. City of West Torrens Stormwater Asset Management Plan 2017</div><div>e. City of West Torrens Recreation & Open Space Asset Management Plan 2017</div><div>f. City of West Torrens 10 year Financial Plan</div><div>g. Towards 2025 Community Plan (May 2017)</div><div>h. Internal Audit Plan 2019-2022</div><div>i. Corporate Plan Framework - Lean Project Plan (Lean Project - Corporate Planning Process Improvements)</div><div>j. Enterprise Risk and Resilience Management Plan 2019/20</div><div>k. Asset Management Policy (2019)</div><div>l. Adopted Budget and Annual Business Plan 2020/2021 incorporates the ten year financial plan</div><div>m. Strategic plans available on CWT website</div><div>n. SOPs (work zone, traffic controls) on WHS Document Library</div></div>
Objective ID or Webpage:	<div><div>a. A2128633</div><div>b. 2128634</div><div>c. A2128631</div><div>d. A2128635</div><div>e. A2128632</div><div>f. A2150467</div><div>g. https://indd.adobe.com/view/cdf238c2-6408-493c-b378-4e81069d4783</div><div>h. A2233670</div><div>i. A2203267</div><div>j. A2326149</div><div>k. A5579</div><div>l. https://www.westtorrens.sa.gov.au/CWT/content/Council/Your_Council/Financial_Reports</div><div>m. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Community_Plan/Management_business_plans</div><div>n. http://fusion/registerEngine/registers/whsdocs/</div></div>
Control Strength Rating:	<div><div>4. Majority Effective</div></div>
Policy review regime monitored and managed by Executive	
Control Owner:	<div><div>Program Leader Governance</div></div>
Risk Title:	<div><div>BUSINESS PRACTICES</div></div>
Evidence:	<div><div>a. Terms of Reference - City Advancement and Prosperity Committee</div><div>b. The CWT Policy register available on Compass provides data on policies and reporting - see Policy Hub.</div><div>c. Quarterly Policy Review Report to Executive, and City Advancement and Prosperity Committee - 2020</div></div>
Objective ID or Webpage:	<div><div>a. A2252714</div><div>b. http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy</div><div>c. Infocouncil 12488</div></div>
Control Strength Rating:	<div><div>4. Majority Effective</div></div>
Prioritised customer requests/complaints are escalated to managers	
Control Owner:	<div><div>Program Leader Governance</div></div>
Risk Title:	<div><div>BUSINESS PRACTICES</div></div>
Evidence:	<div><div>a. Customer Complaints Policy 2018 - available on CWT website</div><div>b. Section 270 internal reviews (Refer to details within the LGA website - Complaints about Council)</div><div>c. Internal Reviews of Council Decisions Policy</div></div>
Objective ID or Webpage:	<div><div>a. A8109</div><div>b. https://www.lga.sa.gov.au/complaints</div><div>c. A5158</div></div>

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Control Strength Rating:	4. Majority Effective	
Professional indemnity insurance in situ for staff via LGRS		
Control Owner:	Manager Financial Services	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Local Government Association Mutual Liability Scheme confirmation of membership 2020-21	
Objective ID or Webpage:	a. A2559365	
Control Strength Rating:	4. Majority Effective	
Recruitment process to ensure qualified staff, qualifications/ professional memberships or registration; confirmed and recorded on file		
Control Owner:	Manager People and Culture	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Recruitment Tool Box	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Toolbox-Vacancies/Recruitment-toolbox	
Control Strength Rating:	4. Majority Effective	
Referee checks undertaken and recorded		
Control Owner:	Manager People and Culture	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Reference Check Form b. Recommendation Report c. Link to the Toolbox on Compass d. Recruitment and Selection Policy - 2018	
Objective ID or Webpage:	a. objdir://objective.wtcc.sa.gov.au:8443/document/view/vA2443441 b. objdir://objective.wtcc.sa.gov.au:8443/document/view/vA2472837 c. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Toolbox-Vacancies/Recruitment-toolbox d. A5472	
Control Strength Rating:	4. Majority Effective	
Reports provided to Council and Committees with regular updates of actions requested		
Control Owner:	Executive Coordinator	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. Outstanding meeting actions (Strategy) - City Advancement and Prosperity Committee b. Agendas and minutes available on website	
Objective ID or Webpage:	a. A2354128 b. http://www.westtorrens.sa.gov.au/Council/Meetings/Agendas_and_Minutes	
Control Strength Rating:	4. Majority Effective	
Robust recruitment process leading to streamlined, effective and cost efficient screening to fill vacancies		
Control Owner:	Manager People and Culture	
Risk Title:	BUSINESS PRACTICES	
Evidence:	a. HR Documents are available on Compass (i.e. recruitment information including FAQs, policies, templates, forms, letters etc)	
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<p>b. Recruitment and Selection Policy - 2018</p> <p>c. Recruitment based on cultural values and behaviours</p> <p>d. Qualifications, professional memberships and registration are confirmed and recorded on file</p> <p>e. Criminal and Relevant History Screening Policy - 2017</p> <p>Objective ID or Webpage: a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources</p> <p>b. A5472</p> <p>c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Employment_volunteering/Working_with_us/Our_culture</p> <p>d. Confidential - recorded on individual Personnel Files</p> <p>e. A1976585</p> <p>Control Strength Rating: 4. Majority Effective</p>		
Robust software systems in situ supporting access to timely and accurate information		
<p>Control Owner: Manager Information Services</p> <p>Risk Title: BUSINESS PRACTICES</p> <p>Evidence:</p> <p>a. Refer to "Software - State of Play" published August 2019</p> <p>b. The Information Services Plan 2019-2020 includes data capture and business intelligence improvement initiatives eg. Tree Management, Asset capture and BI.</p> <p>c. IT assets recorded in the Helpdesk system with information used to locate, budget, forecast and dispose of assets (e.g. improvement initiatives in 2019/2020 include helping to improve data quality and access to information)</p> <p>Objective ID or Webpage: a. A2512031</p> <p>b. A2274556</p> <p>c. Sighted</p> <p>Control Strength Rating: 5. Effective</p>		
Strong, stable and experienced management team to ensure CWT have the capability to maintain modern and contemporary leadership		
<p>Control Owner: Manager People and Culture</p> <p>Risk Title: BUSINESS PRACTICES</p> <p>Evidence:</p> <p>a. Executive team have has extensive management/executive experience and hold tertiary qualifications.</p> <p>b. Executive management team has comprised the same members for over 8 years (refer to Annual Reports on website)</p> <p>c. All managers accredited in risk management</p> <p>d. All managers are required to present on leadership at Manager's Forum (held monthly)</p> <p>e. Executive management meets fortnightly</p> <p>f. Professional Development opportunities for Managers</p> <p>Objective ID or Webpage: a. Confidential - Confirmed within personnel files</p> <p>b. Personnel files/reports to Council/Annual Reports/ Organisational Chart</p> <p>c. Certificates confirmed in personnel files/ECM</p> <p>d. A894659</p> <p>e. Confidential - access to copies of Agenda and Minutes via Executive Coordinator</p> <p>f. A2084207</p> <p>Control Strength Rating: 5. Effective</p>		
Supervision provided based on experience		
<p>Control Owner: Manager People and Culture</p> <p>Risk Title: BUSINESS PRACTICES</p> <p>Evidence:</p> <p>a. Organisational Chart demonstrates reporting structure</p>		
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Objective ID or Webpage: a. https://objective.wtcc.sa.gov.au/id:A1271437/document/versions/published/renditions/Onscreen Control Strength Rating: 4. Majority Effective		
Training and training support provided		
Control Owner: Manager People and Culture Risk Title: BUSINESS PRACTICES Evidence: a. Study Assistance Policy b. Performance Development Program - Individual training requirements identified via PPDP process c. PPDP Guidelines/processes d. Study Assistance Request Form e. Study Assistance Policy Objective ID or Webpage: a. A6303 b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Performance-Development c. https://objective.wtcc.sa.gov.au/id:A1270972/document/versions/published d. A1269874 e. A6303 Control Strength Rating: 4. Majority Effective		
Transparent, Open and Accountable decision making processes for the Community		
Control Owner: Program Leader Governance Risk Title: BUSINESS PRACTICES Evidence: a. Annual Report Confidential Items 2018-2019 (refer to Agenda of Council Meeting Sept 2019) b. Freedom of Information available on CWT website c. Public Interest Disclosure Act 2018 (PID) information available on CWT website with Gmail address directed only to the responsible officer d. Council Policy - Internal Review Of Council Decisions e. Customer Complaints Policy f. City of West Torrens Annual Report (Ombudsman's Investigations, number of Council Reviews and FOI Applications) - (refer to Agenda of Council Meeting Sept 2019) g. ICAC Training completed by GM Business and Community Services and Program Leader Governance for Public Interest Disclosure (July 2019) h. All staff and Executive undertook Public Interest Disclosure training - Nov 2019 i. Public Interest Disclosure Act 2018 Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes (refer to Agenda of Council Meeting Sept 2019) b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Freedom_of_Information c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Public_Interest_Disclosure d. A5158 e. A8109 f. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes (refer to Agenda of Council Meeting Sept 2019) g. Certificate of completion contained within Personnel file (Confidential) h. A2371601, A2371602, A2371603 i. https://icac.sa.gov.au/pid-guidelines Control Strength Rating: 4. Majority Effective		
Well consulted Strategic Plan enabling an engaged and connected community		
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City of West Torrens		2020/21 Strategic Risk Review Report	
Control Owner:	Manager Strategy and Business		
Risk Title:	BUSINESS PRACTICES		
Evidence:	a. Towards 2025 Community Plan review approved 2017 following public consultation (Review of current plan underway, due for completion Nov 2020) b. Departmental Service plans i.e. Strategy and Business Annual Service Plan 2019/20 c. Strategic and Corporate Plans available via the CWT Public Website (e.g. Disability Access and Inclusion Corporate Plan, Tree Strategy, Open Space and Public Place Plan)		
Objective ID or Webpage:	a. https://indd.adobe.com/view/cdf238c2-6408-493c-b378-4e81069d4783 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Community_Plan/Service_plans c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans		
Control Strength Rating:	4. Majority Effective		

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Failure to provide a service to stakeholders or provide appropriate advice to Executive , Managers , Employees and members of the Public	Manager People and Culture	Moderate
Insurance information/profiling is incorrect resulting in over payment of premiums, litigation or reputation damage	Manager Financial Services	Low
Poor event management	Executive Coordinator	Low
Non Collection of Kerbside Waste including street litter bins and illegal dumping	Manager Regulatory Services	Moderate
Adverse publicity arising from fraudulent or corrupt activities by officers or people acting on behalf of community services	Manager Community Services	Moderate
Council Staff or Audit Committee Members have insufficient skills and expertise leading to failure to offer full value to the Council's oversight responsibilities or an ineffective risk, resilience and audit program	Program Leader Strategic Resilience	Moderate
Failure of plant and equipment resources resulting in injury to staff or reduced service delivery.	Manager City Operations	Moderate
Failure to deliver continuous improvement objectives resulting in inefficient allocation of resources	Executive Coordinator	Moderate
Injury or death of staff or contractors in the workplace	Manager City Operations	Moderate
Failure to comply with legislative requirements (Agendas and Minutes)	Executive Coordinator	Moderate
Working in an unsafe workplace resulting in illness, death or injury of staff or contractors	Manager City Assets	Moderate
Misconduct or maladministration by public officers	Manager Strategy and Business	Low
Staff injury or illness resulting in negative impact on service delivery	Manager Community Services	Moderate
Unsafe and ineffective movement of people through the City due to inadequate road and path network	Manager City Assets	Moderate
Working in an unsafe workplace resulting in injury or impact on staff wellbeing	Executive Coordinator	Moderate
Statutory reporting not compliant	Manager Financial Services	Low
Failure to deliver business objectives due to poor contractor management (i.e. tender process, contractor performance).	Manager City Assets	Moderate
Mismanagement of volunteers resulting in failure to achieve objectives, reputation damage or litigation.	Manager Community Services	Moderate
Existing infrastructure and property assets are poorly maintained or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Accounts Payable - inappropriate allocation of funds	Manager Financial Services	Low
Failure to conduct routine public health and food safety inspections within regulatory requirements resulting in harm to the public.	Manager Regulatory Services	Moderate
Misconduct or maladministration by public officers	Executive Coordinator	Low
Accounts Receivable - invoices inaccurately recorded or not at all	Manager Financial Services	Low

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Working in an unsafe workplace resulting in death or injury of staff, visitors, tenants or contractors	Manager City Property	Moderate	
Asset register not accurately maintained	Manager Financial Services	Low	
Failure to comply with legislative requirements	Manager Strategy and Business	Low	
Negative feedback and effects on clients from failure to deliver services or over expectation of clients of services provided	Manager Community Services	Moderate	
Integrity of Policy Framework is dependent on input from multiple stakeholders resulting in non-compliant and non-current policy framework	Manager Strategy and Business	Moderate	
Existing infrastructure is poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate	
Loan register not accurately maintained	Manager Financial Services	Low	
Safety and well being of staff both on and offsite	Manager City Development	Moderate	
Providing incorrect advice to internal/external stakeholders or not responding in a timely manner	Executive Coordinator	Moderate	
Failure to deliver business objectives due to poor contractor management (i.e. tender process, contractor performance).	Manager City Property	Moderate	
Tax liabilities inaccurately recorded	Manager Financial Services	Low	
Event mismanagement resulting in damage to reputation, injury or litigation	Manager Community Services	Low	
Event Management not meeting organisational objectives and/or compromising public safety	Manager Strategy and Business	Moderate	
Failure to deliver business objectives due to poor contractor or project management (i.e. tender process, contractor performance, contractor viability).	Manager City Operations	Moderate	
Sustainable Financial Management not achieved	Manager Financial Services	Moderate	
Objectives or activities that compromise Staff safety health and well-being	Manager Regulatory Services	Moderate	

HIERARCHY LINKAGES

Links to Strategic Plans

Goal: A Vibrant City

Goal: An Engaged Community

Goal: A Well-Designed Built Environment

Goal: A Thriving Business Environment

Goal: Strong partnerships and working relationships

Goal: Leading governance and technology

Goal: Proactive Asset Management

Goal: Sustainable Financial Management

Goal: Accessible and Reliable Transport Options

STR 2 WORKFORCE MANAGEMENT**Primary Category:** People**Responsible Officer:** General Manager Business and Community Services**Initial**

Consequence	Major
Likelihood	Likely

Revised

Consequence	Major
Likelihood	Unlikely

Risk Rating **Extreme****Risk Rating** **Moderate****Effectiveness of Controls:** Satisfactory**Descriptor:**

- a) Inadequate management of staff both on and off site, including working at home/remotely, leading to a reduced overall performance of the organisation.
- b) Inability to modify systems and processes for those whose roles are impacted by changes in work processes or not considering the impact on staff of those accompanying changes in work processes
- c) Inability to attract or retain appropriately skilled staff, and/or lack of succession planning actions or programs leading to a loss of and/or lack of continuity of corporate knowledge and reduced organisational capability and capacity to achieve effective service delivery.
- d) Inadequate staff health, welfare or wellbeing programs that impact on staff satisfaction or performance and/or inhibit the successful creation and maintenance of a positive workplace culture.
- e) Resourcing limitations leading to current staff having the inability to undertake, continue or complete tasks as required
- f) An act or omission by Council (or its contractors) that contributes to the serious injury or death of an employee, contractor, visitor, client of a service, or member of the public.
- g) Failure to plan for, or appropriately introduce measures to address/manage WHS issues associated with changes to work processes, including modification of currently performed tasks at current work locations, and/or issues and challenges and benefits experienced of increased use of electronic, remote and/or home based working environments either caused by emergency events or societal and workplace changes.

Existing Controls:

- Advocacy sources available for the protection of employees (i.e. support workers and those working externally) as well as members of the public (e.g. vulnerable / elderly)
- All Managers and supervisors are trained/educated in leadership
- Annual Performance Development Plans are implemented resulting in individual training plans
- Annual Risk and Resilience Plan approved by the Executive to support risk profile and base of WHS management
- Asset Management Plans in place that provide for the consideration of contractor safety as well as public safety
- Claims trends monitored and inform early intervention for WHS and injury management risk mitigation strategies
- Competent emergency evacuation personnel are well trained contributing to a safe working environment whereby an orderly evacuation of the building takes place
- Conditions of employment and remuneration for non-management roles are fair and equitable
- Conditions of employment and remuneration packages for Managers are fair and equitable
- Continuous Improvement through the Lean Thinking program leads to a more engaged and involved workforce, as well as an organisation of 'lean thinkers'
- Contract Management policies and procedures in place to ensure a standardised process for supplier engagement (as well as WHS risk mitigation awareness regarding contractor safety)
- Culture Change and Development Program (FITCORE) in situ
- Development opportunities and programs are in place for the ongoing development of staff (i.e. training and development)
- Employee or Manager initiated classification review providing opportunities for 2-way performance development
- Interim Work From Home Policy Created in response to Emergency Incident
- Investigation, monitoring and reporting to the Management Team of specific WHS incidents
- Legislation is monitored via weekly Government Gazette and provided to managers for implementation as required
- Mandatory staff safety obligations are outlined via policies, procedures and safe work/operating procedures, Job Safety and Environmental Assessments in offering a safe work environment
- New programs, major reports/projects and departmental operational risks, include risk assessment details
- No history of Safework SA prosecution or WHS offence
- Programs available to aid staff well being and/or prevent treat and rehabilitate injury
- Recruitment and selection is undertaken via various media to ensure strong and diverse applicants for roles
- Regular and ad-hoc WHS Audits
- Regular emergency evacuation drills are exercised and reviewed
- Retention and attraction strategies in place to maintain organisational knowledge, employee satisfaction, as well as add to a positive and motivated workforce
- Risk Management accreditation provided to staff at manager and team leaders/supervisors/co-coordinators level
- Site visits to work sites by supervisors to ensure that policies and procedures are being implemented correctly
- Systems and Processes reviewed to address workforce and WHS issues raises as a result of pandemic emergency event
- WHS and IM Plan and associated programs approved and monitored
- WHS Calendar of Events outlines all corporate WHS training, including Emergency Evacuation
- Workforce is made up of a long tenure aged workforce

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Risk Controls (Evidence Supporting Tangible Controls)

Advocacy sources available for the protection of employees (i.e. support workers and those working externally) as well as members of the public (e.g. vulnerable / elderly)	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. CHSP Advocacy Policy - 2018 - available on Compass b. EAP program available for employees for group or individual debrief
Objective ID or Webpage:	a. A8234 b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Employee-Assistance-Program
Control Strength Rating:	5. Effective
All Managers and supervisors are trained/educated in leadership	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Leadership learning at Managers Forum b. Leadership Forum Agenda - June 2019 c. Leadership cultural behaviours d. Leader competency development in progress with Leadership Learning e. Leadership Program for Team Leaders and Coordinators - 2018
Objective ID or Webpage:	a. A2021083 Leadership learning presentation b. A2323062 c. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/FITCORE d. A2051640 e. A2076999
Control Strength Rating:	4. Majority Effective
Annual Performance Development Plans are implemented resulting in individual training plans	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Employee Performance Partnering Development Program available on Compass (PPDP instruction guide and user template) b. Induction process aligns with CWT goals and objectives c. Performance Improvement Plans (for skill development and coaching)
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Performance-Partnering-and-Development-Program-PPDP b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists c. http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/index.cfm
Control Strength Rating:	4. Majority Effective
Annual Risk and Resilience Plan approved by the Executive to support risk profile and base of WHS management	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. 2019-2020 Annual Risk and Resilience Plan
Objective ID or Webpage:	a. A2330901
Control Strength Rating:	4. Majority Effective

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Asset Management Plans in place that provide for the consideration of contractor safety as well as public safety	
Control Owner:	Manager City Assets
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	<ul style="list-style-type: none"> a. Asset Management Policy b. Asset Management Plan/s available on CWT website c. SOPs (work zone, traffic controls) d. WHS Contract Management documentation ensures consideration of contractor/public safety
Objective ID or Webpage:	<ul style="list-style-type: none"> a. https://fusion.wtcc.sa.gov.au/policyHub/serveFile.cfm?id=113 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Community_Plan/Management_business_plans c. https://fusion.wtcc.sa.gov.au/processHub/index.cfm#findaprocess d. http://compass.wtcc.sa.gov.au/Content-areas/Procurement/Contract-and-Contractor-Management-Process
Control Strength Rating:	4. Majority Effective
Claims trends monitored and inform early intervention for WHS and injury management risk mitigation strategies	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. WHS and IM Performance Dashboard Report Quarter 4 2018-19
Objective ID or Webpage:	a. A2356711
Control Strength Rating:	4. Majority Effective
Competent emergency evacuation personnel are well trained contributing to a safe working environment whereby an orderly evacuation of the building takes place	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	<ul style="list-style-type: none"> a. Emergency Warden Training attendance list for 29/11/2017 b. Training attendance record - Bob May Workplace emergency training - Chief & Deputy Warden Training 01/08/2017 c. Training attendance record for Emergency Evacuation Procedures and Practical use of Fire Extinguishers 29/11/2017
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2181629 b. A2045742 c. A2802447
Control Strength Rating:	5. Effective
Conditions of employment and remuneration for non-management roles are fair and equitable	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	<ul style="list-style-type: none"> a. Employee Benefits and Conditions (e.g. RDO's, Healthy Lifestyle incentives, Flexible leave arrangements, etc) b. Culture Values (FITCORE) c. 24/7 Journey Insurance (private and work related) d. Enterprise Bargaining Agreement
Objective ID or Webpage:	<ul style="list-style-type: none"> a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Benefits-and-Conditions b. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/FITCORE?BestBetMatch=fitcore 518d497d-73ec-4f94-a1e5-6f5c7addc57b a41fea20-512b-4ca8-90ba-af69a312174a en-AU

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<p>c. http://compass.wtcc.sa.gov.au/Lists/News-Listing/Journey-Injury-Insurance d. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Agreements-Awards/Agreements-and-Awards-documents</p>		
Control Strength Rating:	5. Effective	
Conditions of employment and remuneration packages for Managers are fair and equitable		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Salary Register publicly available (Publically available via Customer Service Kiosk)b. 24/7 Journey c. Healthy Lifestyle	
Objective ID or Webpage:	a. Salary Register 2018 (A2199634) b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Benefits-and-Conditions c. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Benefits-and-Conditions	
Control Strength Rating:	5. Effective	
Continuous Improvement through the Lean Thinking program leads to a more engaged and involved workforce, as well as an organisation of 'lean thinkers'		
Control Owner:	Program Leader Continuous Improvement	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Past LEAN Projects - Depot Mobilisation, Storm Management Process, Bank Guarantee Process, Customer Parking Complaints Process b. Lean Continuous Improvement Champions c. Facilitators training June 2018 d. Lean Progress Report 2019 (identifying measures of improvement participation across the Organisation during 2018/19) e. Annual Lean Plan 18/19 f. New staff complete a Continuous Improvement/LEAN induction	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Lean-Thinking/Past-Projects b. http://compass.wtcc.sa.gov.au/Content-areas/Lean-Thinking/The-Lean-Continuous-Improvement-Champions c. A2157355 d. A2349599 e. http://compass.wtcc.sa.gov.au/Content-areas/Lean-Thinking/2019-Lean-Projects-and-Plans f. A2257141	
Control Strength Rating:	4. Majority Effective	
Contract Management policies and procedures in place to ensure a standardised process for supplier engagement (as well as WHS risk mitigation awareness regarding contractor safety)		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Contractor Management Policy (2017) available on Compass b. Contract and Contractor Management Process - (includes risk assessment, induction and monitoring requirements) c. Contractor Induction Process d. Natural Environmental Guidelines for Works, Operations and Contractors	
Objective ID or Webpage:	a. A6460 b. http://compass.wtcc.sa.gov.au/Content-areas/Procurement/Contract-and-Contractor-Management-Process c. http://compass.wtcc.sa.gov.au/Content-areas/Procurement/Procurement-Templates/Contractor-Management d. https://fusion.wtcc.sa.gov.au/policyHub/serveFile.cfm?id=47	
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Control Strength Rating: 4. Majority Effective	
Culture Change and Development Program (FITCORE) in situ	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. CWT Culture Values (FITCORE) on Compass b. Job description template inclusive of CWT's culture values c. Culture Collaborators Group (staff identified as Culture Leaders to promote the ideals of FITCORE) d. CWT Innovation Room
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/FITCORE?BestBetMatch=fitcore 518d497d-73ec-4f94-a1e5-6f5c7addc57b a41fea20-512b-4ca8-90ba-af69a312174a en-AU b. A2049683 c. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/CWT-Culture-Collaborators d. Sighted
Control Strength Rating:	4. Majority Effective
Development opportunities and programs are in place for the ongoing development of staff (i.e. training and development)	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Training and Development Policy - 2016 b. Study Assistance Policy - 2015 c. LG Professionals programs supported d. Participation in LG Management Challenges e. Leadership Program - Executive, Managers, Team Leaders and Coordinators f. Local Government (General) (Employee Code of Conduct) from 02 April 2018 g. CWT Mandatory Code of Conduct for Council Employees - 2018
Objective ID or Webpage:	a. A6406 b. A6303 c. A1961577 - Confidential - (Advice to staff member of successful expression of interest to professional leaders program) d. A2037493 e. A2084207 f. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/codes/code_of_conduct_for_employees_from_2_april_2018.pdf g. A2128406
Control Strength Rating:	5. Effective
Employee or Manager initiated classification review providing opportunities for 2-way performance development	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Classification Review - Administration Policy - 2018
Objective ID or Webpage:	a. A5319
Control Strength Rating:	5. Effective
Interim Work From Home Policy Created in response to Emergency Incident	
Control Owner:	Manager People and Culture

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Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Interim Work From Home Policy	
Objective ID or Webpage:	a. A2454466	
Control Strength Rating:	5. Effective	
Investigation, monitoring and reporting to the Management Team of specific WHS incidents		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. All WHS accidents/incidents investigated. Reports to Exec and Steering Committee b. WHS and IM Performance Dashboard Report Quarter 4 - 2018/2019 c. Skytrust electronic reporting	
Objective ID or Webpage:	a. A2361336 b. A2356711 c. https://skytrust.co/	
Control Strength Rating:	5. Effective	
Legislation is monitored via weekly Government Gazette and provided to managers for implementation as required		
Control Owner:	Program Leader Governance	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Government Gazettes distributed to relevant managers by Program Leader Governance for information as soon as received b. Legislative Progress Reports (monthly) to the City Advancement and Prosperity General Committee (providing an overview of proposed amendments and changes to legislation which affects CWT processes/policy or practices) - Refer to City Advancement and Prosperity General Committee Agenda	
Objective ID or Webpage:	a. fA30676 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes	
Control Strength Rating:	5. Effective	
Mandatory staff safety obligations are outlined via policies, procedures and safe work/operating procedures, Job Safety and Environmental Assessments in offering a safe work environment		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. WHS Policies (endorsed by executive) are available via Compass - Refer to Policy Hub b. Index of Standard Operating Procedures - Refer to Compass c. Policy review Report 2018/2019 d. SWP / SOP review schedule underway e. Job Safety Environment analysis register f. WHS and IM Performance Dashboard Report Q4 - 2018/2019	
Objective ID or Webpage:	a. http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy b. http://fusion.wtcc.sa.gov.au/processHub/index.cfm c. A2259695 d. A855878 e. A1157321 f. A2356711	
Control Strength Rating:	5. Effective	
New programs, major reports/projects and departmental operational risks, include risk assessment details		
Control Owner:	Program Leader Strategic Resilience	

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Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Administration Policy Enterprise Risk Management Framework approved June 2019 b. Asset Management Plans updated in 2017 to include more robust risk assessment information c. Summer Festival 2020 Risk Management Plan d. Operational Risk Report from Operational/Departmental risks contained in Interplan	
Objective ID or Webpage:	a. A2320271 b. A2128634 c. A2379153 d. A2437549	
Control Strength Rating:	3. Partially Effective	
No history of Safework SA prosecution or WHS offence		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. The historical outcome of three reported incidents found no negligence on the part of CWT	
Objective ID or Webpage:	a. Confidential records in ECM but confirmed by GMB&CS	
Control Strength Rating:	5. Effective	
Programs available to aid staff well being and/or prevent treat and rehabilitate injury		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Employee Assistance Program for employees (for groups or individuals) b. Healthy Lifestyle bonus program - refer to Compass c. Corporate Program - Early Intervention Physiotherapy program d. Corporate Program - Early Intervention Massage program 2020 e. Early intervention Program for injured workers f. Employee Health and Well Being Policy g. Skin Cancer Screenings h. Free vaccinations	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Employee-Assistance-Program b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Benefits-and-Conditions/Healthy-lifestyle-incentives c. http://compass.wtcc.sa.gov.au/Lists/News-Listing/Council-funded-physiotherapy d. A2432634 e. A2021082 f. A8649 g. A2320424 h. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Benefits-and-Conditions/Healthy-lifestyle-incentives	
Control Strength Rating:	5. Effective	
Recruitment and selection is undertaken via various media to ensure strong and diverse applicants for roles		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Recruitment and Selection Administration Policy - 2018 b. Performance Partnering Development Program (PPDP) identifies opportunities for identifying interest in alternate roles c. Vacancies placed on CWT Website	

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	d. CWT advertise via Seek job website e. CWT Linked-in presence
Objective ID or Webpage:	a. A5472 b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Performance-Partnering-and-Development-Program-PPDP c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Employment_and_volunteering d. A2198528 e. https://www.linkedin.com/company/city-of-west-torrens
Control Strength Rating:	5. Effective

Regular and ad-hoc WHS Audits	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Internal Audit Plan - 2019-2022 b. LGRS WCS KPI Audit - 2018 c. CWT WHS and IM Improvement Plan 2017-2020
Objective ID or Webpage:	a. A2233670 b. A2226152 c. A2139034
Control Strength Rating:	5. Effective

Regular emergency evacuation drills are exercised and reviewed	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Emergency Evacuation Exercise (Bob May Workplace Emergency Training) June 2018- Civic Centre b. Executive debrief following emergency drills - Refer to 'WHS and Injury Management Performance Dashboard - Quarter 4 2018-2019'
Objective ID or Webpage:	a. A2170167 b. A2356711
Control Strength Rating:	5. Effective

Retention and attraction strategies in place to maintain organisational knowledge, employee satisfaction, as well as add to a positive and motivated workforce	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. EB Agreements available on Compass b. Culture Values program/cultural collaborators c. Mentoring Program (Managers/Team Leaders)
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Agreements-amp-Awards b. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/CWT-Culture-Collaborators c. A2182907
Control Strength Rating:	4. Majority Effective

Risk Management accreditation provided to staff at manager and team leaders/supervisors/co-coordinators level	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	WORKFORCE MANAGEMENT

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Evidence:	<ul style="list-style-type: none">a. Confirmation from Tafe SA that 8 Staff members completed Risk Management Assessment following Training held November 2017b. Risk Management Refresher Training for Executive and Managers facilitated by TAFE SA conducted November 2017c. Corporate Risk Induction includes a risk assessment componentd. Emergency Management Hazard/Risk Identification update and Workshop	
Objective ID or Webpage:	<ul style="list-style-type: none">a. A2134550b. A2051693c. A2400199d. A2050022	
Control Strength Rating:	4. Majority Effective	
Site visits to work sites by supervisors to ensure that policies and procedures are being implemented correctly		
Control Owner:	Manager City Operations	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	<ul style="list-style-type: none">a. Part of normal day to day work – recorded and lodged into systemb. Contractor Management Policyc. Standardised Contractor Site Monitoring checklist on Compassd. Standardised Staff Inspection Checklist on Compass (i.e. WGL Tree Inspection Process) - also refer to Mobile Inspections (on mobile /tablet platform)	
Objective ID or Webpage:	<ul style="list-style-type: none">a. A2092809b. https://fusion.wtcc.sa.gov.au/policyHub/serveFile.cfm?id=13c. http://compass.wtcc.sa.gov.au/Content-areas/Procurement/Procurement-Templates#d. https://cacao.com/api/v1/diagrams/gJHIBzmPe1Bdefr.png?apiKey=iNOQdpmQnqRgMXhGpjiH&width=1600	
Control Strength Rating:	4. Majority Effective	
Systems and Processes reviewed to address workforce and WHS issues raised as a result of pandemic emergency event		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	<ul style="list-style-type: none">a. Building density mapping to ensure that staffed areas complied with the directions regarding 1.5 physical distancing and 4 square metre rulesb. CWT specific signage/communication created to advise staff and visitors of hygiene, Physical distancing etcc. Checklists created prior to Work From Home and Return to Work including workforce protocols and FAQ's	
Objective ID or Webpage:	<ul style="list-style-type: none">a. A2502290b. A2531081 (entrance sign) & A2531080 (Hand sanitiser poster)c. A2511743 (Managers checklist) & A2490543 (Return to work FAQ)	
Control Strength Rating:	5. Effective	
WHS and IM Plan and associated programs approved and monitored		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	<ul style="list-style-type: none">a. WHS and IM Plan 2017-2020b. CWT WHS and IM systemc. WHS Dashboard report Quarter 4 - 2018-2019	
Objective ID or Webpage:	<ul style="list-style-type: none">a. A2139034b. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Management-Systemc. A2356711	

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Control Strength Rating: 5. Effective

WHS Calendar of Events outlines all corporate WHS training, including Emergency Evacuation

Control Owner: Manager People and Culture

Risk Title: WORKFORCE MANAGEMENT

Evidence: a. WHS Calendar of Events (inc. Council Meetings, Training, and Policy Review dates)

Objective ID or Webpage: a. <http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-Calendar-of-Events>

Control Strength Rating: 5. Effective

Workforce is made up of a long tenure aged workforce

Control Owner: Manager People and Culture

Risk Title: WORKFORCE MANAGEMENT

Evidence: a. Ageing Workforce Report

Objective ID or Webpage: a. A1811807

Control Strength Rating: 5. Effective

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Failure to provide a service to stakeholders or provide appropriate advice to Executive , Managers , Employees and members of the Public	Manager People and Culture	Moderate
Lack of engagement, ownership and accountability of CWT culture values resulting in increased people management (inappropriate behaviour or conduct) or staff turnover	Manager People and Culture	Moderate
Injury or death of staff or contractors in the workplace	Manager City Operations	Moderate
Working in an unsafe workplace resulting in illness, death or injury of staff or contractors	Manager City Assets	Moderate
Staff injury or illness resulting in negative impact on service delivery	Manager Community Services	Moderate
Staff unavailability (due to factors such as injury/illness/resignations etc) resulting in the inability to complete projects/tasks	Manager Financial Services	Low
Working in an unsafe workplace resulting in injury or impact on staff wellbeing	Executive Coordinator	Moderate
Failure to deliver business objectives due to poor contractor management (i.e. tender process, contractor performance).	Manager City Assets	Moderate
Lack of skilled staff and/or access to appropriate skilled, trained and experienced workforce results in reduced service quality	Manager City Operations	Low
Existing infrastructure and property assets are poorly maintained or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Failure to conduct routine public health and food safety inspections within regulatory requirements resulting in harm to the public.	Manager Regulatory Services	Moderate
Working in an unsafe workplace resulting in death or injury of staff, visitors, tenants or contractors	Manager City Property	Moderate
Loss of staff members resulting in the inability to complete key tasks	Manager City Development	Moderate
Existing infrastructure is poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
Failure to effectively manage workplace behaviour resulting in referral to an External Agency	Manager People and Culture	Moderate
Employee industrial action resulting in inability to provide critical services and or result in reputation damage	Manager City Operations	Low
Failure to deliver business objectives due to poor contractor management (i.e. tender process, contractor performance).	Manager City Property	Moderate
Insufficient resources (including staff capacity or capability) to deliver projects/tasks	Manager Strategy and Business	High
Unacceptable behaviour from staff or contractors resulting in external investigation or litigation	Manager Regulatory Services	Moderate
Failure to deliver business objectives due to poor contractor or project management (i.e. tender process, contractor performance, contractor viability).	Manager City Operations	Moderate

