

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 D Huggett
Independent Members: E Moran, A Rushbrook

of the

CITY OF WEST TORRENS

will be held in the Mayor's Reception Room, Civic Centre
165 Sir Donald Bradman Drive, Hilton

on

**TUESDAY, 12 OCTOBER 2021
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 Acknowledgement of Country

At the opening of the Audit General Committee Meeting, the Presiding Member will state:

"West Torrens City Council acknowledges that we are meeting on the traditional Country of the Kurna people of the Adelaide Plains and pays respect to Elders past, present, and emerging.

We recognise and respect their cultural heritage, beliefs and spiritual relationship with the land, sea, waterways and sky.

We acknowledge that they are of continuing importance to the Kurna people living today."

1.2 Evacuation Procedures

1.3 Electronic Platform Meeting

The Presiding Member will advise that:

"This meeting is being audio livestreamed for the benefit of members of the public who wish to listen to proceedings and the recording of this meeting will be available for playback via a link on Council's website."

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 10 August 2021 be confirmed as a true and correct record.

6 COMMUNICATION BY THE CHAIRPERSON

7 PRESENTATIONS

Nil

8 OUTSTANDING REPORTS/ACTIONS

8.1 Audit General Committee Work Plan Update

Brief

This report presents the April 2021 to October 2022 Annual Work Plan Update of the Audit General Committee.

RECOMMENDATION

It is recommended to the Committee that the Audit General Committee Work Plan Update report be received.

Introduction

This report presents an update on the Audit General Committee Work Plan, which is presented to each meeting of the Committee.

Discussion

The Work Plan identifies the actions and time lines of the work of the Committee for the period April 2021 to October 2022, being the conclusion of the current term of the Committee. It is included as a standing report in each of the Committee's agenda at the request of the Committee.

The actions detailed on the Work Plan are those contained within the Audit General Committee's Terms of Reference and are aligned with the UK Financial Reporting Council Corporate Governance Code (FRC Code).

It is important to note that the actions and timeframes contained in the Work Plan are indicative only given the various changes and unexpected events that occur throughout each year.

In addition to this report, and as per the Committee Work Plan, the following items are included in this Agenda:

- Open Actions Update
- Financial Reporting
- Annual Strategic Risk Review
- Local Government Risk Services Evaluation 2021
- 2021 - 2022 Internal Audit Program Update
- Bi-Annual Internal Audit Recommendations and Actions Progress Report
- WHS Training and Education Internal Audit
- Flooding Mitigation - Preventative and Corrective Controls Internal Audit
- Expiations and Enforcement under the Local Nuisance and Litter Control Act 2016 Internal Audit
- BDO Audit Completion Report
- Annual Financial Statements - Year Ending 30 June 2021

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

There is no direct environmental impact in relation to this report.

Conclusion

This report presents an Audit General Committee Work Plan.

Attachments

1. Audit General Committee Work Plan

Audit General Committee Work Plan 2021-2022

Action	Meetings										Frequency	ToR Reference
	Apr-21	Jun-21	Aug-21	Oct-21	Feb-22	Apr-22	Jun-22	Aug-22	Oct-22			
External Audit												
External Auditors present external audit findings											Annually	Obj. 2
Financial Reporting												
Receive an overview of Draft Annual Business and Budget Plan (10 year Financial Plan)											Annually	Obj. 2
Review Statutory Financial Statements											Annually	Obj. 2
Receive Financial Reports Summary											Each meeting	NA
Review the adequacy of the accounting, internal control, reporting and other financial management systems and practices											As required	Obj. 2
Internal Audit												
Internal audit reports											As required	Obj. 2
Status update of Internal Audit Plan 2021											As required	Obj. 2
Progress on outstanding Audit Recommendations											Biannually	Obj. 2
Risk Management												
Receive Strategic Risk Reviews											Biannually	Obj. 2
Other												
Review Committee's Annual Work Plan											Each meeting	NA
Open Actions Update											Each meeting	NA

8.2 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 the status of the seven (7) actions arising from previous Committee meetings.

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

Of the current seven (7) agreed actions, five (5) arose from the 13 October 2020 meeting. Four (4) of these actions are complete and relate to amendments to the Comprehensive Strategic Risk Review process which is due, as per the *Enterprise Risk Management Framework*, to be presented to the Committee at its 12 October 2021 meeting. The remaining action from that meeting relates to an external evaluation as well as the presentation of WHS statistics to the Committee.

Of the remaining two (2) actions, one (1) arose at the 13 April 2021 Committee meeting regarding strategic risk reporting in Council's Annual Report with a similar action raised at the 8 June 2021 Committee meeting (Items 6 and 7). These actions are the same and relate to the inclusion of strategic risk reporting in Council's Annual Report. They are scheduled to be completed following approval of the Annual Report by Council in October/November 2021. Below summarises the status of these seven (7) open actions:

Meeting Date	No. of Actions	Not Started	In Progress	Complete
13 October 2020	5	0	1	4
13 April 2021	1	0	1	0
8 June 2021	1	0	1	0
Totals	7	0	3	4

Further information regarding these actions is provided as an attachment to this report (**Attachment 1**).

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

There is no direct environmental impact in relation to this report.

Conclusion

This report advises of the status of the current seven (7) open actions including four (4) actions that have now been completed.

Attachments

1. Open Actions as at 1 October 2021

Audit General Committee Open Actions

October 2021

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
 MLRI = Management Lead - LG Reform and Integrity

	Target date	RO	Status		Meeting/s where item originally raised/reported
			Actions taken	Status	
OPEN ACTIONS					
1	The inclusion of the inherent risk rating in the summary table contained in the Annual Strategic Risk Review report	MLRI	Inherent Risk Rating has been added to the Mid-year and Annual Strategic Risk Review	Complete	October 2020
2	Detailing in future Strategic Risk Reviews how the effectiveness of the strategic risk controls is determined and who assesses the effectiveness of controls	MLRI	Information regarding how the effectiveness of the strategic risk controls is determined and who assesses the effectiveness of controls has been added to the Mid-year and Annual Strategic Risk Review	Complete	October 2020
3	Include additional controls to mitigate the financial impact of an increasing waste levy in Strategic Risk Review Report Item 12 - Waste Management	MLRI	Additional controls to mitigate the financial impact of an increasing waste levy in Strategic Risk Review Report Item 8 - Waste Management and Item 9 - Financial Sustainability have been added as part of the Comprehensive Strategic Risk Review. Further the existing controls have been thoroughly reviewed to ensure consistency and strength.	Complete	October 2020

Audit General Committee Open Actions

October 2021

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
MLRI = Management Lead - LG Reform and Integrity

	Target date	RO	Status		Meeting/s where item originally raised/reported
			Actions taken	Status	
4	Include additional controls to mitigate the impact of urban densification in Strategic Risk Review Report Item 11 - Urban Densification	October 2021	MLRI	Additional controls to mitigate the impact of urban densification in Strategic Risk Review Report Item 7 - Change in Urban Form has been added as part of the Comprehensive Strategic Risk Review. Further the existing controls have been thoroughly reviewed to ensure consistency and strength.	Complete October 2020
5	Consider the presentation of a report to the Committee, in addition to the WHS audit outcome reports currently presented to the Committee, detailing the organisation's WHS statistics	October 2021	GMCR	The 2021 LGA MLSWCS Risk Evaluation Report is presented as part of this agenda. Further clarification will be sought from the Committee during this meeting regarding the organisation's WHS statistics.	In progress October 2020
6	Consider how Council could be informed of the Strategic Risks moving forward, whether that be in the Annual Report or a report to Council	February 2022	GMB&C	Strategic risks to be included in Annual report as per Open Action 7 below.	In progress April 2021
7	Strategic risks be included in the City of West Torrens Annual Report	February 2022	MLRI	Annual report (2020/2021) currently being drafted. Completion will be November 2021.	In progress June 2021

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 22 July 2021 and 21 September 2021.

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

3 August 2021 - Council and Committee Meeting

- Creditor Payments
- Property Leases

17 August 2021 - Council and Committee Meeting

- Creditor Payments
- Credit Card Purchases - April to June 2021
- Register of Allowances and Benefits - 12 Months to 30 June 2021
- Investment Review 2020/21
- Mendelson Foundation Investment Performance 2020/21

7 September 2021 - Council and Committee Meeting

- Revision of the 2021/22 Budget

21 September 2021 - Council and Committee Meeting

- Creditors Payments

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

There is no direct environmental impact in relation to this report.

Conclusion

This report lists those finance related reports which were considered by Council between 22 July 2021 and 21 September 2021.

Attachments

Nil

9.2 INTERNAL CONTROLS AND RISK MANAGEMENT SYSTEMS

9.2.1 Annual Strategic Risk Review

Brief

This report presents the results of the 2021-2022 Annual Strategic Risk Review.

RECOMMENDATION

The Committee recommends to Council that the 2021-2022 Annual Strategic Risk Review be noted.

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 presents the comprehensive annual strategic risk review.

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.

A number of changes have been made to a number of risk titles and descriptors across multiple risks. These changes reflect a focus on ensuring each risk clearly articulates the particular area of concern. There has also been a continuation and further strengthening of the CWT 'All Hazards Approach'.

The all hazards approach is reflected in updated descriptors in **Strategic Risk 2 - Workforce Management**, **Strategic Risk 5 - Emergency Management and Resilience**, **Strategic Risk 8 - Waste Management** and **Strategic Risk 9 - Financial Sustainability** with the ongoing situation around the COVID-19 pandemic and each of those risks being closely monitored.

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 determining the relevant 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 and approved by EMT 	<ul style="list-style-type: none"> Nil
Report	<ul style="list-style-type: none"> Strategic Risk Report presented to the Committee for notation 	<ul style="list-style-type: none"> Summary report with emphasis on material change presented to the Committee for notation

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**.

2020-2021 Strategic Risks		2021-2022 Strategic Risks		Amendment
1	Business Practices	1	Business Performance	Title Change Descriptor modification Increase to revised risk consequence level
2	Workforce Management	2	Workforce Management	Descriptor modification
3	Stakeholder Relationships			Deleted and incorporated into Strategic Risk 1
4	Fraud, Corruption, Misconduct or Maladministration	3	Fraud, Corruption, Misconduct and/or Maladministration	Title Change Descriptor modification
5	Information Technology Infrastructure, Threat Protection and Management of Services	4	IT Management and Cyber Security	Title Change Descriptor modification
6	Business Continuity and Community Resilience	5	Emergency Management and Resilience	Title Change Descriptor modification
7	Emergency Events			Deleted and incorporated into Strategic Risk 6
8	Infrastructure Management	6	Asset Management	Title Change Descriptor modification
9	Urban Densification	7	Change in Urban Form	Title Change Descriptor modification
10	Waste Management	8	Waste Management	Descriptor modification Decrease to revised Risk Consequence
11	Financial Management, Sustainability and Cost Shifting	9	Financial Sustainability	Title Change Descriptor modification Revised Risk level reduced

2021-2022 Strategic Risk		Inherent Likelihood X Consequence	Inherent Risk Rating	Revised Likelihood X Consequence	Revised Risk Rating
1	Business Performance	Likely Moderate	High	Unlikely Moderate	Moderate
2	Workforce Management	Likely Major	Extreme	Unlikely Major	Moderate
3	Fraud, Corruption, Misconduct and/or Maladministration	Almost Certain Catastrophic	Extreme	Unlikely Moderate	Moderate
4	IT Management and Cyber Security	Almost Certain Major	Extreme	Unlikely Major	Moderate
5	Emergency Management and Resilience	Likely Major	Extreme	Moderate Moderate	Moderate
6	Asset Management	Likely Major	Extreme	Unlikely Major	Moderate
7	Change in Urban Form	Likely Major	Extreme	Moderate Moderate	Moderate
8	Waste Management	Moderate Majority	High	Unlikely Major	Moderate
9	Financial Sustainability	Likely Catastrophic	Extreme	Unlikely Major	Moderate

Risk Solutions/Actions

There are currently no strategic risks with revised risk ratings outside of CWT's risk tolerance levels.

In the event that any revised risk ratings of High or Extreme are identified, solutions will be identified that, when implemented, will assist to reduce the residual risk level to 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.

Each control has been reviewed by the Control Owners for their effectiveness with assistance where required provided by Strategic Resilience. Controls were assessed using the criteria below:

Ineffective	<ul style="list-style-type: none"> Absence of existing controls to address the risk cause/source or to reduce the impact of the risk if it occurred. No reliable controls are in place or available.
Requires Significant Improvement	<ul style="list-style-type: none"> The controls have been subject to major change or are in the process of being implemented and effectiveness cannot be confirmed.
Partially Effective	<ul style="list-style-type: none"> The controls work in most instances with regard to managing the risk, however additional improvements are required to improve the effectiveness. Some controls are not well designed, as they do not treat the risk cause/source or there is too great a reliance on certain controls
Majority Effective	<ul style="list-style-type: none"> The control works well. Some improvement opportunities have been identified but not yet actioned.
Effective	<ul style="list-style-type: none"> Risk is being managed effectively. The controls are well designed and address the risk cause/source. The controls are regularly monitored and reviewed to verify their effectiveness.

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.

Although no formal emerging risk has been added to this document consideration has been provided and ongoing monitoring will continue around issues such as Local Government reform.

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

While the report in and of itself does not contain any direct environmental impacts, Strategic Risks 5, 6, 7, 8 and 9 articulate some of the measures in place to build resilience and/or mitigate the likelihood and consequences of and/or adapt to the changing climate.

Conclusion

The 2021-2022 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 being made. All risks were subject to an extensive control verification process which involved meeting with the management team.

Attachments

1. Risk Analysis Matrix
2. Consequence Descriptors
3. Comprehensive Strategic Risk Review Changes Summary Status and Outlook
4. Comprehensive Strategic Risk Report 2021/2022

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				
E	E	H	M	M		M	M	H	E	E
E	E	H	M	L		L	M	H	E	E
H	H	M	M	L		L	M	M	H	H
H	M	M	L	L		L	M	M	M	H
M	M	L	L	L		L	L	L	M	M
Catastrophic	Major	Moderate	Minor	Insignificant	Scale	Insignificant	Minor	Moderate	Major	Outstanding

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, HACC, St Martins, 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 or capability 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 2021/2022
Proposed Current Outlook and Summary of Changes

2021/22 Strategic Risk		Description of 2021-22 updates	Page
1	Business Performance	<ul style="list-style-type: none"> Title updated to reflect 'Stakeholder Relationships' being incorporation into this Risk Descriptor updated (and new descriptor added) Increase to consequence level (no change to revised risk) 	2
2	Workforce Management	<ul style="list-style-type: none"> Minor Descriptor update 	3
3	Fraud, Corruption, Misconduct and/or Maladministration	<ul style="list-style-type: none"> Minor Title update 	4
4	IT Management and Cyber Security	<ul style="list-style-type: none"> Title updated Descriptors updated 	5
5	Emergency Management and Resilience	<ul style="list-style-type: none"> Title updated to reflect 'Emergency Events' being incorporated into this Risk Update to descriptors to incorporate 'Emergency Events' 	6
6	Asset Management	<ul style="list-style-type: none"> Title updated to better represent intent of this risk Updated descriptor and Additional Descriptors added 	8
7	Change in Urban Form	<ul style="list-style-type: none"> Title updated to better represent intent of this risk Descriptors updated 	9
8	Waste Management	<ul style="list-style-type: none"> Minor change to descriptor Revised Risk Consequence reviewed and reduced 	10
9	Financial Sustainability	<ul style="list-style-type: none"> Title updated Overall Revised Risk reduced (from HIGH to MODERATE) 	11

Please Note: The following 2020/21 Strategic Risks have been incorporated into the current risks (above);

Stakeholder Relationships	<ul style="list-style-type: none"> DELETE 'Stakeholder Relationships' as the strategic risk and it's associated descriptors are well aligned to Risk 1 'Business Performance' 	12
Emergency Events	<ul style="list-style-type: none"> DELETE 'Emergency Events' as the strategic risk descriptors are well aligned to Risk 6 'Emergency Management and Resilience' 	13

***Changes within this document from the 2020/21 review are identified with red text**

CWT Comprehensive (Full Year) Strategic Risk Review 2021/2022
Proposed Current Outlook and Summary of Changes

STRATEGIC RISK 1 - ~~BUSINESS PRACTICES~~ BUSINESS PERFORMANCE

Changes to this Strategic Risk;

- Risk 1 (Business Practices) combined/merged with Risk 3 (Stakeholder Relationships)
- Title change to reflect the combined risk
- Descriptors updated (minor update), and additional descriptor added to reflect quality focus
- Increase to consequence level from MINOR to MODERATE (with no change to overall revised risk rating).