HIERARCHY LINKAGES**Links to Strategic Plans****Goal:** A Community That Embraces Diversity**Goal:** Active, Healthy and Learning Communities**Goal:** Strong partnerships and working relationships**Goal:** Leading governance and technology.**Goal:** Sustainable Financial Management

STR 3 STAKEHOLDER RELATIONSHIPS**Primary Category:** Reputation/Relationships**Responsible Officer:** General Manager Business and Community Services**Initial**

Consequence	Major
Likelihood	Likely

Revised

Consequence	Major
Likelihood	Unlikely

Risk Rating	Extreme
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Risk Rating	Moderate
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Effectiveness of Controls: Satisfactory**Descriptor:**

- a) A breakdown in the effective working relationships between Council/Administration and relevant stakeholders leading to a loss of confidence in the CWT

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Existing Controls:

- Commitment to positive working relationships, demonstrated through mechanisms such as pre-briefs, EM workshops, training sessions, joint EM/Staff social events
- Commitment to professional development and good practice management for the progression of staff into successful future leaders
- Effective and regular formal and informal communication between the CEO and Mayor
- Effective information provision between Administration and Elected Members
- Legislation in situ - ensuring officers are aware of legislative obligations which impact upon their area of responsibility
- Mandatory Code of Conduct for Council Members enacted and includes mandated behaviours and associated penalties for non-compliance
- Mandatory training is provided to Elected Members at the commencement of appointment for understanding of roles and responsibilities, code of conduct, legislative overview, etc (i.e. induction , LGA roles and responsibilities, etc)
- Ombudsman Act and Independent Commissioner Against Corruption (ICAC) provide for reporting processes and greater investigation into misconduct / maladministration / corruption
- Public Interest Disclosure processes in development
- Strategic direction documented and clearly articulated
- The mandatory Code of Conduct for employees stipulates the expected values, behaviours and conduct of staff
- Training provided to staff on their roles and responsibilities

Risk Controls (Evidence Supporting Tangible Controls)

Commitment to positive working relationships, demonstrated through mechanisms such as pre-briefs, EM workshops, training sessions, joint EM/Staff social events	
Control Owner:	Executive Coordinator
Risk Title:	STAKEHOLDER RELATIONSHIPS
Evidence:	a. 2019 Elected Members Strategic Planning Workshop b. EM briefings/Informal gatherings held regularly before Council meetings - not decision making - Council Informal Gatherings Register 2019
Objective ID or Webpage:	a. A2280150 b. A2226088
Control Strength Rating:	5. Effective
Commitment to professional development and good practice management for the progression of staff into successful future leaders	
Control Owner:	Manager People and Culture
Risk Title:	STAKEHOLDER RELATIONSHIPS
Evidence:	a. CWT participates annually in the LG Professionals Challenge for potential future leaders b. One manager per month provides a leadership learning session to the Managers Forum c. Study Assistance Policy d. Customer Experience Framework
Objective ID or Webpage:	a. A2080753 b. A2431858 Leadership learning presentation (forum schedule) c. A6303 d. http://fusion.wtcc.sa.gov.au/cwt-experience/index.html
Control Strength Rating:	5. Effective

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Effective and regular formal and informal communication between the CEO and Mayor	
Control Owner:	Executive Coordinator
Risk Title:	STAKEHOLDER RELATIONSHIPS
Evidence:	a. EM briefings/Informal gatherings held regularly before Council meetings – not decision making - Council Informal Gatherings Register 2019 b. 2019 Elected Members Strategic Planning Workshop c. Informal Gatherings and Discussions Policy
Objective ID or Webpage:	a. A2226088 b. A2280150 c. A8632
Control Strength Rating:	5. Effective
Effective information provision between Administration and Elected Members	
Control Owner:	Executive Coordinator
Risk Title:	STAKEHOLDER RELATIONSHIPS
Evidence:	a. Information provided efficiently in various electronic mediums i.e. F, iPad, iPhones, extranet, Objective Connect, email etc. b. EM briefings/Informal gatherings held regularly before Council meetings - not decision making c. Elected Members Strategic Planning Workshop
Objective ID or Webpage:	a. A2252480 b. A2387691 c. A2141700
Control Strength Rating:	4. Majority Effective
Legislation in situ - ensuring officers are aware of legislative obligations which impact upon their area of responsibility	
Control Owner:	Program Leader Governance
Risk Title:	STAKEHOLDER RELATIONSHIPS
Evidence:	a. Local Government Act 1999 b. Listing of legislation/Acts that cover CWT - refer to 'Legislation - covering your work' on Compass/intranet c. Planning Development and Infrastructure Act 2016 d. Legislative update (e.g. report/PDI update report - Project Status report - PDI Engagement - update 4) e. Legislative Progress Report - Monthly to Council (Refer to Council agenda - 21 July 2020)
Objective ID or Webpage:	a. https://www.legislation.sa.gov.au/LZ/C/A/Local%20Government%20Act%201999.aspx b. http://compass.wtcc.sa.gov.au/Content-areas/Governance/Legislation-covering-your-work c. https://www.legislation.sa.gov.au/LZ/C/A/Planning%20Development%20and%20Infrastructure%20Act%202016.aspx d. A2044664 e. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes
Control Strength Rating:	4. Majority Effective
Mandatory Code of Conduct for Council Members enacted and includes mandated behaviours and associated penalties for non-compliance	
Control Owner:	Program Leader Governance
Risk Title:	STAKEHOLDER RELATIONSHIPS
Evidence:	a. The Code of Conduct for Council Members is available on the SA Legislation website and Council's website b. Mandatory Code of Conduct for Council members as gazetted 29 Aug 2013

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<p>c. Elected Members Training and Nomination Register d. Elected Member Training records contained within individual Elected Member personnel (confidential) file</p> <p>Objective ID or Webpage: a. A8353 b. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/codes/mandatory_code_of_conduct_for_council_elected_members.pdf c. A2237476 d. Refer to confidential elected member personnel file</p> <p>Control Strength Rating: 4. Majority Effective</p>		
<p>Mandatory training is provided to Elected Members at the commencement of appointment for understanding of roles and responsibilities, code of conduct, legislative overview, etc (i.e. induction , LGA roles and responsibilities, etc)</p>		
<p>Control Owner: Program Leader Governance</p> <p>Risk Title: STAKEHOLDER RELATIONSHIPS</p> <p>Evidence: a. CWT Induction was provided to Elected Members following election - 2019 b. Elected Members Training and Development Policy c. Kelliedy Jones provision of training to all Elected Members (for EM reference) - Certificate of Attendance d. LGA online training modules (refer to LGA website) e. Email from GM Business and Community Services to all Elected Members RE mandatory training attendance (May 2019) f. Elected Member conflict of Interest Training - 20 June 2019 g. Financial Management Mandatory Training provided on 10 October 2019 and 28 February 2019 h. Mandatory training Financial Reporting and Management 2018-19 - attendance records</p> <p>Objective ID or Webpage: a. Refer to elected member confidential personnel file for completed training record b. A2373130 c. A2341016 d. http://training.lga.sa.gov.au/index.cfm/courses-forums/elected-member-training/lga-training-standard/ e. A2310478 f. A2237476 g. A2393088 and A2393086 h. qA80224</p> <p>Control Strength Rating: 4. Majority Effective</p>		
<p>Ombudsman Act and Independent Commissioner Against Corruption (ICAC) provide for reporting processes and greater investigation into misconduct / maladministration / corruption</p>		
<p>Control Owner: Program Leader Governance</p> <p>Risk Title: STAKEHOLDER RELATIONSHIPS</p> <p>Evidence: a. ICAC Directions and Guidelines (i.e. necessitates the need to report obligations) b. OPI website c. Public Interest Disclosures Act 2018 (i.e. directions and guidelines for reporting obligations) d. Reporting and Investigating Council Member Code of Conduct Complaints Policy is available on Council's website e. Ombudsman Act 1972 Legislation available on State Govt legislation webpage f. Ombudsman SA Website g. Customer Complaints Policy</p> <p>Objective ID or Webpage: a. http://www.icac.sa.gov.au/content/directions-and-guidelines b. https://icac.sa.gov.au/opi c. https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%202018.aspx d. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/council_policies/reporting_and_investigating_council_member_code_of_conduct_complaint</p>		
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	<p>s_council_policy.pdf e. https://www.legislation.sa.gov.au/LZ/C/A/OMBUDSMAN%20ACT%201972.aspx f. http://www.ombudsman.sa.gov.au/ g. A8109</p>	
Control Strength Rating:	5. Effective	
Public Interest Disclosure processes in development		
Control Owner:	Program Leader Governance	
Risk Title:	STAKEHOLDER RELATIONSHIPS	
Evidence:	a. Separate/private email account accessed only by responsible officer is available for lodgement of complaints tested July 2019 b. PID Training in progress	
Objective ID or Webpage:	a. A2168364 b. A2371603, A2371602, A2371600, A2371601	
Control Strength Rating:	3. Partially Effective	
Strategic direction documented and clearly articulated		
Control Owner:	Manager Strategy and Business	
Risk Title:	STAKEHOLDER RELATIONSHIPS	
Evidence:	a. Towards 2025 Community Plan review approved 2017 following public consultation (Review of current plan underway, due for completion Nov 2020) b. Departmental Service plans i.e. Strategy and Business Annual Service Plan 2019/20 c. Strategic and Corporate Plans available via the CWT Public Website (e.g. Disability Access and Inclusion Corporate Plan, Tree Strategy, Open Space and Public Place Plan)	
Objective ID or Webpage:	a. https://indd.adobe.com/view/cdf238c2-6408-493c-b378-4e81069d4783 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Community_Plan/Service_plans c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans	
Control Strength Rating:	4. Majority Effective	
The mandatory Code of Conduct for employees stipulates the expected values, behaviours and conduct of staff		
Control Owner:	Program Leader Governance	
Risk Title:	STAKEHOLDER RELATIONSHIPS	
Evidence:	a. Local Government (General) (Employee Code of Conduct) Variation Regulations 2018 for Council employees available on CWT website, Compass, and State Govt legislation website (Update April 2018 focus on gifts and benefits) b. Governance induction of all new staff members inclusive of CWT expectations regarding the Code of Conduct c. Code of Behaviour for Council Employees	
Objective ID or Webpage:	a. https://www.legislation.sa.gov.au/LZ/V/R/2018/LOCAL%20GOVERNMENT%20(GENERAL)%20(EMPLOYEE%20CODE%20OF%20CONDUCT)%20VARIATION%20REGULATIONS%202018_43.aspx b. A2255841 c. A2352969	
Control Strength Rating:	3. Partially Effective	
Training provided to staff on their roles and responsibilities		
Control Owner:	Program Leader Governance	

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Risk Title: STAKEHOLDER RELATIONSHIPS**Evidence:**
a. Governance Induction
b. Induction process - including Public Interest Disclosure Act 2018**Objective ID or Webpage:**
a. A2255841
b. A2255841**Control Strength Rating:** 4. Majority Effective

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Failure to provide a service to stakeholders or provide appropriate advice to Executive , Managers , Employees and members of the Public	Manager People and Culture	Moderate
Developing Strategic and Corporate Plans, Projects, Partnerships and Policy positions that fail to engage staff, Elected Members and key stakeholders	Manager Strategy and Business	Moderate
Poor event management	Executive Coordinator	Low
Non Collection of Kerbside Waste including street litter bins and illegal dumping	Manager Regulatory Services	Moderate
Ineffective strategic partnerships resulting in missed opportunities to progress Council's objectives	Executive Coordinator	Low
Failure of plant and equipment resources resulting in injury to staff or reduced service delivery.	Manager City Operations	Moderate
Injury or death of staff or contractors in the workplace	Manager City Operations	Moderate
Working in an unsafe workplace resulting in illness, death or injury of staff or contractors	Manager City Assets	Moderate
Misconduct or maladministration by public officers	Manager Strategy and Business	Low
Staff injury or illness resulting in negative impact on service delivery	Manager Community Services	Moderate
Unsafe and ineffective movement of people through the City due to inadequate road and path network	Manager City Assets	Moderate
Statutory reporting not compliant	Manager Financial Services	Low
Failure to deliver business objectives due to poor contractor management (i.e. tender process, contractor performance).	Manager City Assets	Moderate
Existing infrastructure and property assets are poorly maintained or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Accounts Payable - inappropriate allocation of funds	Manager Financial Services	Low
Misconduct or maladministration by public officers	Executive Coordinator	Low
Accounts Receivable - invoices inaccurately recorded or not at all	Manager Financial Services	Low
Working in an unsafe workplace resulting in death or injury of staff, visitors, tenants or contractors	Manager City Property	Moderate
Negative feedback and effects on clients from failure to deliver services or over expectation of clients of services provided	Manager Community Services	Moderate
Loss of services to community due to loss of external funding.	Manager Community Services	Moderate
Developing Strategic and Corporate Plans, Projects, Partnerships or Policy positions that fail to meet community needs and aspirations	Manager Strategy and Business	Moderate
Existing infrastructure is poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
Providing incorrect, incomplete or non-timely advice to internal/external stakeholders	Manager Strategy and Business	Moderate

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Providing incorrect advice to internal/external stakeholders or not responding in a timely manner	Executive Coordinator	Moderate
Failure to effectively manage workplace behaviour resulting in referral to an External Agency	Manager People and Culture	Moderate
Failure to deliver business objectives due to poor contractor management (i.e. tender process, contractor performance).	Manager City Property	Moderate
Tax liabilities inaccurately recorded	Manager Financial Services	Low
Event Management not meeting organisational objectives and/or compromising public safety	Manager Strategy and Business	Moderate
Community Reaction to Decisions	Manager City Development	Moderate
Unacceptable behaviour from staff or contractors resulting in external investigation or litigation	Manager Regulatory Services	Moderate
Failure to deliver business objectives due to poor contractor or project management (i.e. tender process, contractor performance, contractor viability).	Manager City Operations	Moderate
Sustainable Financial Management not achieved	Manager Financial Services	Moderate

HIERARCHY LINKAGES

Links to Strategic Plans

Goal: A Vibrant City
Goal: An Engaged Community
Goal: A Community That Embraces Diversity
Goal: A Well-Designed Built Environment
Goal: A Thriving Business Environment
Goal: Active, Healthy and Learning Communities
Goal: Strong partnerships and working relationships
Goal: Leading governance and technology.
Goal: An Appealing and Valued Open Space Network
Goal: Accessible and Reliable Transport Options

STR 4 FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION**Primary Category:** Reputation/Relationships**Responsible Officer:** General Manager Business and Community ServicesInitial

Consequence	Catastrophic
Likelihood	Almost certain

Revised

Consequence	Moderate
Likelihood	Unlikely

Risk Rating **Extreme****Risk Rating** **Moderate****Effectiveness of Controls:** Satisfactory**Descriptor:**

- a) Inadequate systems, procedures and internal control frameworks that provide opportunities for fraud or corruption by Council staff, contractors, volunteers or Elected Members.
- b) Inadequate systems, procedures and internal control frameworks that provide opportunities for serious and systemic misconduct or maladministration by Council staff, contractors, volunteers or Elected Members.

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Existing Controls:

- Ability for stakeholders to report complaints/concerns to multiple enquiry and investigation agencies i.e. ICAC/OPI/Ombudsman/Minister/SAPOL/Council
- Audit General Committee established to provide oversight to the organisation
- Code of Conduct awareness training provided to all staff and Elected Members, CAP and Audit and Risk Independent Members
- Confidential Public Interest Disclosure (PID) email address for reporting purposes
- Council/Committee meetings/Informal gatherings held in public
- External Audit undertaken and reported to the Audit and Risk Committee and Council in line with legislation
- Fraud and Corruption/ICAC/OPI/Ombudsman awareness training provided to Elected Members, independent members of CAP and Audit Committee and all purchasers across the organisation
- Governance Panel (LGA) operational
- Implementation of ICAC and OPI with associated legislation
- Information is made available to the community in a range of forms (i.e. budget paper, council agenda) and via Freedom of Information Applications
- Internal and External Audits across all aspects of the organisation undertaken in accordance with Internal Audit Plan with full reports provided to the Audit Committee inclusive of irregularities
- Mandatory Code of Conduct for Council employees in situ
- Mandatory Code of Conduct for Council Members (and independent members of the Audit Committee) in situ
- Policies/procedures, controls in place i.e. Fraud and Corruption Prevention, Control, Reporting and Investigating
- Processes are open and transparent
- Procurement Roadmap program currently being implemented to provide robust procurement processes including purchase interrogation
- Prudential reporting undertaken for required capital projects in accordance with legislation
- Regular community consultation in line with policy and legislation leading to open and transparent decision making
- Regular review of policies and procedures
- Review and improve key workflows through Internal Audit reviews to improve integrity
- Section 270 of the LG Act providing for the Internal Review of Council/Staff and Contractors decisions and complaints
- Strong internal controls managed through effective software including Interplan and Control Track

Risk Controls (Evidence Supporting Tangible Controls)

Ability for stakeholders to report complaints/concerns to multiple enquiry and investigation agencies i.e. ICAC/OPI/Ombudsman/Minister/SAPOL/Council	
Control Owner:	Program Leader Governance
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence:	a. Provided for in ICAC Act. b. Documented in Customer Complaints Policy c. Reporting and Investigating Council Member Code of Conduct Complaints Policy d. Fraud and Corruption Prevention, Control, Reporting and Investigation Policy e. Ombudsman Act 1972 (SA)
Objective ID or Webpage:	a. https://www.legislation.sa.gov.au/LZ/C/A/INDEPENDENT%20COMMISSIONER%20AGAINST%20CORRUPTION%20ACT%202012.aspx b. A8109 c. A8407 d. A5733 e. https://www.legislation.sa.gov.au/LZ/C/A/OMBUDSMAN%20ACT%201972.aspx

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Control Strength Rating: 4. Majority Effective

Audit General Committee established to provide oversight to the organisation

Control Owner: Program Leader Strategic Resilience
Risk Title: FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence: a. Committee re-established on 15 January 2019
 b. Audit General Committee Terms of Reference approved by Council at its 15 January 2019 meeting and commenced February 2019
Objective ID or Webpage: a. A2255782 (Agenda) and A2258266 (Minutes)
 b. A2258988 (Terms of Reference)
Control Strength Rating: 4. Majority Effective

Code of Conduct awareness training provided to all staff and Elected Members, CAP and Audit and Risk Independent Members

Control Owner: Program Leader Governance
Risk Title: FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence: a. Audit Committee Member Induction training completed (PowerPoint presentation from KelladyJones provided as evidence)
 b. Training provided to Leadership Forum members on Conflict of Interest provisions and the Code of Conduct in November 2017
Objective ID or Webpage: a. A1710846
 b. A2063287
Control Strength Rating: 4. Majority Effective

Confidential Public Interest Disclosure (PID) email address for reporting purposes

Control Owner: Program Leader Governance
Risk Title: FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence: a. Dedicated internet page
 b. PID Gmail address tested
Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Public_Interest_Disclosure
 b. A2168364
Control Strength Rating: 4. Majority Effective

Council/Committee meetings/Informal gatherings held in public

Control Owner: Program Leader Governance
Risk Title: FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence: a. Meeting dates and times available on the Council website
 b. Agendas and minutes available on the Council website
 c. Details of Informal gatherings available on Council website
 d. Informal gatherings must meet provisions of the Policy
Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Meeting_dates_times
 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes
 c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Informal_gatherings
 d. A8632
Control Strength Rating: 5. Effective

External Audit undertaken and reported to the Audit Committee and Council in line with legislation

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Control Owner:	Manager Financial Services	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:	a. BDO Audit Engagement Letter 18/19 b. BDO Audit Completion Report and Audited Financial statements presented to Audit Committee October 2018/19 (nb. 19/20 report available in November)	
Objective ID or Webpage:	a. A2159318 b. A2382783	
Control Strength Rating:	5. Effective	
Fraud and Corruption/ICAC/OPI/Ombudsman awareness training provided to Elected Members, independent members of CAP and Audit Committee and all purchasers across the organisation		
Control Owner:	Program Leader Governance	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:	a. Fraud and Corruption Prevention Control Reporting and Investigation Policy - 2019 b. Managers attended 2017 ICAC training on how to conduct an investigation c. Annual ICAC Awareness training required to be undertaken by managers and team leaders across the organisation d. Confirmation of Elected Member training attendance	
Objective ID or Webpage:	a. A5733 b. A2020683 c. fA22714 d. A2237476	
Control Strength Rating:	5. Effective	
Governance Panel (LGA) operational		
Control Owner:	Program Leader Governance	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:	a. Governance Panel is an independent resource available to Councils. LGA website contains information regarding the Panel b. Reporting and Investigating Council Member Code of Conduct Complaints.	
Objective ID or Webpage:	a. https://www.lga.sa.gov.au/page.aspx?u=7063# b. A8407	
Control Strength Rating:	4. Majority Effective	
Implementation of ICAC and OPI with associated legislation		
Control Owner:	Program Leader Governance	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:	a. Reporting and Investigation Council Member Code of Conduct Complaints b. Fraud and Corruption Prevention, Control, Reporting and Investigation Policy c. Dedicated internet page on Council website to Public Interest Disclosure d. ICAC Directions and Guidelines	
Objective ID or Webpage:	a. A8407 b. A5733 c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Public_Interest_Disclosure d. https://icac.sa.gov.au/sites/default/files/Directions_Guidelines_1.05_0.pdf	
Control Strength Rating:	5. Effective	
Information is made available to the community in a range of forms (i.e. budget paper, council agenda) and via Freedom		

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of Information Applications	
Control Owner:	Program Leader Governance
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence:	<ul style="list-style-type: none"> a. FOI legislation enables access to certain information by external and internal parties - Freedom of Information Act 1991 (SA) b. Website c. Social media use and management policy d. Freedom of Information pages on CWT website
Objective ID or Webpage:	<ul style="list-style-type: none"> a. https://www.legislation.sa.gov.au/LZ/C/A/FREEDOM%20OF%20INFORMATION%20ACT%201991.aspx b. https://www.westtorrens.sa.gov.au/CWT c. A8395 d. https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Freedom_of_Information
Control Strength Rating:	5. Effective
Internal and External Audits across all aspects of the organisation undertaken in accordance with Internal Audit Plan with full reports provided to the Audit Committee inclusive of irregularities	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence:	<ul style="list-style-type: none"> a. Internal audits undertaken in line with Internal Audit Plan b. 2019/20 Audited financial statements presented to the Audit General Committee 8 October 2019 c. Community Consultation Internal Audit presented to the 17 April 2019 Audit Committee meeting (example of audit)
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2233670 b. A2374459 c. A2293423
Control Strength Rating:	4. Majority Effective
Mandatory Code of Conduct for Council employees in situ	
Control Owner:	Program Leader Governance
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence:	<ul style="list-style-type: none"> a. Code of Conduct for Council Employees is available on website, intranet and in hard copy booklet form which is provided to all employees
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2128406
Control Strength Rating:	5. Effective
Mandatory Code of Conduct for Council Members (and independent members of the Audit Committee) in situ	
Control Owner:	Program Leader Governance
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence:	<ul style="list-style-type: none"> a. Current Mandatory Code of Conduct for Elected Members gazetted 29 Aug 2013 b. Code of Conduct available on website
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A8353 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Policies_and_procedures?q=code&idx=cwtPolicies&p=0
Control Strength Rating:	5. Effective

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Policies/procedures, controls in place i.e. Fraud and Corruption Prevention, Control, Reporting and Investigating	
Control Owner:	Program Leader Governance
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence:	<ul style="list-style-type: none"> a. Public Interest Disclosure (PID) Policy b. Fraud and Corruption Prevention, Control Reporting and Investigation Policy c. Elected Members Gifts and Benefits Register available publicly d. Employees gifts and benefits register e. Governance induction highlighting the policy/procedures, etc identified 'above'. f. Annual ICAC induction training for managers and team leaders
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2376585 b. A5733 c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records d. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records e. Contained within confidential HR file f. A2067581
Control Strength Rating:	5. Effective
Processes are open and transparent	
Control Owner:	Program Leader Governance
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION
Evidence:	<ul style="list-style-type: none"> a. Public Consultation Policy (2012) b. Annual Report Confidential Items 2018-19 (Item 11.3 Governance Standing Committee) c. Training for all staff and Executive RE Public Interest Disclosure Act 2018 (delivered 4th quarter 2019) d. Agendas and minutes publicly available - see CWT Website e. Gifts and benefits register publicly available - see CWT Website f. Elected Members Ordinary Returns publicly available - Register available on website g. Salary Register publicly available via kiosk and salary tables via Enterprise Bargaining Agreement (SAET Website) h. Informal gatherings open to the public - Refer to Informal Gatherings and Discussions Policy i. Complaints Policy available on CWT website j. Internal Review of Council Decisions Policy on website k. Public Consultation requesting community feedback is regularly updated on CWT Website - e.g. Mellor Park 2019, Community Needs Survey 2019 l. Freedom of Information (FOI) Process m. Public Interest Disclosure Act 2018 n. Public Consultation during COVID-19 Policy o. Public Roads Register p. Register of Delegations q. Register of Overseas and Interstate Travel r. Register of Credit and Debit Card Transactions
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A8531 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Annual_Reports c. A2309670 d. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes/Agendas_and_Minutes e. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records f. Note: Ordinary Returns Register can be viewed via the Kiosk at Customer Centre, or view a hardcopy at the Customer Service Centre desk g. http://www.saet.sa.gov.au/app/uploads/2017/06/IndustrialAwards_MunicipalSalariedOfficers.pdf h. A8632 i. https://www.westtorrens.sa.gov.au/CWT/content/Council/Make_a_complaint/Council_feedback_comments j. A8109

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<p>k. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Have_your_say_community_consultations</p> <p>l. https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Freedom_of_Information</p> <p>m. https://icac.sa.gov.au/pid-guidelines</p> <p>n. A2477290</p> <p>o. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records</p> <p>p. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records</p> <p>q. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records</p> <p>r. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records</p>		
Control Strength Rating: 5. Effective		
Procurement Roadmap program currently being implemented to provide robust procurement processes including purchase interrogation		
Control Owner:	Senior Strategic Procurement Officer	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:	<p>a. Procurement Roadmap Programme 2019-2020</p> <p>b. Procurement Steering Committee - Terms of Reference</p> <p>c. Audit Reports undertaken since 2015 - e.g. Procurement Audit 2019; Contractor Management Audit 2018</p>	
Objective ID or Webpage:	<p>a. A2323986</p> <p>b. A2019116</p> <p>c. A2284666 - Contractor Management</p>	
Control Strength Rating: 4. Majority Effective		
Prudential reporting undertaken for required capital projects in accordance with legislation		
Control Owner:	General Manager Urban Services	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:	<p>a. Prudential Report Thebarton Precinct Community Facility</p> <p>b. Prudential Report Manuele site (2019)</p> <p>c. Prudential report Weigall Oval</p>	
Objective ID or Webpage:	<p>a. zA24165</p> <p>b. A2271759</p> <p>c. A2056194</p>	
Control Strength Rating: 4. Majority Effective		
Regular community consultation in line with policy and legislation leading to open and transparent decision making		
Control Owner:	Manager Strategy and Business	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:	<p>a. Public Consultation Administration Policy (2017)</p> <p>b. Public Consultation Council Policy (2018) and Framework (2019)</p> <p>c. By-Law review consultation 2017</p> <p>d. Community Engagement Strategy</p> <p>e. Community Consultation Audit 2018</p> <p>f. Fraud and Corruption Audit 2019</p> <p>g. Public Interest Disclosure Act 2018</p> <p>h. Community Consultation page on CWT public website</p>	
Objective ID or Webpage:	<p>a. A8241</p> <p>b. A8531</p> <p>c. A1994958</p> <p>d. A1997734</p>	
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<div>e. A2180516 f. fA26407 g. https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%202018.aspx h. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Have_your_say_community_consultations</div>			
Control Strength Rating:		4. Majority Effective	
Regular review of policies and procedures			
Control Owner:		Program Leader Governance	
Risk Title:		FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:		a. Quarterly report to Executive and to City Advancement and Prosperity Committee	
Objective ID or Webpage:		a. A2069939	
Control Strength Rating:		5. Effective	
Review and improve key workflows through Internal Audit reviews to improve integrity			
Control Owner:		Program Leader Strategic Resilience	
Risk Title:		FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:		a. Audit General Committee Reconstituted by Council in January 2019. Meets 5 times per annum b. Internal Audit Plan 2019-2022 was approved October 2018 outlining co-sourced approach to Internal Audit	
Objective ID or Webpage:		a. A2258988 b. A2233670	
Control Strength Rating:		4. Majority Effective	
Section 270 of the LG Act providing for the Internal Review of Council/Staff and Contractors decisions and complaints			
Control Owner:		Program Leader Governance	
Risk Title:		FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:		a. Internal review of Council Decisions Policy reviewed and approved by Council in 2015 and reviewed March 2017 b. Customer Complaints Policy (2018)	
Objective ID or Webpage:		a. A5158 b. A8109	
Control Strength Rating:		4. Majority Effective	
Strong internal controls managed through effective software including Interplan and Control Track			
Control Owner:		Program Leader Strategic Resilience	
Risk Title:		FRAUD, CORRUPTION, MISCONDUCT OR MALADMINISTRATION	
Evidence:		a. BDO audited statements 2019/20 confirms strong internal controls b. Control Trak 2020 period controls listing c. Risk Registers in Interplan - Strategic Risks d. Risk Registers in Interplan - Operational Risks	
Objective ID or Webpage:		a. A2374459 b. A2480191 c. A2395533 d. A2437549	
Control Strength Rating:		4. Majority Effective	

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Failure to act as a Professional Officer	Manager City Development	Low
Adverse publicity arising from fraudulent or corrupt activities by officers or people acting on behalf of community services	Manager Community Services	Moderate
Employee misconduct or maladministration resulting in staff termination and/or external investigation.	Manager City Property	Moderate
Failure to comply with legislative requirements (Agendas and Minutes)	Executive Coordinator	Moderate
Misconduct or maladministration by public officers	Manager Strategy and Business	Low
Accounts Payable - inappropriate allocation of funds	Manager Financial Services	Low
Misconduct or maladministration by public officers	Executive Coordinator	Low
Accounts Receivable - invoices inaccurately recorded or not at all	Manager Financial Services	Low
Negative feedback and effects on clients from failure to deliver services or over expectation of clients of services provided	Manager Community Services	Moderate
Providing incorrect, incomplete or non-timely advice to internal/external stakeholders	Manager Strategy and Business	Moderate
Failure to declare an Interest or a Conflict of Interest by Officers and Elected Members resulting in external agency enquiries	Executive Coordinator	Low
Providing incorrect advice to internal/external stakeholders or not responding in a timely manner	Executive Coordinator	Moderate
Tax liabilities inaccurately recorded	Manager Financial Services	Low
Unacceptable behaviour from staff or contractors resulting in external investigation or litigation	Manager Regulatory Services	Moderate
Employee misconduct or maladministration resulting in staff termination and/or external investigation.	Manager City Operations	Low

HIERARCHY LINKAGES

Links to Strategic Plans

Goal: A Thriving Business Environment
Goal: Strong partnerships and working relationships
Goal: Leading governance and technology.
Goal: Sustainable Financial Management

STR 5 INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES

Primary Category: Organisation/Customer Impact

Responsible Officer: General Manager Business and Community Services

Initial

Consequence	Major
Likelihood	Almost certain

Revised

Consequence	Major
Likelihood	Unlikely

Risk Rating **Extreme**

Risk Rating **Moderate**

Effectiveness of Controls: Satisfactory

Descriptor:

- a) Damage, long term interruption, or loss of key business information systems and/or the data stored within them, leading to the Council's capacity to provide essential services being severely compromised, reduced in the long term, or lost entirely
- b) Inadequate protection from, response to, or management of, Cyber Security and associated threats to Council information, resources, or assets
- c) Lack of preparation for or not capitalising on expected future technological capabilities or opportunities
- d) Failure to properly secure information leading to its misuse or to breaches of legislation

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Existing Controls:

- Adequate funding levels established with resourcing meeting organisational need
- Audits undertaken by specialist network security firms
- Back-up of IT Systems information (including tape back-ups) to ensure recovery of critical data in the event of an outage
- Competitive remuneration to minimise malicious interference by staff
- CWT Business Continuity Plan approved and regularly updated and tested as per the CWT Emergency Management Assurance Framework
- External specialist IT advice sought when required to ensure currency of systems as well as practices/processes
- IT Business Continuity (BC) and Disaster Recovery (DR) Management Plan safeguards against the possible loss of critical data or systems (including the steps needed to restart, reconfigure and recover) in the event of an incident/outage
- Live processing and data on two sites concurrently (the CWT Civic data-centre and Adelaide City Council data-centre)
- Mobile device management including the ability to present real time information
- Multiple layers of IT security in place
- Qualified, competent, and experienced Information Services staff
- Replacement and upgrade programs in situ for hardware and software
- Robust policies in situ for IT usage (including processes for the removal of IT access for exiting staff)
- Supportive work environment provided
- Uninterrupted Power Supply (UPS)

Risk Controls (Evidence Supporting Tangible Controls)

Adequate funding levels established with resourcing meeting organisational need	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES
Evidence:	a. Funding approved based on the IS workplan and is reviewed on a quarterly basis for currency (e.g. IT Budget for 2018/2019, and IM budget for 2018/2019). Where digital transformation of business processes and opportunities arise that requires additional IT resourcing, business cases are presented for Executive consideration.
Objective ID or Webpage:	a. A2202307, and A2201684
Control Strength Rating:	4. Majority Effective
Audits undertaken by specialist network security firms	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES
Evidence:	a. 3 external audits completed within the last 7 years by CQR Consulting, including reviews of: <ul style="list-style-type: none"> • ICT Security. • Information access in Dataworks and Active Directory. • Virtualised architecture. b. ICT Vulnerability assessment by CQR Consulting - June 2018 c. IT Business Continuity and Disaster Recovery Audit by Galpins - September 2019
Objective ID or Webpage:	a. Logical Security Internal Audit Report ID A946972 b. A2517124 c. A2366291

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Control Strength Rating: 5. Effective		
Back-up of IT Systems information (including tape back-ups) to ensure recovery of critical data in the event of an outage		
Control Owner:	Manager Information Services	
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES	
Evidence:	a. Backup jobs occur every weeknight or once a week to disk and/or tape. Back up tapes are recorded in an excel register and stored off-site. b. CWT installed Veeam back-up technology in October 2018	
Objective ID or Webpage:	a. A1940623 b. A2209417	
Control Strength Rating:	5. Effective	
Competitive remuneration to minimise malicious interference by staff		
Control Owner:	Manager Information Services	
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES	
Evidence:	a. EBA - Remuneration reflects that of Local Government b. The IT Application Support analysts role was reclassified in 2018 and now reports to Manager IS c. The Network Administrator was reclassified in 2018 d. The IT Customer Support, Information Management - Team Leader, and GIS job descriptions	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Agreements-Awards/Agreements-and-Awards-documents b. Information on file (accessible by Exec) but confidential (CHRIS21) c. Information on file (accessible by Exec) but confidential (CHRIS21) d. Information on file (accessible by Exec) but confidential (CHRIS21)	
Control Strength Rating:	5. Effective	
CWT Business Continuity Plan approved and regularly updated and tested as per the CWT Emergency Management Assurance Framework		
Control Owner:	Program Leader Strategic Resilience	
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES	
Evidence:	a. CWT Business Continuity Plan b. BCP Testing (Departmental) September 2019 c. Assurance plan detailing testing program d. BCP Health Check conducted by LGRS Feb 2020	
Objective ID or Webpage:	a. A2331003 b. A2369745 c. A2302100 d. 2439450	
Control Strength Rating:	3. Partially Effective	
External specialist IT advice sought when required to ensure currency of systems as well as practices/processes		
Control Owner:	Manager Information Services	
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES	
Evidence:	a. Database administration skills are sourced externally b. CQR Consulting engaged to review security of the virtual environment	

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<p>c. Galpins Audit - IT Business Continuity and Disaster Recovery Management Plan - September 2019</p> <p>Objective ID or Webpage: a. Confirmed by Manager IS b. A2517133 c. A2366291</p> <p>Control Strength Rating: 5. Effective</p>		
<p>IT Business Continuity (BC) and Disaster Recovery (DR) Management Plan safeguards against the possible loss of critical data or systems (including the steps needed to restart, reconfigure and recover) in the event of an incident/outage</p>		
<p>Control Owner: Manager Information Services</p> <p>Risk Title: INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES</p> <p>Evidence: a. Implementation and testing of Dell VxRail Hyper-converged Infrastructure active/active environment - October 2018 (i.e. "live" processing and data on two sites at the same time, the Civic data-centre and the Adelaide City Council data-centre) b. The Information Services Annual Service Plan 2019-20 includes improving access to the ACC IT hardware c. IT Business Continuity (BC) and Disaster Recovery (DR) Management Plan - September 2019 (update based on Dell hyper-converged VxRail solution) d. Galpins Audit - IT Disaster Recovery Audit - September 2019</p> <p>Objective ID or Webpage: a. A2209420, A2209422 b. A2331190 c. A2266969 d. A2366291</p> <p>Control Strength Rating: 5. Effective</p>		
<p>Live processing and data on two sites concurrently (the CWT Civic data-centre and Adelaide City Council data-centre)</p>		
<p>Control Owner: Manager Information Services</p> <p>Risk Title: INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES</p> <p>Evidence: a. Information Services Annual Service Plan 2020-21 b. Dell VxRail Hyper-converged Infrastructure active/active environment installed and tested in October 2018.</p> <p>Objective ID or Webpage: a. A2421246 b. A2209422</p> <p>Control Strength Rating: 4. Majority Effective</p>		
<p>Mobile device management including the ability to present real time information</p>		
<p>Control Owner: Manager Information Services</p> <p>Risk Title: INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES</p> <p>Evidence: a. Pathway customer request system allows information to be added and viewed in the field b. CWT mobile workforce use tablet devices to access and update information in real-time in the field (Mobile Devices Policy - 2017) c. CWT has been using 'MobileIron' mobile device management platform since 2012 to control external access to our IT network and systems. (e.g. BYOD Access Agreement Form)</p> <p>Objective ID or Webpage: a. A2051581 b. A4849 c. A831090</p> <p>Control Strength Rating: 5. Effective</p>		
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Multiple layers of IT security in place	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES
Evidence:	<ul style="list-style-type: none"> a. Information Fraud audit - 2018 b. User access and Application access is administered with auditable, digital workflows eg. Network Access requests c. Strong adherence to the IT SOE (Standard Operating Environment) d. No successful cybersecurity attacks in IT outage have occurred in the last 10 years e. whitelisting process established to prevent executables being run f. Presentation on Cybersecurity (update) to Audit General Committee - (Refer to Minutes for 13 August 2019 meeting)
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A212442 b. Confidential documents have secure folder status and are only able to be accessed by approved officers - GMBCS verified c. A5637 d. Confirmed - Manager IS e. A1039996 f. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes
Control Strength Rating:	5. Effective
Qualified, competent, and experienced Information Services staff	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES
Evidence:	<ul style="list-style-type: none"> a. All staff in IS are trained, qualified, and experienced. b. Network - IS administrators required to complete VMware and Microsoft accredited training
Objective ID or Webpage:	<ul style="list-style-type: none"> a. Individual records confidential on personnel files but confirmed b. Individual records confidential on personnel files but confirmed
Control Strength Rating:	5. Effective
Replacement and upgrade programs in situ for hardware and software	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES
Evidence:	<ul style="list-style-type: none"> a. Core software updated to keep the released versions within the range of supplier support products. b. Key business applications updated annually (e.g. IS Service Plan 2020/21 and IS Roadmap 2020/21). c. IT assets are barcoded and recorded in our Helpdesk system. The information is used for disposal and replacement. d. The document "Software - State of Play" was published in August 2019.
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A1799617 (Software Applications - Support Profile - Feb 2014) b. A2421246 (IS Service Plan 20/21), and A2492708 (IS Roadmap 20/21) c. Refer to Helpdesk system d. A2512031
Control Strength Rating:	5. Effective
Robust policies in situ for IT usage (including processes for the removal of IT access for exiting staff)	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF

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SERVICES	
Evidence:	<ul style="list-style-type: none"> a. Digital Network Access and Removal workflows b. Information Technology and its Use Policy - 2019 c. As a double check, Payroll provides IT with information on who has left CWT employment (identifying where a network access change has not been submitted)
Objective ID or Webpage:	<ul style="list-style-type: none"> a. http://compass.wtcc.sa.gov.au/Content-areas/Information-Services/Network-access-request-forms/Network-access-removal-form b. A4678 c. Confidential information verified by GM B&CS
Control Strength Rating:	5. Effective
Supportive work environment provided	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES
Evidence:	<ul style="list-style-type: none"> a. Employee Assistance Program b. FITCORE Culture Values program c. Information Services - Post 2015 Employee Opinion Survey - Action Plan
Objective ID or Webpage:	<ul style="list-style-type: none"> a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Employee-Assistance-Program?BestBetMatch=eap 518d497d-73ec-4f94-a1e5-6f5c7addc57b a41fea20-512b-4ca8-90ba-af69a312174a en-AU b. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/FITCORE?BestBetMatch=fitcore 518d497d-73ec-4f94-a1e5-6f5c7addc57b a41fea20-512b-4ca8-90ba-af69a312174a en-AU c. A1270093
Control Strength Rating:	4. Majority Effective
Uninterrupted Power Supply (UPS)	
Control Owner:	Manager Information Services
Risk Title:	INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES
Evidence:	<ul style="list-style-type: none"> a. Information Services Risk Evidence Update as at August 2017 b. Annual Maintenance agreement with Computer Site Solutions for over 10 years (Invoice from Computer Site Solutions for UPS maintenance - Sep 16 to Aug 17) c. Upgrade to Civic data-centre UPS; Civic data-centre UPS replacement - October 2019
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2034362 b. Information Confidential but available to Exec (Invoice SC8231 in Finance One) c. A2353618
Control Strength Rating:	5. Effective

Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Failure to provide a service to stakeholders or provide appropriate advice to Executive , Managers , Employees and members of the Public	Manager People and Culture	Moderate
Interruption or loss of business systems/software and/or cloud services	Manager Information Services	Moderate
Damage to or loss of hardware (including loss of the IT Datacentre)	Manager Information Services	Moderate
Negative feedback and effects on clients from failure to deliver services or over expectation of clients of services provided	Manager Community Services	Moderate
Reduction in Council expenditure resulting in reduced expenditure on infrastructure assets and/or degraded asset management capability	Manager City Assets	Low
Failure of plant, equipment and facilities including offices and support systems	Manager Regulatory Services	Moderate

HIERARCHY LINKAGES

Links to Strategic Plans

Goal: A Vibrant City
Goal: An Engaged Community
Goal: A Thriving Business Environment
Goal: Active, Healthy and Learning Communities
Goal: Leading governance and technology.
Goal: Proactive Asset Management
Goal: Sustainable Financial Management

STR 6 BUSINESS CONTINUITY AND COMMUNITY RESILIENCE**Primary Category:** Organisation/Customer Impact**Responsible Officer:** General Manager Business and Community Services**Initial**

Consequence	Major
Likelihood	Likely

Revised

Consequence	Moderate
Likelihood	Moderate

Risk Rating	Extreme
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Risk Rating	Moderate
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Effectiveness of Controls: Some Weaknesses**Descriptor:**

- The inability to respond, recover, restore and resume business as usual during a business continuity event resulting in damage, long term interruption, or loss of key service centres (Civic, Depot, Library, Thebarton Community Centre) and/or access/availability to/of key staff leading to the CWTs capacity to provide essential services, services being either severely compromised, reduced in the long term or lost entirely
- The inability to develop concise, specific, robust emergency management plans, and/or to plan, prepare or take adequate and appropriate action to prevent impacts from an emergency event (including natural emergencies such as flooding, earthquake or pandemic, as well as deliberate attacks such as terrorism, hostile vehicle attack in crowded places, cyber-crime, etc.) resulting in loss of key infrastructure/ assets/staff, critical service levels and/or ongoing danger to staff or our community
- Failure to adequately partner with the community and associated community services providers to build resilience programs resulting in delayed or missed opportunities for Council to prepare its community for disruptive events
- Failure to meet the increasing legislative demands being placed on Local Government with regard to emergency management leading to increased dissatisfaction and not meeting the needs of the community
- Failure to plan for and monitor threats emerging as a result of climate change and other hazards identified via state or local zone emergency planning

Existing Controls:

- 2.5 FTE dedicated to risk management including emergency management and resilience to ensure the organisation and community are best prepared for incidents and events
- Alternative sites identified for the operation of a Council Emergency Operations Centre as well as alternative working environments in the event of a major business disruption
- An evolving and improving approach to Information Technology Business Continuity (BC) and Disaster Recovery (DR) as business requirements and technology change
- Annual Risk and Resilience Plan is approved by the Executive and has a focus on community and organisational resilience
- Asset Management Plans in situ providing risk based infrastructure maintenance plans
- Climate Change and Adaptation Initiatives, implemented or in progress across CWT
- Community Resilience Program in situ for the purposes of building resilience within the community to emergency events
- CWT approved and actively participates in the LGA's Council Ready Program, an NDRP funded program to provide sector wide emergency management project officers
- CWT is a member of the Western Adelaide Zone Emergency Management Committee which encourages communication and inter-agency workflow
- CWT took actions to safeguard Business Continuity during pandemic emergency incident
- Debriefs and lessons management processes undertaken
- EAP/Trauma counselling program in place for group or individual debrief
- Emergency Management Plan in Place for the Western Region (West Torrens, Charles Sturt, Port Adelaide Enfield) involving SAFECOM, SAPOL, SES and MFS providing greater communication and planning between agencies
- Emergency Management suite of documents and plans prepared and developed with staff including Operations Plan and Business Continuity Plan
- Emergency safety training programs (inc. emergency evacuation drills) completed on a regular basis
- Enterprise Risk Framework Administration Policy requires an annual risk and resilience plan to be developed and approved by the Executive
- Executive direction is that any further development of open space or buildings takes into account aesthetically pleasing design to mitigate potential threats to public safety
- Federal and State Government plans, strategies, guidelines and task forces in place to prevent, prepare, respond and recover from emergency event provide additional external support to CWT plans, strategies and actions
- Funding provided in Budget and Grants to develop Emergency Management Plan and associated testing program
- Hazard management plans in situ developed in conjunction with relevant departments and aligned with principles of Prevention, Preparedness Response and Recovery
- Innovative methods of providing service developed to maintain business continuity
- LG Functional Support Group is in Situ and mandated under the Fire and Emergency Services Act 2005, the Emergency Management Act 2004 and the State Emergency Management Plan in order to better facilitate and coordinate resources of Local Government
- Local government now represented on the State Emergency Management Committee and in the State Emergency Centre to provide greater communication and resource sharing opportunities
- Organisation has established a Crowded Places and Organisational Resilience Committee comprising of broad variety of employees reviewing measures to improve the safety of crowded places and improve organisational resilience
- Organisation is insured via LGRS (unlimited insurance) which includes insurance for the operation of alternative service sites in a major business disruption
- Pandemic specific documentation created both for Incident and Recovery phases of Emergency Incident
- Participation and commitment to the Western Adelaide Region Adaptwest Climate Change Adaptation Plan to ensure measures are taken to lessen the potential impacts of Climate Change
- Program Leader Strategic Resilience is a part of Major Projects Group to ensure measures are taken to ensure

safety of Crowded Places and embed greater Organisational Resilience

- Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilience organisation
- State Emergency management systems and procedures include Local Government leading to increased information flow and knowledge sharing
- Training and development of staff relating to emergency safety protocols and procedures for Local Government employees
- WHS&IM plan and programs, policies, procedures, standard operating guidelines (non WHS) in place

Risk Controls (Evidence Supporting Tangible Controls)

2.5 FTE dedicated to risk management including emergency management and resilience to ensure the organisation and community are best prepared for incidents and events	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Program Leader Strategic Resilience job description includes emergency management b. Organisational Resilience Officer/s job description includes emergency management
Objective ID or Webpage:	a. A2131337 b. A2131342 and A2077833
Control Strength Rating:	5. Effective
Alternative sites identified for the operation of a Council Emergency Operations Centre as well as alternative working environments in the event of a major business disruption	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Alternative site decisions available in the approved Business Continuity Plan b. BCP Testing occurred in 2016/2017 and 2019
Objective ID or Webpage:	a. A1751574 b. A1810104 and A2370309
Control Strength Rating:	3. Partially Effective
An evolving and improving approach to Information Technology Business Continuity (BC) and Disaster Recovery (DR) as business requirements and technology change	
Control Owner:	Manager Information Services
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. IT Business Continuity (BC) and Disaster Recovery (DR) Management Plan - September 2019 b. Galpins Audit - September 2019
Objective ID or Webpage:	a. A2266969 b. A2366291
Control Strength Rating:	5. Effective
Annual Risk and Resilience Plan is approved by the Executive and has a focus on community and organisational resilience	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. 2019-2020 Annual Risk and Resilience Plan b. Plan approved by General Manager
Objective ID or Webpage:	a. A2330901

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b. A2331046	
Control Strength Rating:	4. Majority Effective
Asset Management Plans in situ providing risk based infrastructure maintenance plans	
Control Owner:	Manager City Assets
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. CWT' Asset Management Plan is the strategic document that oversees the sustainable management and investment in assets, while its purpose is to maintain functionality of existing systems b. CWT Buildings Asset Management Plan 2017 c. CWT Footpath Asset Management Plan 2017 d. CWT Recreation & Open Space Asset Management Plan 2017 e. CWT Roads Asset Management Plan 2017 f. CWT Stormwater Asset Management Plan 2017 g. CWT Vehicles (Fleet) Plant and Equipment Asset Management Plan 2017
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans b. A2080323 c. A2080410 d. A2080563 e. A2080325 f. A2080564 g. A2080406
Control Strength Rating:	4. Majority Effective
Climate Change and Adaptation Initiatives, implemented or in progress across CWT	
Control Owner:	Manager Strategy and Business
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Climate Mitigation and Adaptation Initiatives in the City of West Torrens Summary Table
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/external_website/publications/climate_mitigation_and_adaptation_initiatives_in_the_city_of_west_torrens_-_summary_table.pdf
Control Strength Rating:	5. Effective
Community Resilience Program in situ for the purposes of building resilience within the community to emergency events	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. CWT website b. Partnership in conjunction with Red Cross to deliver the 'Healthy in the Heat' program
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Emergencies_disasters b. A2429152
Control Strength Rating:	3. Partially Effective
CWT approved and actively participates in the LGA's Council Ready Program, an NDRP funded program to provide sector wide emergency management project officers	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. CWT approval for NDRP funding

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Objective ID or Webpage:	b. Council Ready Program in place at the LGA c. Council Ready Health Check process completed at the CWT a. A2051119 b. A2199028 c. A2257259
Control Strength Rating:	5. Effective
CWT is a member of the Western Adelaide Zone Emergency Management Committee which encourages communication and inter-agency workflow	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. CWT Member of the Western Zone Emergency Management Committee (WAZEMC). b. GMB&CS is the Chair of the WAZEMC and PLSR is member with the ORO as proxy. c. WAZEMC Plan
Objective ID or Webpage:	a. A2196408 b. A2233367 c. A2165827
Control Strength Rating:	4. Majority Effective
CWT took actions to safeguard Business Continuity during pandemic emergency incident	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Building density mapping to ensure that staffed areas complied with the directions regarding 1.5 physical distancing and 4 square metre rules b. CWT specific signage/communication created to advise staff and visitors of hygiene, Physical distancing etc c. Checklists created prior to Work From Home and Return to Work including workforce protocols and FAQ's d. CWT Contingency Plans (e.g. Finance) e.. Critical Functions list (reviewed and working at separate locations) f. Maintenance of additional/contingency supplies of Cleaning and PPE - Logistics update
Objective ID or Webpage:	a. A2502290 b. A2531081 (entrance sign) & A2531080 (Hand sanitiser poster) c. A2511743 (Managers checklist) & A2490543 (Return to work FAQ) d. A2560785 e. A2451298 f. A2558508
Control Strength Rating:	4. Majority Effective
Debriefs and lessons management processes undertaken	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. FSG Debrief from Fire season b. COVID-19 IMT debrief conducted by LGA Council Ready Facilitator c. COVID-19 Lesson learned from strategies implemented Report to Audit Committee
Objective ID or Webpage:	a. A2443384 b. A2563159 c. A2563173
Control Strength Rating:	5. Effective

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EAP/Trauma counselling program in place for group or individual debrief	
Control Owner:	Manager People and Culture
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Information available to staff on Compass intranet and in a booklet form. b. Employee Health and Wellbeing Policy
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Employee-Assistance-Program b. A8649
Control Strength Rating:	5. Effective
Emergency Management Plan in Place for the Western Region (West Torrens, Charles Sturt, Port Adelaide Enfield) involving SAFECOM, SAPOL, SES and MFS providing greater communication and planning between agencies	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Western Zone Emergency Management Plan - developed by Western Zone Emergency Management Committee - approved by Minister/SEMC
Objective ID or Webpage:	a. A2168811
Control Strength Rating:	4. Majority Effective
Emergency Management suite of documents and plans prepared and developed with staff including Operations Plan and Business Continuity Plan	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Approved Business Continuity Plan b. CWT Emergency Management Framework c. CWT Emergency Management Operational Plan d. CWT Hazard Plan - Extreme Weather Storm and Flood e. CWT Hazard Plan - Animal and Plant Disease f. CWT Hazard Plan - Extreme Weather Heat g. CWT Hazard Plan - Urban Fire h. CWT Hazard Plan - Human Disease i. CWT Hazard Plan - Urban Transport Incident j. CWT Hazard Plan - Escape of Hazardous Material k. CWT Hazard Plan - Earthquake l. Annual Risk and Resilience Plan contains BCP review and testing m. EMBCP workshops with key staff n. EMBCP Presentation attended by key staff o. Proposed amendments consolidated for EMBCP (Example feedback provided)pf. EMBCP reviewed by EY to ensure consistency and best practice p. City of West Torrens EMP Engagement Letter Draft June 2016 q. EMBCP hazard risk assessments and plans completed r. EY Proposal for testing program
Objective ID or Webpage:	a. A2331003 b. A2346599 c. A2347151 d. A2416838 e. A2127122 f. A2445563 g. A2127125 h. A2127128 i. A2127126

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	j. A2127129 k. A2127123 l. A2330901 m. A2050022 n. A2097827 o. A2097824 p. A2214845 q. A2095061 r. A2180704
Control Strength Rating:	4. Majority Effective
Emergency safety training programs (inc. emergency evacuation drills) completed on a regular basis	
Control Owner:	Manager People and Culture
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Work Health Safety and Injury Management Performance Dashboard Quarter 4 2018-2019 b. Fire Wardens trained in all civic facilities - Aug 2019 c. Chief Fire Wardens and Deputy trained as per Emergency Procedures d. WHS Calendar of Events inclusive of scheduled evacuation drills and WHS training opportunities e. WHS and Injury Management Induction f. WHS Induction and Training Policy - 2015
Objective ID or Webpage:	a. A2356711 b. A2357070 c. A2035142 d. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-Calendar-of-Events e. A1271176 f. A8586
Control Strength Rating:	5. Effective
Enterprise Risk Framework Administration Policy requires an annual risk and resilience plan to be developed and approved by the Executive	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Enterprise Risk Management Framework b. Approved Risk and Resilience Plan
Objective ID or Webpage:	a. A2320271 b. A2330901
Control Strength Rating:	4. Majority Effective
Executive direction is that any further development of open space or buildings takes into account aesthetically pleasing design to mitigate potential threats to public safety	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Executive Direction - New open spaces or buildings to mitigate potential threats to safety b. Crowded Places and Organisational Resilience Committee completed risk assessments on crowded and open spaces c. Strategic Resilience inclusion on Major Projects Group to ensure focus is given to crowded places d. Public Realm Design Manual incorporates Health, Wellbeing and Safety as one its Key Principles
Objective ID or Webpage:	a. A2049620 b. A2147450

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c. A2318344 d. A2420760	
Control Strength Rating:	4. Majority Effective
Federal and State Government plans, strategies, guidelines and task forces in place to prevent, prepare, respond and recover from emergency event provide additional external support to CWT plans, strategies and actions	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Australia's Strategy for protecting Crowded Places from Terrorism b. Commonwealth's Hostile Vehicle Guidelines for Crowded Places guiding the mitigation of the consequences of such attacks - c. Countering Violent Extremism information available on Home Affairs website
Objective ID or Webpage:	a. https://www.nationalsecurity.gov.au/Media-and-publications/Publications/Documents/Australias-Strategy-Protecting-Crowded-Places-Terrorism.pdf b. https://www.nationalsecurity.gov.au/Media-and-publications/Publications/Documents/hostile-vehicle-guidelines-crowded-places.pdf c. https://www.homeaffairs.gov.au/about-us/our-portfolios/national-security/countering-extremism-and-terrorism/countering-violent-extremism-(cve)
Control Strength Rating:	4. Majority Effective
Funding provided in Budget and Grants to develop Emergency Management Plan and associated testing program	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. City of West Torrens EMP Engagement Letter Draft June 2016 b. EMBCP hazard risk assessments and plans completed c. EY Proposal for testing program
Objective ID or Webpage:	a. A1810100 b. A2095061 c. A2180704
Control Strength Rating:	4. Majority Effective
Hazard management plans in situ developed in conjunction with relevant departments and aligned with principles of Prevention, Preparedness Response and Recovery	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. CWT Hazard Plan - Extreme Weather Storm and Flood b. CWT Hazard Plan - Animal and Plant Disease c. CWT Hazard Plan - Extreme Weather Heat d. CWT Hazard Plan - Urban Fire e. CWT Hazard Plan - Human Disease f. CWT Hazard Plan - Urban Transport Incident g. CWT Hazard Plan - Escape of Hazardous Material h. CWT Hazard Plan - Earthquake
Objective ID or Webpage:	a. A2416838 b. A2127122 c. A2445563 d. A2127125 e. A2127128 f. A2127126 g. A2127129 h. A2127123

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Control Strength Rating: 2. Requires Significant Improvement

Innovative methods of providing service developed to maintain business continuity

Control Owner: Program Leader Strategic Resilience

Risk Title: BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

Evidence:

- a. Click and collect (library services)
- b. Interim Work From Home Policy Developed
- c. Updated Risk Assessment Tool created
- d. Forms converted to an electronic format eg. change of position form

Objective ID or Webpage:

- a. A2452072
- b. A2454466
- c. A2513854
- d. A2461149

Control Strength Rating: 5. Effective

LG Functional Support Group is in Situ and mandated under the Fire and Emergency Services Act 2005, the Emergency Management Act 2004 and the State Emergency Management Plan in order to better facilitate and coordinate resources of Local Government

Control Owner: Program Leader Strategic Resilience

Risk Title: BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

Evidence:

- a. LG Functional Support Group Implementation program - Participating agency workshops
- b. Information notices received and acted upon as required

Objective ID or Webpage:

- a. A2023587
- b. A2334881

Control Strength Rating: 4. Majority Effective

Local government now represented on the State Emergency Management Committee and in the State Emergency Centre to provide greater communication and resource sharing opportunities

Control Owner: Program Leader Strategic Resilience

Risk Title: BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

Evidence:

- a. State Emergency Management Plan

Objective ID or Webpage:

- a. <https://dpc.sa.gov.au/responsibilities/security-and-emergency-management/state-emergency-management-plan>

Control Strength Rating: 4. Majority Effective

Organisation has established a Crowded Places and Organisational Resilience Committee comprising of broad variety of employees reviewing measures to improve the safety of crowded places and improve organisational resilience

Control Owner: Program Leader Strategic Resilience

Risk Title: BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

Evidence:

- a. Terms of Reference

Objective ID or Webpage:

- a. A2109488

Control Strength Rating: 3. Partially Effective

Organisation is insured via LGRS (unlimited insurance) which includes insurance for the operation of alternative service sites in a major business disruption

Control Owner: Manager Financial Services

Risk Title: BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

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Evidence: a. Level of insurance required reviewed annually with the LGRS (2020-21)

Objective ID or Webpage: a. A2559365

Control Strength Rating: 4. Majority Effective

Pandemic specific documentation created both for Incident and Recovery phases of Emergency Incident

Control Owner: Program Leader Strategic Resilience

Risk Title: BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

Evidence:

- a. COVID-19 Incident Management Plan
- b. Listing of staff involved in critical functions and their location
- c. Operational Skills Matrix
- d. Departmental Contingency plans (e.g. Financial Services)
- e. Interim Work From Home Policy
- f. COVID-19 Recovery Communications and g. Engagement Plan
- h. Action Plan and Register -Incident Management
- i. Action Plan and Register- Recovery
- j. Skills and Succession Planning Matrix
- k. CWT COVID-19 Recovery Plan
- l. Departmental Recovery Plans (e.g development)

Objective ID or Webpage:

- a. A2483475
- b. A2451298
- c. A2462266
- d. A2456356 (initial) & A2560785 (updated)
- e. A2508178
- f. A2486932
- g. A2452433
- h. A2482168
- i. A2461475
- j. A2510915
- k. A2477150

Control Strength Rating: 5. Effective

Participation and commitment to the Western Adelaide Region Adaptwest Climate Change Adaptation Plan to ensure measures are taken to lessen the potential impacts of Climate Change

Control Owner: Manager Strategy and Business

Risk Title: BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

Evidence:

- a. AdaptWest Climate Change Adaption Plan 2016 (approved by three Western Regional Councils).
- b. AdaptWest Completed Project (Urban heat mapping 2017; Smart irrigation trial)
- c. Funding Submission: National Disaster Resilience Program Grant Funding for Residential Building Retrofit for Climate Adaptation Project with The Energy Project
- d. CWT funded Project Officer 2019/20 (through internal budget) to implement the plan
- e. Western Adelaide Region Change Adaptation Plan Project Team (Governance) Structure
- f. Participation in AdaptWest Working Group - monthly (AdaptWest Regional Coordinator and project officer representative from CWT, CCS and PAE)
- g. Participation in AdaptWest Steering Group - quarterly meetings (comprising of Executive and Management, reps from CWT, CCS and PAE, and Working Group Members)
- h. AdaptWest Regional Coordinator work plan
- i. AdaptWest 3-year Action Plan - approved by Exec August 2019
- j. AdaptWest successful grant application notification for the appointment of the AdaptWest Regional Coordinator.

Objective ID or Webpage:

- a. A898855
- b. Urban heat mapping (A2039923), Smart irrigation trial (fA21126),
- c. A205053
- d. fA25053

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e. A2278871 f. fA24559 g. fA24559 h. A2178904 i. A2357336 j. A2043621, A2133482 and A2269850 Control Strength Rating: 3. Partially Effective	
Program Leader Strategic Resilience is a part of Major Projects Group to ensure measures are taken to ensure safety of Crowded Places and embed greater Organisational Resilience	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Terms of Reference b. Agenda
Objective ID or Webpage:	a. A2318344 b. A2313272
Control Strength Rating:	3. Partially Effective
Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilience organisation	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Enterprise Risk Management Policy available on website and PolicyHUB b. Enterprise Risk Management Framework available on PolicyHUB c. Annual Risk and Resilience Plan d. Dedicated and comprehensive risk management intranet pages on Compass e. LGRS Risk Evaluation Audit Report 2018
Objective ID or Webpage:	a. A5024 b. A2320271 c. A2330901 d. http://compass.wtcc.sa.gov.au/Content-areas/Resilience e. A2190221
Control Strength Rating:	4. Majority Effective
State Emergency management systems and procedures include Local Government leading to increased information flow and knowledge sharing	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE
Evidence:	a. Local Government Emergency Management Framework b. State Emergency Management Plan
Objective ID or Webpage:	a. https://www.lga.sa.gov.au/contentFile.aspx?filename=2017%20LGA%20Framework%201807.pdf b. https://dpc.sa.gov.au/responsibilities/security-and-emergency-management/state-emergency-management-plan
Control Strength Rating:	4. Majority Effective
Training and development of staff relating to emergency safety protocols and procedures for Local Government employees	
Control Owner:	Manager City Assets
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE

City of West Torrens		2020/21 Strategic Risk Review Report	
Evidence:	a. LGA i-Responda training completed for all Depot Staff and other key stakeholders - November 2018 b. LGA 'Flooding and Fast Moving Water' training completed by all depot staff and other key stakeholders - March 2019 (e.g. 19 March calendar appointment)		
Objective ID or Webpage:	a. A2234113 b. A2366003		
Control Strength Rating:	4. Majority Effective		
WHS&IM plan and programs, policies, procedures, standard operating guidelines (non WHS) in place			
Control Owner:	Manager People and Culture		
Risk Title:	BUSINESS CONTINUITY AND COMMUNITY RESILIENCE		
Evidence:	a. WHS & IM One System b. Work Health Safety and Injury Management Improvement Plan 2017-2020 c. SOPs/SWPs available on Intranet d. Administration Policy - WHS and IM lead Policy - 2019 e. Administration Policy - WHS and IM Planning - 2019		
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/files/assets/intranet/ecm-files/work-health-safety/work-health-safety/1-whs_management_system_-_june_2015.ppt.pdf b. A2139034 c. http://fusion.wtcc.sa.gov.au/registerEngine/registers/whsdocs/ d. A1967971 e. A8392		
Control Strength Rating:	5. Effective		

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Failure to provide a service to stakeholders or provide appropriate advice to Executive, Managers, Employees and members of the Public	Manager People and Culture	Moderate
Insurance information/profiling is incorrect resulting in over payment of premiums, litigation or reputation damage	Manager Financial Services	Low
Poor event management	Executive Coordinator	Low
Non Collection of Kerbside Waste including street litter bins and illegal dumping	Manager Regulatory Services	Moderate
Adverse publicity arising from fraudulent or corrupt activities by officers or people acting on behalf of community services	Manager Community Services	Moderate
Staff injury or illness resulting in negative impact on service delivery	Manager Community Services	Moderate
Staff unavailability (due to factors such as injury/illness/resignations etc) resulting in the inability to complete projects/tasks	Manager Financial Services	Low
Damage to or loss of hardware (including loss of the IT Datacentre)	Manager Information Services	Moderate
Negative feedback and effects on clients from failure to deliver services or over expectation of clients of services provided	Manager Community Services	Moderate
Employee industrial action resulting in inability to provide critical services and or result in reputation damage	Manager City Operations	Low
Community Reaction to Decisions	Manager City Development	Moderate
Failure of plant, equipment and facilities including offices and support systems	Manager Regulatory Services	Moderate
Failure to provide a safe workplace resulting in injury increased costs and reputation damage	Manager People and Culture	High
Objectives or activities that compromise Staff safety health and well-being	Manager Regulatory Services	Moderate

HIERARCHY LINKAGES

Links to Strategic Plans

Goal: A Vibrant City
Goal: An Engaged Community
Goal: A Community That Embraces Diversity
Goal: Reduction of our Ecological Footprint
Goal: Active, Healthy and Learning Communities
Goal: Enhanced Natural Environment
Goal: Strong partnerships and working relationships

STR 7 EMERGENCY EVENTS**Primary Category:** Organisation/Customer Impact**Responsible Officer:** General Manager Business and Community ServicesInitial

Consequence	Catastrophic
Likelihood	Rare

Revised

Consequence	Catastrophic
Likelihood	Rare

Risk Rating Moderate**Risk Rating** Moderate**Effectiveness of Controls:** Satisfactory**Descriptor:**

- a) Damage to private property, council facilities and/or community infrastructure as a result of Emergency events that impact on the CWT.
- b) Ineffective communication with Emergency Control Agencies, Western Adelaide Emergency Management Committee member councils or Functional Support Group(s) resulting in inefficient response and recovery from an emergency hazard.
- c) Failure to adequately partner with the community and associated community services providers to respond to and meet the immediate needs of its community during, or responding to, an emergency incident.
- d) The inability to effectively respond or recover from an emergency event (including natural emergencies such as flooding, earthquake and pandemic, as well as deliberate attacks such as terrorism, hostile vehicle attack in crowded places, cyber-crime, etc.) resulting in loss of key infrastructure/ assets, loss of key staff, lack of access to council buildings or equipment, and/or the inability to offer critical services to the public and/or prevent/minimise/mitigate ongoing danger to staff or our community.