Business Performance;	Strategic Risk Status and Outlook
<p>a) Inefficient/ineffective practices, procedures or processes that may lead to increased costs, missed opportunities, a breakdown in working relationship between Council/Administration and relevant stakeholders 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>c) Failure to produce service and performance outcomes or encourage continuous improvement and innovation leading to missed opportunities to provide increased services for or lower costs to the community</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Still some uncertainty relating to changes associated with the COVID-19 Pandemic, although time and experience has provided valuable lessons that have been applied to more recent outbreaks particularly around communication. <p>Outlook</p> <ul style="list-style-type: none"> • Further reviews by external agencies and significant legislative reform/amendments are likely - difficulty to maintain consistency in a changing space • LG elections are around the corner/Election cycles driving changes • Cost shifting to LG resulting in pressure on existing resources (particularly if legislative requirement) • Productivity Commission/Commonwealth Influences on Local Government
Key Considerations and Proposed Changes	
<p>Risk 1: Business Practices has been merged with Risk 3: Stakeholder Relationships. This is reflected in updates to two of the descriptors.</p> <p>To differentiate the intent of this risk, a change has been made to the risk title to sharpen the focus on the outcome of the work practice rather than the practice itself. This has also meant an additional descriptor has been added with a specific focus on quality.</p> <p>Consideration has been given to increasing the revised risk level consequence to moderate (from unlikely) to reflect the additional work, resulting from the Local Government Act reforms, and the potential outcomes should this not be effective. The final, revised risk level would remain at moderate after the proposed change.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2021/2022
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STRATEGIC RISK 2 - WORKFORCE MANAGEMENT

- MINOR CHANGES to descriptor

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 leading to a loss of corporate knowledge, 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 -an inability to undertake, continue or complete tasks as required</p> <p>f) An act or omission by Council the organisation (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"> • Although there is still uncertainty in the working environment CWT continues to demonstrate a high degree of resilience <p>Outlook</p> <ul style="list-style-type: none"> • Increased staff interest in working from home beyond COVID and increased normalisation of this practice in the wider business world • Skills shortages, fierce competition in the labour market and an ageing population • Staff workload concerns due to hiring freeze and secondments • Cost shifting to local government resulting in pressure on existing resources • Involvement of Elected Members in operational activities
Key Considerations and Proposed Changes	
<p>The on-going response to COVID-19 continues to provide opportunities and challenges. However, the organisation ability to quickly pivot to working from home or meeting electronically is at a high level of maturity. Lessons learnt have also allowed innovative new methods of service delivery to become business as usual.</p> <p>Staff wellbeing, including mental health, is an ongoing 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.</p> <p>A minor update has been made to two descriptors to clarify language or terms used in those descriptors.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2021/2022Proposed Current Outlook and Summary of Changes**STRATEGIC RISK 3 - FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION**

- Minor change to Risk Title
- Minor change to Descriptors

Fraud, Corruption, Misconduct and/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 employees, 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 employees, contractors, volunteers or Elected Members.</p> <p>c) Inadequate systems, procedures and internal control frameworks that provide opportunities for, or do not adequately respond, to changes in legislation, compliance reports, audits, Ombudsman external inquiry agencies' recommendations and other statutory reports leading to systemic maladministration.</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Stable <p>Outlook</p> <ul style="list-style-type: none"> • Stable but expectation of increased focus on local government from external agencies and changing community expectations • Legislation introduced new requirements which may result in adverse outcomes
Key Considerations and Proposed Changes	
<p>CWT continues to respond appropriately to external agency reports, investigations and legislative amendments.</p> <p>A minor change to the title has been made to reflect that Fraud, Corruption and Misconduct may/does also reflect maladministration. Minor changes have also been made to the descriptors to clarify descriptions of employees and the potential for wider agency investigation.</p>	

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STRATEGIC RISK 4 - INFORMATION TECHNOLOGY INFRASTRUCTURE, THREAT PROTECTION AND MANAGEMENT OF SERVICES IT MANAGEMENT AND CYBER SECURITY

- Risk Title has been updated/consolidated
- Descriptors B and D have been amalgamated

IT Management and Cyber Security;	Strategic Risk Status and Outlook
<p>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.</p> <p>b) Inadequate protection from, response to, or management of, Cyber Security and associated threats to Council information, resources or assets or ineffective application of mitigation strategies to prevent or respond to cyber intrusion leading to misuse of information or data or to breaches of legislation</p> <p>c) Lack of preparation for or not capitalising on expected future technological capabilities or opportunities</p> <p>d) Failure to properly secure information leading to its misuse or to breaches of legislation</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Stable, however continued and increasingly complex / sophisticated targeted cyber-attacks are occurring <p>Outlook</p> <ul style="list-style-type: none"> • Reliance on external systems (e.g. Planning Portal, CSHP system) with limited or no control over security, data, system etc. • Decreased risk from all staff returning from home (WFH) arrangements
Key Considerations and Proposed Changes	
<p>To increase the focus on Cyber Security reflecting the current threat level within the wider IT environment, the risk title has been amended and descriptors a and d have amalgamated.</p> <p>This risk will be continually monitored due to increased cyber-attacks across the local government sector and within the community more generally (locally, nationally and globally).</p> <p>CWT has a focus on the Essential Eight mitigation strategies as noted on the Australian Government Cyber Security Centre website, which include:</p> <ul style="list-style-type: none"> • Mitigation Strategies to Prevent Malware Delivery and Execution - Application control, Configure Microsoft Office macro settings, Patch applications, User application hardening • Mitigation Strategies to Limit the Extent of Cyber Security Incidents - Restrict administrative privileges, Multi-factor authentication, Patch operating systems • Mitigation Strategies to Recover Data and System Availability - Daily backups 	

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STRATEGIC RISK 5 - BUSINESS CONTINUITY AND COMMUNITY RESILIENCE EMERGENCY MANAGEMENT AND RESILIENCE

- Risk 6 (Business Continuity and Community Resilience) combined/merged with Risk 7 (Emergency Events) to better reflect the shared and common theme that these risks represent.
- Title changed to reflect the combining of two risks
- Descriptor updated/consolidated to reflect the merged risks.

Emergency Management and 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>a) 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 or business continuity events (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 including loss of key service centres (Civic, Depot, Library, Thebarton Community Centre) unavailability or loss of key staff, critical service levels and/or ongoing danger to staff or our community leading to the CWT's capacity to provide essential services being either severely compromised, reduced in the long term or lost entirely.</p> <p>b) Failure to adequately prepare the community for or appropriately consider the ongoing impacts of climate change</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>c) Failure to meet the increasing legislative demands being placed on Local Government or adequately partner with the community and associated service providers with regard to emergency management leading to increased dissatisfaction and delayed or missed opportunities for Council to prepare its community for disruptive events or appropriately assist in the response to and recovery from an emergency event and not meeting the needs of the community</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Although currently still operating under pandemic conditions (with its associated complexities), experience and lessons learnt has added to our organisational resilience and stability. It is acknowledged that CWT has been able to respond to many situations as variations of business as usual.

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<p>d) 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>e) 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>f) 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</p>	<p>Outlook</p> <ul style="list-style-type: none"> • Opportunities exist to work with the community; community expectations and community resilience have not yet been fully explored • Emergency Management suite of documents and plans are being updated • Still apprehensive regarding further waves of infections and associated restrictions and lockdowns; it is expected that the vaccine rollout will assist in regards to a return to stability • Current La Nina has peaked with return to neutral values but negative Indian Ocean Dipole suggesting wetter weather
<p>Key Considerations and Proposed Changes</p> <p>A significant body of work has been undertaken in the last twelve months to update plans and documents to ensure lessons learnt from the pandemic were transferred into appropriate actions. In addition, CWT through involvement with the Local Government Functional Support Group (LGFSG) has also had access to ongoing sector wide information and briefings throughout the pandemic response. This has assisted in ensuring stability and continuity for the organisation should additional waves of COVID-19 be experienced in South Australia. This work has been reflected in the smooth transition of staff into and out of the building during and after lockdowns, and the increased use and targeted communication to staff during escalation of incidents.</p> <p>In previous reviews CWT has differentiated the planning activities prior to an incident from those that occurred in response, and as such theses were considered as separate strategic risks. Upon further consideration and review it has been noted many of the controls across both risks shared common themes and in some cases were identical. To eliminate duplication and increase focus of Emergency Management as complete process, a combined risk that covers across all phases of an emergency incident across Prevention, Preparedness, Response and Recovery (PPRR) has been created.</p> <p>This has meant significant change in producing a series of combined descriptors and a new title that reflects the new approach. In addition as CWT focuses on an all hazards approach consideration has been given to reflecting that in the descriptors to remove specific hazards that had previously been named individually.</p>	

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STRATEGIC RISK 6 - **ASSET INFRASTRUCTURE** MANAGEMENT

- Risk Title updated to better reflect the Risk statement/intention
- Descriptors have been modified, and an additional descriptors have been introduced.

Asset 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>b) Failure to meet or consider the needs or expectations of the community , external agency infrastructure projects or climate change</p> <p>c) Failure to consider how environmental, sustainability and climate change issues may impact on the asset or the asset impacting on those issues over the course of the life cycle of the asset</p> <p>d) Failure to consider changes in technology/innovation when planning for designing of or considering the life cycle of an asset</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • Stable <p>Outlook</p> <ul style="list-style-type: none"> • Climate Change adaptation and meeting the needs of a changing community are key concerns • Resourcing issues in Asset teams may result in more reactivity in practice • Asset Management Plans recently reviewed with focus on risk management
Key Considerations and Proposed Changes	
<p>The City of West Torrens is committed to adopting an environmentally sustainable approach to managing its assets. This includes minimising the impact of our assets on the environment and by considering the environmental and climate change issues over the entire life of an asset.</p> <p>Population growth, demographic change, the changing climate, technology change and changes in our community's needs and aspirations are challenges that Council continues to manage. The risk title for this risk has been updated to recognise a wider definition of assets as opposed to being singularly focused on infrastructure. Asset plans focus on the needs of the community and provide opportunities to embed best practice and innovation into organisational practice.</p> <p>The risk title for this risk has been updated to reflect a wider definition of assets as opposed to one singularly focused on infrastructure.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2021/2022Proposed Current Outlook and Summary of Changes**RISK 7 - ~~URBAN DENSIFICATION~~ CHANGE IN URBAN FORM**

- Risk Title updated to better reflect the Risk statement/intention
- Descriptors have been modified, and one descriptor deleted (as PDI is now implemented)

Change in Urban Form;	Strategic Risk Status and Outlook
<p>a) Failure to recognise trends and ongoing changes to inner metropolitan urban form and adequately plan for or implement appropriate systems, programs and process or mitigation strategies 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>b) 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 regarding changes in strategy or major infrastructure projects (e.g. the North-South Corridor).</p>	<p>Current Environment</p> <ul style="list-style-type: none"> • PDI and many of its associated changes are now "live" with associated activities now conducted through the State Government online portal <p>Outlook</p> <ul style="list-style-type: none"> • Pressure on open space, managing community expectations, changing community profile • Major redevelopments (such as the North-South Corridor) occurring impact on infrastructure to be considered (current and future) • Changing demographics and increasing urban density will put upward pressure on services and resources
Key Considerations and Proposed Changes	
<p>As the CWT is located in an inner metropolitan location, there continues to be significant consolidation of housing and increased development and density particularly along key transport routes. Locations such as Anzac Highway and Port Road will continue to attract attention and be attractive for developers. In addition, the desire of State and Federal Governments to provide employment generating stimulus particularly toward "shovel ready" activities will provide opportunities for CWT. The upcoming works for the North-South corridor within CWT locations will also present significant challenges with regard to management of traffic flow and construction.</p> <p>As a result the title and descriptors have been updated to reflect wider change in urban form as opposed to just a narrower view of increased consolidation sub division, housing etc. This reflects the impact that wider change in urban form has on the council area particularly around transport and other services that CWT remains a key stakeholder in.</p>	

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Proposed Current Outlook and Summary of Changes**RISK 8 - WASTE MANAGEMENT**

- Minor change to descriptor
- A change has been made to the consequence level from MODERATE to MAJOR (no change to overall revised risk consequence level)

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, or consider and implement innovative responses 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"> • Development underway of a ten year waste and resource recovery strategy and five year action plan to address increasing urban infill, identify opportunities to improve resource recovery and assist Council to transition to a circular economy. • Further works are underway to consider opportunities for Materials Recovery Facilities in South Australia following the April fire at Visy Recycling. • Until the Visy facilities are complete, there is still uncertainty in this space. • The City Facilities and Waste Recovery General Committee continues to meet and consider current and planned waste related activities <p>Outlook</p> <ul style="list-style-type: none"> • Continuing changes in the waste sector will drive new and innovative practices • Waste levy increasing leading to illegal dumping and increased costs to Council • Bans of single use plastics leading to increase in organics contamination in short term • Increased costs in to recyclables and putrescibles • A continuation of large multi-unit complexes leading to increased complexity of collection and possible increased costs
Key Considerations and Proposed Changes	
<p>As noted in previous reviews the fallout of limitations around recycling continue. The fire at Visy Recycling at Wingfield in April 2021 and associated difficulties for the sector around the need to potentially store (or dispose) of recycling collected during scheduled fortnightly collections reinforced the need to not only have new Materials Recovery Facilities (MRF) come on line but to look at other innovative methods to reduce waste generation. Although CWT has a MRF located within the Council area at North Plympton. CWT is not a party to currently planned increased MRF facilities. A descriptor change has occurred within this risk to reflect the need to continue to support innovative practices.</p> <p>Consideration has also been given to increasing the consequence level of this risk due to the combined dollar value of waste contracts for collection and disposal being quite significant. To reflect this it is proposed the consequence level be raised from Moderate to Major (no change to overall revised risk level).</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2021/2022Proposed Current Outlook and Summary of Changes**RISK 9 - FINANCIAL MANAGEMENT, SUSTAINABILITY AND COST SHIFTING**

- Risk Title updated to better reflect the risk statement/intention
- Revised risk likelihood from MODERATE to UNLIKELY (identifying with a revised risk reduction from HIGH to MODERATE)

Financial Sustainability;	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>	<p>Current Environment</p> <ul style="list-style-type: none"> • Increased financial stability due to initial immediate impacts of pandemic not being as significant as initially planned for - although significant financial support was and is still required • Although CWT has a high level of financial sustainability there is some minor decrease in this level due to loans undertaken for important planned and necessary works <p>Outlook</p> <ul style="list-style-type: none"> • Possible financial market instability due to regular fluctuations of the economic cycle and unforeseen shocks/potential lockdowns • Challenge to control costs will be ongoing with difficult choices sometimes having to be made • Some maintenance costs are not tracked accurately leading to possible new risks of inefficiency, poor decision making etc. • Additional cost shifting to continue pressure on the organisation's finances e.g. undertaking COVID compliance check previously undertaken by SAPOL

Key Considerations and Proposed Changes

Considerable time and effort has been undertaken by CWT to ensure that important services continue to function during the pandemic and that where possible Council contributes to the resilience and stimulus of the wider CWT community. This has meant, and means, that on an ongoing basis hard choices and challenging decisions will continue to be needed to be made so that the organisation continues to be financially sound.

However, the immediate financial impacts of COVID-19 are now settling with some level of financial recovery taking place although there remains some level of uncertainty due to a slower than desired vaccine rollout and the ongoing potential need to lockdown and limit movement of the community.

With the initial financial disruptions having now filtered through with impacts not as serious as initially feared some increase in financial certainty/stability has occurred. As a result it is suggested to review the likelihood of this risk with a reduction in the revised risk likelihood from **Moderate to Unlikely** leading to a change in the revised risk level from **High to Moderate** with ongoing monitoring to continue with any possible further adjustment to occur at the mid-year strategic risk review in early 2022.