Existing Controls:

- Emergency Management suite of documents and plans prepared and developed with staff including Operations Plan, Hazard Plans and Business Continuity Plan
- Code red and blue alerts received and acted upon as required to ensure community are well prepared and aware of response protocols for extreme weather
- Council Commander, Deputy Council Commanders, and Council Liaison Officer appointed to manage emergency events
- CWT complies with government Directions during Emergency Incident
- CWT provides support to Local Government Functional Support Group (LGFSG) and the wider sector
- CWT regularly communicate to the community and key stakeholders during an Emergency Incident
- CWT regularly liaise with the emergency services sector through the Local Government Functional Support Group (LGFSG)
- Decisions made and actions taken at IMT and RMT level are risk assessed
- Dedicated Recovery Groups created to assist with recovery planning and support for the organisation and community
- Emergency Response Protocol for emergency preparedness and response (e.g. Flood / Storm)
- Executive IMT and RMT formed for high level decision making in response to Emergency Incident
- Food inspections, pest/ mosquito controls and notifiable disease communication protocols in place
- Functional leads changed between IMT and RMT to take into account different skill sets required during Emergency Incident
- IMT and RMT formed for communication and decision making in response to emergency incident
- Information regarding Telecross is provided to vulnerable residents
- Knowledge and training relating to depot knowledge for emergency preparedness e.g. Flood Safe program
- LGFSG Information notices received and acted upon as required to ensure greater cross-agency communication and resource sharing
- Measures instituted to support those impacted by Emergency Incident
- New developments are controlled in the Brown Hill/ Keswick Creeks and River Torrens catchments
- Notifications of weather warnings/creek monitoring is directed to identified staff for decision making relating to weather events
- Protocols in place to cancel pre-organised Council events (e.g. weather related cancellations)
- Regular Information updates provided to staff regarding Emergency Incident
- Risk Assessments conducted for shutting down or restarting programs and activities during an Emergency Incident are approved by Council Commander/GM B&CS and incorporate incident specific risks
- Robust plans and procedures for assets ensure well considered preparation for flooding events
- Temporary centres available (Library) during emergency events to provide refuge
- Western Adelaide Zone Emergency Management Committee (WAZEMC) identifies key hazards (risks) for the western region
- Western and Northern Zone joint Emergency Management Exercise Poseidon (Earthquake)- completed with significant planning of event by CWT

Risk Controls (Evidence Supporting Tangible Controls)

Emergency Management suite of documents and plans prepared and developed with staff including Operations Plan, Hazard Plans and Business Continuity Plan	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS

City of West Torrens		2020/21 Strategic Risk Review Report
Evidence:	<ul style="list-style-type: none">a. State Emergency Management Planb. CWT Emergency Management Frameworkc. CWT Emergency Management Operations Pland. CWT Business Continuity Plane. WAZEMC Emergency Management Planf. Extreme Weather - Storm and Flood Hazard Plang. Animal and Plant Disease Hazard Planh. Earthquake Hazard Plani. Escape of Hazardous Materials Hazard Planj. Extreme Weather - Heat Hazard Plank. Human Disease Hazard Planl. Urban Fire Hazard Planm. Urban Transport Incident Hazard Plan	
Objective ID or Webpage:	<ul style="list-style-type: none">a. https://dpc.sa.gov.au/responsibilities/security-and-emergency-management/state-emergency-management-planb. A2346599c. A2347151d. A2331003e. A2165827f. A2416838g. A2127122h. A2127123i. A2127129j. A2445563k. A2127128l. A2127125m. A2127126	
Control Strength Rating:	4. Majority Effective	
Code red and blue alerts received and acted upon as required to ensure community are well prepared and aware of response protocols for extreme weather		
Control Owner:	Program Leader Strategic Resilience	
Risk Title:	EMERGENCY EVENTS	
Evidence:	<ul style="list-style-type: none">a. Code Red Alert - 25 February to 2 March 2019b. Code Blue Alert - 12 July 2019	
Objective ID or Webpage:	<ul style="list-style-type: none">a. A2274478b. A2334925	
Control Strength Rating:	5. Effective	
Council Commander, Deputy Council Commanders, and Council Liaison Officer appointed to manage emergency events		
Control Owner:	Program Leader Strategic Resilience	
Risk Title:	EMERGENCY EVENTS	
Evidence:	<ul style="list-style-type: none">a. Instrument of Appointment - Council Commanderb. Instrument of Appointment - Council Liaison Officerc. Program Leader has completed Council Commander and Local Government Liaison Officer training	
Objective ID or Webpage:	<ul style="list-style-type: none">a. A2091762b. A2099301c. Sighted and in confidential HR folder	
Control Strength Rating:	4. Majority Effective	
CWT complies with government Directions during Emergency Incident		

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Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. COVID safe plan step 3 Thebarton Community Centre b. SA Government roadmap for easing restrictions c. Public Activities Direction and FAQ
Objective ID or Webpage:	a. A2505062 b. A2509988 c. A2503570
Control Strength Rating:	5. Effective

| CWT provides support to Local Government Functional Support Group (LGFSG) and the wider sector | |

Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Local Government Liaison Officer (LGLO) in attendance at Mt Barker for Cuddley Creek Fire - Friday 27/12/2020 b. Email to Elected Members from CEO RE 'Thank you for CWT's support during Kangaroo Island Fires' c. Update from Local Government Liaison Officer Secondment with FSG at SA Health Control Centre
Objective ID or Webpage:	a.A2416804 b. A2420471 c. A2522907
Control Strength Rating:	5. Effective

| CWT regularly communicate to the community and key stakeholders during an Emergency Incident | |

Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. COVID-19 Recovery Communications and Engagement Plan b. Special Issue of Talking Points c. COVID-19 August 2020 update report to Council/Committee
Objective ID or Webpage:	a. A2486932 b. A2505902 c. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalmeetings/2020/agendas_-_2020/agenda_audit_general_committee_18_august_2020.pdf
Control Strength Rating:	5. Effective

| CWT regularly liaise with the emergency services sector through the Local Government Functional Support Group (LGFSG) | |

Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. LGFSG Briefings attended by CWT (Council Commander and Liaison Officer) via zoom and overview presented to IMT following briefing - e.g. 21 May 2020 b. FSG Operational Guidelines for library services, swimming centres and non-essential facilities c. FSG update re welfare checks d. FSG COVID-19 Council report - costings
Objective ID or Webpage:	a. A2489952 b. A2492582 c. A2509544 d. A2493788
Control Strength Rating:	4. Majority Effective

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Decisions made and actions taken at IMT and RMT level are risk assessed	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. COVID-19 IMT Agenda 21 May 2020 b. COVID-19 RMT Minutes 1 July 2020
Objective ID or Webpage:	a. A2482468 b. A2504914
Control Strength Rating:	5. Effective
Dedicated Recovery Groups created to assist with recovery planning and support for the organisation and community	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Workforce Sustainability sub group - action plan b. Economic Sustainability sub group - RMT Minutes reformation c. Community Sustainability sub group - Terms of reference d. Infrastructure and Nat rural Sustainability sub group - recovery workshop
Objective ID or Webpage:	a. A2487265 b. A2484842 c. A2488345 d. A2544419
Control Strength Rating:	5. Effective
Emergency Response Protocol for emergency preparedness and response (e.g. Flood / Storm)	
Control Owner:	Manager City Operations
Risk Title:	EMERGENCY EVENTS
Evidence:	a. 'Storm Mode' procedure (for both Storm and Flooding call-out response) - see 'Storm Mode' flowchart via compass b. After hours staff roster - City Operations c. General SOP's (e.g. Rapid Response Process)
Objective ID or Webpage:	a. https://cacao.com/api/v1/diagrams/FVjDxtmQXJzOzyIS.png?apiKey=iN0QdpmQnqRgMXhGpjIH&width=1600 b. A2185251 c. https://cacao.com/api/v1/diagrams/3GsKUJe9evW9BS98.png?apiKey=iN0QdpmQnqRgMXhGpjIH&width=1600
Control Strength Rating:	5. Effective
Executive IMT and RMT formed for high level decision making in response to Emergency Incident	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Executive IMT Agenda b. Executive RMT Agenda c. Functional Role statements created for IMT and RMT Members
Objective ID or Webpage:	a. A2459903 b. A2487572 c. A2510016 (IMT) & A2510087 (RMT)
Control Strength Rating:	5. Effective

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Food inspections, pest/ mosquito controls and notifiable disease communication protocols in place	
Control Owner:	Manager Regulatory Services
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Environmental Health Australia Managers Forum b. Notifiable Disease report from SA Health - July 2020
Objective ID or Webpage:	a.A2458994 b.A2533849
Control Strength Rating:	4. Majority Effective
Functional leads changed between IMT and RMT to take into account different skill sets required during Emergency Incident	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Communication from Council Commander re change of Lead
Objective ID or Webpage:	a. A2490601
Control Strength Rating:	5. Effective
IMT and RMT formed for communication and decision making in response to emergency incident	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. COVID-19 IMT Agenda 7 May 2020 b. COVID-19 IMT Minutes 7 May 2020 c. COVID-19 RMT Agenda 1 July 2020 d. COVID-19 RMT Minutes 1 July 2020
Objective ID or Webpage:	a. A2475484 b. A2476216 c. A2504168 d. A2504181
Control Strength Rating:	5. Effective
Information regarding Telecross is provided to vulnerable residents	
Control Owner:	Manager Community Services
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Telecross information provided on website
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Emergencies_disasters/Council_services_during_a_heat_wave
Control Strength Rating:	4. Majority Effective
Knowledge and training relating to depot knowledge for emergency preparedness e.g. Flood Safe program	
Control Owner:	Manager City Operations
Risk Title:	EMERGENCY EVENTS
Evidence:	a. SES Flood Safe program funding agreement b. LGA iResponda training for all Depot Staff and key staff - November 2019 c. Executive and Managers trained in i-Responda d. LGA emergency safety module 'Flooding and Fast Moving Water' training completed by Depot staff and key staff - March 2019

City of West Torrens		2020/21 Strategic Risk Review Report	
Objective ID or Webpage: a. A1851314 b. A2228154 c. A2166582 d. A2278715 Control Strength Rating: 5. Effective			
		LGFSG Information notices received and acted upon as required to ensure greater cross-agency communication and resource sharing	
Control Owner: Program Leader Strategic Resilience Risk Title: EMERGENCY EVENTS Evidence: a. Information notices received and acted upon as required Objective ID or Webpage: a. A2334881 Control Strength Rating: 4. Majority Effective			
		Measures instituted to support those impacted by Emergency Incident	
Control Owner: Manager Financial Services Risk Title: EMERGENCY EVENTS Evidence: a. Council Meeting - Report - Extension of a number of measures to assist the community (such as leniency for payment of fees/charges and outgoings) adversely impacted by COVID-19 Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalmeetings/2020/agendas_-_2020/agenda_council_and_standing_committee_15_september_2020.pdf Control Strength Rating: 4. Majority Effective			
		New developments are controlled in the Brown Hill/ Keswick Creeks and River Torrens catchments	
Control Owner: Manager City Development Risk Title: EMERGENCY EVENTS Evidence: a. CWT Development Plan - 2018 b. Planning Development and Infrastructure Act 2016 Objective ID or Webpage: a. http://www.dpti.sa.gov.au/__data/assets/pdf_file/0011/250022/West_Torrens_Council_Development_Plan.pdf b. https://www.legislation.sa.gov.au/LZ/C/A/Planning%20Development%20and%20Infrastructure%20Act%202016.aspx Control Strength Rating: 5. Effective			
		Notifications of weather warnings/creek monitoring is directed to identified staff for decision making relating to weather events	
Control Owner: Manager City Assets Risk Title: EMERGENCY EVENTS Evidence: a. Bureau of Meteorology early warnings / alerts (including flood warnings) provided to Council Membership via Council DL email address - floodwarnings@wtcc.sa.gov.au b. Remote sensor monitoring of creek levels - Access to remote sensor data (monitoring of creek levels) evidence in BOM service level specification Objective ID or Webpage: a. A2364642 b. A2364642 Control Strength Rating: 5. Effective			
		Protocols in place to cancel pre-organised Council events (e.g. weather related cancellations)	

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Control Owner:	Manager Strategy and Business	
Risk Title:	EMERGENCY EVENTS	
Evidence:	a. Event cancellation protocols	
Objective ID or Webpage:	a. A2098203	
Control Strength Rating:	4. Majority Effective	
Regular Information updates provided to staff regarding Emergency Incident		
Control Owner:	Program Leader Strategic Resilience	
Risk Title:	EMERGENCY EVENTS	
Evidence:	a. Email regarding return to the workplace b. Update re face to face meetings from 01 June 2020 c. Dedicated Incident intranet page	
Objective ID or Webpage:	a. A2506369 b. A2497560 c. http://compass.wtcc.sa.gov.au/COVID-19	
Control Strength Rating:	5. Effective	
Risk Assessments conducted for shutting down or restarting programs and activities during an Emergency Incident are approved by Council Commander/GM B&CS and incorporate incident specific risks		
Control Owner:	Program Leader Strategic Resilience	
Risk Title:	EMERGENCY EVENTS	
Evidence:	a. Community Services programs risk assessments shutdown/opening b. Risk Assessment Restarting CAP meetings c. Risk Assessment Decision to allow meetings/training etc between staff and external persons at CWT Civic Centre resulting in a staff member contracting COVID 19 resulting in minor symptoms d. Risk Assessment Decision to allow meetings/training etc between staff and external persons at CWT Civic Centre resulting in a staff member contracting COVID 19 resulting in hospitalisation e. Risk Assessment Decision to allow meetings/training etc between staff and external persons at CWT Civic Centre resulting in a staff member contracting COVID 19 resulting in Death	
Objective ID or Webpage:	a. A2528515 b. A2542725 c. A2522582 d. A2522580 e. A2522577	
Control Strength Rating:	5. Effective	
Robust plans and procedures for assets ensure well considered preparation for flooding events		
Control Owner:	Manager City Assets	
Risk Title:	EMERGENCY EVENTS	
Evidence:	a. Existing drainage network is recorded in Conquest (Asset management software) b. WestMaps example of drainage network under roads c. Asset Management Plans (e.g. building, roads, footpath)	
Objective ID or Webpage:	a. (Refer to CWT asset management software Conquest) b. A994213 c. A2080323, A2080325, A2080410	
Control Strength Rating:	4. Majority Effective	

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Temporary centres available (Library) during emergency events to provide refuge	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Library location available on CWT website
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Emergencies_disasters/Council_services_during_a_heat_wave
Control Strength Rating:	3. Partially Effective
Western Adelaide Zone Emergency Management Committee (WAZEMC) identifies key hazards (risks) for the western region	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. WAZEMC Emergency Management Plan b. WAZEMC Extreme Storm Risk Management Report
Objective ID or Webpage:	a. A2165827 b. A1908527
Control Strength Rating:	4. Majority Effective
Western and Northern Zone joint Emergency Management Exercise Poseidon (Earthquake)- completed with significant planning of event by CWT	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	EMERGENCY EVENTS
Evidence:	a. Facilitators Guide :: Exercise Poseidon :: 03 September 2019 b. Participants Guide :: Exercise Poseidon :: 03 September 2019 c. Exercise Poseidon Findings and Recommendations
Objective ID or Webpage:	a. A2367309 b. A2367308 c. A2393919
Control Strength Rating:	5. Effective

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Insurance information/profiling is incorrect resulting in over payment of premiums, litigation or reputation damage	Manager Financial Services	Low
Non Collection of Kerbside Waste including street litter bins and illegal dumping	Manager Regulatory Services	Moderate
Interruption or loss of business systems/software and/or cloud services	Manager Information Services	Moderate
Injury or death of staff or contractors in the workplace	Manager City Operations	Moderate
Working in an unsafe workplace resulting in illness, death or injury of staff or contractors	Manager City Assets	Moderate
Staff injury or illness resulting in negative impact on service delivery	Manager Community Services	Moderate
Staff unavailability (due to factors such as injury/illness/resignations etc) resulting in the inability to complete projects/tasks	Manager Financial Services	Low
Unsafe and ineffective movement of people through the City due to inadequate road and path network	Manager City Assets	Moderate
Working in an unsafe workplace resulting in injury or impact on staff wellbeing	Executive Coordinator	Moderate
Existing infrastructure and property assets are poorly maintained or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Damage to or loss of hardware (including loss of the IT Datacentre)	Manager Information Services	Moderate
Working in an unsafe workplace resulting in death or injury of staff, visitors, tenants or contractors	Manager City Property	Moderate
Negative feedback and effects on clients from failure to deliver services or over expectation of clients of services provided	Manager Community Services	Moderate
Existing infrastructure is poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
Providing incorrect advice to internal/external stakeholders or not responding in a timely manner	Executive Coordinator	Moderate
Aging and damaged assets - The ability to use the asset is compromised or not available - (Aging assets - Gradual and assets run beyond life cycle, Damaged Assets - Happens suddenly)	Manager City Assets	Moderate
Failure of plant, equipment and facilities including offices and support systems	Manager Regulatory Services	Moderate
Objectives or activities that compromise Staff safety health and well-being	Manager Regulatory Services	Moderate

HIERARCHY LINKAGES**Links to Strategic Plans**

Goal: An Engaged Community
Goal: A Well-Designed Built Environment
Goal: Reduction of our Ecological Footprint
Goal: Active, Healthy and Learning Communities
Goal: Enhanced Natural Environment
Goal: Proactive Asset Management

STR 8 INFRASTRUCTURE MANAGEMENT**Primary Category:** Budget/Financial**Responsible Officer:** General Manager Business and Community Services**Initial**

Consequence	Major
Likelihood	Likely

Revised

Consequence	Major
Likelihood	Unlikely

Risk Rating	Extreme
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Risk Rating	Moderate
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Effectiveness of Controls: Satisfactory**Descriptor:**

- a) Failure to adequately maintain assets (including facilities and property) and infrastructure leading to increased costs, increased damage caused by deterioration or emergency events and increased damage to reputation

City of West Torrens

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Existing Controls:

- Adhoc maintenance requests as initiated from Customer Requests
- Asset Management Plans
- Capital Works programs and Maintenance Budgets
- 'Condition Audits' for Infrastructure Assets
- Conquest (Asset Management System) includes the capability to list assets, capture data, program and record inspections and link to mobile, customer request and graphical information systems
- Dedicated City Property Department that oversee all CWT property maintenance and leasing requirements ensuring that infrastructure is appropriately managed
- Future Planning for CWT assets ensuring long term consideration for infrastructure
- IT Asset Management systems include capabilities to forecast, budget, source, implement and dispose of assets
- Long Term Financial Plans (identifying Asset Management expenditure)
- Master Plans produced for significant developments to ensure thorough consideration for the new asset
- Member of networks and committees that allow for robust planning for creeks and rivers
- Mobile device management includes the ability to present real time information (inspections etc)
- Regular contact and participation in Member networks regarding Plans and Planning to connect with other professionals

Risk Controls (Evidence Supporting Tangible Controls)

Adhoc maintenance requests as initiated from Customer Requests	
Control Owner:	Manager City Operations
Risk Title:	INFRASTRUCTURE MANAGEMENT
Evidence:	a. City Operations undertake adhoc maintenance via customer requests in Pathway
Objective ID or Webpage:	a. A2203507 (Sign repair)
Control Strength Rating:	5. Effective
Asset Management Plans	
Control Owner:	Manager City Assets
Risk Title:	INFRASTRUCTURE MANAGEMENT
Evidence:	a. CWT' Asset Management Plan is the strategic document that oversees the sustainable management and investment in assets. Its purpose is to maintain functionality of existing systems b. CWT Buildings Asset Management Plan 2017 c. CWT Footpath Asset Management Plan 2017 d. CWT Recreation & Open Space Asset Management Plan 2017 e. CWT Roads Asset Management Plan 2017 f. CWT Stormwater Asset Management Plan 2017 g. CWT Vehicles (Fleet) Plant and Equipment Asset Management Plan 2017 h. CWT Development Plan - July 2018 i. Development of Maintenance Management Plans (i.e. Recreation and Open Space Maintenance Management Plan)
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans b. A2080323 c. A2080410 d. A2080563 e. A2080325

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		f. A2080564 g. A2080406 h. https://www.dpti.sa.gov.au/__data/assets/pdf_file/0011/250022/West_Torrens_Council_Development_Plan.pdf i. A2080563	
Control Strength Rating:		4. Majority Effective	
Capital Works programs and Maintenance Budgets			
Control Owner:		Manager City Assets	
Risk Title:		INFRASTRUCTURE MANAGEMENT	
Evidence:		a. Infrastructure Project Plans (e.g. refer to documentation for Lockleys Stormwater duplication - Rutland Ave and Clyde Ave Lockleys)	
Objective ID or Webpage:		a. A858848	
Control Strength Rating:		5. Effective	
'Condition Audits' for Infrastructure Assets			
Control Owner:		Manager City Assets	
Risk Title:		INFRASTRUCTURE MANAGEMENT	
Evidence:		a. Bridges and Footbridges Audit b. Roads and Kerb and Gutter Audit c. Stormwater and underground SWA Audit d. Routine Inspection roll-out as per Asset Management Plans	
Objective ID or Webpage:		a. 1962411 b. A1104538 c. A2134398 d. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans	
Control Strength Rating:		5. Effective	
Conquest (Asset Management System) includes the capability to list assets, capture data, program and record inspections and link to mobile, customer request and graphical information systems			
Control Owner:		Manager City Assets	
Risk Title:		INFRASTRUCTURE MANAGEMENT	
Evidence:		a. Conquest -Pathway link for Asset Inspection b. Conquest Inspection data c. Conquest link to (GIS) Graphical Information Systems d. Conquest Asset Inspection options	
Objective ID or Webpage:		a. A2203882 b. A2203892 c. A2203894 d. A2203895	
Control Strength Rating:		5. Effective	
Dedicated City Property Department that oversee all CWT property maintenance and leasing requirements ensuring that infrastructure is appropriately managed			
Control Owner:		Manager City Property	
Risk Title:		INFRASTRUCTURE MANAGEMENT	
Evidence:		a. Organisational chart b. Building Asset Management Plan in place	
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<p>c. GHD Building Asset Audits guide the budget indicator RE 10-year Asset Plans</p> <p>d. Capital Operational Budget developed annually (Annual Business Plan prioritises infrastructure for maintenance and informs maintenance programs)</p> <p>Objective ID or Webpage: a. A1271437 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans c. A2102483 d. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans</p> <p>Control Strength Rating: 5. Effective</p>		
Future Planning for CWT assets ensuring long term consideration for infrastructure		
<p>Control Owner: Manager City Assets</p> <p>Risk Title: INFRASTRUCTURE MANAGEMENT</p> <p>Evidence: a. Transport Strategy (i.e. Transportation for the next generation 2025. CWT Transport Strategy considers the future traffic and parking demands in the arterial and local road networks over the next 20 years. b. Mitigation Works (e.g. West Beach Flood Wall)</p> <p>Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/external_website/management_plans/transport_strategy.pdf b. A2183277</p> <p>Control Strength Rating: 5. Effective</p>		
IT Asset Management systems include capabilities to forecast, budget, source, implement and dispose of assets		
<p>Control Owner: Manager Information Services</p> <p>Risk Title: INFRASTRUCTURE MANAGEMENT</p> <p>Evidence: a. IT assets are recorded in our Helpdesk system. The information is used for asset forecasting, budgeting, disposal and replacement. b. The "Software - State of Play" was published in August 2019. It includes profiling our IT infrastructure.</p> <p>Objective ID or Webpage: a. Refer to Helpdesk system b. A2512031</p> <p>Control Strength Rating: 5. Effective</p>		
Long Term Financial Plans (identifying Asset Management expenditure)		
<p>Control Owner: Manager City Assets</p> <p>Risk Title: INFRASTRUCTURE MANAGEMENT</p> <p>Evidence: a. Budget and Annual Business Plan 2020/2021</p> <p>Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans#downloads</p> <p>Control Strength Rating: 5. Effective</p>		
Master Plans produced for significant developments to ensure thorough consideration for the new asset		
<p>Control Owner: Manager City Assets</p> <p>Risk Title: INFRASTRUCTURE MANAGEMENT</p> <p>Evidence: a. Apex Park Masterplan b. Weigall Oval Stage 1 Masterplan c. Kings Reserve and Thebarton Oval</p>		
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Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/external_website/management_plans/apex_park_masterplan.pdf b. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/external_website/master_plans/weigall_oval_stage_1_masterplan.pdf c. A2169436 Control Strength Rating: 5. Effective		
Member of networks and committees that allow for robust planning for creeks and rivers		
Control Owner: Manager City Assets Risk Title: INFRASTRUCTURE MANAGEMENT Evidence: a. CEO is a member Brown Hill Keswick Creek (BHKC) Steering Committee b. GM Urban Services is on the BHKC Technical Group Brownhill Keswick Creek Stormwater Project - Steering Group Minutes - 15 June 2018 c. Working closely with the SMA in relation to the development and implementation of the BHKC Plan d. Committee member - Sturt Creek Catchment Plans Objective ID or Webpage: a. Brownhill Keswick Creek Stormwater Project - Steering Group Minutes - 15 June 2018 b. A1512827 c. A344815 d. A1149969 Control Strength Rating: 4. Majority Effective		
Mobile device management includes the ability to present real time information (inspections etc)		
Control Owner: Manager Information Services Risk Title: INFRASTRUCTURE MANAGEMENT Evidence: a. Pathway customer request system allows information to be added and viewed in the field b. Middleware Platform delivers real-time information to workforce via mobile devices Objective ID or Webpage: a. A2051581 b. Non tangible evidence Control Strength Rating: 4. Majority Effective		
Regular contact and participation in Member networks regarding Plans and Planning to connect with other professionals		
Control Owner: Manager City Assets Risk Title: INFRASTRUCTURE MANAGEMENT Evidence: a. Annual Budget and Business Plan Summary provides contributions to BHKC works (2018-2019) - Commitment by all Councils involved in Brownhill/Keswick creeks to form a Regional subsidiary to implement the Stormwater Management Plan b. Approval of the Brown Hill/Keswick Creeks Stormwater Plan Part A and part B by all five councils - March 2016. Submitted to the Stormwater Management Authority in March 2016 c. Lower Sturt Catchment Management Plan d. BHKC Stormwater project execution plan e. Brown Hill Keswick Creek (BHKC) Plan - March 2016 f. River Torrens Linear Park Strategic Integrated Asset Management Plan Objective ID or Webpage: a. A2333840 b. A1272463 and A5322 c. A1149969 d. https://bhkcstormwater.com.au/ e. https://bhkcstormwater.com.au/wp-content/uploads/2016/03/bhkc20160311d-smp-figures.pdf f. A1768103 Control Strength Rating: 4. Majority Effective		
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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Failure to provide a service to stakeholders or provide appropriate advice to Executive, Managers, Employees and members of the Public	Manager People and Culture	Moderate
Insurance information/profiling is incorrect resulting in over payment of premiums, litigation or reputation damage	Manager Financial Services	Low
Failure of plant and equipment resources resulting in injury to staff or reduced service delivery.	Manager City Operations	Moderate
Flooding to existing communities and future developments resulting in loss or damage to property or injury	Manager City Assets	High
Unsafe and ineffective movement of people through the City due to inadequate road and path network	Manager City Assets	Moderate
Existing infrastructure and property assets are poorly maintained or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Asset register not accurately maintained	Manager Financial Services	Low
Existing infrastructure is poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
Reduction in Council expenditure resulting in reduced expenditure on infrastructure assets and/or degraded asset management capability	Manager City Assets	Low
Aging and damaged assets - The ability to use the asset is compromised or not available - (Aging assets -Gradual and assets run beyond life cycle, Damaged Assets - Happens suddenly)	Manager City Assets	Moderate
Sustainable Financial Management not achieved	Manager Financial Services	Moderate
Failure of plant, equipment and facilities including offices and support systems	Manager Regulatory Services	Moderate

HIERARCHY LINKAGES

Links to Strategic Plans

Goal: A Vibrant City
Goal: A Well-Designed Built Environment
Goal: Proactive Asset Management
Goal: Sustainable Financial Management
Goal: Accessible and Reliable Transport Options

STR 9 URBAN DENSIFICATION**Primary Category:** Organisation/Customer Impact**Responsible Officer:** General Manager Business and Community ServicesInitial

Consequence	Major
Likelihood	Likely

Revised

Consequence	Moderate
Likelihood	Moderate

Risk Rating **Extreme****Risk Rating** **Moderate****Effectiveness of Controls:** Some Weaknesses**Descriptor:**

- a) Failure to adequately plan for or implement appropriate systems, programs and process needed as a result of increased demand for and/or change in use of Council infrastructure and assets, services and resources caused by increased density of population and changing community landscape.
- b) Failure to plan for or mitigate the effects of the staged introduction and ongoing day to day management and operation of the Planning Development and Infrastructure Act (PDI) resulting in lack of information and poor service to residents and/or ineffective, inefficient management of planning controls or systems
- c) Failure to facilitate an effective working relationship with the Department for Infrastructure and Transport resulting in lack of effective communication and missed opportunities to advocate on behalf of residents

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Existing Controls:

- Continuous Improvement team reviewing work processes in relation to potential changes resulting from PDI implementation
- Council Liaison Officer (CLO) based at DIT to assist in clarifying Council PDI related queries
- CWT encourages and promotes consultation with key stakeholders and the community regarding proposed planning changes
- CWT provides feedback and commentary regarding legislative updates and requests for submissions
- CWT provides information and updates to Elected Members and the Community in regards to PDI Act changes
- CWT provides response to consultation and advocates on behalf of its community regarding changes to the Development Act and PDI Regulations
- CWT receive ongoing Information and education from a wide variety of sources to keep up to date with any changes in the PDI act and its implementation
- Dedicated Strategy team to develop CWT strategies, plans and submissions
- Notification process in place for changes to legislation
- Plans, Policies and Strategies in situ providing guidance on decision making and infrastructure
- Regular contact and participation in networking and relevant associations/working parties to connect with other local government professional

Risk Controls (Evidence Supporting Tangible Controls)

Continuous Improvement team reviewing work processes in relation to potential changes resulting from PDI implementation	
Control Owner:	Program Leader Continuous Improvement
Risk Title:	URBAN DENSIFICATION
Evidence:	a. Business Improvement PDI processes Master File
Objective ID or Webpage:	a. A2474577
Control Strength Rating:	4. Majority Effective
Council Liaison Officer (CLO) based at DIT to assist in clarifying Council PDI related queries	
Control Owner:	Manager City Development
Risk Title:	URBAN DENSIFICATION
Evidence:	a. CLO Confirms Concept Map for Urban Renewal Neighbourhood Zone to be Applied in Code
Objective ID or Webpage:	A2555242
Control Strength Rating:	4. Majority Effective
CWT encourages and promotes consultation with key stakeholders and the community regarding proposed planning changes	
Control Owner:	Manager City Development
Risk Title:	URBAN DENSIFICATION
Evidence:	a. Draft Planning and Design Code Consultation Phase Three Functional Advertising community consultation sessions b. Public and Elected Member Briefings for the Planning and Design Code
Objective ID or Webpage:	a. A2391802 b. A2390660
Control Strength Rating:	5. Effective

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CWT provides feedback and commentary regarding legislative updates and requests for submissions	
Control Owner:	Manager Strategy and Business
Risk Title:	URBAN DENSIFICATION
Evidence:	<ul style="list-style-type: none"> a. State Planning Policy Response b. Aircraft Noise c. Adelaide Airport Masterplan d. Public Safety Areas Response
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2241270 b. A1654638 c. A2224638 d. A219098
Control Strength Rating:	4. Majority Effective
CWT provides information and updates to Elected Members and the Community in regards to PDI Act changes	
Control Owner:	Manager Strategy and Business
Risk Title:	URBAN DENSIFICATION
Evidence:	<ul style="list-style-type: none"> a. Agenda Items - Council and Standing Committee Meeting 4 August 2020 - Item 20.4 New Planning System is Live b. Information on CWT website references new planning system and links to Plan SA
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2524489 b. https://www.westtorrens.sa.gov.au/CWT/content/Building_and_planning/Policy_planning/New_planning_system_for_SA
Control Strength Rating:	5. Effective
CWT provides response to consultation and advocates on behalf of its community regarding changes to the Development Act and PDI Regulations	
Control Owner:	Manager City Development
Risk Title:	URBAN DENSIFICATION
Evidence:	<ul style="list-style-type: none"> a. Proposed amendments to the Development Act and PDI Regulations - Administration response b. Response to LGA RE: PDI regs - Fees and Charges c. CEO Letter to State Planning Commissioners advocating for public consultation d. West Torrens Council Draft Planning and Design Code Response
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2563589 b. A2555309 c. A2555309 d. A2437094
Control Strength Rating:	4. Majority Effective
CWT receive ongoing information and education from a wide variety of sources to keep up to date with any changes in the PDI act and its implementation	
Control Owner:	Manager City Development
Risk Title:	URBAN DENSIFICATION
Evidence:	<ul style="list-style-type: none"> a. LG Information Sessions - PDI Act Delegations b. DIT video modules e.g. - Request and respond to referrals (internal and External) using South Australia's new planning system c. Regular LGA Council "catch up" e.g. 30 September 2020 d. Guide to the draft planning and design code rural and urban council areas phases two and three

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<p>e. DPTI (DIT) Planning ahead newsletter f. Update from specialist LG lawyers re PDI changes to sections 221 and 222 Act</p> <p>Objective ID or Webpage: a. A2424593 b. A2507992 c. A2561910 d. A2374215 e. A2504127 f. A2430561</p> <p>Control Strength Rating: 4. Majority Effective</p>		
Dedicated Strategy team to develop CWT strategies, plans and submissions		
<p>Control Owner: Manager Strategy and Business</p> <p>Risk Title: URBAN DENSIFICATION</p> <p>Evidence: a. Organisational chart</p> <p>Objective ID or Webpage: a. A1271437</p> <p>Control Strength Rating: 5. Effective</p>		
Notification process in place for changes to legislation		
<p>Control Owner: Program Leader Governance</p> <p>Risk Title: URBAN DENSIFICATION</p> <p>Evidence: a. Policy register (Policy HUB) b. Legislative Progress Report presented to Council once per month c. Reports refer to legislative requirements when relevant d. LGA Circulars discussed in Exec e. Legislative Compliance Audits f. Government Gazette distributed weekly to relevant General Managers, Managers and key staff for Information</p> <p>Objective ID or Webpage: a. Refer to Policy HUB - http://fusion.wtcc.sa.gov.au/policyHub/index.cfm b. A2514146 c. A d. A821620 (*Executive Management Team Minutes provided) e. A2008258 f. A2550782</p> <p>Control Strength Rating: 5. Effective</p>		
Plans, Policies and Strategies in situ providing guidance on decision making and infrastructure		
<p>Control Owner: Manager Strategy and Business</p> <p>Risk Title: URBAN DENSIFICATION</p> <p>Evidence: a. Transport Strategy b. Asset Management Plans c. Development Plan Amendments d. Open Space Strategy and Plans e. 30 year Plan for Greater Adelaide f. PDI Act g. Sale and Disposal of Assets Policy</p> <p>Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/external_website/management_plans/transport_strategy.pdf b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans c. https://www.dpti.sa.gov.au/__data/assets/pdf_file/0011/250022/West_Torrens_Council_Development_Plan.pdf</p>		
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		d. A2080563 e. https://livingadelaide.sa.gov.au/__data/assets/pdf_file/0003/319809/The_30-Year_Plan_for_Greater_Adelaide.pdf f. https://www.legislation.sa.gov.au/LZ/C/A/PLANNING%20DEVELOPMENT%20AND%20INFRASTRUCTURE%20ACT%202016.aspx g. A8554	
Control Strength Rating:		5. Effective	
		Regular contact and participation in networking and relevant associations/working parties to connect with other local government professionals	
Control Owner:		Manager Strategy and Business	
Risk Title:		URBAN DENSIFICATION	
Evidence:		a. Inner Rim Planners Group b. Planning Reform Committee c. Regular contact with DPTI Transition Manager	
Objective ID or Webpage:		a. A1734448 b. A2348364 c. A2370823	
Control Strength Rating:		3. Partially Effective	

HIERARCHY LINKAGES**Links to Strategic Plans**

Goal: A Vibrant City
Goal: An Engaged Community
Goal: A Well-Designed Built Environment
Goal: A Thriving Business Environment
Goal: Active, Healthy and Learning Communities
Goal: Enhanced Natural Environment
Goal: Strong partnerships and working relationships
Goal: Proactive Asset Management
Goal: An Appealing and Valued Open Space Network
Goal: Sustainable Financial Management
Goal: Accessible and Reliable Transport Options

STR 10 WASTE MANAGEMENT**Primary Category:** Budget/Financial**Responsible Officer:** General Manager Business and Community ServicesInitial

Consequence	Major
Likelihood	Moderate

Revised

Consequence	Moderate
Likelihood	Unlikely

Risk Rating**High****Risk Rating****Moderate****Effectiveness of Controls:** Satisfactory**Descriptor:**

- a) Failure to manage the collection and processing of waste (including during emergency events) leading to a loss of control over waste management costs and increased resources going to landfill
- b) Failure to implement appropriate plans, processes and systems to appropriately manage challenges and/ or capitalise on opportunities presented as a result of changing market conditions including a loss of competitiveness regarding waste management in the local government sector and broader economy
- c) Failure to meet community expectations with regard to waste management

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Existing Controls:

- Actions of the waste team are determined by the Annual Service Plan
- Consultants engaged where required to add value to process reviews and contract negotiations
- CWT Business Continuity Plan identifies Waste management as a critical function
- CWT has strong contracts and supplier relationships to appropriately manage market changes
- CWT provides feedback and commentary regarding legislative update and requests for submission
- Dedicated Waste Management team
- Grant funding applications and identified and applied for where possible to improve waste solutions across the council area
- Notification process in place for changes to legislation
- Pathway processes in place for City Assets to refer waste management issues to Waste Team regarding development Applications
- Regular contact and participation in networking and relevant associations/working parties to connect with other local government waste professionals
- Strong education programs in place for customers to reduce waste
- Waste Management has a dedicated Strategic Action within the 2025 Community Plan
- Waste Minimisation and Recycling Services Policy is in place to guide waste practices in the area
- Waste team actively engage with Events team to provide waste improvement ideas for events hosted in the CWT area
- Waste Team are developing strong networks within Council to encourage and influence others to improve their waste options / opportunities within their Work Plans
- Waste team completes regular annual reporting to the EPA as well as inspections and audits of waste facilities

Risk Controls (Evidence Supporting Tangible Controls)

Actions of the waste team are determined by the Annual Service Plan	
Control Owner:	Manager Regulatory Services
Risk Title:	WASTE MANAGEMENT
Evidence:	a. Regulatory Services Annual Service Plan 2019-2020
Objective ID or Webpage:	a. A2362960
Control Strength Rating:	5. Effective
Consultants engaged where required to add value to process reviews and contract negotiations	
Control Owner:	Senior Strategic Procurement Officer
Risk Title:	WASTE MANAGEMENT
Evidence:	a. Consultant invited to quote as required b. Professional Services Agreement - Guidelines for Residential and Mixed use Developments
Objective ID or Webpage:	a. A2103944 b. A2102885
Control Strength Rating:	4. Majority Effective
CWT Business Continuity Plan identifies Waste management as a critical function	
Control Owner:	Program Leader Strategic Resilience
Risk Title:	WASTE MANAGEMENT

City of West Torrens		2020/21 Strategic Risk Review Report
Evidence:	a. Business Continuity Plan	
Objective ID or Webpage:	a. A2331003	
Control Strength Rating:	4. Majority Effective	
CWT has strong contracts and supplier relationships to appropriate manage market changes		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. CWT has renegotiated a 5 year Contract with Solo Waste Delivery (2019-2024) which includes a range of improvement and inclusions including costs and variations b. Bi-monthly performance reviews occur with contractor (Solo) - see agendas c. Long term relationship with Solo as waste supplier	
Objective ID or Webpage:	a. A2310548 b. A2311827 c. A1206186	
Control Strength Rating:	5. Effective	
CWT provides feedback and commentary regarding legislative update and requests for submission		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Container Deposit Legislation Submission b. Single Use Plastics Submission	
Objective ID or Webpage:	a. A2223746 b. A2273560	
Control Strength Rating:	5. Effective	
Dedicated Waste Management team		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Organisational Chart	
Objective ID or Webpage:	a. A1271437	
Control Strength Rating:	4. Majority Effective	
Grant funding applications and identified and applied for where possible to improve waste solutions across the council area		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. GISA Food Organics Recycling Incentive Grant Application	
Objective ID or Webpage:	a. A2272885	
Control Strength Rating:	4. Majority Effective	
Notification process in place for changes to legislation		
Control Owner:	Program Leader Governance	
Risk Title:	WASTE MANAGEMENT	
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City of West Torrens		2020/21 Strategic Risk Review Report
Evidence: <ul style="list-style-type: none"> a. Policy register (Policy HUB) b. Legislative Progress Report - presented Monthly c. Reports refer to legislative requirements when relevant d. LGA Circulars discussed in Exec e. Legislative Compliance Audits f. Government Gazette distributed weekly to relevant General Managers, Managers and key staff for Information g. PDI update report Objective ID or Webpage: <ul style="list-style-type: none"> a. refer to Policy HUB - http://fusion.wtcc.sa.gov.au/policyHub/index.cfm b. A2183031 c. A659870 d. A821620 (*Executive Management Team Minutes provided) e. A2008258 f. A122485 g. A2044664 Control Strength Rating: 5. Effective		
Pathway processes in place for City Assets to refer waste management issues to Waste Team regarding development Applications		
Control Owner: Manager Regulatory Services Risk Title: WASTE MANAGEMENT Evidence: <ul style="list-style-type: none"> a. Pathway workflows Objective ID or Webpage: <ul style="list-style-type: none"> a. A2552929 Control Strength Rating: 4. Majority Effective		
Regular contact and participation in networking and relevant associations/working parties to connect with other local government waste professionals		
Control Owner: Manager Regulatory Services Risk Title: WASTE MANAGEMENT Evidence: <ul style="list-style-type: none"> a. City Facilities and Waste Recovery General Committee agenda b. Waste Management Resource Recovery Association of Australia (monthly meeting agendas and minutes) c. Members of Australian Organics Recycling Association Ltd. (AORA) d. Member of the Waste Educators Group (monthly meetings) Objective ID or Webpage: <ul style="list-style-type: none"> a. A2337692 b. A2330163 c. A2370803 d. A2337692 Control Strength Rating: 5. Effective		
Strong education programs in place for customers to reduce waste		
Control Owner: Manager Regulatory Services Risk Title: WASTE MANAGEMENT Evidence: <ul style="list-style-type: none"> a. Ongoing education program to defer waste away from landfill b. Ongoing participation in National Recycling Week c. Manual Bin audits regularly performed d. Partnerships with local groups including Waste Free Westies e. Website contains significant information regarding waste Objective ID or Webpage: <ul style="list-style-type: none"> a. A2268033 b. A2475607 		
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City of West Torrens		2020/21 Strategic Risk Review Report
c. A2162044 and A2267067 d. A2367831 e. https://www.westtorrens.sa.gov.au/CWT/content/Waste_and_recycling/Waste_to_landfill_bin		
Control Strength Rating: 4. Majority Effective		
Waste Management has a dedicated Strategic Action within the 2025 Community Plan		
Control Owner:	Manager Strategy and Business	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Towards 2025 Community Plan	
Objective ID or Webpage:	a. https://indd.adobe.com/view/cdf238c2-6408-493c-b378-4e81069d4783	
Control Strength Rating: 4. Majority Effective		
Waste Minimisation and Recycling Services Policy is in place to guide waste practices in the area		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Waste Minimisation and Recycling Services Policy	
Objective ID or Webpage:	a. A5554	
Control Strength Rating: 5. Effective		
Waste team actively engage with Events team to provide waste improvement ideas for events hosted in the CWT area		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Organisation of bins for Japanese Festival b. Organisation of bins for event at Torrensville Bowling Club	
Objective ID or Webpage:	a. A2300355 b. A2336558	
Control Strength Rating: 4. Majority Effective		
Waste Team are developing strong networks within Council to encourage and influence others to improve their waste options / opportunities within their Work Plans		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Waste team worked with City Operations to introduce compostable dog tidy bags	
Objective ID or Webpage:	a. A2353596	
Control Strength Rating: 4. Majority Effective		
Waste team completes regular annual reporting to the EPA as well as inspections and audits of waste facilities		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Request for Annual Recycling Reports for EPA	
Objective ID or Webpage:	a. A2351744	

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Control Strength Rating: 3. Partially Effective

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HIERARCHY LINKAGES**Links to Strategic Plans**

Goal: An Engaged Community
Goal: Reduction of our Ecological Footprint
Goal: Enhanced Natural Environment
Goal: Strong partnerships and working relationships
Goal: Leading governance and technology.
Goal: Sustainable Financial Management

STR11 FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING**Primary Category:** Budget/Financial**Responsible Officer:** General Manager Business and Community ServicesInitial

Consequence	Catastrophic
Likelihood	Likely

Revised

Consequence	Catastrophic
Likelihood	Moderate

Risk Rating **Extreme****Risk Rating** **High****Effectiveness of Controls:** Satisfactory**Descriptor:**

- a) Failure to adequately plan, prepare and develop strategies to deal with variations in income caused through emergency events, longer term societal/community trends or changes to State Government policy resulting in the inability to service short, medium or long term commitments leading to financial instability, the need to increase borrowings and ultimately lack of financial sustainability
- b) Failure to manage costs, or increasing expenditure caused through emergency events, longer term societal/community trends or changes to State Government policy leading to lowering of/loss of service provision the need to increase borrowings and ultimately lack of financial sustainability

City of West Torrens

2020/21 Strategic Risk Review Report

Existing Controls:

- Action Plans identify with budgetary requirements to meet the needs of the Organisation's strategic priorities and aspirations
- Council approves the Annual Business Plan and Budget to ensure the transparency of the Organisation's investment
- CWT's budget is reviewed regularly to control the finances of the business (adjusting for changes and expenditure); meeting current funding commitments, ensure the viability, and allowing for confident financial decision making.
- Dedicated Financial Services Team with significant experience
- Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to Legislation
- Future Planning for CWT Assets ensuring long term considerations for Infrastructure
- Long Term Financial Plans are documented and recorded on the CWT website
- Long Term financial prospects are predicted to allow for future planning (i.e. City Asset 10-year Plans are a strong indicator of CWT's longer term quantitative expectations)
- Measures instituted to support those impacted by Emergency Incident
- Notification process in place for changes in legislation generating warnings for major cost expenditure
- Organisation is insured via LGRS (unlimited insurance) which includes insurance for the operation of alternative service sites in a major business disruption
- Provision of staff education to keep abreast of changes to legislation and/or accounting standards
- Regular community consultation in line with policy and legislation leading to open and transparent decision making
- Regular contact and participation in professional member networks and associations that provide an insight into trends and challenges in the sector
- Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilient organisation
- Transparent, open and accountable financial decision making process

Risk Controls (Evidence Supporting Tangible Controls)

Action Plans identify with budgetary requirements to meet the needs of the Organisation's strategic priorities and aspirations	
Control Owner:	Manager Financial Services
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING
Evidence:	a. Annual Budget and Business Plan b. City of West Torrens 'Towards 2025' Community Plan c. Business and Community Services Action Plan 2020/21 d. Public Website containing the range of CWT Plans e. Departmental Work Plan (e.g. Risk and Resilience Work Plan 2019/20)
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Your_Council/Financial_Reports b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Community_Plan c. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Annual_Reports d. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans#downloads e. A2330901
Control Strength Rating:	4. Majority Effective
Council approves the Annual Business Plan and Budget to ensure the transparency of the Organisation's investment	
Control Owner:	Manager Financial Services
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING
Evidence:	a. Special City Finance and Governance Standing Committee Meeting Agenda (16 June 2020)

City of West Torrens		2020/21 Strategic Risk Review Report
<p>b. Adopted Budget and Annual Business Plan 2020/21 c. City Finance and Governance Standing Committee Terms of Reference</p> <p>Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans#downloads c. A2252717</p> <p>Control Strength Rating: 5. Effective</p>		
<p>CWT's budget is reviewed regularly to control the finances of the business (adjusting for changes and expenditure); meeting current funding commitments, ensure the viability, and allowing for confident financial decision making.</p>		
<p>Control Owner: Manager Financial Services</p> <p>Risk Title: FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING</p> <p>Evidence: a. CWT conduct three budget reviews annually (Sept, Dec and March) - Refer Budget Planning Timetable 2020-21 b. Budget Guidelines 2020-21 c. Manager Timetable 2020-21 budget process</p> <p>Objective ID or Webpage: a. A2559198 b. A2420973 c. A2499851</p> <p>Control Strength Rating: 4. Majority Effective</p>		
<p>Dedicated Financial Services Team with significant experience</p>		
<p>Control Owner: Manager Financial Services</p> <p>Risk Title: FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING</p> <p>Evidence: a. GM has significant Financial planning experience over his career b. 160+ years of experience within the Financial Services Team</p> <p>Objective ID or Webpage: a. Strategic Plan 2019/20 b. Experience contained within personnel file (Confidential)</p> <p>Control Strength Rating: 4. Majority Effective</p>		
<p>Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to Legislation</p>		
<p>Control Owner: Program Leader Governance</p> <p>Risk Title: FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING</p> <p>Evidence: a. Delegations Framework</p> <p>Objective ID or Webpage: a. A2157555</p> <p>Control Strength Rating: 3. Partially Effective</p>		
<p>Future Planning for CWT Assets ensuring long term considerations for Infrastructure</p>		
<p>Control Owner: Manager City Assets</p> <p>Risk Title: FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING</p> <p>Evidence: a. Transport Strategy (i.e. Transportation for the next generation 2025. CWT Transport Strategy considers the future traffic and parking demands in the arterial and local road networks over the next 20 years. b. Mitigation Works (e.g. West Beach Flood Wall)</p> <p>Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalpublications/external_website/management_plans/transport_strategy.pdf b. A2183277</p>		
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Control Strength Rating: 5. Effective		
Long Term Financial Plans are documented and recorded on the CWT website		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING	
Evidence:	a. Annual Budget and Business Plan 2019/2020	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Your_Council/Financial_Reports	
Control Strength Rating:	5. Effective	
Long Term financial prospects are predicted to allow for future planning (i.e. City Asset 10-year Plans are a strong indicator of CWT's longer term quantitative expectations)		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING	
Evidence:	a. Long Term Financial Plans developed annually (2020) - Adopted Budget and Business Plan 2020-21 b. City Asset 10-year Plans are a strong indicator of CWT's future investment c. Annual Business Plan and Budget 2020/21	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans#downloads b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Strategic_and_corporate_plans#downloads c. A2499851	
Control Strength Rating:	4. Majority Effective	
Measures instituted to support those impacted by Emergency Incident		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING	
Evidence:	a. Council Meeting - Report - Extension of a number of measures to assist the community (such as leniency for payment of fees/charges and outgoings) adversely impacted by COVID-19	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective_digitalmeetings/2020/agendas_-_2020/agenda_council_and_standing_committee_15_september_2020.pdf	
Control Strength Rating:	4. Majority Effective	
Notification process in place for changes in legislation generating warnings for major cost expenditure		
Control Owner:	Program Leader Governance	
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING	
Evidence:	a. Government Gazettes distributed to relevant managers by Program Leader Governance for information as soon as received b. Legislative Progress Reports (monthly) to the City Advancement and Prosperity General Committee (providing an overview of proposed amendments and changes to legislation which affects CWT processes/policy or practices) - Refer to City Advancement and Prosperity General Committee Agenda c. Policy register (Policy HUB) d. Legislative Progress Report presented to Council once per month e. LGA Circulars discussed in Exec f. Legislative Compliance Audits g. Government Gazette distributed weekly to relevant General Managers, Managers and key staff for Information	

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City of West Torrens	2020/21 Strategic Risk Review Report
<p>Objective ID or Webpage: a. fA30676 b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes c. Refer to Policy HUB - http://fusion.wtcc.sa.gov.au/policyHub/index.cfm d. A2514146 e. A821620 (*Executive Management Team Minutes provided) f. A2008258 g. A2550782</p> <p>Control Strength Rating: 5. Effective</p>	<p>Organisation is insured via LGRS (unlimited insurance) which includes insurance for the operation of alternative service sites in a major business disruption</p> <p>Control Owner: Manager Financial Services</p> <p>Risk Title: FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING</p> <p>Evidence: a. Level of insurance required reviewed annually with the LGRS (2020-21)</p> <p>Objective ID or Webpage: a. A2559365</p> <p>Control Strength Rating: 4. Majority Effective</p>
<p>Provision of staff education to keep abreast of changes to legislation and/or accounting standards</p> <p>Control Owner: Manager Financial Services</p> <p>Risk Title: FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING</p> <p>Evidence: a. Manager Financial Services and Finance Coordinator are members of the LG Financial Managers Group (FMG) - education opportunities are promoted via this group. b. Study Assistance (e.g. Staff member currently completing the CPA Program - 2020) c. Rates Coordinator attendance at Rates Conference 2020 d. Payroll Coordinators attended Workers Compensation and Payroll Training - June 2020</p> <p>Objective ID or Webpage: a. https://www.salgfmg.com.au/index.php/committee/committee-meetings b. Attendance identified on personnel file c. Attendance identified on personnel file d. Attendance identified on personnel file</p> <p>Control Strength Rating: 4. Majority Effective</p>	
<p>Regular community consultation in line with policy and legislation leading to open and transparent decision making</p> <p>Control Owner: Manager Strategy and Business</p> <p>Risk Title: FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING</p> <p>Evidence: a. Public Consultation Administration Policy (2017) b. Public Consultation Council Policy (2018) and Framework (2019) c. By-Law review consultation 2017 d. Community Engagement Strategy e. Community Consultation Audit 2018 f. Fraud and Corruption Audit 2019 g. Public Interest Disclosure Act 2018 h. Community Consultation page on CWT public website</p> <p>Objective ID or Webpage: a. A8241 b. A8531 c. A1994958 d. A1997734 e. A2180516 f. fA26407 g. https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%202018.aspx h. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Have_your_say_commu</p>	
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City of West Torrens		2020/21 Strategic Risk Review Report
nity_consultations		
Control Strength Rating:	4. Majority Effective	
Regular contact and participation in professional member networks and associations that provide an insight into trends and challenges in the sector		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING	
Evidence:	a. Local Government Financial Managers Group (FMG) conduct monthly meetings attended by Manager Financial Services b. Revenue Professionals SA (RPSA) attended by Rates Coordinator	
Objective ID or Webpage:	a. https://www.salgfmg.com.au/index.php/committee/committee-meetings b. https://www.revenueprofessionalssa.com.au/index.php/board/committee-meetings	
Control Strength Rating:	4. Majority Effective	
Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilient organisation		
Control Owner:	Program Leader Strategic Resilience	
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING	
Evidence:	a. Enterprise Risk Management Policy available on website and PolicyHUB b. Enterprise Risk Management Framework available on PolicyHUB c. Annual Risk and Resilience Plan d. Dedicated and comprehensive risk management intranet pages on Compass e. LGRS Risk Evaluation Audit Report 2018	
Objective ID or Webpage:	a. A5024 b. A2320271 c. A2330901 d. http://compass.wtcc.sa.gov.au/Content-areas/Resilience e. A2190221	
Control Strength Rating:	4. Majority Effective	
Transparent, open and accountable financial decision making process		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING	
Evidence:	a. Decision Making Framework b. Public Consultation Policy c. COVID-19 budget Review (consultation process)	
Control Strength Rating:	4. Majority Effective	

City of West Torrens

2020/21 Strategic Risk Review Report

Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Tax liabilities inaccurately recorded	Manager Financial Services	Low
Failure to follow procurement processes and policy resulting in lack of probity, transparency and not achieving council outcomes such as value for money	Manager Strategy and Business	Moderate
Accounts Receivable - invoices inaccurately recorded or not at all	Manager Financial Services	Low
Existing infrastructure and assets are poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
Possibility that property lease mismanagement could result in damage to council assets, public liability or reputation damage	Manager City Property	Moderate
Accounts Payable - inappropriate allocation of funds	Manager Financial Services	Low
Failure to deliver continuous improvement objectives resulting in inefficient allocation of resources	Executive Coordinator	Moderate
Fraudulent or corrupt practices, misconduct or maladministration by public officers.	Manager City Assets	Moderate
Misconduct or maladministration by public officers	Manager Strategy and Business	Low
Insurance information/profiling is incorrect resulting in over payment of premiums, litigation or reputation damage	Manager Financial Services	Low
Inaccurate financial information in General Ledger	Manager Financial Services	Low
Failure to comply with legislative requirements	Manager Strategy and Business	Low
Inaccurate Payroll records	Manager Financial Services	Low
Insufficient resources (including staff capacity or capability) to deliver projects/tasks	Executive Coordinator	Moderate
Ineffective strategic partnerships resulting in missed opportunities to progress Council's objectives	Executive Coordinator	Low
Council Staff or Audit Committee Members have insufficient skills and expertise leading to a failure to offer full value to the Council's oversight responsibilities or an ineffective risk, resilience and audit program	Program Leader Strategic Resilience	Moderate
Statutory reporting not compliant	Manager Financial Services	Low
Loan register not accurately maintained	Manager Financial Services	Low
Sustainable Financial Management not achieved	Manager Financial Services	Moderate
Incorrect Rate Valuations	Manager Financial Services	Low
Adverse publicity arising from fraudulent or corrupt activities by officers or people acting on behalf of community services	Manager Community Services	Moderate
Failure to facilitate the reduction of waste production and disposal leading to increased waste to landfill and increased costs to council	Manager Regulatory Services	Low
Failure to deliver business objectives due to poor contractor management or contractor issues (i.e. tender process, contractor performance, contractor viability)	Manager Regulatory Services	Moderate
Poor investments	Manager Financial Services	Low
Asset register not accurately maintained	Manager Financial Services	Low
Reduction in Council expenditure resulting in reduced expenditure on infrastructure assets and/or degraded asset management capability	Manager City Assets	Moderate

HIERARCHY LINKAGES**Links to Strategic Plans**

Goal: A Vibrant City
Goal: A Thriving Business Environment
Goal: Strong partnerships and working relationships
Goal: Leading governance and technology.
Goal: Proactive Asset Management
Goal: Sustainable Financial Management

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9.3.2 2020-2021 Internal Audit Plan Update

Brief

This report presents the 2020-2021 Internal Audit Program Update.

RECOMMENDATION

It is recommended to the Committee that the *2020-2021 Internal Audit Program Update* report be received.

Introduction

An update report is provided to each ordinary meeting of Committee on the status of the current Internal Audit Program.

Discussion

Below is a summary of the current status of all planned audits contained in the 2020-2021 *Internal Audit Program* (Program), as at 30 September 2020. However, the full Program update is attached for further information (**Attachment 1**).

The impacts of the COVID-19 pandemic have continued to impact Council with the ongoing need for significant resources to be provided to the ongoing response and associated recovery efforts.

As advised in the August 2020 update, the first stage of the *Planning, Design and Infrastructure Act 2016* legislative compliance audit (staged audit) has been put on hold until later in the 2020/2021 year given that Phase 3 Planning Code implementation has been deferred again and the relative legislation is still in its infancy with elements not yet fully 'switched on' until next year, date to yet be announced.

The Work Zone Traffic Management Audit has again experienced delays due to COVID-19 and the need to refocus resources of key stakeholders to deal with its impacts and the restriction of external contractors, i.e. the auditors, in Council facilities. It is now expected to be presented to the February 2021 meeting of the Committee.

The third party (LGRS) WHS/IM KPI Audit against PSSSI initially scheduled for the first quarter of 2020/21 audit has been cancelled, by the LGRS and not the Administration, and rescheduled by the scheme to the 2021/2022 financial year.

As reported to the last meeting of the Committee, the Elected Members Requests and Complaints audits were cancelled and replaced in the Audit Plan with the Swimming Pool Inspections audit which is to be funded from the 2020/21 budget. The Swimming Pool Inspections audit is in progress with a closing meeting expected to be held in October 2020.

All other audits noted on the plan should proceed as scheduled (subject to receipt of the cost of each audit and potential further budget review).

Audit Status	Number
In Progress	2
Completed	2
Not Started	6
Cancelled	2
New Audits Added	1
Total Audits Programmed (excluding staged audits)	11

Audit Status (Staged Audits)	Number
Staged Audits Complete	0
Staged Audits in Progress or Next Stage Not Started	0
Not yet commenced	2
Total Staged Audits	2
Total Audits	13

Audit Scopes

Nil

Conclusion

Overall four (4) of the thirteen (13) remaining planned audits (31%) are in progress or have been completed during the first quarter of the 2020/21 financial year.

Attachments

1. **2020 to 2021 Internal Audit Program Update as at 30 September 2020**

2020/21 Internal Audit Program

Report as at 30 September 2020

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
Status of 2019/20 Internal Audits (Carry Overs)					
Staged Audits					
1	PDI Act and Regulations Implementation (Stage 1)	This audit will review the legislative compliance of the CWT development processes as well as provide an assurance audit on the supporting frameworks in place such as delegations, authorisation, policies, procedures and plans.	February 2021	Not Started	<ul style="list-style-type: none"> Delay in the implementation of the PDI Act and associated regulations and documents mean that the timing of this audit has been reviewed to ensure maximum value. At this stage it is programmed to commence in the second half of the 2020-2021 year Phase 3 Planning Code implementation has been deferred again and the relative legislation is still in its infancy with elements not yet fully 'switched on' until next year, date to yet be announced
Assurance Audits					
2	Complaints Processes	This audit seeks to review the current complaints management systems and processes. The audit will also allow for continuous improvement identification and initiatives for implementation.	April 2020	Cancelled	<ul style="list-style-type: none"> Scope drafted and presented to the February 2020 Committee meeting. Opening meeting held in March 2020 Audit was placed on hold due to Covid 19 impacts (planning/Implementation of actions required etc) restricting ability of key staff to attend further meetings. July 2020 Audit cancelled due to budgetary constraints
Spot Audits					
3	Work Zone Traffic Management	A spot audit to assess whether City Operations work zone traffic management activities occur in line with legislation to ensure the safe movement of people throughout the city.	September 2020	In Progress	<ul style="list-style-type: none"> Audit Scope drafted and presented to the October 2019 Committee meeting. Opening meeting held 11 February 2020 Initial Draft of report completed Audit was placed on hold due to Covid-19 impacts restricting ability of key staff to review draft or attend further/closing meetings but has now recommenced
Third Party Audits (External)					

Not Started	In Progress	Complete	Deferred	Cancelled

2020/21 Internal Audit Program

Report as at 30 September 2020

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
4	Vic Roads Annual Audit	An annual Internal Audit which is mandated as part of the agreement with Vic Roads.	July 2020	Completed	<ul style="list-style-type: none"> CWT advised of this Audit in June of each year. Conclusion is generally 31 July of each year. Vic Roads audit completed and submitted prior to due date 31 August 2020
5	WHS/IM KPI Audit against PSSI	An annual audit mandated by the Scheme.	November 2019	Completed	<ul style="list-style-type: none"> 2019 Audit process completed. The Scheme has advised that sector wide audits scheduled for 20/21 have been rescheduled to the 21/22 year due impacts of Covid 19
Status of 2020/2021 Internal Audits					
Staged Audits					
1	PDI Act and Regulations Implementation (Stage 2)	This audit will review the legislative compliance of the CWT development processes as well as provide an assurance audit on the supporting frameworks in place such as delegations, authorisation, policies, procedures and plans.	June 2021	Not Started	<ul style="list-style-type: none"> Delay in the implementation of the PDI Act and associated regulations and documents means the timing of this audit will need to be reviewed to ensure maximum value. At this stage it is still programmed to commence in the 2020-2021 year This is stage 2 of the two stage audit process. The first stage is proposed to begin quarter three 20/21 so the second stage may move into the 21/21 audit plan
Assurance Audits					

	Not Started	In Progress	Complete	Deferred	Cancelled
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2020/21 Internal Audit Program

Report as at 30 September 2020

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
	Swimming Pool Inspections - Development Act 1993	The objectives of the audit are to determine whether the current processes (both in design and operation), relating to the programming and follow up of swimming pool inspections by the CWT, are robust and comply with the State Coroner's recommendations as well as the <i>Development Act 1993</i> and will meet the requirements of the <i>Planning, Development and Infrastructure Act 2016</i> and associated Regulations.	October 2020	In Progress	<ul style="list-style-type: none"> Audit Scope drafted and presented to the August 2020 Committee meeting. Opening Meeting held 13 August 2020 Audit sampling and meeting with key stakeholders currently underway Closing meeting and draft report expected in October 2020
2	Flooding controls and prevention	This audit seeks to review the CWT Hazard Plan regarding flooding to assess the PPRR measures in place regarding flooding to ensure the city is appropriately prepared for flooding.	April 2021	Not started	<ul style="list-style-type: none"> Proposed to commence in third quarter of 2020/21
3	Elected member requests	The Office of the CEO and Mayor receive numerous requests from Elected Members but it is acknowledged that requests are provided to numerous departments directly. This audit seeks to review the process for ensuring elected member requests are dealt with in a timely, correct and appropriate manner given the risks identified regarding advice provision.	January 2021	Cancelled	<ul style="list-style-type: none"> Audit cancelled July 2020 due to budgetary constraints
Legislative Compliance Audits					
4	Expiation, Fines and Enforcements - Collecting fines	A legislative compliance audit to be undertaken by a legal auditor reviewing CWT compliance with fine and expiation handling.	March 2021	Not started	<ul style="list-style-type: none"> Proposed to commence in third quarter of 2020/21
Third Party Audits (External)					

Not Started	In Progress	Complete	Deferred	Cancelled
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2020/21 Internal Audit Program

Report as at 30 September 2020

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
5	Vic Roads Annual Audit (Third Party Audit)	An annual Internal Audit which is mandated as part of the agreement with Vic Roads.	July 2021	Not Started	<ul style="list-style-type: none"> CWT will only be advised of this Audit in June of each year. Conclusion is generally 31 July of each year.
6	Dog and Cat Management Board	An annual Audit as required by the Dog and Cat Management Board.	TBA	Not Started	<ul style="list-style-type: none"> Have not yet been advised of start date
WHS Audits					
7	WHS/IM KPI Audit against PSSI	An annual audit mandated by the Scheme.	TBA	Not Started	<ul style="list-style-type: none"> Have not yet been advised of start date
8	WHS Training and Education	WHS training and education contribute to the overall WHS culture at the CWT. It has been highlighted in numerous WHS audits that this is an important factor in ensuring that WHS is an ongoing concern.	June 2021	Not Started	<ul style="list-style-type: none"> Proposed to commence in fourth quarter of 2020/21

	Not Started	In Progress	Complete	Deferred	Cancelled
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9.3.3 Bi-Annual Internal Audit Recommendations and Actions Progress Report

Brief

This report presents progress against those internal audit recommendations that have been approved for actioning, as at 30 September 2020.

RECOMMENDATION

It is recommended to the Committee that the Internal Audit Recommendations and Actions Progress Report be received.

Introduction

The *Internal Audit Recommendation and Action Progress Report* (Report) is presented to the Committee bi-annually, subject to the Committee's meeting schedule. This Report details the status of all internal audit recommendations that have been assessed and that have been approved for actioning by the Executive. Those actions which were assessed as being within residual risk tolerance level of moderate or below are considered non-priority actions for monitoring purposes. Those actions which fall outside CWT tolerance level (those findings noted as High or Extreme) are considered priority actions.

Discussion

The impacts of the COVID-19 pandemic have continued to be significant across Council with the ongoing need for significant resources to be provided to the ongoing response and associated recovery efforts. With the initial impact of COVID-19 occurring in February/March 2020 and the pandemic still ongoing this has meant that many recommendations that were expected to be completed during this half year period have been delayed with completion schedules for actions for significant numbers of recommendations completion dates extended as a result. These recommendations will continue to be monitored and completed as soon as practicable.

The summary table describing the status of approved actions is provided below.

		Internal Audit Ratings - Level of Risk				
Status	Number	Priority Actioning		Non Priority Actioning		
		Extreme	High	Moderate	Low	Better Practice
Not Started	16	0	0	6	8	2
In Progress	44	0	6	12	15	11
Complete	20	0	5	3	2	10
Total Actions	80	0	11	21	25	23
Outstanding Actions	60	0	6	18	23	13

At the commencement of this review period, there were a total of eighty (80) actions approved with Sixty Nine (69) of these actions deemed for non-priority actioning. Non-priority actioning means the manager has considered those moderate, low and better practice recommendations and advised that they may implement the recommendation at a later date subject to resources and budget. The discretion lies with the manager in terms of determining when and if the recommendations are actioned.

Of the Eighty (80) open actions:

- Twenty (20) were completed;
- Forty Four (44) are in progress; and
- Sixteen (16) actions were not started with some of those relating to long term actions being aligned to the next policy review date (which could be within the next five years), or are awaiting other dependent actions to be completed or appropriate resourcing to become available.

It is noted that the number of approved actions fluctuates across meeting cycles as the number of audits and associated recommendations presented to the committee varies given the ongoing nature of the Internal Audit Plan. This may mean that although a significant number of recommendations are completed new recommendations continually replace them. This may lead to the overall number of recommendations presented to the committee each six months appearing to not show a decrease over time.

Priority Actions

At the Committee's 11 February 2020 meeting, thirteen (13) findings across four (4) separate audits were noted to be High Risk. As of 30 September 2020, there were six (6) findings across two (2) separate audits noted to be High Risk still to be completed. The majority of these findings relate to the previous Work Zone Traffic Management (WZTM) Internal Audit recommendations that will be reviewed in tandem with recommendations from the updated WZTM Audit conducted in 2020 currently nearing completion to ensure all relevant findings across both audits have been reviewed and actioned. It is expected all of the remaining six (6) findings across the two (2) audits will be completed prior to the next bi annual audit recommendations update to the committee in February 2021.

A summary of the current progress against these findings is noted below. Although it is noted that actions associated with these high risk recommendations are overdue, these actions are currently underway and are nearing completion. The audit findings noted may also involve multiple recommendations, some parts of which may be complete, which cannot be closed off in their entirety at this time.

Community Consultation Internal Audit

Findings	Initial Due Date	Status/Update
2.7 Consultation on Asset Performance standards	30/09/2019	In Progress - awaiting completion and approval of Consultation Framework - This was expected February 2020 but has been delayed due to COVID-19 impacts and potential passing of LG Reform Act with associated potential mandated charter.