Review and updating of the risk title of this risk has also occurred so that as per other risks in this review it becomes focused on the outcome (Financial Sustainability) rather than a cause (e.g. cost shifting).

CWT Comprehensive (Full Year) Strategic Risk Review 2021/2022Proposed Current Outlook and Summary of Changes**DELETE -**

- The descriptors for 'Stakeholder Relationships' have been merged with Risk 1 (Business Practices). Please refer to Risk 1.

Stakeholder Relationships;	Strategic Risk Status and Outlook
<p>a) A breakdown in the effective working relationships between Council/Administration and relevant stakeholders leading to a loss of confidence in the CWT</p>	<p>Current Environment</p> <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. <p>Outlook</p> <ul style="list-style-type: none"> Stable Legislative amendments causing significant changes to stakeholder relationships are expected through the <i>Statutes Amendment (Local Government Review) Bill 2020</i> and the commencement of the PDI Act
Key Considerations	
<p>A suggestion has been made to consider amalgamating Risk 1: Business Practices with Risk 3: Stakeholder Relationships. This suggestion was also proposed as part of the 2020 Comprehensive Strategic Risk Review. It is proposed that this be considered at the July 2021 Comprehensive Strategic Risk Review given the significant discussion required regarding this amendment.</p>	

CWT Comprehensive (Full Year) Strategic Risk Review 2021/2022

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

- The descriptors for 'Emergency Events' have been merged with Risk 5 'Emergency Management and Resilience'. Please refer to Risk 5.

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, 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"> • Increasing stability after a 2020 • Majority of summer period has passed without significant ongoing heat or bushfire issues <p>Outlook</p> <ul style="list-style-type: none"> • Stable with some apprehension regarding a further wave of COVID infections • Current La Nina likely to have peaked but effects to continue into autumn (increased rainfall etc) with a return to neutral values following this • Vaccine roll out expected to assist in return to stability across community and organisation
Key Considerations	
<p>The Organisation remains 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>	



Strategic Risk Review Report

City of West Torrens - 2021/22 Annual Review

Print Date: 30-Sep-2021

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 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.

The Risk Analysis Matrix (Appendix 1) and Consequence Descriptors (Appendix 2) have been provided as an appendices to this document.

Revised risk ratings of High or Extreme are outside of the Council's risk tolerance, therefore solution 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

The CWT EMT have reviewed the 'emerging risks' which are 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 have not been fully risk assessed at this point, generally because the risk is not concrete in nature, but will be monitored and a full risk assessment completed if they eventuate and are within the organization's control.

STR 1 BUSINESS PERFORMANCE**Primary Category:** Reputation/Relationships**Responsible Officer:** General Manager Business and Community Services**Initial**

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, a breakdown in working relationship between Council/Administration and relevant stakeholders 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.
- c) Failure to produce service and performance outcomes or encourage continuous improvement and innovation leading to missed opportunities to provide increased services for or lower costs to the community

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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
- City Operations is an active collaborator/partner across the Organisation ensuring well considered outcomes for Council and Customers
- 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
- 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
- Effective and regular formal and informal communication between the CEO and Mayor
- Effective information provision between Administration and Elected Members
- 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
- Experienced, qualified and dedicated Development Team ensuring that the Planning and Building Development functions are well considered for the City of West Torrens
- 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 in situ ensuring officers are aware of legislative obligations which impact upon their area of responsibility
- 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
- 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
- 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
- Processes within the Development Team are well documented providing processes that ensure consistency

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- Professional indemnity insurance in situ for staff via LGRS
- Public Interest Disclosure processes
- 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
- Standardised Development templates in use for Planning and Building Team to ensure uniform/consistent advice
- Strategic direction documented and clearly articulated (following a comprehensive consultation process) which engages with the connected CWT community
- Strong, stable and experienced management team to ensure CWT have the capability to maintain modern and contemporary leadership
- Supervision provided based on experience
- The mandatory Code of Conduct for employees stipulates the expected values, behaviours and conduct of staff
- Training and training support provided
- Training provided to staff on their roles and responsibilities regarding governance
- Transparent, Open and Accountable decision making processes for the Community response/feedback/complaint

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 PERFORMANCE
Evidence:	a. Administration Policy: Training and Development b. Administration Policy: WHS Induction and Training c. Performance Partnering Development Program (Action Plan for staff use; and Guideline) - refer to 'HR Docs' on Compass d. Training certificates registered in personnel files e. Use of EMS Pro to proactively manage staff development f. Annual Budget 2021/22 - Budget is allocated for mandatory training and development (i.e. CPR, first aid, etc.) - refer to 'Corporate Training' g. Higher Duties Policy h. Strategic and Corporate Plans
Objective ID or Webpage:	a. A6406 b. A8586 c. http://compass.wtcc.sa.gov.au/Content-areas/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP d. Access restricted but evidence confirmed e. A2563024 f. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans g. A5366 h. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans
Control Strength Rating:	5. Effective

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

Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	BUSINESS PERFORMANCE
Evidence:	<ul style="list-style-type: none"> a. All Council/Committee agendas will reference legislation. Refer to 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 PERFORMANCE
Evidence:	<ul style="list-style-type: none"> a. Employee Performance Partnering Development Program available on Compass (PPDP instruction guide and user template) b. Online induction process (Moodle) aligns with CWT goals and objectives c. Performance Improvement Plans (for skill development and coaching) d. Programmed training is captured within the CWT training plan and displayed on the Corporate Calendar in accordance with identified frequency and renewal schedules. The People and Culture Officer maintains the training program referencing the identified training needs against each individual position within CWT. All other training requested by the employee, not been identified as a core requirement of the individual position, however is identified through the PPDP process must be approved by the Departmental Manager.
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://compass.wtcc.sa.gov.au/Content-areas/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP d. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Available-staff-training
Control Strength Rating:	3. Partially Effective

Asset Management Plans are in place and being implemented

Control Owner:	Manager City Assets
Risk Title:	BUSINESS PERFORMANCE
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) on WHS Document Library
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/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans c. http://fusion/registerEngine/registers/whsdocs/
Control Strength Rating:	4. Majority Effective

CEO receives and delegates powers to make decisions

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Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Delegations Framework b. CAP Delegations report to CAP - 14 September 2021 c. CEO Delegations Framework and Sub-Delegations Framework is publicly available d. CAP Delegations report to Council - 21 September 2021	
Objective ID or Webpage:	a. A1997190 b. ID 13272 (Infocouncil) c. https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalpublications/external-website/registers-and-records/delegations-and-sub-delegations-framework.pdf d. ID 13282 (Infocouncil)	
Control Strength Rating:	4. Majority Effective	
City Operations is an active collaborator/partner across the Organisation ensuring well considered outcomes for Council and Customers		
Control Owner:	Manager City Operations	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Manager City Operations works closely with City Assets (TL Asset and Project Management) in the planning and delivery of Major Projects b. Partnered funding opportunities/submissions (i.e. City Assets and City Operations applied for 'Best practice planting' funding for design and implementation project) c. Award winning outcomes (i.e. City Operations combined application with 'LG Reform and Integrity' generated a win for ARBAMISM - prioritisation tree maintenance schedule)	
Objective ID or Webpage:	a. A2757690 b. A2416856 c. A2386519	
Control Strength Rating:	4. Majority Effective	
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 - Office of Mayor and CEO	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Elected Member Strategic Planning Workshops held 11 March 2021 and 31 August 2021 b. EM Briefings/informal gatherings held regularly before Council meetings - not decision making - Council Informal Gatherings Register	
Objective ID or Webpage:	a. fA45587, A2743046 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:	BUSINESS PERFORMANCE	
Evidence:	a. CWT have previously participated in the annual LG Professional Management Challenge for emerging leaders (CWT's most recent year of participation was 2018) b. Managers Forum is held monthly for Non-Executive Management team and the Executive (hosted by Divisions). c. Study Assistance Policy d. The City of West Torrens Experience e. Higher Duties Policy	

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Objective ID or Webpage: a. A2080753 b. A2639655 (leadership learning presentation (forum schedule)) c. A6303 d. http://fusion.wtcc.sa.gov.au/cwt-experience/index.html e. A5366		
Control Strength Rating: 4. Majority 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 PERFORMANCE		
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 f. Project Example: PDI Implementation		
Objective ID or Webpage: a. qA87953 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 f. A2474577		
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 Strategy and Business		
Risk Title: BUSINESS PERFORMANCE		
Evidence: a. The procurement process available on compass outlines RFQ schedules., contact conditions used to evaluate suitability of suppliers b. Contract Management Policy - 2017 c. Contract Management Audit Report - 2018		
Objective ID or Webpage: a. http://compass.wtcc.sa.gov.au/Content-areas/Procurement/Procurement-Templates b. A6460 c. A2284666		
Control Strength Rating: 4. Majority Effective		
Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to legislation		
Control Owner: Management Lead - LG Reform and Integrity		
Risk Title: BUSINESS PERFORMANCE		
Evidence: a. Delegations Framework - 2020 b. Review of delegations approved by Council in June 2019 c. Delegations under the PDI Act approved by Council - 21 September 2021 d. Delegations under the PDI Act approved by CAP - 14 September 2021 e. Authorisations Register		
Objective ID or Webpage: a. A1997190 b. A2327864 c. ID 13282 (Infocouncil)		

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<p>d. ID 13272 (Infocouncil) e. http://fusion/registerEngine/registers/authorisations/</p>		
Control Strength Rating:	3. Partially Effective	
Effective and regular formal and informal communication between the CEO and Mayor		
Control Owner:	Executive Coordinator - Office of Mayor and CEO	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. EM briefings and informal gatherings held regularly before Council meetings (non-decision making) - e.g. Domestic Violence 'White Ribbon' program (16/2/21), 21/22 budget community consultation/feedback (15/6/21), S76 Code Amendment - Glandore (7/9/21). Mayor and CEO meet prior to each Council meeting (RE agenda), and meet on an ad-hoc basis to discuss important issues at hand. b. Informal Gatherings and Discussion Policy	
Objective ID or Webpage:	a. A2226088 b. A8632	
Control Strength Rating:	5. Effective	
Effective information provision between Administration and Elected Members		
Control Owner:	Executive Coordinator - Office of Mayor and CEO	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Information provided efficiently in various electronic mediums i.e. iPad, iPhones, Extranet, Objective Connect, Emails 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. A2743318 b. A2226088 c. A2141700, A2280150	
Control Strength Rating:	4. Majority Effective	
Elected Member body is open to new initiatives		
Control Owner:	Manager Strategy and Business	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Thebarton Community Centre b. Sale of Brickworks (ongoing) c. Weigall Oval Masterplan d. Richmond Oval MasterPlan e. Masterplan for Kings Reserve f. Kesmond Reserve Master Plan	
Objective ID or Webpage:	a. A2172930 b. 1451887 - confidential c. A858888 d. https://yoursay.westtorrens.sa.gov.au/richmond-oval-master-plan e. A2032405 f. https://yoursay.westtorrens.sa.gov.au/kesmond-reserve-master-plan	
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:	Management Lead - LG Reform and Integrity	

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Risk Title:	BUSINESS PERFORMANCE	
Evidence:	<p>a. Governance function comprises of qualified high level staff - e.g. General Manager has 15+ years' experience in governance, and the Management Lead - LG Reform and Integrity has Law Degree.</p> <p>b. Governance Reports presented to Council/Finance and Governance Committee, Audit General Committee, City Facilities and Waste Recovery General Committee, City Advancement and Prosperity General Committee (e.g. street renaming, boundary reform, legislative updates)</p> <p>c. Ombudsman's Confidential Audit found CWT were well within suggested limit for confidential items.</p> <p>d. Elected Members Conflict of Interest Register</p> <p>e. Management Lead - LG Reform and Integrity closely monitors new/updated/amended State Government Legislation (relaying this information to appropriate Managers as required)</p> <p>f. Fraud and Corruption Audit - 2019</p>	
Objective ID or Webpage:	<p>a. A1271437 (page 26), A305026, Confidential - Refer to Personnel File for Resume - GM Business and Community Services and Management Lead - LG Reform and Integrity</p> <p>b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes</p> <p>c. Id.11134</p> <p>d. http://fusion.wtcc.sa.gov.au/registerEngine/registers/conflict/index.cfm</p> <p>e. qA82511</p> <p>f. A2366334</p>	
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:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	<p>a. Risk function comprise suitably qualified high level staff</p> <p>b. Risk and audit functions are well resourced</p> <p>c. All managers are accredited in risk management</p> <p>d. A number Team leaders and staff trained in risk management in 2015 and 2017</p> <p>e. Enterprise Risk Management policy reviewed and approved (2019), available on Council's webpage</p> <p>f. Risk Management Framework reviewed and approved and available on CWT Intranet</p> <p>g. Strategic Risk Review 2020/21 Report</p> <p>h. Risk Inductions are provided to all new staff - online Moodle induction</p> <p>i. LGRS Risk Evaluation Audit Report 2021</p>	
Objective ID or Webpage:	<p>a. Resumes verified (confidential)</p> <p>b. A1271437 (pages 33, 26)</p> <p>c. A2051693 and certificates available in confidential HR files</p> <p>d. A1752100/A2303173</p> <p>e. A5024</p> <p>f. A2320271</p> <p>g. A2565712</p> <p>h. A2418999 / A2400199 (http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists)</p> <p>i. A2745714</p>	
Control Strength Rating:	5. Effective	
Experienced, qualified and dedicated Development Team ensuring that the Planning and Building Development functions are well considered for the City of West Torrens		
Control Owner:	Manager City Development	

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Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Job Descriptions identifying essential qualifications and skills b. All Building Staff are accredited professionals under the PDI accreditation scheme (compulsory) b. All Planners/new employees are completing the accredited professionals accreditation (non-compulsory) c. Members of the AISB - Australian Institute of Building Surveyors - https://www.aibs.com.au/ d. Members of Planning Institute of Australia (PIA) - https://www.planning.org.au/ e. Police Checks maintained for ACC Professionals f. Code of Conduct adhered to as Accredited Professionals under PDI accreditation scheme	
Objective ID or Webpage:	a. Confirmed in personnel file b. Confirmed in personnel file c. Confirmed in personnel file d. Confirmed in personnel file e. Confirmed in personnel file f. Confirmed in personnel file g. https://plan.sa.gov.au/resources/codes_of_conduct/accredited_professional_scheme_code_of_conduct	
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 PERFORMANCE	
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. Restricted Use of software administration Rights	
Objective ID or Webpage:	a. A2126442 b. http://compass.wtcc.sa.gov.au/Content-areas/Information-Services/Network-access-request-forms c. Confirmed - Manager Information Services d. A2362209 (e.g. refer to the Information Technology Disaster Recovery Audit 2019)	
Control Strength Rating:	5. Effective	
Internal and External audit arrangements in situ ensuring appropriate oversight to decisions, processes, policies and procedures		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	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:	a. A2067219 b. A2300937 c. A2233670	
Control Strength Rating:	5. Effective	
Legislation in situ ensuring officers are aware of legislative obligations which impact upon their area of responsibility		
Control Owner:	Management Lead - LG Reform and Integrity	

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Risk Title:	BUSINESS PERFORMANCE	
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 September 2021) f. Government gazette distributed weekly to relevant General Managers, Managers and key staff for information	
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 f. A2749971	
Control Strength Rating:	4. Majority Effective	
Legislation/policies/procedures in situ to ensure that Council is compliant and not acting 'ultra vires'		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	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 Advancement 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) - 25 Aug 2020 f. Reports refer to legislative requirements when relevant (i.e. Prescribed Officers 2020-Register of Interest, Council Meeting 18 May 2021) 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:	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. A2750219 e. Info Council ID 12488 f. Info Council ID 13040 g. Executive Management Team Minutes sighted h. fA42456	
Control Strength Rating:	4. Majority Effective	
Legislative changes are distributed as they are received by Governance		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	

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Evidence:	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. A2750448 b. A2750304 c. A2733100 d. A2750456 e. A22710607	
Control Strength Rating:	5. Effective	
Mandatory Code of Conduct for Council Members enacted and includes mandated behaviours and associated penalties for non-compliance		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
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 c. Elected Members Conference and Training Register d. Elected Member Training records contained within individual Elected Member personnel (confidential) file	
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	
Control Strength Rating:	4. Majority Effective	
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)		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. CWT Induction was provided to Elected Members following election - 2019 b. Elected Members Training and Development Policy c. Kelledy 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	
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	