Contractor Management Internal Audit

Findings	Initial Due Date	Status/Update
3.1.6 Policy Compliance - External Superintendent Activity 2	31/10/2019	Complete

Workzone Traffic Management Internal Audit

Findings	Initial Due Date	Status/Update
2.1.3 Risk Management	31/10/2019	In Progress - Delayed due to COVID-19 impacts and WZTM 2020 Audit. Expected completion 31 October 2020
2.1.4 Reporting and Record Requirements	31/10/2019	In Progress - Delayed due to COVID-19 impacts and WZTM 2020 Audit. Expected completion 31 October 2020
2.2.1 Internal Site - Trees	31/10/2019	In Progress - Delayed due to COVID-19 impacts and WZTM 2020 Audit. Expected completion 31 October 2020
2.2.3 External Contractor - Contractor 1	31/10/2019	In Progress - Delayed due to COVID-19 impacts and WZTM 2020 Audit. Expected completion 31 October 2020
2.2.4 External Contractor - Contractor 2	31/10/2019	In Progress - Delayed due to COVID-19 impacts and WZTM 2020 Audit. Expected completion 31 October 2020

Conclusion

The bi-annual *Internal Audit Recommendation Action Progress Report* details the status of those eighty (80) internal audit recommendations that were approved for actioning of which sixty four (80.00%) are either complete or in progress.

The information is presented in a summary table format as per the decision of the 8 August 2017 Audit Committee meeting.

Attachments

Nil

9.3.4 COVID-19 Learnings from Strategies Implemented - September 2020

Brief

This report provides an overview of the lessons learnt from strategies implemented from the incident management and recovery measures undertaken across Council in response to the COVID-19 pandemic.

RECOMMENDATION

It is recommended to the Committee that the *COVID-19 Learnings from Strategies Implemented - September 2020* report be received.

Introduction

At its 18 August 2020 meeting, the Audit General Committee (Committee) resolved that a report of the learnings derived from the strategies implemented to deal with the impact of COVID-19 be provided to the October 2020 meeting of the Committee.

Discussion

The City of West Torrens (CWT) developed and activated its COVID-19 Incident Management Team (IMT) on 23 March in response to the declaration of a major emergency in South Australia on 22 March 2020. It is worth noting that the situation was been monitored from mid-February 2020 with briefings provided to Council, the Leadership Forum and all staff in readiness for a response phase.

The COVID-19 IMT continued to operate until 21 May 2020 when it was stood down and replaced by the COVID-19 Recovery Management Team (RMT), as part of the implementation of its Recovery Plan. The IMT was reactivated on 04 August 2020 as a result of an increased risk resulting from the Thebarton Cluster and remains in place.

As requested, this report presents an overview of some of the learnings from measures implemented across Council with regard to COVID-19.

The following incident management and recovery management measures were focused on:

- Protecting the health and well-being of the community, Elected Members and staff alike;
- Supporting residents, ratepayers, business sector, and Council lessees;
- Implementing relevant State Directions as determined by the State Coordinator (Commissioner of Police), i.e. enacting the decisions considered essential for South Australia, and/or of the National Cabinet, as announced by the Prime Minister, considered necessary in South Australia.
- Planning and promoting the recovery process across the organisation and wider community.

A debrief with the IMT was conducted by the LGA Emergency Management Council Ready Team in June 2020 to consider the lessons that had been learnt, and is supplied as an attachment to this document (**Attachment 1**).

It is important to note that the debrief conducted by LGA 'Council Ready' included only those staff involved in the Incident Management Team and, as such, many of the comments and observations are from single persons and may not be reflective of views across the wider organisation.

The COVID-19 pandemic is still considered an active event and the State is still on high alert. Therefore, this report is not intended to present as a full debrief of the incident. In addition, the report does not dive down into operational/specific actions, but rather provides a broad outline of key takeaways/lessons learnt whilst the organisation was dealing with a long term, complex, and constantly evolving threat in the environment.

Although CWT continues to identify and progress opportunities for improvement as they occur, it is anticipated that a comprehensive review will occur in early 2021 and will include a wider debrief, analysis of emergency management documentation and incident actions taken, as well as further exploration of lessons learnt.

Key Themes

A number of lessons have emerged as a result of the impact of COVID-19. These include discussion around health and safety (mental and physical), communication (both internal and external), as well as process/innovation and leadership.

The Australian Institute for Disaster Resilience *Lessons Management Handbook 2019* identifies the following national themes in Emergency Management Lessons Management:

- Command Control/Coordination
- Governance/Strategy Planning
- People
- Operations
- Communications
- Communities
- Capability Development
- Resources

An outline of considerations when reviewing categories across the emergency management National Themes is provided as an attachment to this report (**Attachment 2**).

Command Control/Coordination

CWT was fortunate to have strong, experienced leadership and a structured approach to managing the incident. This enabled a clear direction for the organisation to be broadcast and maintained allowing effective command (vertically across the organisation), control (horizontally across the organisation) and coordination (so that all stakeholders were generally able to be considered and included where appropriate).

A key learning in this area, in particular for any incident that continues for a significant period of time, is the importance of having a strong command and control structure in place with skilled and trained staff available to assist in managing the incident. In particular to have deputy commanders and other key staff with a high skill level and appropriate authority to manage multiple competing tasks. For an ongoing incident to be managed successfully, the importance of delegating and empowerment to those that may need to be able to assume command and control is vital.

Delegation of tasks, along with support to those undergoing those tasks allows those in control to focus on the incident and important decision making rather than being caught up in activities that could be appropriately handled elsewhere.

In the early stages of the incident, CWT was able to quickly and effectively set up an Incident Management Team structure with appropriately skilled functional leads. Although the IMT was formed in response to a pandemic, it is acknowledged that this incident has also highlighted the need to potentially allow for specific roles to be involved at the IMT level in different types of emergencies as well as the need to be flexible in separating or modifying functions.

In addition, between incidents, regular testing and training across a number of scenarios of those who may be represented in the IMT will aid in ensuring that those key staff understand their roles and responsibilities.

Governance/Strategy Planning

CWT has placed significant importance on the preparation of Emergency Management documentation with recent review of the Emergency Management Framework, Emergency Management Operational Plan, Business Continuity Plan and continuing work on Emergency Management Hazard Plans.

Although significant work had occurred and continues to occur in this space the CWT, like most organisations, was not fully prepared for the impacts of a pandemic. As is sometimes common during an emergency event, a key learning is that available documentation often does not allow for every contingency or possible impact that may occur and there is a need to be flexible and be able to adapt quickly in these situations. Policies and procedures often had to be modified to account for rapidly changing circumstances.

CWT decisions throughout the incident were appropriate, proportionate and based on State Guidelines and Directions. The State's Directions, in the initial stages of the incident, were rapidly changing and their application needed to be swiftly applied across the CWT environment.

These swift changes were an important reminder of the need to risk assess all decisions particularly those that involved shutting down or restarting services, functions or activities.

People

CWT staff were key drivers of innovative service delivery. This innovation was encouraged and supported. A key learning from any incident is to ensure that innovative solutions to challenges faced continue particularly where there is ongoing benefit to the organisation and wider community.

Fatigue management and mental health challenges need to be considered along with the physical health needs that are often more obvious. In comparison to a pandemic, an emergency incident such as a bushfire has a clear start and end date with a shorter or limited timeframe.

This incident has now been ongoing since earlier in the year with many staff continuing in key roles over that timeframe reinforcing the need to manage workload, and allow for appropriate rest and recuperation.

This incident has presented many workforce challenges. One of these challenges has been the difficulty of maintaining a consistent positive culture and sense of team across multiple departments and locations that included for significant periods, a significant number of staff working from home (WFH). Working from home prior to this incident was something that was being considered as part of wider societal changes but the need for it to occur at short notice has allowed for the discussion and ongoing planning of what a future workforce may look like to be accelerated.

Operations

CWT has a number of legislated activities, key functions and important services across a range of departments. With Local Government identified as an essential service it has been important that these service and activities continue.

In order for Council's activities and services to continue, innovative solutions that incorporated high levels of safety and hygiene and complied with rapidly changing State Directions needed to be implemented.

This involved a high degree of flexibility from staff when performing their roles and from those that managed them. Those in the field, and in frontline roles, were a great source of information and intelligence as to what was occurring in the community. This information could then be fed into the IMT and wider sector.

CWT interaction and involvement with the wider local government sector during the incident is an important factor to consider, in particular CWT's collaboration with the Local Government Functional Support Group (LGFSG). CWT sees the continued development of this group as an important resource during any emergency incident and contributed staff to enable the FSG to perform its important functions of driving a coordinated emergency management response across the sector. For this work to continue it is important that skilled people are available to support this function.

Communications

Communication in any crisis needs to be relevant, timely and targeted. It also needs to consider key stakeholders and the understanding of the intended audience from internal operational communication to widely disseminated community information. It is important when delivering communication during an emergency incident that it is delivered and coordinated through "one source of truth" so that the messaging is consistent and the opportunity for misunderstanding is reduced.

During any incident there is a desire for consistent and ongoing information. CWT's COVID-19 experience highlighted that effective management of the incident involved managing the nexus between too much versus too little information particularly to staff with varying requirements for information.

Electronic communication became increasingly important as staff were working from home (i.e. staff were no longer co-located), so an early lesson was the need capture forms and systems electronically to minimise paper handling. Significant work has occurred in this space and will continue.

Communities

CWT communicated with its community regularly through social media and the production of a special edition of *Talking Points* magazine. An important lesson that CWT considered was to communicate early and often to the community particularly around the reason for services not being available or delays in service. It is evident from informal feedback from the community that this was an appropriate and appreciated response.

CWT also has a number of vulnerable groups across the community and it is important that these groups (such as those serviced by Home Support) have the availability of service returning as soon as practicable.

Recovery is a vital task for the organisation and the planning for this needs to begin early on in any incident. Appropriate and ongoing support will enable faster and more effective economic bounce back and enhanced social cohesion.

A key goal for Council moving forward is to champion an engaged and resilient community. CWT has an energetic Community Development as well as a Library team that schedule regular programs and activities that inadvertently build community resilience.

During the summer of 2019/20 the Resilience Team worked with Community Development to prepare the community for the possible impacts of extreme heat. It is important that these programs continue in order to build emergency specific resilience among the young and other vulnerable sectors of the community.

Businesses

Businesses were heavily impacted by COVID-19 restrictions, however, Council moved quickly to provide a range of relief measures having established a \$1.6m relief fund to help businesses manage and recover from the impact of these restrictions. The measure include grants and \$25 vouchers for specific members of the community to use in businesses that were impacted by the restrictions. In addition, Council provided rates relief to ratepayers and tenants of Council facilities, both community and commercial tenants. At this point, in this journey, the learnings are yet to reveal themselves.

Capability Development

Many staff fulfilled multiple roles (the IMT in particular) that suited there skill set and experience but there were only a limited number of staff that had experience across emergency management and in an IMT during an emergency event. The opportunity to develop skills and capability through exercise and testing and targeted training is something that should be explored further.

In particular Local Government Emergency Management and the LGFSG are seen as a valued resource and advocate for council. CWT has further scope to undertake training and development opportunities due to a current arrangement with FSG offering centralised support and assistance.

Resources

In the early part of the pandemic, cleansing and other hygiene resources were in short supply across the community. CWT worked diligently with the FSG to access additional PPE requirements and ensure that supplies were maintained. A lesson learnt was to ensure important equipment was available and maintain supplies in excess of what was needed as an ongoing contingency. CWT now has a rolling purchase order for items such as hand sanitisers, wipes, and masks etc. always ensuring supplies for at least a three month period.

A large number of CWT staff were working from home at the height of the pandemic. Although these staff have returned to work, an additional lesson is to ensure we have enough technology to facilitate work from home, or work from another facility, at very short notice should the situation arise. This has now been purchased and so with the maturing of the organisation, with regard to COVID-19 responses, the CWT has become agile enough to adapt quickly and effortlessly to changing pandemic needs.

Acknowledgement of success during challenging times is important. Staff across the organisation have performed, and continuing to perform, at an extremely high level to keep their colleagues and community safe, provide a high quality of service, and plan for how best to provide a strong organisation, and community, as we navigate out of the current challenges. They are to be congratulated and acknowledged for their hard work, passion and commitment. In particular the ability to put processes in place to keep staff and the community safe, develop and implement innovative ways of offering services and manage a constantly changing workplace (both from an industrial/employee viewpoint and actual physical locations) was exceptional.

Conclusion

This report presents an overview of the lessons learnt from strategies implemented in response to the COVID-19 pandemic.

Attachments

1. **City of West Torrens COVID-19 IMT Debrief 18 June 2020 Draft Report**
2. **National Themes Emergency Management Lessons Management**

City of West Torrens

COVID-19 Incident Management Team Debrief

18 June 2020

Draft Report



1. Introduction

The City of West Torrens (CWT) developed and activated its COVID-19 Incident Management Team (IMT) on 23 March in response to the declaration of a major emergency in South Australia on 22 March 2020.

The initial focus was on ensuring the health and safety of staff and the community which involved:

- working from home arrangements for some staff
- closure of some facilities
- changing the way programs and services were delivered.
- Immediately implementing hygiene and physical distancing regimes including splitting some teams into two streams to minimise transmission and subsequent impact on business continuity

The COVID-19 IMT continued to operate until 21 May 2020 when it was stood down and replaced by the COVID-19 Recovery Management Team (RMT) as part of the implementation of its Recovery Plan. A detailed timeline is attached (Appendix 1).

Council Ready facilitated a debrief process to reflect on the Council's operations and Incident Management Team (IMT) during COVID-19 to identify lessons learnt and improvement opportunities. This process included an online survey and a facilitated workshop delivered online via Zoom.

2. Purpose

The purpose of this report is to document the debrief process, analyse the findings and highlight things that worked well, learnings and opportunities for improvement. A series of recommendations addressing improvement opportunities are included at Section Four.

3. Methodology

3.1 Survey

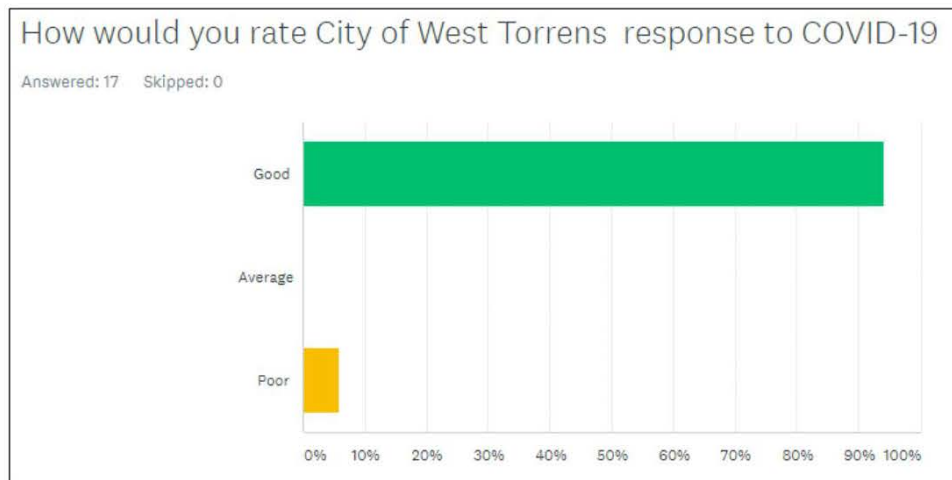
A survey was distributed to 25 CWT staff with a 74% responses rate (17 responses received). A copy of the full survey response is attached (Appendix 2).

Survey Analysis

Key findings of the survey:

- Over 94% of respondents rated the response as good

"I would like to commend our Council Commander, her immediate team, the Acting CEO and CEO for the way in which they have handled a very difficult and trying situation. I truly believe that our organisation dealt with the issues that arose out of this pandemic in the most professional manner. The first 3-4 weeks were extremely stressful with a great deal of after-hours work required by a number of key staff to ensure our organisation was dealing with the emergency in line with the directions."



What worked well and why?

Responses to the question *“Thinking about the activation of the Incident Management Team for the COVID-19 pandemic, what worked well and why?”* were grouped into the following themes.

Early activation of IMT

“... was quickly implemented by the responsible GM / Council Commander”

“... came together very quickly and all stakeholders were on the same page from the start”

Good cross organisational involvement

“... inclusion of a cross-section of the business”

“... different views of thinking allowed for good risk identification and innovative control solutions”

Agile decision-making

“Their agility, once they realised changes were necessary and they needed particular skill sets or experience etc. they made those decisions quickly.”

“Bringing new people on board to meet specific needs”

Clear communication to community and staff

“... constant communications to all staff and our community on what was happening. No-one could say that they didn't know what was going on.”

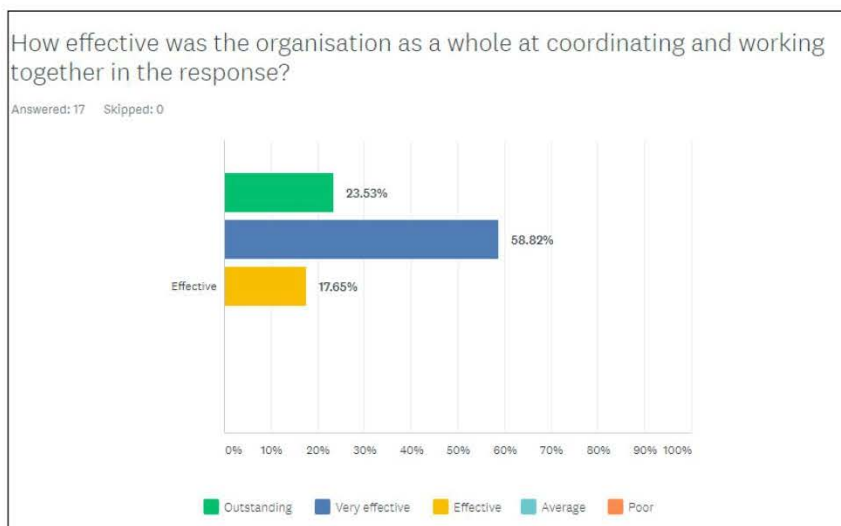
Implementation of working from home

“The quick action to implement staff working from home was managed extremely well by our IT manager with amazing support from his team...”

“Getting staff to WFH worked very well”

Coordination and Working Together

100% of respondents indicated that the organisation was *outstanding*, *very effective* or *effective* at coordinating and working together in response.



How well did you understand the Council Incident Management Team (CIMT) and your role in the CIMT?

Most survey respondents reported that they understood the CIMT and their role “*fully*”, “*very well*” while some understood their role “*well enough*” or “*relatively well*”.

Roles well understood

“... provided expectations of functional leads roles very early. Attending LGFSG assisted in the understanding of Councils role and the application of individuals roles in the IMT”

“... to be up to date and informed, support, consult, enhance information through feedback, ensure compliance, risk assess, document”.

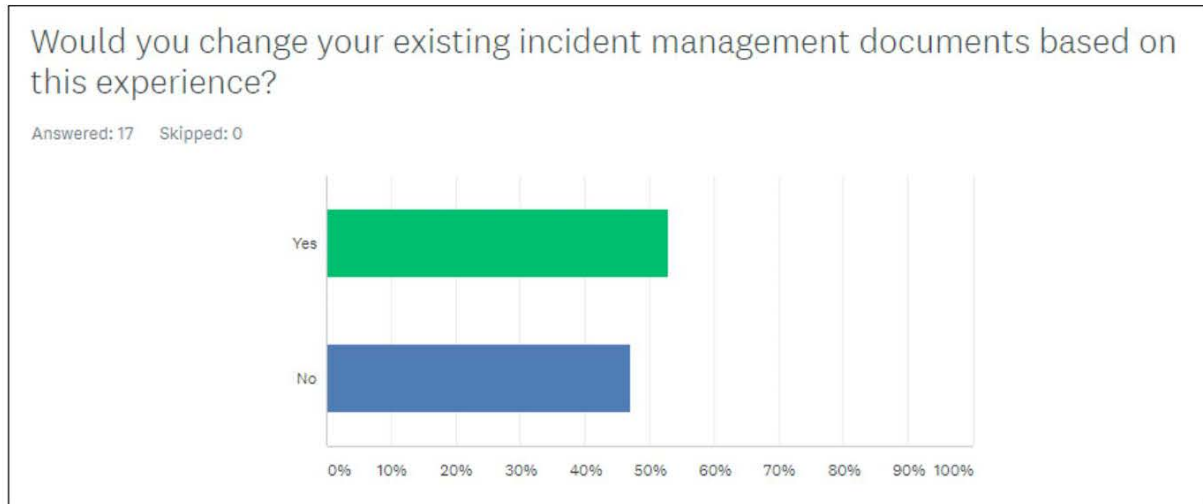
“Very clear discussions and document action lists”.

Role evolution

“We had our functional statements amended as our roles evolved”

“... role was clearly defined [...] in our organisation BCP however as the situation evolved, my role became clearer with some responsibilities needing to be moved to another officer”

Incident Management Documentation



Respondents who indicated that they would change their incident management documents commented that:

"We had non-specific EM docs only. An entire Pandemic specific IMP was developed and implemented during the event. It was pretty amazing!"

"...too broad and need to be incident specific, for instance the general Operational Plan did not include Public Health. There also wasn't any standard templates for Actions Plans."

"Include the lessons learnt throughout the event and including impact on staff and business".

"... keep them briefer, more succinct and less filler."

"Our IMT documents didn't account for a pandemic, so this had to be brought together very quickly; we also didn't have all the documentation that was needed at the time, but I guess this is true with most emergencies."

3.2 Workshop

A debrief workshop to reflect on Council's operations and IMT during COVID-19 was held on 18 June 2020. Facilitated by Kathleen Brannigan and Michael Arman from the LGA SA's Council Ready Program, the workshop highlighted main themes, successes and 'key issues' from the survey results.

Analysis of the surveys identified the following issues for further discussion at the workshop:

- Documentation
- Role and responsibilities
- Communication
- Incident Management Team (IMT)
- Local Government Functional Support Group (LGFSG)

Discussion was framed around the questions:

What did we learn?

What should we do differently next time?

Some workshop participants provided additional reflections and opportunities for improvement in the post-workshop feedback form. These have also been included in this section of the report.

3.2.1 Documentation

Learnings: reflection and discussion

Plans

It was noted that the CWT Emergency Management Plan did not include public health/human disease. However:

"The department plans were and are useful – we have a guide for the next pandemic specific to own department"

Workshop participants discussed that initially a lot of time was spent on developing plans with different groups taking responsibility and a perceived lack of coordination.

"I think at the beginning because we were just trying to get through as well as we could some of the plans that we spent a lot of time on, there was double handling, overlap info. In the beginning there were different groups responsible for different things that then clashed / overlapped. Should have a more succinct timeline and not as many people working on stuff and not coordinating with each other".

"We have EM Plan mainly for external emergencies that we would be physically responding to and have BCP identifying critical services that need to respond to. But what it didn't do here is provide a roadmap to deal with a pandemic therefore a lot of time in the first couple of weeks working on Incident Management Plan (IMP) as we needed to have something to guide what we did. [...] Not having this documentation meant had nothing to go with".

Consistency of documents and templates

During discussion, the challenge of dealing with a rapidly changing environment was highlighted. The IMT was developing new policies to protect staff (working from home, interim leave), answering questions from the LGFSG, providing updates and things were changing all the time.

"Having different templates was confusing at the start – weren't organised at the start as what could be as didn't know what didn't know."

"Have to be adaptable and can't predict everything".

The importance of this early work was acknowledged:

"There was a lot of work being done by IMT and the exec. IMT – policy done on the fly – the WFH and the interim leave policies – done well to support staff".

Access to documents and templates

"Need to keep all documentation together in one place, be good if it was all electronic."

Risk assessments

CWT adopted a risk based approach to decision making and participants noted that initially risk assessments were challenging ("annoying"). Consistent approaches began to be learnt and applied across departments; and support provided. Bringing WHS into the IMT was a positive and supported learning and application of risk assessments across departments.

"Know needed to prove why and how decisions were made later down the track. Then WHS action plans were created, and that was good and in a good place now. The learning is that maybe LGA has a set of standards to push you to capture the right info"

"... approached often by managers to review original risk assessments – if I had the original template, I just worked through and revised original. What remained consistent – the density measurements, hygiene, what happens if someone does die from covid – gave a good starting point to revise them. It became obvious that a lot of it was quite repetitive and were able to learn across department and apply."

Staff came to understand and use risk assessments to support decision making.

What should we do differently next time?

CWT should:

- Continue to maintain consistent suite of documents and templates is maintained in a central document repository.
- Continue annual training to support risk-based decision making across the organisation.

3.2.2 Roles and Responsibilities

Learnings: reflection and discussion

At times there was confusion around CWT's day to day, management structure and the IMT which resulted in double handling and staff feeling disempowered.

One participant reflected:

"... got a bit confused on who was doing tasks out of there [IMT], ... e.g. returning to work place - had to measure up spaces – went and measured up and worked out what distance staff should be apart from each other but then a few days later measuring also done by other staff members and got the same result– felt deflated that things were being done twice. Thought she was responsible for her area..."

Another noted that:

"We don't want to spend too much time doing best practice stuff but rather should aim to getting people back to business as usual quicker– could accelerate faster rather than focusing on best practice to get business back operating. In normal circumstances never really aim for best practice 100% anyway as it costs a lot."

What should we do differently next time?

"In the future, it would be good to educate the staff, leadership and management teams (and IMT) on the role of the IMT. The lines between Managers feeling as though they had been excluded from the IMT and that IMT were taking on a Managers role were challenging, so

further defining how the IMT fits into the political structure, so staff and managers can be comfortable with the work being undertaken.”

CWT should:

- Enhance cross-organisational understanding of CWT Emergency Management including the role of IMT during an emergency incident.

3.2.3 Communication

Learnings: reflection and discussion

External /Public

Frustration was expressed about developing plans which were quickly superseded and redundant due to the fluid and changing environment:

“... Is the learning that not to write plans for the sake of writing plans?”

“Messaging – that was hard – feds and state say different things – write an action based on feds yet state slightly different. Learned to wait for state. Would’ve helped if more came from LGA.”

What should we do differently next time?

This was an area where CWT identified that additional support from the LGA/LGFSG would be welcomed.

“... nothing standard from LGA – be good to have a template ready to go and to be adaptable.”

CWT should:

- Take the opportunity to provide feedback to the LGFSG/LGA that more support around external communications including key messages and templates.

Staff Communication

A range of views were expressed about the effectiveness of communication with staff and the challenges of communicating effectively to the diverse workforce, especially staff without access to IT systems.

“Things changing rapidly – busy focusing on keeping people safe as well as essential services. Probably could have communicated better – people prefer different communication styles.”

“... It was a difficult time at the beginning – difficult to meet expectations from staff e.g. re the job security to reassure them. Once there was a centralised point of information it was better.”

“The IMT may think that communication was great, but the rest of the organisation may have a very different opinion. E.g. staff thought the information on our intranet was great but what about our outdoor workforce? Did they feel communicated with?”

CWT undertook a staff survey during June to seek staff feedback in preparation for 6-20 July return to their usual workplace. It also asked questions about how well CWT communicated the change of direction due to COVID-19 and how frequently staff were in direct contact with others. CWT will put in place strategies, when relevant, to address the concerns all using the information from the survey.

While there some challenges around how to communicate with staff i.e. capacity to communicate the issue of council’s willingness to share information was also raised.

“... it was hard for team leaders – when involved in IMT – getting communications out to staff and community. It was very difficult coming up against managers and GMs and they didn’t want to share some info – so it was hard to differentiate what info to share and what not.”

There were also some great examples of collaboration where staff:

“... had to work closely to then communicate as playgrounds were being cleaned and opened – great stories in this – especially getting inside and outside staff working together – great work.”

What should we do differently next time?

“Further consideration for communication methods and how to reach all staff who may not have access to electronic systems. The fine balance of too much information, with not enough information (how to manage information fatigue with staff during emergencies)”.

“... how all actions can be captured – often tasks and changes were made intuitively outside of the IMT and how to capture these changes.”

CWT should:

- Use the staff survey and other feedback to review and update a process for communication and information sharing with all staff during and emergency.
- Maintain current system for incorporating agreed actions into action plans and store in Objective.

3.2.4 Incident Management Team

Learnings: reflection and discussion

There was comment in survey that it would be good to have representation from community services in the IMT *“as the community and services to community were highly impacted”*

In addition, it was considered that:

“Some functional leads did not fully understand the breadth of their role but that was because we had never fully deployed or tested our IMT arrangements for pandemic ...”

Consistent with the earlier discussion people commented on not having really prepared for a pandemic and having to respond and adapt as the situation unfolded.

“Because we were doing stuff on the fly initially – we looked at EM Plan and BCP – looked at it in the sense that this is not how an emergency is meant to look like...”

Nonetheless it was considered that the:

“Council Commander managed the team well and provided expectations of functional leads roles very early. Attending LGFSG assisted in the understanding of Councils role and the application of individuals roles in the IMT”

What should we do differently next time?

“Including community services on IMT is a very valid comment and needs to be considered in the future as they were quite impacted during every stage”

It was noted that this may be more relevant to recovery management.

“What was very apparent throughout the IMT appointment was how extremely busy and hardworking both the Commander and Deputy were attending countless meetings etc. and this, sometimes, presented response and approval delays etc. It is important that for some of the work be delegated and permissions be reassigned therefore freeing them up to concentrate on the overall emergency event and not get caught up in the weeds”.

CWT should:

- Ensure that the Functional Leads in the IMT fully receive appropriate training and fully understand their roles and responsibilities.
- Acknowledge the need for specific roles in different types of emergencies and be flexible in separating functions or adding new roles.
- Consider a roster of Council Commanders for resourcing the IMT.

3.2.5 Local Government Functional Support Group (LGFSG)

Learnings: reflection and discussion

Participants identified the LGFSG as a valued resource and advocate for council and if anything would like additional centralised support and assistance as highlighted previously in this report.

“As a late entry to LGFSG I got a lot out of updates – and listening into Zoom meetings. But there would be same people that would ask the same questions and comments over and over. [...] LGFSG was great, but other people’s comments were frustrating.”

“Library LGFSG – it was fantastic and valuable, and it gave libraries from all councils one voice [...] to lobby on their behalf to get various rules changed that had been made without consulting them.”

Conclusion

The CWT IMT did a great job responding quickly to the complex and dynamic emergency, dealing with rapidly changing directions and advice.

At times, the hierarchical nature of organisation impeded the operation of the IMT as people with IMT roles did not necessarily hold management roles in CWT organisational structure (“*positions got in the way*”).

It is vital that the IMT facilitate effective and quick communications to staff on the ground.

4. Recommendations

1. Continue to maintain a consistent suite of documents and templates using standard CWT records management procedures including version control.
2. Enhance cross-organisational understanding of CWT Emergency Management plans and documents including the role of the IMT during an emergency incident.
3. Take the opportunity to provide feedback to the LGFSG/LGA that they could provide more support around external communications including key messages and templates.
4. Use the staff survey and other feedback to develop and document a process for communication and information sharing with all staff during an emergency.
5. Regularly undertake simulated exercise training to ensure IMT members understand their roles and responsibilities.

National themes



National Themes Emergency Management Lessons Management:

(Australian Institute for Disaster Resilience Lessons Management Handbook 2019)

9.4 EXTERNAL AUDIT

9.4.1 BDO Audit Completion Report

Brief

This report presents the *Audit Completion Report* from Council's external auditors for the financial year ending 30 June 2020

RECOMMENDATION

It is recommended to the Committee that the report be received.

Introduction

The external auditors have prepared their *Audit Completion Report* (**Attachment 1**) identifying the status and the findings of their audit of the City of West Torrens.

Discussion

The *Audit Completion Report* is provided in 6 key sections plus an appendix, as follows:

1. Executive Summary
2. Impact of COVID-19
3. Areas of Audit Focus
4. Summary of misstatements
5. Internal control
6. Other reporting requirements
7. Appendices
 1. Proposed audit report
 2. Auditor Independence declaration
 3. New developments
 4. Responding to COVID-19

At the date of production of the *Audit Completion Report*, BDO anticipates the issue of an unqualified opinion on the financial statements and internal controls.

Conclusion

This report presents the *Audit Completion Report* prepared by BDO.

Attachments

1. BDO Audit Completion Report 2020





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Dear Audit Committee Members

We are pleased to present this report to the Audit Committee of City of West Torrens in relation to the 30 June 2020 annual audit.

As at the date of this report, we have substantially completed our audit and subject to the satisfactory resolution of the matters outlined in the Executive Summary, we expect to issue an unmodified audit report.

We have set out in this document the significant matters arising from our audit. This summary covers those matters we believe to be material in the context of our work.

We look forward to the Audit Committee meeting on 13 October 2020 where we will have the opportunity to discuss this report.

Should you require clarification on any matter in this report before this date, please do not hesitate to contact me on +61 8 7324 6082.

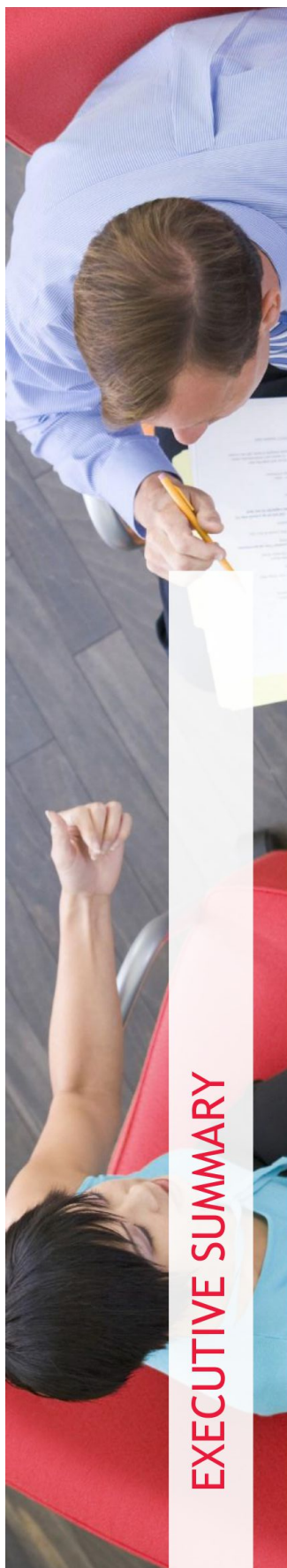
We would like to take this opportunity to extend our appreciation to management for their assistance and cooperation throughout the course of our audit.

Yours faithfully

Andrew Tickle
Engagement Partner

Adelaide, 1 October 2020

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EXECUTIVE SUMMARY

PURPOSE

The purpose of this report is to communicate significant matters arising from our audit to the Audit Committee. This report has been discussed with management.

SCOPE

Our audit was conducted in accordance with Australian Auditing Standards and the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 for the year ended 30 June 2020.

STATUS OF THE AUDIT

Our audit of the financial report is substantially complete. We expect to issue an unmodified audit report, subject to satisfactory completion of the following:

- ▶ Final review of the financial statements;
- ▶ Receipt of management representations on various matters;
- ▶ Review of subsequent events post 30 June 2020; and
- ▶ Receipt of formally adopted financial statements and agreement of these to the final draft provided to us to date.

A draft of the proposed audit report is included at [Appendix 1](#).

SUMMARY OF MISSTATEMENTS

We have identified misstatements during our audit. The list of corrected misstatements is included in the respective [section](#) of this report.

We have not identified any uncorrected misstatements that, in our judgement, either individually or in aggregate, could have a material effect on the financial report for the year ended 30 June 2020.

AREAS OF AUDIT FOCUS

In performing our audit, we have identified those matters that, in the auditor's judgement, were of the most significance in the audit of the financial report. Our audit procedures also focused on areas that were considered to represent significant risks of material misstatement.

Refer to the relevant section for details on the significant risk areas and other areas focused on during the audit.

IMPACT OF COVID-19

On 31 January 2020, the World Health Organisation (WHO) announced a global health emergency because of a new strain of coronavirus and the risks to the international community as the virus spreads globally beyond its point of origin. Because of the rapid increase in exposure globally, on 11 March 2020, the WHO classified the COVID-19 outbreak as a pandemic. Besides the serious public health threat that has arisen from the outbreak of COVID-19, it continues to have serious economic impacts on many businesses.

COVID-19 AND THE FINANCIAL REPORT

The following table sets out the areas of the 30 June 2020 financial report and financial reporting process that were materially impacted by the COVID-19 pandemic. It also sets out our audit response to these impacts and our findings.

Area	Impact on the financial report	Audit response and summary of findings
Control environment	Potential deficiencies in the control environment may arise as a result of staff working from home due to social distancing and shelter-at-home directives.	Our response included updating our understanding of the control environment and the review of key internal controls while social distancing protocols were in place. We did not note any instances of a control failure in our testing.



AREAS OF AUDIT FOCUS

We identified the risk areas as part of our risk assessment procedures undertaken during the planning phase and continued to be alert for risks during the course of the audit. Our audit procedures focused on areas that were considered to represent risks of material misstatement.

MANAGEMENT OVERRIDE OF INTERNAL CONTROLS		
Description	Audit work performed	Summary of findings
Australian Auditing Standards require that we presume there is a risk that management has the ability to manipulate accounting records and override controls that otherwise appear to be operating effectively	<p>We tested general journals posted during the year and at the end of the reporting period to consider appropriateness.</p> <p>We reviewed accounting estimates for management biases for fraud. We sought to corroborate management explanations with independent supporting evidence whenever possible.</p>	We did not identify any evidence of misstatements due to management override of internal controls.



AREAS OF AUDIT FOCUS CONTINUED

ACCOUNTING TREATMENT AND DISCLOSURES OF AMOUNTS RELATING TO COUNCIL'S INTEREST IN BROWNHILL KESWICK CREEK STORMWATER BOARD

Description	Audit work performed	Summary of findings
There is a potential risk in relation to the accounting treatment and disclosure of amounts relating to Council's interest in Brownhill Keswick Creek Stormwater Board, including any changes occurring during the year, may not be in accordance with Australian Accounting Standards.	We obtained the statutory financial statements for Brownhill Keswick Creek Stormwater Board for the year ended 30 June 2020 and City of West Torrens' calculation of their proportional interest, and compared this to the amounts and disclosures in the signed financial statements.	<p>The arrangements for Brownhill Keswick Creek Stormwater Board are unique in the context of statutory authorities. The City of West Torrens is responsible for 49% of capital contributions and 20% of operating contributions.</p> <p>Capital contributions are treated as an investment in the authority with the amount capitalised on balance sheet. Operating contributions are expensed with a share of the profit or loss of the authority taken up in the books of the Council.</p> <p>No material issues were noted in relation to the accounting treatment and disclosure of Brownhill Keswick Creek Stormwater Board.</p>



AREAS OF AUDIT FOCUS CONTINUED

CUT-OFF OF GRANT FUNDING AND ACCURACY OF ANY AMOUNTS DEFERRED AT 30 JUNE 2020

Description	Audit work performed	Summary of findings
There is a risk of error in the calculation of grant income recognised and deferred at the end of the year by reference to grant agreements and Australian Accounting Standards.	<p>The Council has early adopted AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income of Not-for-Profit Entities</i> in a prior period.</p> <p>We reviewed grant revenue recognition for consistency with Council's accounting policies and Australian Accounting Standards. We obtained a schedule of grant income recognised and deferred at year end. We selected a sample of grants and obtained the agreements to review in detail and ensure that they have been recognised in accordance with applicable accounting standards.</p>	<p>We noted that the grant funding received in relation to the "Breakout Creek Stage 3" for \$2,000,000 should have been deferred in accordance with AASB 1058. This has been recorded as a corrected misstatement in our <i>Summary of Misstatements</i>.</p> <p>No other exceptions were noted in relation to the treatment of grant income.</p>

AREAS OF AUDIT FOCUS CONTINUED

DISCLOSURE OF NEW ACCOUNTING STANDARD AASB 16 LEASES

Description	Audit work performed	Summary of findings
<p>The new leases standard, AASB 16 Leases is effective for annual periods beginning on or after 1 January 2019 and early adoption is permitted. This new leases standard, which mainly impacts lessees, will therefore apply for the first time to your 30 June 2020-year end and supersedes existing standard, AASB 117 Leases, as well as related Interpretations.</p> <p>There is a risk of material misstatement in relation to the disclosures of AASB 16 impact on the Council's financial statements.</p>	<p>We obtained management's assessments and calculation. We made inquiries with management in respect of ongoing lease commitments, rent concessions provided, and sought to corroborate management representations to appropriate supporting documents.</p> <p>We reviewed the adoption impact at the date of application and the respective disclosures in the financial statements.</p>	<p>Council adopted AASB 16 retrospectively from 1 July 2019 applying a number of practical expedients. As a result, there has been no impact on Council's opening accumulated surplus.</p> <p>Council's most significant lease is the depot land it leases from Adelaide Airport Limited. We reviewed this lease and the calculation in detail. It was noted that the lease liability calculation included a forecasted annual CPI increase. AASB 16 does not require lessees to estimate future rates or indices and therefore the lease liability will need to be remeasured each time there is a contractual change in the rent from the effect of inflation. This resulted in a reduction in the lease liability of \$3,634,012 as noted in our <i>Summary of Misstatements</i>.</p>



AREAS OF AUDIT FOCUS CONTINUED

REVALUATION, DEPRECIATION, USEFUL LIVES AND RESIDUAL VALUES OF INFRASTRUCTURE, LAND & BUILDINGS

Description	Audit work performed	Summary of findings
Council's infrastructure assets, land and building are carried at valuation. There is a risk that these balances are misstated as a result of the application of inappropriate valuation methodologies, or incorrect underlying assumptions.	Council's assets have been revalued by Council's employees in conjunction with independent valuers. We have evaluated the competence, capability and objectivity of the independent valuers, obtained an understanding of their work, and evaluated its appropriateness.	<p>We noted that the revaluation has resulted in a net increase in the value of the Council's infrastructure assets by \$1.413M.</p> <p>On the basis of the audit work performed, we are satisfied that the financial statements are presented fairly in relation to the revaluation of infrastructure assets, land & building.</p>

DEPOT CLASSIFIED AS 'HELD FOR SALE'

Description	Audit work performed	Summary of findings
AASB 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> requires non-current assets that are classified as held for sale at the lower of its carrying amount and fair value less costs to sell. In 2020, the Council reclassified the old Depot property as 'held for sale'.	We obtained a copy of the current contract of sale to determine whether the Depot was held at the lower of its carrying amount and fair value less costs to sell.	It was noted that the value of the current sale price was lower than its carrying value, this resulted in an impairment of \$976,091. This has been included within our <i>Summary of Misstatements</i> .



CORRECTED MISSTATEMENTS

We identified the following misstatements during the course of our audit which have been corrected:

Description	Assets	(Liabilities)	Reserves	(Profit)/Loss
Breakout Creek Stage 3 Redevelopment grant had been incorrectly classified as revenue rather than Deferred revenue as per AASB 15.	-	(2,000,000)	-	2,000,000
Correction of Lease Liability to remove forecasted CPI	(3,433,172)	3,634,012	-	(200,840)
Impairment of the depot classified as 'held for sale'	(976,091)	-	-	976,091
Net effect of uncorrected misstatements	(4,409,263)	1,634,012	-	2,775,251

INTERNAL CONTROL

CURRENT YEAR

We have a responsibility to provide an audit report in which we express a conclusion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law in all material respects.

In addition, accordance with ASA 265 *Communicating Deficiencies in Internal Control to Those Charged with Governance and Management*, we are required to communicate in writing, significant deficiencies in internal control identified during the audit to those charged with governance on a timely basis.

The standard defines a deficiency in internal control as follows:

1. A control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial report on a timely basis; or
2. A control necessary to prevent, or detect and correct, misstatements in the financial report on a timely basis is missing.

Significant deficiency in internal control means a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgement, is of sufficient importance to merit the attention of those charged with governance. There were no significant deficiencies identified in internal controls during the course of the Council audit.

We intend providing an unqualified audit report in relation to compliance with Section 125 of the Local Government Act 1999.

INTERNAL CONTROL RISK ASSESSMENT

We have completed the testing of internal controls for the purpose of providing an audit opinion on Council's internal controls. This work focuses on controls exercised by the Council in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are sufficient to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law.

Our assessment of internal controls is based on the criteria in the Better Practice Model - Financial Internal Control for South Australian Councils as issued by the Local Government Association of South Australia.

The Better Practice Model emphasises a risk based approach to internal financial controls. It states that a Council should design and implement internal financial controls activities and monitoring systems that prioritise extreme and high financial risk as identified by the Council's risk tolerance framework.

We have been advised by the management that no risk assessment was performed for this financial year. Instead, self-assessment was performed over all 'core controls' that are suggested per Better Practice Model.

For the purpose of our internal control audit opinion, we have performed our own risk assessment to identify the key financial risks facing the Council, determine the inherent risk level and evaluate core controls activities to address this risk. Based on this work, we have not noted any material exceptions that would lead to a qualification to the audit report on internal controls.



OTHER REPORTING REQUIREMENTS

INDEPENDENCE AND ETHICS

In conducting our audit, we are required to comply with the independence requirements of the *Local Government Act 1999*, the *Local Government (Financial Management) Regulations 2011* made under that Act and s290 of APES 110 *Code of Ethics for Professional Accountants*.

We have obtained independence declarations from all staff engaged in the audit.

We also have policies and procedures in place to identify any threats to our independence, and to appropriately deal with and if relevant mitigate those risks.

We have not become aware of any issue that would cause any member of the engagement team, BDO or any BDO network firm to contravene any ethical requirement or any regulatory requirement that applies to the audit engagement.

BDO has not provided any other services during the audit to City of West Torrens.

None of these engagements have impaired our independence

The *Local Government Act 1999* requires the lead auditor to make a declaration to the directors regarding independence. We are in a position to make this declaration, a draft of which has been included at [Appendix 2](#).

NON-COMPLIANCE WITH LAWS AND REGULATIONS

We have made enquiries in relation to any non-compliance with laws and regulations during the course of our audit. We have not identified any instances of non-compliance with laws and regulations as a result of our enquiries.

We have not identified any reportable matters during the course of our audit.

FRAUD

Management have confirmed that there were no matters of fraud identified for the period under audit, or subsequently. It should be noted that our audit is not designed to detect fraud however should instances of fraud come to our attention we will report them to you.

We have not identified any instances of fraud during the course of our audit.

APPENDIX 1 PROPOSED AUDIT REPORT

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF CITY OF WEST TORRENS

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of City of West Torrens (the Council), which comprises the statement of financial position as at 30 June 2020, the statement of profit and loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the certification of the financial statements.

In our opinion the financial report of City of West Torrens, presents fairly, in all material respects, the Council's financial position as at 30 June 2020 and its financial performance for the year ended on that date in accordance with Australian Accounting Standards, the Local Government Act 1999, and the Local Government (Financial Management) Regulations 2011.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the Local Government Act 1999 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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We confirm that the independence declaration required by the Local Government Act 1999, which has been given to the Council, would be in the same terms if given to the Council as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

Management is responsible for the other information. The other information obtained at the date of this auditor's report is the annual reports of Council Brownhill Keswick Creek Stormwater Board and the Mendelson's Foundation for the year ended 30 June 2020.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report of the City of West Torrens, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Council's Responsibility for the Financial Report

The Council's officers are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 and for such internal control as the Council's officers determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.



APPENDIX 1 PROPOSED AUDIT REPORT CONTINUED

In preparing the financial report, the Council's officers are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council's officers either intend to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_files/ar4.pdf.

This description forms part of our auditor's report.

BDO Audit (SA) Pty Ltd

Andrew Tickle
Director

Adelaide, xx October 2020



CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of West Torrens for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 - Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act. This statement is prepared in accordance with the requirements of Regulation 22 (5) Local Government (Financial Management) Regulations 2011.

Andrew Tickle
Director

BDO Audit (SA) Pty Ltd
Adelaide, xx October 2020

APPENDIX 3 NEW DEVELOPMENTS

We wish to bring to your attention some upcoming changes in financial reporting which may cause significant changes to your future reported financial position and performance. We have provided an overview of the major changes below and would be happy to discuss the impact on your business and assist with transition where applicable.

AASB 2020-4 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - COVID-19 RELATED RENT CONCESSIONS

Effective for annual reporting periods beginning on or after 1 June 2020, this change introduces a practical expedient that permits lessees not to assess whether a rent concession that occurs as a direct consequence of the COVID-19 pandemic is a lease modification, provided all of the following criteria are met:

- ▶ Change in lease payments results in revised consideration for the lease that is substantially the same as, or less than, the consideration for the lease immediately prior to the change
- ▶ Any reduction in lease payments affects only payments originally due on or before 30 June 2021 (for example, a concession would meet this condition if it resulted in reduced lease payments on or before 30 June 2021 and increased lease payments that extend beyond 30 June 2021)
- ▶ There is no substantive change to other terms and conditions of the lease.

In such cases, the concessions are accounted for as if they were not a lease modification. On first time adoption for the year ended 30 June 2021, the cumulative effect of initially applying the amendment will be recognised as an adjustment to opening balances of retained earnings on 1 July 2020.

AASB 2018-6 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - DEFINITION OF A BUSINESS

The nature of this amendment clarifies the definition of a 'business' in AASB 3 *Business Combinations* (AASB 3) to assist in determining whether a transaction should be accounted for as a business combination or as an asset acquisition. The main amendments include:

- ▶ Narrowing the definition of 'outputs' and a 'business' to focus on returns from selling goods and services to customers, rather than on cost reductions
- ▶ Amending guidance on inputs, processes and outputs to align with the new definition of a 'business'
- ▶ Clarifying that to be considered a 'business', an acquired set of activities and assets must include, as a minimum, an input and a substantive process, that together significantly contribute to the ability to create outputs.

There will be no impact on the financial statements when these amendments are first adopted because they apply prospectively to acquisitions occurring on or after the beginning of the first annual reporting period beginning on or after 1 January 2020, i.e. on or after 1 July 2020.



APPENDIX 3 NEW DEVELOPMENTS CONTINUED

AASB 2020-1 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - CLASSIFICATION OF LIABILITIES AS CURRENT OR NON-CURRENT

Effective for annual reporting periods beginning on or after 1 January 2022, there are four main changes to the classification requirements within AASB 101 *Presentation of financial statements*:

1. The requirement for an 'unconditional' right has been deleted from paragraph 69(d) because covenants in banking agreements would rarely result in unconditional rights.
2. The right to defer settlement must exist at the end of the reporting period. If the right to defer settlement is dependent upon the entity complying with specified conditions (covenants), the right to defer only exists at reporting date if the entity complies with those conditions at reporting date.
3. Classification is based on the right to defer settlement, and not intention (paragraph 73), and
4. If a liability could be settled by an entity transferring its own equity instruments prior to maturity (e.g. a convertible bond), classification is determined without considering the possibility of earlier settlement by conversion to equity, but only if the conversion feature is classified as equity under IAS 32.

As these amendments only apply for the first time to the 30 June 2023 balance sheet (and 30 June 2022 comparative balance sheet), companies are not yet able to make an assessment of the impacts regarding the right to defer settlement, compliance with bank covenants, and intention to settle.



COVID-19 AND YOUR BUSINESS

The unprecedented COVID-19 crisis affecting the globe has directly and materially impacted economic activity in Australia and throughout the world. This has caused some otherwise healthy businesses to experience material reductions to revenue while overhead expenses have remained relatively fixed. This inevitably leads to a cash flow crisis and even solvency concerns.

If your business is in this situation, an immediate and robust business rescue plan is necessary to give you the best chance to ensure long-term viability. Being proactive is critical.

Clients facing this scenario can click on the icon opposite for a detailed business impact and risk response guide. This provides guidance on the following areas:

- ▲ People and leadership
- ▲ Sustainability
- ▲ Operations
- ▲ Supply chain
- ▲ Health and safety.

Download **Coronavirus (COVID-19) Business impact and risk response guide** ►



The Australian Government has also released a number of economic measures in response of COVID-19 and BDO can continue to help you navigate these stimulus measures. Please refer to BDO's '[Stimulus measures](#)' resource page where BDO advisers continue to provide expert commentary on these measures and how businesses can access them via a range of technical updates, webinars and articles.

COVID-19 AND FUTURE REPORTING PERIODS

We understand that this changing environment may continue to create challenges from a financial reporting perspective and create risks that entities may not have encountered before. BDO will continue to work closely with management to ensure these challenges are addressed on a timely basis.

Please refer to BDO's [IFRS Advisory Coronavirus](#) resource page which continues to be updated with financial reporting bulletins and accounting news articles which address ongoing financial reporting considerations for businesses

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We have prepared this report solely for the use of City of West Torrens. As you know, this report forms part of a continuing dialogue between the company and us and, therefore, it is not intended to include every matter, whether large or small, that has come to our attention. For this reason we believe that it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy of this report without prior consent, we would not accept any responsibility for any reliance they may place on it.

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9.4.2 Annual Financial Statements - Year Ending 30 June 2020

Brief

This report proposes that the Audit General Committee review the annual financial statements of the Council for the year ended 30 June 2020 to ensure that they present fairly the state of affairs of the Council.

RECOMMENDATION(S)

It is recommended to the Committee that:

1. In accordance with Regulation 22(5) of the *Local Government (Financial Management) Regulations 2011*, it be noted that a draft unsigned statement has been received from Andrew Tickle, Partner of BDO, certifying his independence.
2. In accordance with Section 126(4)(a) of the Local Government Act 1999, the annual financial statements as contained in Attachment 1 of the agenda report be reviewed, and on being satisfied that they present fairly the state of affairs of the Council, they be referred to BDO for finalisation and the provision of an independent audit opinion.
3. In accordance with Regulation 22(3) of the *Local Government (Financial Management) Regulations 2011*, the Chief Executive Officer and Presiding Member of the Audit General Committee sign the statement contained in Attachment 1 of the agenda report certifying that the Council has not engaged BDO to provide any services outside of the scope of their function as external auditor.
4. It be recommended to Council that the Chief Executive Officer and Principal Member be authorised to certify the annual financial statements in their final form pursuant to the requirements of Regulation 14(g) of the *Local Government (Financial Management) Regulations 2011*.

Introduction

The annual financial statements for the year ended 30 June 2020 have been prepared in accordance with the requirements set out in the model financial statements pursuant to Regulation 13 of the *Local Government (Financial Management) Regulations 2011* (the Regulations) and, in accordance with the Regulations, must now be reviewed by the Audit General Committee (Committee).

A key function of the Committee is to review the annual financial statements of the Council to ensure that they present fairly the state of affairs of the Council (Section 126(4)(a) of the *Local Government Act 1999* (Act)).

In order to facilitate an effective review, the following information is supplied:

1. In accordance with Section 127(1) of the Act, the draft financial statements for the City of West Torrens, shown as **Attachment 1** to this report and comprising:
 - A statement of comprehensive income;
 - A statement of financial position;
 - A statement of changes in equity;
 - A statement of cash flows; and
 - Appropriate notes and other explanatory documentation to be read in conjunction with these statements.

2. In accordance with Regulation 22(3), an unsigned statement by the Chief Executive Officer, Mr Terry Buss and the Presiding Member, Councillor John Woodward (contained in **Attachment 1**), certifying that the external auditor, Mr Andrew Tickle of BDO, is independent of the Council and has not been engaged by Council for any services outside of the scope of the external audit function as prescribed in the Act.

It is recommended that the Chief Executive Officer and presiding member of the Audit General Committee sign the 'independence statement' following the review of the financial statements in discussion with the external auditor.

3. In accordance with Regulation 22(5), a draft unsigned statement by Mr Andrew Tickle of BDO certifying his independence (contained in **Attachment 1**).

The General Manager, Corporate and Regulatory and other finance staff will attend the meeting to answer any questions about the information provided. Mr Andrew Tickle and Ms Chelsea Aplin will also be in attendance to brief the Committee and respond to questions as to the preliminary findings of the audit of the financial statements.

Following formal Committee consideration of these statements, they will be referred to BDO to be finalised and for a final independent audit opinion to be provided. Referral to Council on 3 November 2020 is then intended.

Discussion

Net Operating Surplus

The year to 30 June 2020 ended with Council showing a favourable net operating surplus before capital and other items of \$9.641 million as shown below:

	2020 \$'000	2019 \$'000
Income	69,506	66,870
Less Expenditure	63,986	59,399
Operating Result	5,520	7,471
Add: Net Gain / (Loss) on Disposal	(20)	(759)
Amounts Received for New / Upgraded Assets	2,120	1,107
Physical Resources Donated	2,021	254
Net Surplus / (Deficit)	9,641	8,073

Council's operating surplus ratio has fluctuated between 6 per cent and 17 per cent over the last 5 years, with ratios being:

Financial Year	Operating Surplus Ratio
2015/16	6%
2016/17	17%
2017/18	14%
2018/19	11%
2019/20	8%

LGA Information Paper 9 *Financial Indicators* (May 2015) suggests an operating break even position, or better, over any five year period, and an operating surplus ratio of between zero and 10 per cent as a long term target range.

Sustainability

The asset renewal funding ratio shows the extent to which capital expenditure on the renewal and replacement of assets matches the level proposed in Council's Infrastructure and Asset Management Plans. Achieving a break even result of 100 per cent or better demonstrates that the cost of consumption of assets in any one year is being met by current rates and current ratepayers.

LGA Information Paper 9 suggests an asset renewal funding ratio greater than 90 per cent but less than 110 per cent. This was substantially achieved in the five financial years to 2019/20, as shown in note 15 of the accounts, although 2017/18 was impacted by the one-off purchase of the new depot.

Financial Year	Asset Sustainability Ratio
2015/16	104%
2016/17	105%
2017/18	152%
2018/19	112%
2019/20	111%

Liquidity

Council's liquidity position remains strong, with the balance sheet and cash flow statements showing \$12.2m in cash and cash equivalents at year end (\$4.2m as at 30/06/2019). Borrowings and program slippage largely contributed to this cash flow movement.

Other Matters

Other items of note include:

- The most recently available full actuarial investigation conducted by the actuary for the Local Government Superannuation Scheme as at 30 June 2020, indicated that the defined benefit fund was in a satisfactory financial position, with advice provided that contribution levels at the time were adequate, but Council's contribution rates may need to change at a future point in time (refer note 18).
- Work in progress has decreased from \$13.427 million to \$10.692 million, largely due to finalisation of significant capital and capital works projects, including Apex Park and Lockleys Oval.
- The introduction of AASB 16 has required recognition of right of use assets for the first time. The recognition, largely of the depot land lease, has substantially increased infrastructure assets, non-current borrowings, and expenses associated with depreciation and interest. Specifically, whilst there is a balanced impact for assets and liabilities on the Statement of Financial Position, an amount of \$11.528m has been recognised.
- The former depot, 102-120 Marion Road Brooklyn Park, has been identified as a \$3.6m non-current asset held for sale. In recognition of this there was an associated impairment of \$976,000 to align the asset carrying value to estimated sale value.
- Depreciation expense increased by \$2.3 million or 18 per cent to \$14.823 million (refer note 3). A land and building asset revaluation in 2019 increased the value of the council's infrastructure assets and this is now reflecting in depreciation.

- Physical resources received free of charge increased from \$254,000 to \$2.02m, with West Beach Road included after a collaborative project with City of Charles Sturt. \$1.989m has been included in donated assets for this project.
- Mendelson Foundation wealth shows a small decrease of \$31,000 to \$1.558 million for the year, a portfolio decrease of 2.0 per cent (8.6 per cent increase in 2018/19).
- Unspent funds carried forward have fallen from \$18.688 million to gross \$14.881 million, an amount that is heavily committed. Four main projects within the road program contributed \$4.2m or 42.0 per cent of the carryover amount (net of overheads), with stormwater and drainage programs accounting for an additional \$2.3m or 22.5 per cent. Funding for community hubs / ovals accounted for a further \$2.2m or 21.4 per cent of the carryover amount (net of overheads).

Carried forward funds since the year ended 30 June 2010 have been as follows:

Year Ended 30 June	Amount \$'000
2010	8,797
2011	10,930
2012	9,760
2013	8,754
2014	10,475
2015	11,396
2016	20,215
2017	24,838
2018	36,916
2019	18,688
2020	14,881

- Notes comparing budget and actual expenditure and income for the year are excluded from the accounts, following changes to the *Local Government (Financial Management) Regulations 2011*, but these will be reported to Council in November 2020.
- Full cost attribution is reflected at note 12.

An audit completion report from BDO has been tabled at the meeting.

Conclusion

This report proposes that the Audit General Committee review the annual financial statements of the Council for the year ended 30 June 2020 to ensure that they present fairly the state of affairs of the Council. It is intended that they be presented to Council for adoption on 3 November 2020.

Attachments

1. Draft Financial Statements

Draft

City of West Torrens

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020



City of West Torrens

Financial Statements 2020

General Purpose Financial Statements
for the year ended 30 June 2020

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City of West Torrens

Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

Certification of Financial Statements

We have been authorised by the Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2020 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Terry Buss PSM
Chief Executive Officer

14 October 2020

Michael Coxon
Mayor

14 October 2020

City of West Torrens

Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2020.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

1. **A Statement of Comprehensive Income**
A summary of Council's financial performance for the year, listing all income & expenses.
2. **A Balance Sheet**
A 30 June snapshot of Council's financial position including its assets & liabilities.
3. **A Statement of Changes in Equity**
The overall change for the year (in dollars) of Council's "net wealth".
4. **A Statement of Cash Flows**
Indicates where Council's cash came from and where it was spent.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialize in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

City of West Torrens

Financial Statements 2020

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Income			
Rates	2a	60,270	57,858
Statutory Charges	2b	2,052	2,399
User Charges	2c	1,447	1,415
Grants, Subsidies and Contributions	2g	4,026	3,966
Investment Income	2d	133	493
Reimbursements	2e	344	340
Other income	2f	393	356
Net Gain - Equity Accounted Council Businesses	19	841	43
Total Income		69,506	66,870
Expenses			
Employee costs	3a	23,193	22,054
Materials, Contracts and Other Expenses	3b	25,118	24,678
Depreciation, Amortisation and Impairment	3c	14,823	12,566
Finance Costs	3d	852	101
Total Expenses		63,986	59,399
Operating Surplus / (Deficit)		5,520	7,471
Physical Resources Received Free of Charge	2i	2,021	254
Asset Disposal & Fair Value Adjustments	4	(20)	(759)
Amounts Received Specifically for New or Upgraded Assets	2g	2,120	1,107
Net Surplus / (Deficit)		9,641	8,073
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	1,413	46,222
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(976)	(174)
Total Amounts which will not be reclassified subsequently to operating result		437	46,048
Total Other Comprehensive Income		437	46,048
Total Comprehensive Income		10,078	54,121

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

City of West Torrens

Financial Statements 2020

Statement of Financial Position
as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	12,155	4,203
Trade & Other Receivables	5b	4,327	3,761
Other Financial Assets (Investments)	5c	1,500	1,414
Inventories	5d	14	31
Non-Current Assets Held for Sale	20b(ii)	3,600	—
Total current assets		21,596	9,409
Non-current assets			
Financial Assets	6a	—	147
Equity Accounted Investments in Council Businesses	6b	4,978	1,964
Other Non-Current Assets	6c	10,692	13,427
Infrastructure, Property, Plant & Equipment	7a	786,749	762,463
Total non-current assets		802,419	778,001
TOTAL ASSETS		824,015	787,410
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	5,392	5,595
Borrowings	8b	1,166	640
Provisions	8c	4,830	4,264
Total Current Liabilities		11,388	10,499
Non-Current Liabilities			
Borrowings	8b	35,644	12,020
Provisions	8c	253	239
Other Non-Current Liabilities	8d	2,000	—
Total Non-Current Liabilities		37,897	12,259
TOTAL LIABILITIES		49,285	22,758
Net Assets		774,730	764,652
EQUITY			
Accumulated surplus		118,576	107,245
Asset revaluation reserves	9a	640,505	640,068
Other reserves	9b	15,649	17,339
Total Equity		774,730	764,652

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

City of West Torrens

Financial Statements 2020

Statement of Changes in Equity
for the year ended 30 June 2020

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2020					
Balance at the end of previous reporting period		107,245	640,068	17,339	764,652
Net Surplus / (Deficit) for Year		9,641	—	—	9,641
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	1,413	—	1,413
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	—	(976)	—	(976)
- Other Movements (Rounding Adjustment)		—	—	—	—
Other comprehensive income		—	437	—	437
Total comprehensive income		9,641	437	—	10,078
Transfers between Reserves		1,690	—	(1,690)	—
Balance at the end of period		118,576	640,505	15,649	774,730
2019					
Balance at the end of previous reporting period		76,322	594,020	40,189	710,531
Net Surplus / (Deficit) for Year		8,073	—	—	8,073
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	46,222	—	46,222
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	—	(174)	—	(174)
- Other Movements (Rounding Adjustment)		—	—	—	—
Other comprehensive income		—	46,048	—	46,048
Total comprehensive income		8,073	46,048	—	54,121
Transfers between Reserves		22,850	—	(22,850)	—
Balance at the end of period		107,245	640,068	17,339	764,652

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

City of West Torrens

Financial Statements 2020

Statement of Cash Flows

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		59,538	57,690
Statutory Charges		2,059	2,407
User Charges		1,562	1,537
Grants, Subsidies and Contributions (operating purpose)		4,249	3,952
Investment Receipts		133	493
Reimbursements		378	362
Other Receipts		5,074	5,567
<u>Payments</u>			
Payments to Employees		(22,481)	(21,961)
Payments for Materials, Contracts & Other Expenses		(28,282)	(30,425)
Finance Payments		(852)	(101)
Net cash provided (or used in) operating activities		21,378	19,521
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		2,120	1,110
Sale of Replaced Assets		824	574
Repayments of Loans by Community Groups		147	–
Distributions Received from Equity Accounted Council Businesses		841	43
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(17,321)	(14,646)
Expenditure on New/Upgraded Assets		(9,511)	(30,494)
Net Purchase of Investment Securities		(86)	(174)
Loans Made to Community Groups		–	(147)
Purchase of Interests in Equity Accounted Council Businesses		–	(1,964)
Capital Contributed to Equity Accounted Council Businesses		(3,014)	–
Net cash provided (or used in) investing activities		(26,000)	(45,698)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		13,555	12,660
Proceeds from Bonds & Deposits		–	2
<u>Payments</u>			
Repayments of Borrowings		(640)	–
Repayment of Lease Liabilities		(293)	–
Repayment of Bonds & Deposits		(48)	–
Net Cash provided by (or used in) Financing Activities		12,574	12,662
Net Increase (Decrease) in Cash Held		7,952	(13,515)
plus: Cash & Cash Equivalents at beginning of period		4,203	17,718
Cash and cash equivalents held at end of period	11a	12,155	4,203
Additional Information:			
plus: Investments on hand – end of year	6b	1,500	1,414
Total Cash, Cash Equivalents & Investments		13,655	5,617

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

City of West Torrens

Financial Statements 2020

Notes to and forming part of the Principal Financial Statements for the year ended 30 June 2020

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 03 November 2020

1.2 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

(2) The Local Government Reporting Entity

City of West Torrens is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 165 Sir Donald Bradman Drive. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Other entities in which Council has an interest but does not control are reported in Note 19.

(3) Income Recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2017/18	\$2,655,441	\$991,628	+1,663,813
2018/19	\$1,623,252	\$2,174,183	- \$550,931
2019/20	\$1,950,066	\$1,904,919	+\$45,147

continued on next page ...

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(4) Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	\$2,000
Other Plant & Equipment	\$2,000
Buildings	\$10,000
Infrastructure	\$10,000

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Plant, Furniture & Equipment

Furniture, Equipment and Fittings	2 to 50 years
Plant & Equipment	2 to 30 years

Building & Other Structures

Buildings and Components	10 to 100 years
Other Structures	10 to 100 years

Infrastructure

Land Improvements including Park and Other Structures	10 to 80 years
Sealed Roads – Surface	15 to 50 years
Sealed Roads – Structure	55 to 80 years
Other Transport	10 to 70 years
Footpaths, Kerb, Gutter and Cycle Tracks	10 to 80 years
Stormwater	25 to 100 years
Glenelg to Adelaide Pipeline	50 years
Bridges	35 to 100 years

Other Assets

Artworks	80 to 100 years
----------	-----------------

6.5 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use). Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

6.6 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

(7) Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

(8) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

(9) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted avg. discount rate 0.1% (2019, 0.1%)

Where an Award has a payout clause on termination there has been an accrual made for personal leave using government guaranteed securities rates. Where there is no payout clause on termination no accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

(10) Leases

Accounting policy applicable from 01 July 2019

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

10.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Plant and equipment	3 to 5 years
Land	0 to 48 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

(11) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

(12) GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

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Notes to the Financial Statements

for the year ended 30 June 2020

(13) New accounting standards and UIG interpretations

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

City of West Torrens has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

This year Council has applied AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities for the first time. As a result, Council has disclosed more information to explain changes in liabilities arising from leasing activities ('debt reconciliation'). This information is presented in note 17.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

The standards are not expected to have a material impact upon Council's future financial statements are:

Effective for annual reporting periods beginning on or after 1 January 2021

- AASB 17 Insurance Contracts
- AASB 17 Insurance Contracts (Appendix D)

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in Note 1 Significant Accounting Policies. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed. The impact of adopting the new standards as at 1 July 2019 was an increase to liabilities of \$2,000,000 and a decrease to Accumulated Surplus of \$2,000,000.

Set out below are the amounts by which each financial statement line item is affected as at and for the year ended 30 June 2020 as a result of the adoption of AASB 15 and AASB 1058.

The first column shows amounts prepared under AASB 15 and AASB 1058 and the second column shows what the amounts would have been had AASB 15 and AASB 1058 not been adopted:

	AASB 15 / 1058	Previous AASB
	\$'000	\$'000
Grants, Subsidies and Contributions	\$6,146	\$8,146
Amounts Received Specifically for New or Upgraded Assets	\$2,120	\$4,120
Payments Received in Advance - Current	\$2,000	\$0,000

AASB 16 Leases

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

The Council applied AASB 16 Leases, for the first time from 1 July 2019. This standard requires that the right of use conveyed by leasing contracts (except leases with a maximum term of 12 months and leases for low-value assets) be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2019, Council has no leases to which this treatment will need to be applied."