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g. A2393088 and A2393086 h. qA80224 Control Strength Rating: 4. Majority Effective		
Ombudsman Act and Independent Commissioner Against Corruption (ICAC) provide for reporting processes and greater investigation into misconduct / maladministration / corruption		
Control Owner: Management Lead - LG Reform and Integrity Risk Title: BUSINESS PERFORMANCE Evidence: <ul style="list-style-type: none"> 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 Objective ID or Webpage: <ul style="list-style-type: none"> 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_complaints_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 Control Strength Rating: 5. Effective		
Organisation is transparent, open and accountable to the community regarding decisions and actions		
Control Owner: Management Lead - LG Reform and Integrity Risk Title: BUSINESS PERFORMANCE Evidence: <ul style="list-style-type: none"> a. Public Consultation Policy b. Annual Report Confidential Items 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. Representation Review l. Freedom of Information (FOI) Process m. Public Interest Disclosure Act 2018 n. Public Consultation during COVID-19 Policy 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 		

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		<p>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. https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Registers_and_records 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. A5158 k. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Have_your_say_community_consultations l. https://www.westtorrens.sa.gov.au/CWT/content/Council/Contact_Us/Freedom_of_Information m. https://icac.sa.gov.au/pid-guidelines n. A2477290</p>	
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 PERFORMANCE		
Evidence:	<p>a. City of West Torrens Footpath Asset Management Plan 2021 b. City of West Torrens Roads Asset Management Plan 2021 c. City of West Torrens Buildings Asset Management Plan 2021 d. City of West Torrens Stormwater Asset Management Plan 2021 e. City of West Torrens Open Space Plan 2021 f. City of West Torrens 10 year Financial Plan (within the Annual Budget and Business Plan) g. Towards 2030 Community Plan h. Internal Audit Plan 2019-2022 i. Corporate Planning Framework j. Enterprise Risk and Resilience Management Plan 2019/20 k. Asset Management Policy (2020) l. Adopted Budget and Annual Business Plan 2021/2022 incorporates the ten year financial plan m. Strategic plans available on CWT website n. Standard Operating Procedures (SOPs) (work zone, traffic controls) on WHS Document Library</p>		
Objective ID or Webpage:	<p>a. A2128633 b. 2128634 c. A2128631 d. A2128635 e. A2128632 f. https://www.westtorrens.sa.gov.au/Council/Your-Council/Financial-reports g. https://indd.adobe.com/view/cdf238c2-6408-493c-b378-4e81069d4783 h. A2233670 i. A2203267 j. A2326149 k. A5579</p>		

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		l. https://www.westtorrens.sa.gov.au/Council/Your-Council/Financial-reports m. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan n. http://fusion/registerEngine/registers/whsdocs/	
Control Strength Rating:		4. Majority Effective	
Policy review regime monitored and managed by Executive			
Control Owner:		Management Lead - LG Reform and Integrity	
Risk Title:		BUSINESS PERFORMANCE	
Evidence:		a. Terms of Reference - City Advancement and Prosperity Committee b. The CWT Policy register available on Compass provides data on policies and reporting - see Policy Hub. c. Quarterly Policy Review Report to Executive, and City Advancement and Prosperity Committee - 2020	
Objective ID or Webpage:		a. A2252714 b. http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy c. Infocouncil 12488	
Control Strength Rating:		4. Majority Effective	
Prioritised customer requests/complaints are escalated to managers			
Control Owner:		Management Lead - LG Reform and Integrity	
Risk Title:		BUSINESS PERFORMANCE	
Evidence:		a. Customer Complaints Policy - available on CWT website b. Section 270 internal reviews (Refer to details within the LGA website - Complaints about Council) c. Internal Reviews of Council Decisions Policy	
Objective ID or Webpage:		a. A8109 b. https://www.lga.sa.gov.au/complaints c. A5158	
Control Strength Rating:		4. Majority Effective	
Processes within the Development Team are well documented providing processes that ensure consistency			
Control Owner:		Manager City Development	
Risk Title:		BUSINESS PERFORMANCE	
Evidence:		a. Delegations Framework (inclusive of new delegations under the PDI) b. Documented Process documents for the Building Team, e.g. Lodgement of Development Applications	
Objective ID or Webpage:		a. http://compass.wtcc.sa.gov.au/Content-areas/Governance/Governance-Process/Delegations-and-Sub-delegations A1997190 b. https://cacao.com/api/v1/diagrams/00T6MvkmYvtulSn5.png?apiKey=iN0QdpmQnqRgMXhGpjiH&width=1600	
Control Strength Rating:		4. Majority Effective	
Professional indemnity insurance in situ for staff via LGRS			
Control Owner:		Manager Financial Services	
Risk Title:		BUSINESS PERFORMANCE	
Evidence:		a Local Government Association Mutual Liability Scheme confirmation of membership 2020-21	

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Objective ID or Webpage:	a. A2559365	
Control Strength Rating:	4. Majority Effective	
Public Interest Disclosure processes		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Separate/private email account accessed only by responsible officer is available for lodgement of complaints b. PID Training c. Public Interest Disclosure Policy	
Objective ID or Webpage:	a. A2168364 b. A2371603, A2371602, A2371600, A2371601 c. A2376585	
Control Strength Rating:	3. Partially 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 PERFORMANCE	
Evidence:	a. Recruitment Toolbox	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/People-and-Culture/Toolbox-Vacancies/Recruitment-toolbox	
Control Strength Rating:	4. Majority Effective	
Referee checks undertaken and recorded		
Control Owner:	Manager People and Culture	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Reference Check Forms b. Recommendation Report c. Link to the Toolbox on Compass d. Recruitment and Selection Policy - 2018 e. Recruitment and Selection Checklist	
Objective ID or Webpage:	a. A1265874 (General) and A2068291 (Leadership) b. A1270755 c. http://compass.wtcc.sa.gov.au/Content-areas/People-and-Culture/Toolbox-Vacancies/Recruitment-toolbox d. A5472 e. http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/serveFile.cfm?objectiveID=A1266296&pViewAsPDF=1	
Control Strength Rating:	5. Effective	
Reports provided to Council and Committees with regular updates of actions requested		
Control Owner:	Executive Coordinator - Office of Mayor and CEO	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Outstanding meeting actions (Strategy) - City Advancement and Prosperity Committee b. Agendas, Terms of Reference, and Minutes available on website	

City of West Torrens		2021/22 Strategic Risk Review Report
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 PERFORMANCE	
Evidence:	a. HR Documents are available on Compass (i.e. recruitment information including FAQs, policies, templates, forms, letters etc.) b. Recruitment and Selection Policy - 2018 c. CWT digital welcome pack (Moodle) d. Qualifications, professional memberships and registration are confirmed and recorded on file e. Criminal and Relevant History Screening Policy - 2017 f. Online Vacancy Requisition (HR Online Forms)	
Objective ID or Webpage:	a. http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/index.cfm b. A5472 c. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists d. Confidential - recorded on individual Personnel Files e. A1976585 f. http://compass.wtcc.sa.gov.au/Online-forms/Vacancy-Requisition	
Control Strength Rating:	4. Majority Effective	
Robust software systems in situ supporting access to timely and accurate information		
Control Owner:	Manager Information Services	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. No successful cybersecurity attacks have occurred in the last decade; System uptime exceeded 99.97% in 20/21 b. Refer to "Software - State of Play" published August 2019, reviewed and expanded in January 2020 and September 2021 b. IT assets recorded in the Helpdesk system with information used to locate, budget, forecast and dispose of assets c. Mimecast implemented in 20/21 to boost email & web link protection.	
Objective ID or Webpage:	a. refer KPI spreadsheet b. A1234567 (2019), A2578307 (2020), Sept 2021 WIP in managers folder. c. Sight 'Helpdesk' register d. Sight System	
Control Strength Rating:	5. Effective	
Standardised Development templates in use for Planning and Building Team to ensure uniform/consistent advice		
Control Owner:	Manager City Development	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. LGA Templates; Compliance, Building Fire Safety, etc. Council Assessment Panel (CAP) templates.	
Objective ID or Webpage:	a. https://www.lga.sa.gov.au/member-services/planning/planning-policies-codes-and-guidelines	
Control Strength Rating:	5. Effective	

City of West Torrens

2021/22 Strategic Risk Review Report

Strategic direction documented and clearly articulated (following a comprehensive consultation process) which engages with the connected CWT community

Control Owner:	Team Leader Strategy
Risk Title:	BUSINESS PERFORMANCE
Evidence:	<ul style="list-style-type: none"> a. Towards 2030 Community Plan (approved following public consultation) b. CWT Organisational Plans 2021/22 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:	<ul style="list-style-type: none"> a. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan b. A2709961 c. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans
Control Strength Rating:	4. Majority Effective

Strong, stable and experienced management team to ensure CWT have the capability to maintain modern and contemporary leadership

Control Owner:	Manager People and Culture
Risk Title:	BUSINESS PERFORMANCE
Evidence:	<ul style="list-style-type: none"> a. Executive team have extensive management/executive experience and hold tertiary qualifications. b. Executive management team have demonstrated stability c. All managers accredited in risk management d. Managers Forum is held monthly for Non-Executive Management team and the Executive (hosted by Divisions). e. Executive management meets fortnightly f. Professional Development opportunities for Managers
Objective ID or Webpage:	<ul style="list-style-type: none"> a. Confidential - Confirmed within personnel files b. Personnel files/reports to Council/Annual Reports/ Organisational Chart c. Certificates confirmed in personnel files/ECM d. A894659 e. Confidential - access to copies of Agenda and Minutes via Executive Coordinator f. A2084207
Control Strength Rating:	3. Partially Effective

Supervision provided based on experience

Control Owner:	Manager People and Culture
Risk Title:	BUSINESS PERFORMANCE
Evidence:	<ul style="list-style-type: none"> a. Organisational Chart demonstrates reporting structure
Objective ID or Webpage:	a. A1271437
Control Strength Rating:	4. Majority Effective

The mandatory Code of Conduct for employees stipulates the expected values, behaviours and conduct of staff

Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	BUSINESS PERFORMANCE
Evidence:	<ul style="list-style-type: none"> 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 (Online Moodle Induction) c. Code of Behaviour for Council Employees

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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. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists c. A2352969		
Control Strength Rating:	3. Partially Effective	
Training and training support provided		
Control Owner:	Manager People and Culture	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Study Assistance Policy b. Performance Partnering Development Program - Individual training requirements identified via PPDP process c. PPDP Guidelines/processes d. Study Assistance Request Form e. Study Assistance Policy f. CWT Organisational Training Plan	
Objective ID or Webpage:	a. A6303 b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Performance-Development c. A2285270 d. A1269874 e. A6303 f. A2707946	
Control Strength Rating:	5. Effective	
Training provided to staff on their roles and responsibilities regarding governance		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Governance Induction b. ICAC certificates on file	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists b. qA82761	
Control Strength Rating:	4. Majority Effective	
Transparent, Open and Accountable decision making processes for the Community response/feedback/complaint		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	BUSINESS PERFORMANCE	
Evidence:	a. Annual Report Confidential Items 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 g. ICAC Training completed by GM Business and Community Services - Public Interest Disclosure (July 2019) h. All staff and Executive undertook Public Interest Disclosure training - Nov 2019 i. Public Interest Disclosure Act 2018	

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Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes 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/Council/Information/Annual-reports 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

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

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 leading to a loss of corporate knowledge, 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 an inability to undertake, continue or complete tasks as required
- f) An act or omission by the organisation (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
 - 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, and risk 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
- WHS Calendar of Events identifies with annual programmable events such as WHS mandatory training e.g. Emergency Wardens, First Aid, and Health and Safety Representatives
- Workforce is made up of a long tenure aged workforce
 - Working From Home During a Declared Emergency Policy Created in response to Emergency Incident

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:	<ul style="list-style-type: none"> a. Council Policy: Commonwealth Home Support Program (CHSP) Advocacy Policy - 2018 b. EAP program available for employees for group or individual debrief c. Work Health Safety Representatives (HSR) d. Contact Officers
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A8234 b. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Employee-Assistance-Program c. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-Committee-Structure-and-Membership d. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Contact-Officer-Information
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:	<ul style="list-style-type: none"> 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:	<ul style="list-style-type: none"> a. A2021083 Leadership learning presentation b. A2700916 c. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/FITCORE d. A2051640 e. A2076999
Control Strength Rating:	5. Effective
Annual Performance Development Plans are implemented resulting in individual training plans	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	<ul style="list-style-type: none"> a. Employee Performance Partnering Development Program available on Compass (PPDP instruction guide and user template) b. 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://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/index.cfm
Control Strength Rating:	3. Partially Effective
Annual Risk and Resilience Plan approved by the Executive to support risk profile and base of WHS management	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	WORKFORCE MANAGEMENT

City of West Torrens		2021/22 Strategic Risk Review Report
Evidence:	a. 2020-21 Annual Risk and Resilience Plan	
Objective ID or Webpage:	a. A2585906	
Control Strength Rating:	4. Majority Effective	
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:	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 e. Employees are appropriately trained (e.g. White Card, WZTM training, Confined Spaces training)	
Objective ID or Webpage:	a. https://fusion.wtcc.sa.gov.au/policyHub/serveFile.cfm?id=113 b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-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 e. A2715374 (WZTM - 2021)	
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 (Quarterly)	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports	
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:	a. Emergency Warden Training attendance list 25/03/2021 b. Evacuation exercise Hamra Centre 23/02/2021 c. Training attendance record for Portable use of Fire Extinguisher Training 24/07/2019	
Objective ID or Webpage:	a. A2667939 b. A2648967 c. A2344414	
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:	a. Employee Benefits and Conditions (e.g. RDO's, Healthy Lifestyle incentives, Flexible leave arrangements, etc.)	

City of West Torrens		2021/22 Strategic Risk Review Report
Objective ID or Webpage:	b. Culture Values (FITCORE) c. 24/7 Journey Insurance (private and work related) d. Enterprise Bargaining Agreement 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 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	
Control Strength Rating:	4. Majority 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 (Publicly available via Customer Service Kiosk) b. 24/7 Journey c. Healthy Lifestyle	
Objective ID or Webpage:	a. Confirmed Kiosk within Customer Service, Civic Centre b. http://compass.wtcc.sa.gov.au/Lists/News-Listing/Journey-Injury-Insurance c. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Benefits-and-Conditions/Healthy-lifestyle-incentives	
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 - City Assets Mobility Project, PDI Process Reviews, Civil Works Customer Request Process, Customer Service Landscape Review b. Lean Continuous Improvement Champions c. Facilitators training June 2018 d. Lean Progress Report 2020 (identifying measures of improvement participation across the Organisation) e. Annual Lean Plan 2021-23 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. A22583785 e. A2742637 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. Contractor Monitoring	

City of West Torrens		2021/22 Strategic Risk Review Report
Objective ID or Webpage:	e. Administration Policy: Natural Environmental Guidelines for Works, Operations and Contractors 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. qA77541 e. A8367	
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)	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/FITCORE b. A2049683 c. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/CWT-Culture-Collaborators	
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 b. Study Assistance Policy c. LG Professionals programs supported (including ignite program, emerging leaders program, strategic management program and executive leadership program are supported and endorsed on an annual basis) d. Participation in LG Management Challenges e. Leadership Program - Executive, Managers, Team Leaders and Coordinators f. Mandatory Code of Conduct for Employees (effective 2 April 2018). Extract from Local Government General Regulations g. CWT Employee Code of Behaviour - 2019	
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. A2352969	
Control Strength Rating:	5. Effective	
Employee or Manager initiated classification review providing opportunities for 2-way performance development		
Control Owner:	Manager People and Culture	

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Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Classification Review - Administration Policy - 2018	
Objective ID or Webpage:	a. A5319	
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 injury/incidents and hazards are investigated. Reports to Exec and Steering Committee (refer to minutes of Steering Committee Meeting) b. WHS and IM Performance Dashboard Report (Quarterly) c. Skytrust electronic reporting	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-Committee-Structure-and-Membership b. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports 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:	Management Lead - LG Reform and Integrity	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Government Gazettes distributed to relevant managers by Governance for information 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. A2642283 b. https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes	
Control Strength Rating:	5. Effective	
Mandatory staff safety obligations are outlined via policies, procedures and safe work/operating procedures, and risk 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 2020 d. SWP / SOP review schedule (refer to WHS document register) e. Onsite Safety Checks - stored within Objective f. WHS and IM Performance Dashboard Report	
Objective ID or Webpage:	a. http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy b. http://fusion.wtcc.sa.gov.au/registerEngine/registers/whsdocs/ c. A2528799 d. http://fusion.wtcc.sa.gov.au/registerEngine/registers/whsdocs/ e. fA32116 f. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports	
Control Strength Rating:	5. Effective	

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New programs, major reports/projects and departmental operational risks, include risk assessment details	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Administration Policy Enterprise Risk Management Framework approved June 2019 b. Asset Management Plans updated in 2021 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. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans 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/People-and-Culture/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. A2569294 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

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Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Recruitment and Selection Administration Policy b. Performance Partnering Development Program (PPDP) identifies opportunities for identifying interest in alternate roles c. Vacancies are placed on CWT Website d. CWT advertise vacancies via www.seek.com.au 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 from Bob May Workplace Emergency Training 04/11/2020- Civic Centre b. Executive debrief following emergency drills - Refer to 'WHS and Injury Management Performance Dashboard - Quarter 2 2020-21'	
Objective ID or Webpage:	a. A2590864 b. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports	
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-Awards b. http://compass.wtcc.sa.gov.au/Content-areas/CWT_Cultural_Dev/CWT-Culture-Collaborators c. A2182907	

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Control Strength Rating: 3. Partially Effective		
Risk Management accreditation provided to staff at manager and team leaders/supervisors/co-coordinators level		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	WORKFORCE MANAGEMENT	
Evidence:	a. Confirmation from Tafe SA that 8 Staff members completed Risk Management Assessment following Training held November 2017 b. Risk Management Refresher Training for Executive and managers facilitated by TAFE SA conducted 14 Nov 2017 c. Corporate Risk Induction includes a risk assessment component	
Objective ID or Webpage:	a. A2134550 b. A2051693 c. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists	
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:	a. Part of normal day to day work – recorded and lodged into system (e.g. Contractor Site Inspections / Council Site Inspections) b. Contractor Management Policy c. Standardised Contractor Site Monitoring checklist on Compass d. 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:	a. A2756347 (Contractor) and A2756345 (Council) b. A6460 c. http://compass.wtcc.sa.gov.au/Content-areas/Procurement/Procurement-Templates# d. https://cacao.com/api/v1/diagrams/gJHIBzmPel1Bdefr.png?apiKey=iN0QdpmQnqRgMXhGpjIH&width=1600	
Control Strength Rating:	4. Majority Effective	
Systems and Processes reviewed to address workforce and WHS issues raises as a result of pandemic emergency event		
Control Owner:	Manager People and Culture	
Risk Title:	WORKFORCE MANAGEMENT	
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. Workforce Protocols - staff sign-off RE COVID-19 protocols (employees, volunteers, contractors, work experience, etc.)	
Objective ID or Webpage:	a. A2502290 b. A2531081 (entrance sign) & A2531080 (Hand sanitiser poster) c. A2511743 (Managers checklist) & A2490543 (Return to work FAQ) d. https://au.openforms.com/Form/93e32844-0e0f-4f69-a3d5-66f42987cde9	
Control Strength Rating:	3. Partially Effective	

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WHS and IM Plan and associated programs approved and monitored	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. WHS and Injury Management Improvement Plan (2020-2025) b. CWT WHS and IM Management Safety System c. WHS Dashboard reports (quarterly)
Objective ID or Webpage:	a. A2571287 b. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Management-System c. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports
Control Strength Rating:	5. Effective
WHS Calendar of Events outlines all corporate WHS training, including Emergency Evacuation	
WHS Calendar of Events identifies with annual programmable events such as WHS mandatory training e.g. Emergency Wardens, First Aid, and Health and Safety Representatives	
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-Calendars-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 b. Grants Commission Report - Objective folder 2019/20
Objective ID or Webpage:	a. A1811807 b. fA46490
Control Strength Rating:	5. Effective
Working From Home During a Declared Emergency Policy Created in response to Emergency Incident	
Control Owner:	Manager People and Culture
Risk Title:	WORKFORCE MANAGEMENT
Evidence:	a. Working From Home During a Declared Emergency Policy
Objective ID or Webpage:	a. A2571263
Control Strength Rating:	5. Effective

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Injury or death of staff or contractors in the workplace	Manager City Operations	Moderate
Working in an unsafe workplace resulting in staff injury or illness	Manager Community Services	Moderate
Failure to effectively manage workplace behaviour resulting in referral to an External Agency	Manager People and Culture	Moderate
Unacceptable performance or 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
Existing infrastructure and assets are poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
Existing infrastructure and property assets are poorly maintained, impacted by climate change, or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Employee industrial action resulting in inability to provide critical services and or result in reputation damage	Manager City Operations	Low
Failure to conduct routine public health and food safety inspections within regulatory requirements resulting in harm to the public.	Manager Regulatory Services	Moderate
Failure to deliver business objectives due to poor management of projects or contractors	Manager City Property	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
Working in an unsafe workplace resulting in injury or impact on staff wellbeing	Executive Coordinator - Office of Mayor and CEO	Moderate
Failure to provide an effective 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, accountability and management of CWT FITCORE values resulting in increased people management (inappropriate behaviour or conduct) or staff turnover	Manager People and Culture	Moderate
Insufficient resources (including staff capacity or capability) to deliver projects/tasks	Manager Strategy and Business	Moderate
Working in an unsafe workplace resulting in illness, death or injury of staff or contractors	Manager City Assets	Moderate
Staff unavailability (due to factors such as injury/illness/resignations etc) resulting in the inability to complete projects/tasks	Manager Financial Services	Moderate
Failure to deliver business objectives due to poor contractor or project 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

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STR 3 FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION**Primary Category:** Reputation/Relationships**Responsible Officer:** General Manager Business and Community Services**Initial**

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 employees, contractors, volunteers or Elected Members.
- b) Inadequate systems, procedures and internal control frameworks that provide opportunities for serious and systemic misconduct or maladministration by employees, contractors, volunteers or Elected Members.
- c) Inadequate systems, procedures and internal control frameworks that provide opportunities for, or do not adequately respond, to changes in legislation, compliance reports, audits, external inquiry agencies' recommendations and other statutory reports leading to systemic maladministration.

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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 identifies with ongoing review 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:	Management Lead - LG Reform and Integrity
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/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) f. PID Act
Objective ID or Webpage:	a. https://www.legislation.sa.gov.au/LZ/C/A/INDEPENDENT%20COMMISSIONER%20AGAINST%20CORRUPTION%20ACT%202012.aspx

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	b. A8109 c. A8407 d. A5733 e. https://www.legislation.sa.gov.au/LZ/C/A/OMBUDSMAN%20ACT%201972.aspx f. https://www.legislation.sa.gov.au/LZ/C/A/Public%20Interest%20Disclosure%20Act%202018.aspx	
Control Strength Rating:	4. Majority Effective	
Audit General Committee established to provide oversight to the organisation		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/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:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION	
Evidence:	a. Audit Committee Member Induction training completed (PowerPoint presentation from Kellady Jones 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:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/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. A2757213	
Control Strength Rating:	4. Majority Effective	
Council/Committee meetings/Informal gatherings held in public		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/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	

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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 and Risk Committee and Council in line with legislation		
Control Owner: Manager Financial Services Risk Title: FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION Evidence: a. BDO Audit Engagement Letter 2021 b. BDO Audit Completion Report (30 June 2020) and Audited Financial statements presented to Audit and Risk Committee (nb. 2021 report available in November) Objective ID or Webpage: a. A2752402 and A2752401 b. A2752373 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: Management Lead - LG Reform and Integrity Risk Title: FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION Evidence: a. Fraud and Corruption Prevention Control Reporting and Investigation Policy 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. qA2761 d. A2237476 Control Strength Rating: 5. Effective		
Governance Panel (LGA) operational		
Control Owner: Management Lead - LG Reform and Integrity Risk Title: FRAUD, CORRUPTION, MISCONDUCT AND/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: Management Lead - LG Reform and Integrity Risk Title: FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION Evidence: a. Reporting and Investigation Council Member Code of Conduct Complaints b. Fraud and Corruption Prevention, Reporting and Investigation Policy		

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<p>c. Dedicated internet page on Council website to Public Interest Disclosure</p> <p>d. ICAC Directions and Guidelines</p> <p>Objective ID or Webpage:</p> <p>a. A8407</p> <p>b. A5733</p> <p>c. https://www.westtorrens.sa.gov.au/Council/Information/Public-Interest-Disclosure</p> <p>d. https://icac.sa.gov.au/sites/default/files/Directions_Guidelines_1.05_0.pdf</p> <p>Control Strength Rating: 5. Effective</p>		
<p>Information is made available to the community in a range of forms (i.e. budget paper, council agenda) and via Freedom of Information Applications</p>		
<p>Control Owner: Management Lead - LG Reform and Integrity</p> <p>Risk Title: FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION</p> <p>Evidence:</p> <p>a. FOI legislation enables access to certain information by external and internal parties - Freedom of Information Act 1991 (SA)</p> <p>b. Website</p> <p>c. Social media use and management policy</p> <p>d. Freedom of Information pages on CWT website</p> <p>Objective ID or Webpage:</p> <p>a. https://www.legislation.sa.gov.au/LZ/C/A/FREEDOM%20OF%20INFORMATION%20ACT%201991.aspx</p> <p>b. https://www.westtorrens.sa.gov.au/Home</p> <p>c. A8395</p> <p>d. https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information</p> <p>Control Strength Rating: 5. Effective</p>		
<p>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</p>		
<p>Control Owner: Management Lead - LG Reform and Integrity</p> <p>Risk Title: FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION</p> <p>Evidence:</p> <p>a. Internal audits undertaken in line with Internal Audit Plan</p> <p>b. 2020/21 Audited financial statements presented to the Audit General Committee 13 October 2020</p> <p>c. Volunteer Management Audit presented to the 11 Feb 2020 Audit Committee meeting (example of audit)</p> <p>Objective ID or Webpage:</p> <p>a. A2233670</p> <p>b. A2571058</p> <p>c. A2429502</p> <p>Control Strength Rating: 4. Majority Effective</p>		
<p>Mandatory Code of Conduct for Council employees in situ</p>		
<p>Control Owner: Management Lead - LG Reform and Integrity</p> <p>Risk Title: FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION</p> <p>Evidence:</p> <p>a. Code of Conduct for Council Employees is available on website, intranet and in hard copy booklet form which is provided to all employees</p> <p>Objective ID or Webpage: a. A2128406</p> <p>Control Strength Rating: 5. Effective</p>		
<p>Mandatory Code of Conduct for Council Members (and independent members of the Audit Committee) in situ</p>		
<p>Control Owner: Management Lead - LG Reform and Integrity</p>		

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Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION	
Evidence:	a. Current Mandatory Code of Conduct for Elected Members gazetted 29 Aug 2013 b. Code of Conduct available on public website	
Objective ID or Webpage:	a. A8353 b. https://www.westtorrens.sa.gov.au/Home	
Control Strength Rating:	5. Effective	
Policies/procedures, controls in place i.e. Fraud and Corruption Prevention, Control, Reporting and Investigating		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION	
Evidence:	a. Public Interest Disclosure (PID) Policy b. Fraud and Corruption Prevention, 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:	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:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION	
Evidence:	a. Public Consultation Policy b. Annual Report Confidential Items 2019-20 (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	
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Objective ID or Webpage:		
a. A8531		
b. https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports		
c. A2309670		
d. https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes		
e. https://www.westtorrens.sa.gov.au/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/Council/Feedback-comments-and-concerns		
j. A8109		
k. https://yoursay.westtorrens.sa.gov.au/		
l. https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information		
m. https://icac.sa.gov.au/pid-guidelines		
n. A2477290		
o. https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records		
p. https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records		
q. https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records		
r. https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records		
Control Strength Rating:		
5. Effective		
Procurement Roadmap program identifies with ongoing review to provide robust procurement processes including purchase interrogation		
Control Owner:		
Manager Strategy and Business		
Risk Title:		
FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION		
Evidence:		
a. Procurement Steering Committee - Terms of Reference		
b. Audit Reports undertaken since 2015 - e.g. Procurement Audit 2019; Contractor Management Audit 2018		
Objective ID or Webpage:		
a. A2019116		
b. A2284666 - Contractor Management		
Control Strength Rating:		
4. Majority Effective		
Prudential reporting undertaken for required capital projects in accordance with legislation		
Control Owner:		
Management Lead - LG Reform and Integrity		
Risk Title:		
FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION		
Evidence:		
a. Prudential Report Thebarton Precinct Community Facility		
b. Prudential Report Manuele site (2019)		
c. Prudential report Weigal Oval		
Objective ID or Webpage:		
a. zA24165		
b. A2271759		
c. A2056194		
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 AND/OR MALADMINISTRATION		
Evidence:		
a. Public Consultation Administration Policy (2017)		
b. Public Consultation Council Policy (2018) and Framework (2019)		
c. Community Engagement Strategy		
d. Community Consultation Audit 2018		

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Objective ID or Webpage:	e. Fraud and Corruption Audit 2019	
	f. Community Consultation page on CWT public website	
	g. Public Consultation During COVID-19 Policy (2020)	
	a. A8241	
	b. A8531	
	c. A1997734	
	d. A2180516	
	e. fA26407	
Control Strength Rating:	f. https://yoursay.westtorrens.sa.gov.au/	
	g. A2477290	
	4. Majority Effective	
Regular review of policies and procedures		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION	
Evidence:	a. Report to Executive and to City Advancement and Prosperity Committee	
Objective ID or Webpage:	a. A2575867	
Control Strength Rating:	5. Effective	
Review and improve key workflows through Internal Audit reviews to improve integrity		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/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:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/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:	Management Lead - LG Reform and Integrity	
Risk Title:	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION	
Evidence:	a. BDO audited statements 2019/20 confirms strong internal controls	
	b. Control Trak 2021 period controls listing	
	c. Risk Registers in Interplan - Strategic Risks	
	d. Risk Registers in Interplan - Operational Risks	

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Objective ID or Webpage: a. A2571058
b. A2750667
c. A2395533
d. A2437549

Control Strength Rating: 4. Majority Effective

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Tax liabilities inaccurately recorded	Manager Financial Services	Low
Unacceptable performance or behaviour from staff or contractors resulting in external investigation or litigation	Manager Regulatory Services	Moderate
Accounts Receivable - invoices inaccurately recorded or not at all	Manager Financial Services	Low
Providing incorrect advice to internal/external stakeholders or not responding in a timely manner	Executive Coordinator - Office of Mayor and CEO	Moderate
Misconduct or maladministration by public officers	Executive Coordinator - Office of Mayor and CEO	Low
Accounts Payable - inappropriate allocation of funds	Manager Financial Services	Low
Failure to comply with legislative requirements	Executive Coordinator - Office of Mayor and CEO	Moderate
Misconduct or maladministration by public officers	Manager Strategy and Business	Low
Failure to act professionally as a Public Officer	Manager City Development	Low
Failure to inform officers of their legislative obligations resulting in external agency enquiries	Executive Coordinator - Office of Mayor and CEO	Low
Employee misconduct or maladministration resulting in staff termination and/or external investigation.	Manager City Operations	Low
Providing incorrect, incomplete or poorly timed advice to internal/external stakeholders	Manager Strategy and Business	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 misconduct or maladministration resulting in staff termination and/or external investigation.	Manager City Property	Moderate
Adverse publicity arising from fraudulent or corrupt activities by officers or people acting on behalf of community services	Manager Community Services	Moderate

STR 4 IT MANAGEMENT AND CYBER SECURITY**Primary Category:** Organisation/Customer Impact**Responsible Officer:** General Manager Business and Community ServicesInitial

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 or ineffective application of mitigation strategies to prevent or respond to cyber intrusion leading to misuse of information or data or to breaches of legislation
- c) Lack of preparation for or not capitalising on expected future technological capabilities or opportunities