Adoption of AASB 16 Leases (AASB 16)

AASB 16 supersedes AASB 117 Leases, Interpretation 4 Determining whether an Arrangement contains a Lease and other related Interpretations. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet under a single on-balance sheet model. The Council has lease contracts for various items of plant, equipment, and computers. Before the adoption of AASB 16, the Council classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease.

The Council adopted AASB 16 using the modified retrospective method of adoption. Under this method, the standard has been applied retrospectively with the cumulative effect of initially applying the standard recognised as an adjustment to the opening balance of Accumulated Surplus as at 1 July 2019 and comparatives have not been restated.

The Council recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases with lease terms that end within 12 months of the date of initial application and leases of low-value assets. The right-of-use assets for all leases were recognised based on the amount equal to the lease liabilities. No adjustments were needed for any previously recognised prepaid or accrued lease expenses as there were none. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The effect of adoption AASB 16 as at 1 July 2019 (increase/(decrease)) is, as follows:

	\$'000
Assets	
Infrastructure, Property, Plant and Equip.	
- Right-of-Use-Assets	11,528
Total Assets	11,528
Liabilities	
Interest-bearing loans and borrowings	
- Other	11,528
Total Liabilities	11,528
Accumulated Surplus	0

The lease liabilities as at 1 July 2019 can be reconciled to the operating lease commitments as of 30 June 2019, as follows:

	\$'000
Operating lease commitments as at 30 June 2019	15,369
Effect of discounting using the weighted average incremental borrowing rate as at 1 July 2019 of 2.2%	(3,841)
Less:	
Commitments relating to short-term leases	0
Commitments relating to leases of low-value assets	0
Other	0
Add:	
Commitments relating to leases previously classified as finance leases	0
Other	0
Other	0
Lease liabilities as at 1 July 2019	11,528

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2020, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2020

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business
- AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material
- AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform

Effective for NFP annual reporting periods beginning on or after 1 January 2021

- AASB 17 Insurance Contracts

Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

(14) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(15) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income

\$ '000	2020	2019
(a) Rates		
General Rates		
General Rates	59,496	57,018
Less: Mandatory Rebates	(910)	(837)
Less: Discretionary Rebates, Remissions & Write Offs	(75)	(55)
Total General Rates	58,511	56,126
Other Rates (Including Service Charges)		
Natural Resource Management Levy	1,558	1,487
Total Other Rates (Including Service Charges)	1,558	1,487
Other Charges		
Penalties for Late Payment	120	149
Legal & Other Costs Recovered	98	112
Total Other Charges	218	261
Less: Discretionary Rebates, Remissions & Write Offs	(17)	(16)
Total Rates	60,270	57,858
(b) Statutory Charges		
Development Act Fees	706	732
Animal Registration Fees & Fines	350	314
Parking Fines / Expiation Fees	896	1,243
Environmental Control Fines	12	8
Other Licences, Fees & Fines	48	52
Sundry	40	50
Total Statutory Charges	2,052	2,399
(c) User Charges		
Cemetery/Crematoria Fees	—	—
Commercial Activity Revenue	—	—
Hall & Equipment Hire	193	191
Property Lease	896	807
Subsidies Received on Behalf of Users	1	4
Sundry	51	42
Cummins House	—	1
Waste royalties	66	92
Employee Contributions	142	139
Home Assistance	98	139
Total User Charges	1,447	1,415

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	76	286
- Banks & Other	24	14
Market movement on investments	(44)	115
Dividend income including franking credits	77	78
Total Investment Income	133	493
(e) Reimbursements		
Roadworks	2	1
Private Works	71	69
Electricity & Gas	124	132
Insurance	17	18
Rates & Taxes	116	91
Employee Costs	4	4
Other	10	25
Total Reimbursements	344	340
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	29	3
Rebates Received	100	188
Fuel Tax Credits	34	34
Mendelson Scholarships	20	20
Sundry	210	111
Total Other income	393	356
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	2,120	1,107
Total Amounts Received Specifically for New or Upgraded Assets	2,120	1,107
Other Grants, Subsidies and Contributions	1,167	1,247
Untied - Financial Assistance Grant	1,283	1,250
Roads to Recovery	617	433
Home and Community Care Grant	518	510
Library and Communications	441	526
Total Other Grants, Subsidies and Contributions	4,026	3,966
Total Grants, Subsidies, Contributions	6,146	5,073

The functions to which these grants relate are shown in Note 12.

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements
for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(i) Sources of grants		
Commonwealth Government	3,085	943
State Government	3,023	4,018
Other	38	112
Total	6,146	5,073

(h) Conditions over Grants & Contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

Unexpended at the close of the previous reporting period	2,271	1,191
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Roads Infrastructure	—	(10)
Other Environment	—	(40)
Parks & Gardens	(577)	—
Roads Sealed	(1,063)	(523)
Other Community Amenities	(631)	(618)
Subtotal	(2,271)	(1,191)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads Sealed	656	1,063
Other Community Amenities	573	631
Other Environment	40	577
Subtotal	1,269	2,271
Unexpended at the close of this reporting period	1,269	2,271
Net increase (decrease) in assets subject to conditions in the current reporting period	(1,002)	1,080

(i) Physical Resources Received Free of Charge

Land & Improvements	2,021	—
Roads, Bridges & Footpaths	—	96
Stormwater Drainage	—	158
Total Physical Resources Received Free of Charge	2,021	254

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses

\$ '000	Notes	2020	2019
(a) Employee costs			
Salaries and Wages		20,784	19,742
Employee Leave Expense		555	434
Superannuation - Defined Contribution Plan Contributions	18	1,876	1,792
Workers' Compensation Insurance		543	500
Other		563	628
Less: Capitalised and Distributed Costs		(1,128)	(1,042)
Total Operating Employee Costs		23,193	22,054
Total Number of Employees (full time equivalent at end of reporting period)		225	225
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		26	25
Bad and Doubtful Debts		5	1
Elected Members' Expenses		442	439
Operating Lease Rentals - Non-Cancellable Leases	17		
- Minimum Lease Payments		-	519
Subtotal - Prescribed Expenses		473	984
(ii) Other Materials, Contracts and Expenses			
Contractors		11,068	9,576
Energy		383	680
Individually Significant Items		309	317
Maintenance		475	410
Legal Expenses		283	471
Levies Paid to Government - NRM levy		1,543	1,472
Levies - Other		236	239
Parts, Accessories & Consumables		622	627
Professional Services		1,406	1,887
Sundry		2,248	2,302
Materials		962	900
Insurance		859	777
Street lighting		964	1,007
Advertising & Marketing		296	352
Printing, Postage & Stationery		368	424
Software, Licensing & Maintenance		1,203	936
Water Rates		825	749
Memberships & Subscriptions		246	242
Partnership and Community Grants		349	326
Subtotal - Other Material, Contracts & Expenses		24,645	23,694
Total Materials, Contracts and Other Expenses		25,118	24,678
(iii) Individually significant items			
Library Resources		309	317

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Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses (continued)

\$ '000	Notes	2020	2019
(c) Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Land Improvements		1,005	842
Buildings & Other Structures		2,585	1,902
Infrastructure			
- Sealed Roads		4,648	4,102
- Kerb & Guttering		1,784	1,793
- Stormwater Drainage		1,468	1,385
- Other Transport		65	56
- Footways / Cycle Tracks		1,193	1,143
- Glenelg to Adelaide Pipeline		50	51
- Bridges		136	139
Right-of-use Assets		411	—
Plant & Equipment		986	906
Furniture & Fittings		492	421
Subtotal		14,823	12,740
Less: Impairment Expense Offset to Asset Revaluation Reserve	9	—	(174)
Total Depreciation, Amortisation and Impairment		14,823	12,566

(d) Finance Costs

Interest on Loans	610	101
Interest on Leased Assets	242	—
Total Finance Costs	852	101

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2020	2019
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	824	569
Less: Carrying Amount of Assets Sold	(844)	(708)
Gain (Loss) on Disposal	(20)	(139)
Fair Value Adjustments		
Revaluation Decrements Expensed	—	(620)
Total Fair Value Adjustments	—	(620)
Net Gain (Loss) on Disposal or Revaluation of Assets	(20)	(759)

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements
for the year ended 30 June 2020

Note 5. Current Assets

\$ '000	2020	2019
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	2,029	37
Deposits at Call	10,097	4,048
Investment - Mendelson	29	118
Total Cash & Cash Equivalent Assets	12,155	4,203
(b) Trade & Other Receivables		
Rates - General & Other	1,823	1,095
Council Rates Postponement Scheme	23	19
Accrued Revenues	45	8
Debtors - General	1,837	1,694
Other Levels of Government	42	21
GST Recoupment	552	918
Prepayments	5	6
Subtotal	4,327	3,761
Total Trade & Other Receivables	4,327	3,761
(c) Other Financial Assets (Investments)		
Shares in Listed Companies - Mendelson Foundation	1,500	1,414
Total Other Financial Assets (Investments)	1,500	1,414
Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.		
(d) Inventories		
Stores & Materials	14	31
Total Inventories	14	31
(e) Other Current Assets		
Contract Assets	—	—
Contract Cost Assets	—	—
Total Other Current Assets	—	—

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Non-Current Assets

\$ '000		2020	2019
(a) Financial Assets			
Receivables			
Loans to Community Organisations		–	147
Total Receivables		–	147
Total Financial Assets		–	147
(b) Equity Accounted Investments in Council Businesses			
Brownhill Keswick Creek Stormwater Project	19	4,978	1,964
Total Equity Accounted Investments in Council Businesses		4,978	1,964
(c) Other Non-Current Assets			
Other			
Capital Works-in-Progress		10,692	13,427
Contract Assets		–	–
Contract Cost Assets		–	–
Total Other		10,692	13,427
Total Other Non-Current Assets		10,692	13,427

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City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7. Infrastructure, Property, Plant & Equipment (continued)

a) Infrastructure, Property, Plant & Equipment

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7. Infrastructure, Property, Plant & Equipment (continued)

(b) Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

Valuation of Assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on Valuations

Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements
for the year ended 30 June 2020

Note 7. Infrastructure, Property, Plant & Equipment (continued)

Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Valuation Techniques used to derive Level 2 Fair Values recognised in the Financial Statements

The following table sets out the valuation techniques used to measure fair value within Level 2, including a description of the significant inputs used.

Description	Valuation approach and inputs used
Land - Other	Direct comparison of the market evidence approach. This method seeks to determine the current value of an asset by reference to recent comparable transactions involving the sale of similar assets. The valuation is based on price per square metre.
Buildings & Other Structures - Market Approach	The valuation of each Building under this scenario has been undertaken utilising the Direct Comparison Method of valuation by reference to market data and the subsequent apportionment of the Land and Structural Components.
Buildings & Other Structures - Income Approach	The valuation of Buildings under this scenario has been undertaken by reference to actual or imputed income and capitalised at market rates.
Buildings & Other Structures - Cost Approach	The calculated value is based on Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database and / or Rawlinsons Australia Construction Handbook 2018. Under this valuation scenario the all-inclusive rate per square metre has been provided to comply with the requirement for Disclosure.
Land - Community	Market Approach The valuation of Community Land has been undertaken utilising the Market Approach, more specifically the Direct Comparison Method of Valuation by reference to comparable market data and subsequently adjusted to reflect the level of risk associated with alienating the Land to make it available for disposal.
Buildings & Other Structures	The calculated value is based on Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database and / or Rawlinsons Australia Construction Handbook 2018. Under this valuation scenario the all-inclusive rate per square metre has been provided to comply with the requirement for Disclosure. The unique nature of such Buildings and Structures and the lack of definitive valuation inputs requires that we inform users of this information that the valuation may vary from the generally acceptable range of +/- 10%.
Land Improvements	The valuation is Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database. Alternatively when Maloney's cannot provide a valuation an asset is valued at cost and indexed each year for CPI increases.
Roads Sealed	Formulated using Rawlinsons Australia Construction Handbook 2018 data and recent schedule of rates as provided by tendered works. This is subject to an independent condition audit by an industry expert every 5 years. Annual CPI increases are applied each year thereafter.
Other Transport	Asset is valued at cost and indexed each year following for CPI increases.
Footways / Cycle Tracks	Formulated using Rawlinsons Australia Construction Handbook 2018 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases. This is subject to an independent condition audit by industry expert every 5 years.

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Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 7. Infrastructure, Property, Plant & Equipment (continued)

Description	Valuation approach and inputs used
Stormwater	Formulated using Rawlinsons Australia Construction Handbook 2018 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases.
Glenelg to Adelaide Pipeline	Formulated using Rawlinsons Australia Construction Handbook 2017 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases.
Bridges	This is subject to an independent condition audit by industry expert every 5 years. This is subject to annual CPI increases for each year following.

Land & Land Improvements

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Land is valued at written down replacement cost. Independent valuations of land and land improvements were determined at 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Buildings & Other Structures

Buildings and other structures are initially recognised on the cost basis.

Independent valuations of buildings and other structures were determined on the 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Buildings and other structures are then valued at written down replacement costs.

Infrastructure

Infrastructure assets are measured based on periodic valuations by external independent valuers less, where applicable, any accumulated depreciation and impairment losses. Any additions made during the periods between revaluations are carried at cost.

Land improvements are valued at written down replacement cost. Independent valuations of land and land improvements were determined at 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Valuations on roads sealed assets were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Mr Norman Biggs, BEc, ASA, and Calibre Consulting Pty Ltd for the year ended 30 June 2019. Valuations on footways and cycle tracks were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Mr Norman Biggs, BEc, ASA, and Calibre Consulting Pty Ltd for the year ended 30 June 2019.

Valuations on stormwater and Glenelg to Adelaide pipeline were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Mr Norman Biggs BEc, ASA for the year ended 30 June 2019. Independent valuations of bridges were determined on the 30 June 2015 by Paul Allen, B Eng, Certified Practising Engineer, of Kellogg Brown & Root. Bridges are then valued at written down replacement costs.

Plant & Equipment

Council has elected to recognise these assets on the cost basis.

All other Assets

Pursuant to Council's election, these assets are recognised on the cost basis.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Liabilities

\$ '000	2020 Current	2020 Non Current	2019 Current	2019 Non Current
(a) Trade and Other Payables				
Goods & Services	3,954	—	4,353	—
Payments Received in Advance	75	—	196	—
Accrued Expenses - Employee Entitlements	650	—	464	—
Accrued Expenses - Other	660	—	481	—
Deposits, Retentions & Bonds	53	—	101	—
<u>TOTAL Trade and Other Payables</u>	<u>5,392</u>	<u>—</u>	<u>5,595</u>	<u>—</u>

\$ '000	Notes	2020 Current	2020 Non Current	2019 Current	2019 Non Current
(b) Borrowings					
Loans		865	24,710	640	12,020
Lease Liabilities	17	301	10,934	—	—
<u>TOTAL Borrowings</u>		<u>1,166</u>	<u>35,644</u>	<u>640</u>	<u>12,020</u>

All interest bearing liabilities are secured over the future revenues of the Council

(c) Provisions

Employee Entitlements (including oncosts)	4,830	253	4,264	239
<u>TOTAL Provisions</u>	<u>4,830</u>	<u>253</u>	<u>4,264</u>	<u>239</u>

(d) Other Liabilities

Deferred Revenue	—	2,000	—	—
<u>TOTAL Other Liabilities</u>	<u>—</u>	<u>2,000</u>	<u>—</u>	<u>—</u>

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 9. Reserves

	as at 30/06/19				as at 30/06/20
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land - Community	242,187	—	—	—	242,187
Land - Other	17,011	—	—	—	17,011
Land Improvements	2,300	53	—	—	2,353
Buildings & Other Structures	42,407	(288)	—	(976)	41,143
Infrastructure					
- Sealed Roads	210,596	8,285	—	—	218,881
- Kerb & Guttering	(5,925)	(2,460)	—	—	(8,385)
- Stormwater Drainage	54,031	(1,932)	—	—	52,099
- Other Transport	133	12	—	—	145
- Footways / Cycle Tracks	70,372	(2,529)	—	—	67,843
- Glenelg to Adelaide Pipeline	400	(70)	—	—	330
- Bridges	6,512	342	—	—	6,854
Plant & Equipment	44	—	—	—	44
Total Asset Revaluation Reserve	640,068	1,413	—	(976)	640,505
Comparatives	594,020	46,222	—	(174)	640,068

	as at 30/06/19				as at 30/06/20
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Development Reserve	3,541	–	(251)	–	3,290
Committed Expenditure Reserve	13,796	–	(1,443)	–	12,353
Urban Tree Fund Reserve	2	4	–	–	6
<u>Total Other Reserves</u>	<u>17,339</u>	<u>4</u>	<u>(1,694)</u>	<u>–</u>	<u>15,649</u>
Comparatives	40,189	(22,850)	–	–	17,339

PURPOSES OF RESERVES

Asset Revaluation Reserves

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

Development Reserve

The development reserve largely holds funds from the sale of assets and is used for developmental purposes.

Committed Expenditure Reserve

The committed expenditure reserve holds unspent funds being carried forward to 2018/19 for capital and operational purposes.

Urban Tree Fund Reserve

The Urban Tree Fund reserve is maintain or plant trees which will constitute significant trees under the Development Act.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Assets Subject to Restrictions

\$ '000	2020	2019
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The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

Cash & Financial Assets**Unexpended amounts received from Federal Government**

Mendelson Foundation

1,558 1,577

Total Cash & Financial Assets

1,558 1,577

Total Assets Subject to Externally Imposed Restrictions

1,558 1,577

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2020	2019
---------	-------	------	------

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:

Total Cash & Equivalent Assets

5 12,155 4,203

Balances per Statement of Cash Flows

12,155 4,203

continued on next page ...

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	2020	2019
---------	------	------

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus/(Deficit)	9,641	8,073
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	14,823	12,566
Fair Value Adjustments	–	620
Equity Movements in Equity Accounted Investments (Increase)/Decrease	(841)	(43)
Non-Cash Asset Acquisitions	(2,021)	(254)
Grants for capital acquisitions treated as Investing Activity	(2,120)	(1,107)
Net (Gain) Loss on Disposals	20	139
Adjustments per LY	–	(8)
	19,502	19,986
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	(566)	(1,654)
Net (Increase)/Decrease in Inventories	17	(6)
Net Increase/(Decrease) in Trade & Other Payables	(155)	1,027
Net Increase/(Decrease) in Unpaid Employee Benefits	580	168
Net Increase/(Decrease) in Other Liabilities	2,000	–
Net Cash provided by (or used in) operations	21,378	19,521

\$ '000	Notes	2020	2019
---------	-------	------	------

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical Resources Received Free of Charge	2i	2,021	254
Amounts recognised in Income Statement		2,021	254
Total Non-Cash Financing and Investing Activities		2,021	254

(d) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:

Corporate Credit Cards	110	105
LGFA Cash Advance Debenture Facility	20,000	5,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12a. Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12b.										
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Functions/Activities										
Business Undertakings									27,598	24,926
Public Order & Safety	2	3	260	-	(258)	-	2	1	506	418
Community Services										
Health Services	60	49	346	348	(286)	(299)	59	45	88	91
Community Support	851	917	3,393	3,273	(2,542)	(2,356)	518	510	36,198	36,198
Community Amenities	55	77	372	355	(317)	(278)	2	-	204	213
Culture										
Library services	464	457	3,833	3,561	(3,369)	(3,104)	441	426	6,198	6,472
Cultural services	190	230	1,771	1,677	(1,581)	(1,447)	-	-	17,703	14,169
Economic Development										
Environment	-	-	607	499	(607)	(499)	-	-	-	-
Waste Management	163	160	6,658	5,820	(6,495)	(5,660)	-	-	27,247	12,318
Other Environment	1,960	1,546	10,411	9,559	(8,451)	(8,013)	291	11	80,861	80,493
Recreation	98	123	7,697	7,583	(7,599)	(7,460)	-	578	239,588	211,195
Regulatory Services	2,006	2,346	5,184	5,071	(3,178)	(2,725)	-	-	307	307
Transport & Communication	46	998	13,176	12,723	(13,130)	(11,725)	1,429	2,842	328,172	336,672
Plant Hire & Depot/Indirect	476	302	16	13	460	289	-	-	20,776	25,167
Unclassified Activities	-	-			-	-			5,452	5,452
Council Administration	63,135	59,662	10,262	8,583	52,873	51,079	1,284	660	33,117	33,319
Total Functions/Activities	69,506	66,870	63,986	59,399	5,520	7,471	4,026	5,073	824,015	787,410

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12b. Components of Functions

The activities relating to Council functions are as follows:

COMMUNITY SERVICES

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

CULTURE

Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

ECONOMIC DEVELOPMENT

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

ENVIRONMENT

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

RECREATION

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, and Other Recreation.

REGULATORY SERVICES

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

TRANSPORT

Bridges, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

COUNCIL ADMINISTRATION

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

There were no fixed term deposits held during 2019/20.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.53% (2019: 0.55%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying Amount:

Approximates fair value.

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

Receivables - Retirement Home Contributions

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy:

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.78% and 3.80% (2019: 3.80%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

Accounted for in accordance with AASB 16 as stated in Note 17.

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020					
Financial Assets					
Cash & Equivalents	12,155	—	—	12,155	12,155
Receivables	1,882	—	—	1,882	1,882
Other Financial Assets	5,524	—	—	5,524	6,478
Total Financial Assets	19,561	—	—	19,561	20,515
Financial Liabilities					
Payables	5,392	—	—	5,392	5,392
Current Borrowings	1,166	—	—	1,166	1,166
Non-Current Borrowings	—	7,485	28,159	35,644	35,644
Total Financial Liabilities	6,558	7,485	28,159	42,202	42,202
2019					
Cash & Equivalents	4,203	—	—	4,203	4,203
Receivables	1,849	—	—	1,849	1,849
Other Financial Assets	3,378	—	—	3,378	3,378
Total Financial Assets	9,430	—	—	9,430	9,430
Financial Liabilities					
Payables	5,595	—	—	5,595	5,595
Current Borrowings	640	—	—	640	640
Non-Current Borrowings	—	2,815	9,205	12,020	12,020
Total Financial Liabilities	6,235	2,815	9,205	18,255	18,255

The following interest rates
were applicable to Council's
Borrowings at balance date:

\$ '000	2020		2019	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	2.87%	36,810	3.80%	12,660
		36,810		12,660

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2020	2019
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(a) Capital Commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Land	8,746	6,199
Buildings	1,297	4,326
Plant & Equipment	435	424
	<u>10,478</u>	<u>10,949</u>

These expenditures are payable:

Not later than one year	10,478	10,949
	<u>10,478</u>	<u>10,949</u>

(b) Other Expenditure Commitments

Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:

Audit Services	53	78
Waste Management Services	22,220	20,843
Grants Funding (restricted)	–	2,191
Operational Expenditure	938	–
Information Technology Commitments	36	–
	<u>23,247</u>	<u>23,112</u>

These expenditures are payable:

Not later than one year	6,634	5,489
Later than one year and not later than 5 years	16,613	17,623
	<u>23,247</u>	<u>23,112</u>

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Financial Indicators

\$ '000	Amounts 2020	Indicator 2020	Prior periods	
			2019	2018

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	5,520	7.9%	11.2%	14.0%
Total Operating Income	69,506			

This ratio expresses the operating surplus as a percentage of total operating revenue.

2. Net Financial Liabilities Ratio

Net Financial Liabilities	31,303	45%	20%	(19)%
Total Operating Income	69,506			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.

Adjusted Operating Surplus Ratio

Operating Surplus	4,461	6.4%	10.2%	14.0%
Total Operating Income	69,506			

Adjusted Net Financial Liabilities Ratio

Net Financial Liabilities	31,303	46%	20%	(19)%
Total Operating Income	68,447			

3. Asset Renewal Funding Ratio

Net Asset Renewals	16,497	111%	112%	152%
Infrastructure & Asset Management Plan required expenditure	14,823			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

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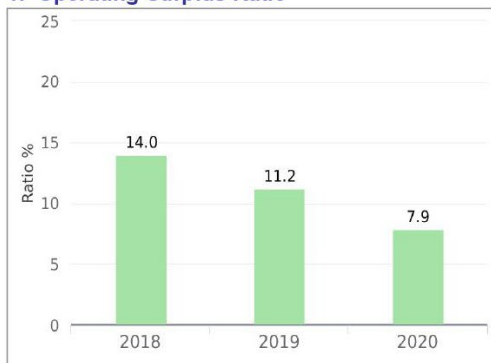
Financial Statements 2020

Notes to the Financial Statements
for the year ended 30 June 2020

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



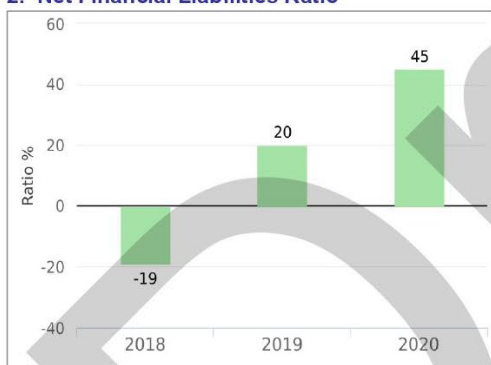
Purpose of operating surplus ratio

This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2019/20 result

2019/20 ratio 7.9%

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2019/20 result

2019/20 ratio 45%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2019/20 result

2019/20 ratio 6.4%

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



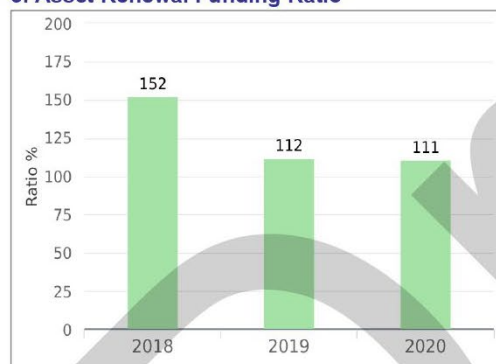
Purpose of adjusted net financial liabilities ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2019/20 result

2019/20 ratio 46%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2019/20 result

2019/20 ratio 111%

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Uniform Presentation of Finances

\$ '000	2020	2019
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

Income	69,506	66,870
less Expenses	(63,986)	(59,399)
Operating Surplus / (Deficit)	5,520	7,471

Net Outlays on Existing Assets

Capital Expenditure on Renewal and Replacement of Existing Assets	(17,321)	(14,646)
add back Depreciation, Amortisation and Impairment	14,823	12,566
add back Proceeds from Sale of Replaced Assets	824	574
	(1,674)	(1,506)

Net Outlays on New and Upgraded Assets

Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(9,511)	(30,494)
add back Amounts Received Specifically for New and Upgraded Assets	2,120	1,110
	(7,391)	(29,384)

Net Lending / (Borrowing) for Financial Year

	(3,545)	(23,419)
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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Asset Class here

Right of use assets are inclusive of our depot land and plant and equipment.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

Right of use assets

\$ '000	Ready to use	Land	Plant & Equipment	Total
2020				
Adoption of AASB 16 at 1 July 2019	—	11,490	38	11,528
Transfer from leased assets (former finance leases)	—	—	—	—
Additions to right-of-use assets	—	—	—	—
Adjustments to right-of-use assets due to re-measurement of lease liability	—	—	—	—
Depreciation charge	—	(396)	(15)	(411)
Impairment of right-of-use assets	—	—	—	—
Other	—	—	—	—
Balance at 30 June 2020	—	11,094	23	11,117

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2020	2019
Adoption of AASB 16 at 1 July 2019	11,528	—
Additions	—	—
Accretion of interest	242	—
Payments	(535)	—
Other	—	—
Balance at 30 June	11,235	—

Classified as:

Current	301	—
Non Current	10,934	—

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$535,130.

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	411	—
Interest expense on lease liabilities	242	—
Expense relating to short term leases	—	—
Expense relating to leases of low-value assets	—	—
Variable lease payments	—	—

continued on next page ...

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements
for the year ended 30 June 2020

Note 17. Leases (continued)

\$ '000	2020	2019
Other	—	—
Total amount recognised in profit or loss	653	—

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements
for the year ended 30 June 2020

Note 17. Leases (continued)

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

(i) Investment Property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

\$ '000	2020	2019
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	979	1,025
Later than one year and not later than 5 years	1,213	2,062
Later than 5 years	31	33
	2,223	3,120

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019/20; 9.50% in 2018/19). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2018/19) of "superannuation" salary.

In addition, Council makes a separate contribution of 3.2% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Superannuation contributions paid by council for 12 months to 30 June 2020 totalled \$1,875,545 (2018/19 \$1,792,346).

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Interests in Other Entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2020	2019	2020	2019
Council's Share of Net Income				
Joint Ventures	841	43	4,978	1,964
Total Council's Share of Net Income	841	43	4,978	1,964

(i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2020	2019
Brownhill and Keswick Creek Stormwater Board	Flood Mitigation	4,978	1,964
Total Carrying Amounts - Joint Ventures & Associates		4,978	1,964

Brownhill and Keswick Creek Stormwater Board

During the 2017/18 financial year, the Brown Hill and Keswick Creeks Stormwater Board (the 'Regional Subsidiary') was established and City of West Torrens has 49% Equitable Interest and 20% Operating Expenses Interest in this.

The Board has been established to implement or oversee the construction of stormwater infrastructure for the purpose of implementation of the Brown Hill and Keswick Creeks Stormwater Management Plan (the Plan); oversee the maintenance and repair and /or renewal of stormwater infrastructure; oversee implementation of associated or related infrastructure works; hold stormwater infrastructure; implement other non infrastructure measures; provide a forum for the discussion and consideration of the constituent council's obligations and responsibilities under the Plan; and enter into agreements with constituent councils for the purpose of managing the Plan.

Other constituent councils include City of Adelaide, City of Burnside, City of Unley, and City of Mitcham.

(b) Relevant Interests

\$ '000	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2020	2019	2020	2019	2020	2019
Brownhill and Keswick Creek Stormwater Board	20.00%	20.00%	49.00%	49.00%	20.00%	20.00%

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2020	2019
Opening Balance	1,964	—
Share in Operating Result	841	43
New Capital Contributions	1,992	1,921
Reconciling Item	181	—
Council's Equity Share in the Joint Venture or Associate	4,978	1,964

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Interests in Other Entities (continued)

(d) Summarised Financial Information of the Equity Accounted Business

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2020	2019
Statement of Financial Position		
Cash and Cash Equivalents	5,003	3,967
Other Current Assets	325	2,024
Non-Current Assets	6,410	3,209
Total Assets	11,738	9,200
Current Trade and Other Payables	1,568	3,053
Current Provisions	11	7
Total Liabilities	1,579	3,060
Net Assets	10,159	6,140
Statement of Comprehensive Income		
Contributions from Constituent Councils	389	618
Interest Income	25	16
Capital Funding/Grants	1,762	—
Total Income	2,176	634
Employee Costs	271	235
Materials, Contracts & Other Expenses	152	182
Depreciation, Amortisation and Impairment	37	2
Total Expenses	460	419
Operating Result	1,716	215

(e) Share of Joint Operations Expenditure Commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

\$ '000	2020	2019
(i) Capital Expenditures Payable		
Not later than one year	1,128	169
Later than one year and not later than 5 years	—	—
Later than 5 years	—	—
	1,128	169

(f). Transactions with Council

Aggregate amount of transactions with Council		
- receipts from Council	1,992	1,921

City of West Torrens

Financial Statements 2020

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

Details of Assets & Disposal Groups

The City of West Torrens Council has its former depot, 102-120 Marion Road Brooklyn Park, held for sale.

\$ '000	2020	2019
Carrying Amounts of Assets and Liabilities		
Assets		
Infrastructure, Property, Plant and Equipment	3,600	—
Total Assets	3,600	—
Net Assets	3,600	—

Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

Council has no contingencies nor any assets or liabilities not recognised in the Statement of Financial Position

Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2020, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 6/10/20.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Note 23. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 19 persons were paid the following total compensation:

\$ '000	2020	2019
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,507	1,451
Post-Employment Benefits	84	82
Total	1,591	1,533

continued on next page ...

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City of West Torrens

Financial Statements 2020

Notes to the Financial Statements
for the year ended 30 June 2020**Note 23. Related Party Transactions (continued)**

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

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City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 24. Mendelson Foundation

\$ '000	2020	2019
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The Max and Bette Mendelson Foundation is a charitable fund established in 1996 under a Deed of Charitable Trust, and it is dedicated in perpetuity to the promotion and encouragement of education in conjunction with South Australian universities. Foundation funds were bequeathed to the City of West Torrens under the terms of the Trust Deed.

Financial Performance & Cash Flow Information

Statement of Comprehensive Income - Mendelson Foundation

INCOME

Dividend Income including Franking Credits	77	68
Interest income	1	3
Fair Value Movement on Financial Assets	(45)	115
Council Contribution	20	20
	<u>53</u>	<u>206</u>

EXPENDITURE

Scholarships	48	48
Fund Management	21	23
Member Emoluments	15	13
	<u>84</u>	<u>84</u>

CHANGE IN FOUNDATION WEALTH

	<u>(31)</u>	<u>122</u>
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Statement of Financial Position - Mendelson Foundation

CURRENT ASSETS

Cash & Cash Equivalents	16	152
Trade & Other Receivables	42	11
Units in Managed Funds	378	202
Shares in Listed Companies	1,122	1,212
Total Assets	<u>1,558</u>	<u>1,577</u>

LIABILITIES

Current Liabilities	-	-
Non Current Liabilities	-	-
Total Liabilities	<u>-</u>	<u>-</u>

NET ASSETS

	<u>1,558</u>	<u>1,577</u>
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FOUNDATION WEALTH

Accumulated Surplus	<u>1,558</u>	<u>1,577</u>
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City of West Torrens

Financial Statements 2020

General Purpose Financial Statements for the year ended 30 June 2020

Independent Auditor's Report - Financial Statements

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City of West Torrens

Financial Statements 2020

General Purpose Financial Statements for the year ended 30 June 2020

Independent Auditor's Report - Internal Controls

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City of West Torrens

Financial Statements 2020

General Purpose Financial Statements for the year ended 30 June 2020

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of West Torrens for the year ended 30 June 2020, the Council's Auditor, BDO Audit (SA) Pty Ltd. has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Terry Buss PSM
Chief Executive Officer

John Woodward
Presiding Member, Audit Committee

Date: 14 October 2020

City of West Torrens

Financial Statements 2020

General Purpose Financial Statements for the year ended 30 June 2020

Statement by Auditor

I confirm that, for the audit of the financial statements of City of West Torrens for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

Auditor's Name

Audit Firm Name

Date: 14 October 2020

9.5 COMMITTEE PERFORMANCE AND REPORTING

Nil

10 OTHER BUSINESS

11 CONFIDENTIAL

Nil

12 NEXT MEETING

TBA

13 MEETING CLOSE