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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:	IT MANAGEMENT AND CYBER SECURITY
Evidence:	a. Funding approved based on the Information Services Workplan and is reviewed on a quarterly basis by the Executive 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:	5. Effective
Audits undertaken by specialist network security firms	
Control Owner:	Manager Information Services
Risk Title:	IT MANAGEMENT AND CYBER SECURITY
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 Datavorks 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:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	a. System back-up occurs 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:	IT MANAGEMENT AND CYBER SECURITY	
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:	Management Lead - LG Reform and Integrity	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	a. CWT Business Continuity Plan b. BCP Testing (Departmental) - June 2021 c. Assurance plan detailing testing program d. BCP Health Check conducted by LGRS Feb 2020	
Objective ID or Webpage:	a. A2676829 b. A2717374, A2697602 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:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	a. Database administration skills are sourced externally b. CQR Consulting engaged to review security of the virtual environment c. Galpins Audit - IT Business Continuity and Disaster Recovery Management Plan - September 2019	

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Objective ID or Webpage:	a. Confirmed by Manager IS b. A2517133 c. A2366291	
Control Strength Rating:	5. Effective	
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		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
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. 'IT Business Continuity, Recovery, and Contingency Plan' - August 2021 c. Galpins Audit - IT Disaster Recovery Audit - September 2019	
Objective ID or Webpage:	a. A2209420, A2209422 b. A2578309 c. A2366291	
Control Strength Rating:	5. Effective	
Live processing and data on two sites concurrently (the CWT Civic data-centre and Adelaide City Council data-centre)		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	a. Information Services Roadmap 2021-22 b. Dell VxRail Hyper-converged Infrastructure active/active environment installed and tested in October 2018.	
Objective ID or Webpage:	a. A2733036 b. A2209422	
Control Strength Rating:	5. Effective	
Mobile device management including the ability to present real time information		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
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) d. 90% of mobile devices moved to InTune product (part of the M365 suite) during 2020/21	
Objective ID or Webpage:	a. A2051581 b. A4849 c. A831090 d. A2574220	
Control Strength Rating:	5. Effective	
Multiple layers of IT security in place		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	a. Information Fraud audit - 2018 b. User access and Application access is administered with auditable, digital workflows eg.	
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Objective ID or Webpage:	<p>Network Access requests</p> <p>c. Strong adherence to the IT SOE (Standard Operating Environment)</p> <p>d. No successful cybersecurity attacks in IT outage have occurred in the last 10 years</p> <p>e. whitelisting process established to prevent executables being run</p> <p>f. Presentation on Cybersecurity (update) to Audit General Committee - (Refer to Minutes for 13 August 2019 meeting)</p> <p>g. Mimecraft was installed in 2020/21 to scrutinise email and weblinks.</p> <p>h. Added and Upgraded Firewall during 2020/21</p>	
	<p>a. A212442</p> <p>b. Confidential documents have secure folder status and are only able to be accessed by approved officers - GMBCS verified</p> <p>c. A5637</p> <p>d. Confirmed - Manager IS</p> <p>e. A1039996</p> <p>f. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes</p> <p>g. A2752946</p> <p>h. A2752946</p>	
Control Strength Rating:	5. Effective	
Qualified, competent, and experienced Information Services staff		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	<p>a. All staff in IS are trained, qualified, and experienced.</p> <p>b. Network - IS administrators required to complete VMware and Microsoft accredited training</p>	
Objective ID or Webpage:	<p>a. Individual records confidential on personnel files but confirmed</p> <p>b. Individual records confidential on personnel files but confirmed</p>	
Control Strength Rating:	5. Effective	
Replacement and upgrade programs in situ for hardware and software		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	<p>a. Core software updated to keep the released versions within the range of supplier support products. Refer to "Software - State of Play" initially published August 2019, reviewed and expanded in January 2020 (with update due September 2021).</p> <p>b. Key business applications updated annually (e.g. IS Roadmap 2021/22).</p> <p>c. IT assets are barcoded and recorded in the Helpdesk system. The information is used for location, disposal and replacement.</p>	
Objective ID or Webpage:	<p>a. A1234567 (2019), A2578307 (2020)</p> <p>b. A2733036 (IS Roadmap 21/22)</p> <p>c. Refer to Helpdesk system</p>	
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:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	<p>a. Digital Network Access and Removal workflows</p> <p>b. Information Technology and its Use Policy - 2019</p>	

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Objective ID or Webpage:	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) 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:	4. Majority Effective	
Supportive work environment provided		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	a. Employee Assistance Program b. FITCORE Culture Values program c. Information Services - Post 2015 Employee Opinion Survey - Action Plan	
Objective ID or Webpage:	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:	5. Effective	
Uninterrupted Power Supply (UPS)		
Control Owner:	Manager Information Services	
Risk Title:	IT MANAGEMENT AND CYBER SECURITY	
Evidence:	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:	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
Objectives, Activities or failure of plant, equipment and facilities (including offices and support systems) that compromise staff safety health and well being	Manager Regulatory Services	Moderate
Interruption or loss of business systems/software including cloud and digital services	Manager Information Services	Moderate
Damage to or loss of hardware (including loss of the IT Datacentre)	Manager Information Services	Moderate
Failure to provide an effective service to stakeholders or provide appropriate advice to Executive , Managers , Employees and members of the Public	Manager People and Culture	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	Moderate

STR 5 EMERGENCY MANAGEMENT AND 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****Risk Rating** **Moderate****Effectiveness of Controls:** Some Weaknesses**Descriptor:**

- a) 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 or business continuity events resulting in loss of key infrastructure/assets including loss of key service centres, unavailability or loss of key staff, critical service levels and/or ongoing danger to staff or our community leading to the CWT's capacity to provide essential services being either severely compromised, reduced in the long term or lost entirely.
- b) Failure to adequately prepare the community for or appropriately consider the ongoing impacts of climate change
- c) Failure to meet the increasing legislative demands being placed on Local Government or adequately partner with the community and associated service providers with regard to emergency management leading to increased dissatisfaction and delayed or missed opportunities for Council to prepare its community for disruptive events or appropriately assist in the response to and recovery from an emergency event
- d) 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
- e) 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
- f) The inability to effectively respond or recover from an emergency event 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:

- 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
- Code Red and Code Blue alerts received and acted upon as required to ensure community are well prepared and aware of response protocols for extreme weather
- Community Resilience Program in situ for the purposes of building resilience within the community to emergency events
- Consultants engaged to provide emergency management experience and expertise as well as new perspective to the program - i.e. for planning and associated testing
- Council Commander and Incident Management Working Group (IMWG) appointed to manage emergency events
- CWT complies with government Directions during Emergency Incident
- CWT is a member of the Western Adelaide Zone Emergency Management Committee which encourages communication and inter-agency workflow
- 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)
- CWT seeks opportunities and actively participates in programs that contribute to sector wide emergency management initiatives
- CWT took actions to safeguard Business Continuity during pandemic emergency incident
- Debriefs and lessons management processes undertaken
- 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
- Dedicated risk management team including emergency management and resilience to ensure the organisation and community are best prepared for incidents and events
- 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 and Recovery Plan, Hazard Plans, and Business Continuity Plan
- Emergency Response Protocol for emergency preparedness and response (e.g. Flood / Storm)
- Emergency safety training programs (inc. emergency evacuation drills) completed on a regular basis
- Executive direction is that development of open space or buildings takes into account aesthetically pleasing design to mitigate potential threats to public safety
- Executive meets regularly for high level decision making during Emergency Incident Response
- 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
- Food inspections, pest/ mosquito controls and notifiable disease communication protocols in place
- Hazard management plans in situ developed in conjunction with relevant departments and aligned with principles of Prevention, Preparedness Response and Recovery

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- IMT formed for communication and decision making in response to emergency incident
- Information regarding Telecross is provided to vulnerable residents
- Innovative methods of providing service developed to maintain business continuity
- Knowledge and training relating to depot knowledge for emergency preparedness e.g. Flood Safe program
- 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
- Management Lead - LG Reform and Integrity is a part of Major Projects Group to ensure measures are taken to ensure safety of Crowded Places and embed greater Organisational Resilience
- 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
- 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
- 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
- Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilience organisation
- Robust systems for assets ensure well considered preparation for flooding events
- State Emergency management systems and procedures include Local Government leading to increased information flow and knowledge sharing
- Temporary centres available (Library) during emergency events to provide refuge
- Training and development of staff relating to emergency safety protocols and procedures for Local Government employees
- Western Adelaide Zone Emergency Management Committee (WAZEMC) identifies key hazards (risks) for the western region
- WHS&IM plan and programs, policies, procedures, standard operating guidelines (non WHS) in place

Risk Controls (Evidence Supporting Tangible Controls)

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:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. Alternative site decisions available in the approved Business Continuity Plan b. BCP Testing regularly conducted (e.g. Community Services in June 2021, City Property in June 2021)
Objective ID or Webpage:	a. A2676829 b. A2717374 and A22697602

City of West Torrens		2021/22 Strategic Risk Review Report
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:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. IT Business Continuity, Recovery and Contingency Plan - December 2020 b. Galpins Audit - September 2019 c. Network firewalls were added in 2020/21 to simplify continuity if a key site is lost	
Objective ID or Webpage:	a. A2578309 b. A2366291 c. CompNow invoice 645133	
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:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. 2020-2021 Annual Risk and Resilience Plan b. Annual Plan approved by Executive (Exec Meeting Minutes - 19 May 2021) c. Enterprise Risk Management Framework	
Objective ID or Webpage:	a. A2671710 b. Executive Minutes sighted c. A2320271	
Control Strength Rating:	4. Majority Effective	
Asset Management Plans in situ providing risk based infrastructure maintenance plans		
Control Owner:	Manager City Assets	
Risk Title:	EMERGENCY MANAGEMENT AND 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 2021 c. CWT Footpath Asset Management Plan 2021 d. Open Space Plan 2021-2026 e. CWT Roads Asset Management Plan 2021 f. CWT Stormwater Asset Management Plan 2021 g. CWT Vehicles (Fleet) Plant and Equipment Asset Management Plan 2021 h. Brown Hill Keswick Creek Catchment Stormwater Management Plan i. Sturt River Urban Catchments Stormwater Management Plan (Draft) j. Stormwater Management Plan (Draft)	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans b. A2658820 c. A2658819 d. A2658818 e. A2658821 f. A2658813 g. A2658817 h. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans	

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i. A2743524 j. zA160609 Control Strength Rating: 4. Majority Effective	
Climate Change and Adaptation Initiatives, implemented or in progress across CWT	
Control Owner:	Team Leader Strategy
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. Climate Mitigation and Adaptation Initiatives in the City of West Torrens Summary Table b. Climate Change Strategy (in progress due for completion 2022)
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Environment/Climate-Change/AdaptWest b. A2737558
Control Strength Rating:	5. Effective
Code Red and Code Blue alerts received and acted upon as required to ensure community are well prepared and aware of response protocols for extreme weather	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. Code Red Alert - 25 February to 2 March 2019 b. Code Blue Alert - 12 July 2019
Objective ID or Webpage:	a. A2274478 b. A2334925
Control Strength Rating:	5. Effective
Community Resilience Program in situ for the purposes of building resilience within the community to emergency events	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND 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
Consultants engaged to to provide emergency management experience and expertise as well as new perspective to the program - i.e. for planning and associated testing	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND 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 - Assurance Plan
Objective ID or Webpage:	a. A1810100 b. A2095061 c. A2180704
Control Strength Rating:	4. Majority Effective
Council Commander and Incident Management Working Group (IMWG) appointed to manage emergency events	

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Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Instrument of Appointment - Council Commander b. Instrument of Appointment - Council Liaison Officer c. Management Lead - LG Reform and Integrity has completed Council Commander and Local Government Liaison Officer training	
Objective ID or Webpage:	a. A2091762 b. A2099300 c. Sighted and in confidential HR folder	
Control Strength Rating:	4. Majority Effective	
CWT complies with government Directions during Emergency Incident		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
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. https://www.covid-19.sa.gov.au/ c. A2503570 https://www.sahealth.sa.gov.au/wps/wcm/connect/public+content/sa+health+internet/conditions/infectious+diseases/covid-19	
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:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. CWT Member of the Western Zone Emergency Management Committee (WAZEMC). b. GMB&CS is the Chair of the WAZEMC and Management Lead - LG Reform and Integrity is member with the ORO as proxy. c. WAZEMC Plan d. WAZEMC and NAZEMC combined recovery exercise - 'Exercise Poseidon' - 2019 e. WAZEMC exercise in progress (November 2021)	
Objective ID or Webpage:	a. A2196408 b. A2233367 c. A2165827 d. A2393921 (Report), A2291922 (participants), A2353587 (Participants Handbook) e. A2757031	
Control Strength Rating:	4. Majority Effective	
CWT provides support to Local Government Functional Support Group (LGFSG) and the wider sector		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Local Government Liaison Officer (LGLO) in attendance at Mt Barker for Cuddlee 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	

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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:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
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 d. COVID-19 pre-brief presentation to Council - March 2021	
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 d. Refer to pre-brief schedule	
Control Strength Rating:	5. Effective	
CWT regularly liaise with the emergency services sector through the Local Government Functional Support Group (LGFSG)		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
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	
CWT seeks opportunities and actively participates in programs that contribute to sector wide emergency management initiatives		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. CWT approval for NDRP funding b. Council Ready Program in place at the LGA c. Council Ready Health Check process completed at the CWT d. 'Poseidon' Recovery Workshop and Report	
Objective ID or Webpage:	a. A2051119 b. A2199028 c. A2257259 d. A2393921 (Report), A2291922 (participants), A2353587 (Participants Handbook)	
Control Strength Rating:	5. Effective	

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CWT took actions to safeguard Business Continuity during pandemic emergency incident	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND 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 g. Compass - 'Quick Bites' page identifying current workplace directions
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 g. http://compass.wtcc.sa.gov.au/COVID-19/COVID-quick-bites-WFH
Control Strength Rating:	4. Majority Effective
Debriefs and lessons management processes undertaken	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND 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 d. Staff Lessons exercise - Continuous Improvement - Oct 2020 e. IMWG Lessons - presentation 18 Feb 2021
Objective ID or Webpage:	a. A2443384 b. A2563159 c. A2563173 d. qA85111 e. A2637227
Control Strength Rating:	5. Effective
Decisions made and actions taken at IMT and RMT level are risk assessed	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. Covid-19 IMT Agenda 21 May 2020 b. Covid-19 RMT Minutes 1 July 2020 c. COVID-19 risk assessments approved by GMB&CS
Objective ID or Webpage:	a. A2482468 b. A2504914 c. qA84403
Control Strength Rating:	5. Effective
Dedicated Recovery Groups created to assist with recovery planning and support for the organisation and community	
Control Owner:	Management Lead - LG Reform and Integrity

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Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Workforce Sustainability sub group - action plan b. Economic Sustainability sub group - RMT Minutes re formation 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	
Dedicated risk management team including emergency management and resilience to ensure the organisation and community are best prepared for incidents and events		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Management Lead - LG Reform and Integrity job description includes emergency management b. Organisational Resilience Officer/s job description includes emergency management	
Objective ID or Webpage:	a. A22735985 b. A2169683 and A2169682	
Control Strength Rating:	5. Effective	
EAP/Trauma counselling program in place for group or individual debrief		
Control Owner:	Manager People and Culture	
Risk Title:	EMERGENCY MANAGEMENT AND 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:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND 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 and Recovery Plan, Hazard Plans, and Business Continuity Plan		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. CWT Business Continuity Plan b. CWT Emergency Management Framework c. CWT Emergency Management Operations and Recovery Plan	

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<p>Objective ID or Webpage:</p>	<p>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) - 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 (Assurance Plan)</p> <p>a. A2331003 b. A2346599 c. A2347151 d. A2416838 e. A2127122 f. A2445563 g. A2127125 h. A2127128 i. A2127126 j. A2127129 k. A2127123 l. A2330901 m. A2050022 n. A2097827 o. A2097824 p. A2214845 q. A2095061 r. A2180704</p>
<p>Control Strength Rating:</p>	<p>4. Majority Effective</p>
<p>Emergency Response Protocol for emergency preparedness and response (e.g. Flood / Storm)</p>	
<p>Control Owner: Risk Title: Evidence: Objective ID or Webpage: Control Strength Rating:</p>	<p>Manager City Operations</p> <p>EMERGENCY MANAGEMENT AND RESILIENCE</p> <p>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 (e.g. 30 Aug 2021) c. General SOP's (e.g. Rapid Response Process)</p> <p>a. https://cacoo.com/api/v1/diagrams/FVjDxtmQXJzOzyIS.png?apiKey=iN0QdpmQnqRgMXhGpjiH&width=1600 b. A2739895 c. https://cacoo.com/api/v1/diagrams/3GsKUJe9evW9BS98.png?apiKey=iN0QdpmQnqRgMXhGpjiH&width=1600</p> <p>5. Effective</p>
<p>Emergency safety training programs (Inc. Emergency evacuation drills) completed on a regular basis</p>	
<p>Control Owner:</p>	<p>Manager People and Culture</p>

City of West Torrens		2021/22 Strategic Risk Review Report
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Training reported on within Work Health Safety and Injury Management Performance Dashboard Reports (quarterly) b. All Fire Wardens trained for worker occupied buildings (e.g. 03/06/2021) c. Portable Fire Extinguisher Training - Depot Staff d. WHS Calendar of Events inclusive of scheduled evacuation drills and WHS training opportunities e. WHS and Injury Management Induction (Moodle online induction) f. WHS Induction and Training Policy - 2015	
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports b. A2706547 c. A2344415 d. http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-Calendars-of-Events e. http://compass.wtcc.sa.gov.au/Content-areas/Human-Resources/Your-First-3-months/City-of-West-Torrens-Induction-policy-and-checklists f. A8586	
Control Strength Rating:	5. Effective	
Executive direction is that development of open space or buildings takes into account aesthetically pleasing design to mitigate potential threats to public safety		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND 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 c. A2318344 d. A2420760	
Control Strength Rating:	4. Majority Effective	
Executive meets regularly for high level decision making during Emergency Incident Response		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Executive IMT Agenda b. Executive RMT Agenda c. Functional Role statements created for IMWG - Refer to Operations and Recovery Plan	
Objective ID or Webpage:	a. A2459903 b. A2487572 c. A2631498	
Control Strength Rating:	5. 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:	Management Lead - LG Reform and Integrity	

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City of West Torrens		2021/22 Strategic Risk Review Report
Risk Title:	EMERGENCY MANAGEMENT AND 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	
Food inspections, pest/ mosquito controls and notifiable disease communication protocols in place		
Control Owner:	Manager Regulatory Services	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Environmental Health Australia Managers Forum b. Notifiable Disease report from SA Health - July 2020 c. Participation in LGFSG Waste Group - COVID 19 d. Participation in LGFSG Visy Fire Response Group e. Coordination with PIRSA and Solo regarding fruit fly management	
Objective ID or Webpage:	a.A2458994 b.A2533849 c. A2752690 d. A2752688 e. A2752833	
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:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND 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	
Control Strength Rating:	2. Requires Significant Improvement	
IMT formed for communication and decision making in response to emergency incident		

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Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
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:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. Telecross information provided on website
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/Emergencies-and-disasters/Preparing-for-a-heat-wave
Control Strength Rating:	4. Majority Effective
Innovative methods of providing service developed to maintain business continuity	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND 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
Knowledge and training relating to depot knowledge for emergency preparedness e.g. Flood Safe program	
Control Owner:	Manager City Operations
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. SES Flood Safe program funding agreement b. LGA iResponda training for all Depot Staff and key staff - June 2021 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
Objective ID or Webpage:	a. A1851314 b. A2706075 c. A2588280 d. A2588280
Control Strength Rating:	5. Effective

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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: Management Lead - LG Reform and Integrity

Risk Title: EMERGENCY MANAGEMENT AND RESILIENCE

Evidence:
a. LG Functional Support Group Implementation program - Participating agency workshops
b. Information notices received and acted upon as required ensuring greater cross-agency communication and resource sharing

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: Management Lead - LG Reform and Integrity

Risk Title: EMERGENCY MANAGEMENT AND 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

Management Lead - LG Reform and Integrity 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: Management Lead - LG Reform and Integrity

Risk Title: EMERGENCY MANAGEMENT AND RESILIENCE

Evidence:
a. Terms of Reference
b. Agenda

Objective ID or Webpage:
a. A2318344
b. A2313272

Control Strength Rating: 3. Partially Effective

Measures instituted to support those impacted by Emergency Incident

Control Owner: Manager Financial Services

Risk Title: EMERGENCY MANAGEMENT AND RESILIENCE

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
b. COVID-19 Reserve (within Reserve calculations)
c. Interim Workforce Leave Arrangements (COVID-19) - Pandemic 2021

Objective ID or Webpage:
a. <https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes> (refer to 15 September 2020)
b. <https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans>
c. A2460385

Control Strength Rating: 4. Majority Effective

New developments are controlled in the Brown Hill/ Keswick Creeks and River Torrens catchments

City of West Torrens		2021/22 Strategic Risk Review Report
Control Owner:	Manager City Development	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Planning and Design Code b. Planning Development and Infrastructure Act 2016 c. Internal Referral Process (referred to City Assets where Brown Hill Creek is referred) - Service Level Agreement	
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 c. http://compass.wtcc.sa.gov.au/Lists/News-Listing/Internal-Referrals-and-the-case-for-a-Service-Level-Agreement-SLA	
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 Operations	
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE	
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:	4. Majority 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:	EMERGENCY MANAGEMENT AND RESILIENCE	
Evidence:	a. Level of insurance required reviewed annually with the LGRS (2020-21)	
Objective ID or Webpage:	a. A2559365	
Control Strength Rating:	5. Effective	
Pandemic specific documentation created both for Incident and Recovery phases of Emergency Incident		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	EMERGENCY MANAGEMENT AND 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	
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City of West Torrens		2021/22 Strategic Risk Review Report
<p>Objective ID or Webpage: I. Departmental Recovery Plans (e.g development) m. Interim Workforce Leave (COVID-19) - Pandemic Policy (Special Leave)</p> <p>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 l. qA83504 m. A2460385</p> <p>Control Strength Rating: 5. Effective</p>		
<p>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</p>		
<p>Control Owner: Team Leader Strategy</p> <p>Risk Title: EMERGENCY MANAGEMENT AND RESILIENCE</p> <p>Evidence: a. AdaptWest Climate Change Adaption Plan - AdaptWest in action 3 Year action plan 2019-22 b. AdaptWest Completed Project (Urban heat mapping 2017; Smart irrigation trial) c. CWT funded Project Officer 2021/22 (through internal budget) to implement the plan d. Western Adelaide Region Change Adaptation Plan Project Team (Governance) Structure e. Participation in AdaptWest Working Group - monthly (AdaptWest Regional Coordinator and project officer representative from CWT, CCS and PAE) f. Participation in AdaptWest Steering Group - quarterly meetings (comprising of Executive and Management, reps from CWT, CCS and PAE, and Working Group Members) g. AdaptWest Regional Coordinator work plan h. Adaptwest successful grant application notification for the appointment of the AdaptWest Regional Coordinator.</p> <p>Objective ID or Webpage: a. A2357336 b. Urban heat mapping (A2039923), Smart irrigation trial (fA21126), c. fA25053 d. A2278871 e. fA24559 f. fA24559 g. A2178904 h. A2043621, A2133482 and A2269850</p> <p>Control Strength Rating: 3. Partially Effective</p>		
<p>Protocols in place to cancel pre-organised Council events (e.g. weather related cancellations)</p>		
<p>Control Owner: Manager Strategy and Business</p> <p>Risk Title: EMERGENCY MANAGEMENT AND RESILIENCE</p> <p>Evidence: a. Event cancellation protocols b. Summer Festival 2020/21 (adaptation of Summer Festival program as a result of COVID-19)</p> <p>Objective ID or Webpage: a. A2098203 b. A2543511</p> <p>Control Strength Rating: 4. Majority Effective</p>		
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Regular Information updates provided to staff regarding Emergency Incident	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. Email regarding return to the workplace b. Update re face to face meetings from 01 June 2020 c. Dedicated Incident intranet page d. 'Quick Bites' - Online information identifying current workplace directions
Objective ID or Webpage:	a. A2506369 b. A2497560 c. http://compass.wtcc.sa.gov.au/COVID-19 d. http://compass.wtcc.sa.gov.au/COVID-19/COVID-quick-bites-WFH
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:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
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 f. Risk Assessment Folder containing all COVID-19 risk assessments approved by GMB&CS
Objective ID or Webpage:	a. A2528515 b. A2542725 c. A2522582 d. A2522580 e. A2522577 f. qA84403
Control Strength Rating:	5. Effective
Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilience organisation	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND 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 2021
Objective ID or Webpage:	a. A5024 b. A2320271 c. A2671710 d. http://compass.wtcc.sa.gov.au/Content-areas/Resilience e. A21745714

City of West Torrens

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Control Strength Rating:	4. Majority Effective
Robust systems for assets ensure well considered preparation for flooding events	
Control Owner:	Manager City Assets
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. Existing drainage network is recorded in Conquest (Asset management software) b. Westmaps map example of drainage network under roads c. Routine Inspection Schedule for Stormwater Assets (Conquest / Fusion)
Objective ID or Webpage:	a. (Refer to CWT asset management software Conquest) b. A994213 c. A
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:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND 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
Temporary centres available (Library) during emergency events to provide refuge	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
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
Training and development of staff relating to emergency safety protocols and procedures for Local Government employees	
Control Owner:	Manager City Assets
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. LGA i-Responda training completed for all Depot Staff and other key stakeholders - May/June 2021 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 (2018), fA48747 (2021) b. A2366003
Control Strength Rating:	4. Majority Effective

City of West Torrens

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Western Adelaide Zone Emergency Management Committee (WAZEMC) identifies key hazards (risks) for the western region	
Control Owner:	Management Lead - LG Reform and Integrity
Risk Title:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. WAZEMC Emergency Management Plan b. WAZEMC Extreme Storm Risk Management Report c. Western and Northern Zone joint Emergency Management Exercise:: Facilitators Guide :: Exercise Poseidon :: 03 September 2019 d. Western and Northern Zone joint Emergency Management Exercise :: Participants Guide :: Exercise Poseidon :: 03 September 2019 e. Western and Northern Zone joint Emergency Management Exercise :: Exercise Poseidon Findings and Recommendations
Objective ID or Webpage:	a. A2165827 b. A1908527 c. A2367309 d. A2367308 e. A2393919
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:	EMERGENCY MANAGEMENT AND RESILIENCE
Evidence:	a. WHS & IM System b. Work Health Safety and Injury Management Improvement Plan c. SOPs/SWPs available on Intranet / mobile technology d. Administration Policy: WHS and IM Lead Policy - 2021 e. Administration Policy: WHS and IM Planning, Monitoring and Review - 2019 f. Policy Hub
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. A2662913 e. A8392 f. http://fusion.wtcc.sa.gov.au/policyHub/index.cfm#findapolicy
Control Strength Rating:	5. Effective

City of West Torrens

2021/22 Strategic Risk Review Report

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

STR 6 ASSET MANAGEMENT**Primary Category:** Budget/Financial**Responsible Officer:** General Manager Business and Community ServicesInitial

Consequence	Major
Likelihood	Likely

Revised

Consequence	Major
Likelihood	Unlikely

Risk Rating**Extreme****Risk Rating****Moderate****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
- b) Failure to meet or consider the needs or expectations of the community , external agency infrastructure projects or climate change
- c) Failure to consider how environmental, sustainability and climate change issues may impact on the asset or the asset impacting on those issues over the course of the life cycle of the asset
- d) Failure to consider changes in technology/innovation when planning for designing of or considering the life cycle of an asset

City of West Torrens

2021/22 Strategic Risk Review Report

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:	ASSET 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:	ASSET MANAGEMENT
Evidence:	a. CWT' Asset Management Plan 2020/2030 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 2021 c. CWT Footpath Asset Management Plan 2021 d. CWT Recreation & Open Space Asset Management Plan 2021 e. CWT Roads Asset Management Plan 2021 f. CWT Stormwater Asset Management Plan 2021 g. CWT Vehicles (Fleet) Plant and Equipment Asset Management Plan 2021 h. Development of Maintenance Management Plans (i.e. Open Space Management Plan 2021-2026)
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans b. A2658820 c. A2658819 d. A2658818 e. A2658821

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Control Strength Rating:	f. A2658813 g. A2658817 h. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans
	4. Majority Effective
Capital Works programs and Maintenance Budgets	
Control Owner:	Manager City Assets
Risk Title:	ASSET 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:	ASSET MANAGEMENT
Evidence:	a. Bridges and Footbridges Audit - 2017 b. Roads and Kerb and Gutter Audit - 2015 c. Stormwater and underground SWA Audit - rolling program (annual conditions audit in line with Capital Works Program) d. Routine Inspection roll-out as per Annual Asset Management Plans
Objective ID or Webpage:	a. A1962411 b. A1104538 c. A2134398 d. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/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:	ASSET MANAGEMENT
Evidence:	a. Conquest - Reporting and Recording database for housing inspection data b. Conquest Inspection data c. Conquest link to (GIS) Graphical Information Systems d. Conquest Asset Inspection options
Objective ID or Webpage:	a. A2755691 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 Assets
Risk Title:	ASSET MANAGEMENT
Evidence:	a. Organisational chart b. Building Asset Management Plan in place

City of West Torrens		2021/22 Strategic Risk Review Report
Objective ID or Webpage:	c. GHD Building Asset Audits guide the budget indicator RE 10-year Asset Plans d. Capital Operational Budget developed annually (Annual Business Plan prioritises infrastructure for maintenance and informs maintenance programs)	
	a. A1271437 b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans c. A2102483 d. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans	
Control Strength Rating:	5. Effective	
Future Planning for CWT assets ensuring long term consideration for infrastructure		
Control Owner:	Manager City Assets	
Risk Title:	ASSET MANAGEMENT	
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)	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Services/Streets-roads-footpaths-and-restrictions/Traffic-transport-road-safety-and-speed-limits/Traffic-and-transport b. A2183277	
Control Strength Rating:	5. Effective	
IT Asset Management systems include capabilities to forecast, budget, source, implement and dispose of assets		
Control Owner:	Manager Information Services	
Risk Title:	ASSET MANAGEMENT	
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 first published in August 2019 (was updated in 2020 and again in 2021 to include profiling of IT infrastructure and Information Management information).	
Objective ID or Webpage:	a. Refer to Helpdesk system b. A2578307	
Control Strength Rating:	5. Effective	
Long Term Financial Plans (identifying Asset Management expenditure)		
Control Owner:	Manager City Assets	
Risk Title:	ASSET MANAGEMENT	
Evidence:	a. Adopted Budget and Annual Business Plan 2021/22	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans	
Control Strength Rating:	5. Effective	
Master Plans produced for significant developments to ensure thorough consideration for the new asset		
Control Owner:	Manager City Assets	
Risk Title:	ASSET MANAGEMENT	
Evidence:	a. Apex Park Masterplan b. Weigall Oval Stage 1 Masterplan	

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<p>c. Kings Reserve and Thebarton Oval d. Richmond Oval e. Kesmond Reserve</p> <p>Objective ID or Webpage:</p> <p>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 d. https://yoursay.westtorrens.sa.gov.au/richmond-oval-master-plan e. https://yoursay.westtorrens.sa.gov.au/kesmond-reserve-master-plan</p> <p>Control Strength Rating: 5. Effective</p>			
Member of networks and committees that allow for robust planning for creeks and rivers			
<p>Control Owner: Manager City Assets</p> <p>Risk Title: ASSET MANAGEMENT</p> <p>Evidence:</p> <p>a. CEO is a member Brown Hill Keswick Creek (BHKC) Steering Committee - Meeting Minutes 23 June 2021 b. GM Urban Services is on the BHKC Technical Group Brownhill Keswick Creek Stormwater Project - Steering Group Minutes c. Working closely with the SMA in relation to the development and implementation of the BHKC Plan d. Committee member - Sturt Creek Catchment Plans</p> <p>Objective ID or Webpage:</p> <p>a. A2716822 b. A1512827 c. A344815 d. A1149969</p> <p>Control Strength Rating: 4. Majority Effective</p>			
Mobile device management includes the ability to present real time information (inspections etc)			
<p>Control Owner: Manager Information Services</p> <p>Risk Title: ASSET MANAGEMENT</p> <p>Evidence:</p> <p>a. Pathway customer request system allows information to be added and viewed in the field b. The Fusion middleware Platform delivers real-time information to workforce via mobile devices</p> <p>Objective ID or Webpage:</p> <p>a. A2051581 b. Non-tangible evidence</p> <p>Control Strength Rating: 5. Effective</p>			
Regular contact and participation in Member networks regarding Plans and Planning to connect with other professionals			
<p>Control Owner: Manager City Assets</p> <p>Risk Title: ASSET MANAGEMENT</p> <p>Evidence:</p> <p>a. Annual Budget and Business Plan Summary provides contributions to BHKC works (2021/22) - Commitment by all Councils involved in Brownhill/Keswick creeks to form a Regional subsidiary to implement the Stormwater Management Plan b. Brown Hill Keswick Creek (BHKC) Plan - March 2016 (Approval of the Brown Hill/Keswick Creeks Stormwater Plan Part A and part B by all five councils - March 2016) c. Lower Sturt Catchment Management Plan</p>			
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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Unsafe and ineffective movement of people through the City due to inadequate road and path network	Manager City Assets	Moderate
Objectives, Activities or failure of plant, equipment and facilities (including offices and support systems) that compromise staff safety health and well being	Manager Regulatory Services	Moderate
Existing infrastructure and assets are poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
Existing infrastructure and property assets are poorly maintained, impacted by climate change, or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Flooding to existing communities and future developments resulting in loss or damage to property or injury	Manager City Assets	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
Sustainable Financial Management not achieved	Manager Financial Services	Moderate
Failure to provide an effective service to stakeholders or provide appropriate advice to Executive, Managers, Employees and members of the Public	Manager People and Culture	Moderate
Asset register not accurately maintained	Manager Financial Services	Low
Ageing and damaged assets - The ability to use the asset is compromised or not available	Manager City Assets	Moderate
Reduction in Council expenditure resulting in reduced expenditure on infrastructure assets and/or degraded asset management capability	Manager City Assets	Moderate

STR 7 CHANGE IN URBAN FORM**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:**

- a) Failure to recognise trends and ongoing changes to inner metropolitan urban form and adequately plan for or implement appropriate systems, programs and process or mitigation strategies 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 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 regarding changes in strategy or major infrastructure projects (e.g. the North-South Corridor).

City of West Torrens

2021/22 Strategic Risk Review Report

Existing Controls:

- Alert process in situ for lodged development applications whereby notification is received by all relevant Departments to ensure well considered evaluation and response
- 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 PDI Act and 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
- Local Government Planning networks ensuring information sharing
- Notification process in place for changes to legislation
- Plans, Policies and Strategies in situ providing guidance on decision making
- Plans, Policies and Strategies in Situ providing guidance on decision making for public realm
- Regular contact and participation in networking and relevant associations/working parties to connect with other local government professional

Risk Controls (Evidence Supporting Tangible Controls)

Alert process in situ for lodged development applications whereby notification is received by all relevant Departments to ensure well considered evaluation and response	
Control Owner:	Manager City Development
Risk Title:	CHANGE IN URBAN FORM
Evidence:	a. Automated referral process for City Assets / City Operations / and Waste Teams for infill requests (i.e impact on street trees, stormwater, waste, etc.) via Continuous Improvement PDI Act Process Review
Objective ID or Webpage:	a. http://compass.wtcc.sa.gov.au/Content-areas/Lean-Thinking/2021-Lean-Projects-and-Plans
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:	CHANGE IN URBAN FORM
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 c. Information collaborated between strategy team host briefings for staff (e.g. Planning Reform) d. Gazetted information sent directly to Manager and TL for their information/awareness
Objective ID or Webpage:	a. A2391802 b. A2390660 c. A2757284, A2757281, A2757289, A2757290 d. A2749971
Control Strength Rating:	5. Effective

City of West Torrens

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CWT provides feedback and commentary regarding legislative updates and requests for submissions	
Control Owner:	Team Leader Strategy
Risk Title:	CHANGE IN URBAN FORM
Evidence:	a. State Planning Policy Response b. Aircraft Noise c. Adelaide Airport Masterplan d. Public Safety Areas Response e. Mooring Avenue Code Amendment - Letter to the Minister of Planning f. Shopping Centre Car Park - West Torrens Response to: PDI (Carparking Requirements) Amendment Bill 2019 Circular 48.3
Objective ID or Webpage:	a. A2241270 b. A1654638 c. A2224638 d. A219098 e. A2735400 f. A2408980
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:	CHANGE IN URBAN FORM
Evidence:	a. Agenda Items - Council Meeting 07 September 2021 - Item 21.3 - Planning, Development and Infrastructure Act: Anzac Highway, Glandore b. Information on CWT website references new planning system and links to Plan SA
Objective ID or Webpage:	a. A2524489 b. https://www.westtorrens.sa.gov.au/Building-and-Planning/Development-applications (link to Plan SA Portal)
Control Strength Rating:	5. Effective
CWT provides response to consultation and advocates on behalf of its community regarding changes to the PDI Act and Regulations	
Control Owner:	Manager City Development
Risk Title:	CHANGE IN URBAN FORM
Evidence:	a. Proposed amendments to the 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:	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:	CHANGE IN URBAN FORM
Evidence:	a. Legal advice sought from Normans during development of delegations b. Plan SA - online training video modules e.g. - Request and respond to referrals (internal

City of West Torrens		2021/22 Strategic Risk Review Report
Objective ID or Webpage:	and External) using South Australia's new planning system - 01 Sept 2021 (eventbright invite)	
	c. Regular LGA Council "catch up" (weekly)	
	d. Plan SA Guide to the plan and design code rural and urban council areas	
	e. DPTI (DIT) Planning ahead newsletter	
	f. Update from specialist LG lawyers re PDI changes to sections 221 and 222 Act	
	g. Plan SA newsletter (quarterly)	
	h. Building Standard newsletter (quarterly) - 'The Building Standard'	
	a. A2617553	
	b. https://plan.sa.gov.au/about/learning_and_support	
	c. A2561910	
Control Strength Rating:	d. A2374215	
	e. A2504127	
	f. A2430561	
	g. https://plan.sa.gov.au/resources/building/notices_and_newsletter	
	h. https://plan.sa.gov.au/news/view_newsletter?newsitem=910229	
	4. Majority Effective	
	Dedicated Strategy team to develop CWT strategies, plans and submissions	
	Control Owner:	Manager Strategy and Business
	Risk Title:	CHANGE IN URBAN FORM
	Evidence:	a. Organisational chart b. Position descriptions outline requirements of role c. significant experience and qualifications of team members
Objective ID or Webpage:	a. A1271437	
	b. Confidential - stored on file	
	c. Confidential - within personnel file	
Control Strength Rating:	5. Effective	
Local Government Planning networks ensuring information sharing		
Control Owner:	Manager City Development	
Risk Title:	CHANGE IN URBAN FORM	
Evidence:	a. LG Planning and Reform discussions (fortnightly) - Manager and Team Leader attendance b. Planning SA Planning and Building forum (fortnightly) - Manager and TL attendance	
Objective ID or Webpage:	a. Ongoing meeting	
	b. A2757242	
Control Strength Rating:	4. Majority Effective	
Notification process in place for changes to legislation		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	CHANGE IN URBAN FORM	
Evidence:	a. Policy register (Policy HUB) b. Legislative Progress Report presented to Council once per month (refer to Council Agenda 21 Sept 2021) c. Reports refer to legislative requirements when relevant (refer to Agenda - 18 May 2021) 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	

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City of West Torrens		2021/22 Strategic Risk Review Report
Objective ID or Webpage:	a. Refer to Policy HUB - http://fusion.wtcc.sa.gov.au/policyHub/index.cfm b. https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports (refer to Agenda - 21 Sept 2021) c. https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports (refer to Agenda - 18 May 2021) d. Executive Management Team Minutes sighted e. A2749249 f. A2634378	
Control Strength Rating:	5. Effective	
Plans, Policies and Strategies in situ providing guidance on decision making		
Control Owner:	Manager Strategy and Business	
Risk Title:	CHANGE IN URBAN FORM	
Evidence:	a. Code Amendments b. Open Space Plan 2021 c. 30 year Plan for Greater Adelaide d. Planning, Development and Infrastructure (PDI) Act e. Sale and Disposal of Assets Policy	
Objective ID or Webpage:	a. https://www.dpti.sa.gov.au/__data/assets/pdf_file/0011/250022/West_Torrens_Council_Development_Plan.pdf b. A2128632 c. https://livingadelaide.sa.gov.au/__data/assets/pdf_file/0003/319809/The_30-Year_Plan_for_Greater_Adelaide.pdf d. https://www.legislation.sa.gov.au/LZ/C/A/PLANNING%20DEVELOPMENT%20AND%20INFRASTRUCTURE%20ACT%202016.aspx e. A8554	
Control Strength Rating:	5. Effective	
Plans, Policies and Strategies in Situ providing guidance on decision making for public realm		
Control Owner:	Manager City Assets	
Risk Title:	CHANGE IN URBAN FORM	
Evidence:	a. Transport Strategy b. Infrastructure and Asset Management Plans c. Asset Management Plans 2020-2030 (Overview) d. Open Space Plan 2021-2026	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Services/Streets-roads-footpaths-and-restrictions/Traffic-transport-road-safety-and-speed-limits/Traffic-and-transport b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans c. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans d. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans	
Control Strength Rating:	5. Effective	
Regular contact and participation in networking and relevant associations/working parties to connect with other local government professional		
Control Owner:	Team Leader Strategy	
Risk Title:	CHANGE IN URBAN FORM	

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City of West Torrens		2021/22 Strategic Risk Review Report
Evidence:	<ul style="list-style-type: none">a. Inner Rim Planners Groupb. LGA fortnightly catch-upc. Regular contact with AGD (Policy related / Code / helpdesk)d. AGD monthly Planners Forume. Adelaide and Parafield Airport Planning Coordination Forum	
Objective ID or Webpage:	<ul style="list-style-type: none">a. A2755361b. A2755367c. A2755368d. A2755369e. A2755357	
Control Strength Rating:	4. Majority Effective	

City of West Torrens

2021/22 Strategic Risk Review Report

Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Ageing and damaged assets - The ability to use the asset is compromised or not available	Manager City Assets	Moderate
Developing Strategic and Corporate Plans, Projects, Partnerships or Policy positions that fail to meet community needs and aspirations	Manager Strategy and Business	Moderate
Developing Strategic and Corporate Plans, Projects, Partnerships and Policy positions that fail to engage or fail to appropriately engage staff, Elected Members and key stakeholders	Manager Strategy and Business	Moderate
Unsafe, inefficient and ineffective movement of people through the City	Manager City Assets	Moderate
Poor preparation for Emergencies resulting in poor response to incidents and negative impact on recovery	Manager City Operations	Moderate
Failure to maintain Tree Assets in a safe condition resulting in major damage to people property or litigation	Manager City Operations	Moderate
Sustainable Financial Management not achieved	Manager Financial Services	Moderate
Hybrid Development Assessment process and Records Management Systems resulting in the inability to locate information or process applications efficiently and effectively	Manager City Development	Moderate
Incorrect Rate Valuations	Manager Financial Services	Low
Ineffective strategic partnerships resulting in missed opportunities to progress Council's objectives	Executive Coordinator - Office of Mayor and CEO	Low
Existing infrastructure and property assets are poorly maintained, impacted by climate change, or sudden catastrophic failure occurs resulting in deterioration or inability to use asset and/or reduced service levels	Manager City Property	Moderate
Failure to comply with current Legislation and Policy including PDI Act and case law authority and react agilely to changes	Manager City Development	Moderate
Community Reaction to Decisions	Manager City Development	Moderate
Flooding to existing communities and future developments resulting in loss or damage to property or injury	Manager City Assets	Moderate
Failure to provide an effective service to stakeholders or provide appropriate advice to Executive, Managers, Employees and members of the Public	Manager People and Culture	Moderate
Failure to comply with legislative requirements	Management Lead - LG Reform and Integrity	Low
Existing infrastructure and assets, plant, equipment etc are poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate

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

Consequence	Major
Likelihood	Moderate

Revised

Consequence	Major
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 or consider and implement innovative responses 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
- City Assets are using innovative recycled products to augment routine traditional asphalt upgrades (i.e. asphalt product containing recycled rubber, glass, and toner cartridges)
- Consultants are engaged where required to add value to process reviews and contract negotiations
- 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 identified and applied for where possible to improve waste solutions across the council area
- Notification process in place for changes to legislation
- Organisational Budget and Plan in Situ inclusive of Waste Management targets
- Regular 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 (and to provide feedback)
- Waste Management has a dedicated Strategic Action within the Community Plan
- Waste Management practices in situ (including necessitating process improvement)
- 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
City Assets are using innovative recycled products to augment routine traditional asphalt upgrades (i.e. asphalt product containing recycled rubber, glass, and toner cartridges)	
Control Owner:	Manager City Assets
Risk Title:	WASTE MANAGEMENT
Evidence:	a. Downer Carbon Reduction Certificate b. Downer Group - Confirmation of Road Reconstructions - Asphalt works 2021/22 c. Invoice - e.g. Sherriff Street Reseal

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Objective ID or Webpage: a. A2346830 b. A2649392 c. A2662479 Control Strength Rating: 4. Majority Effective		
Consultants are engaged where required to add value to process reviews and contract negotiations		
Control Owner: Manager Regulatory Services Risk Title: WASTE MANAGEMENT Evidence: a. Consultant invited to quote as required b. Professional services agreement - Guideline for Residential and mixed use developments Objective ID or Webpage: a. A2103944 b. A2102885 Control Strength Rating: 4. Majority Effective		
Consultants engaged where required to add value to process reviews and contract negotiations		
Control Owner: Manager Regulatory Services 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: Management Lead - LG Reform and Integrity Risk Title: WASTE MANAGEMENT Evidence: a. Business Continuity Plan Objective ID or Webpage: a. A2676829 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		

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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 b. Job description with outlining essential qualifications and experience c. Team Leader Waste Management has 10 years waste experience accrued at 4 Councils in VIC, SA and NT. d. Waste and Recycling Project Officer has 15 years experience as a waste educator. e. Waste Administration and Support Officer has 7 years in the waste industry, initially gained working for a commercial waste company (Solo Resource Recovery) f. Waste Compliance Officer has 6 years experience working in [waste] Transfer Stations and waste compliance.	
Objective ID or Webpage:	a. A1271437 b. Confirmed within personnel file c. Confirmed within personnel file d. Confirmed within personnel file e. Confirmed within personnel file f. Confirmed within personnel file	
Control Strength Rating:	4. Majority Effective	
Grant funding applications 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 b. GISA Council Modernisation Grant agreement for Weekly Green Waste Collection Trial c. GISA Council Modernisation Grant agreement for Waste and Resource Recovery Strategy d. Joint GISA application with City of Charles Sturt, East Waste, Rawtec and GISA - Project: Improving Source Separation in MUDs	
Objective ID or Webpage:	a. A2272885 b. A2578610 c. A2713575 d. A2752745	
Control Strength Rating:	4. Majority Effective	
Notification process in place for changes to legislation		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	WASTE MANAGEMENT	
Evidence:	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. LG Reform updates sent to departments	

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Objective ID or Webpage: a. refer to Policy HUB - http://fusion.wtcc.sa.gov.au/policyHub/index.cfm b. A2750216 c. A659870 d. Executive Management Team Minutes sighted e. A2008258 f. A2749249 g. A2750448 Control Strength Rating: 5. Effective		
Organisational Budget and Plan in Situ inclusive of Waste Management targets		
Control Owner: Manager Regulatory Services Risk Title: WASTE MANAGEMENT Evidence: a. Community Plan 2030 - Contains basic waste targets b. Annual Financial Statements 2019-2020 (2020-21) Objective ID or Webpage: a. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans Control Strength Rating: 4. Majority Effective		
Regular 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: 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) e. Cross Council collaboration - Project: Improving Source Separation at MUDs Objective ID or Webpage: a. A2337692 b. A2330163 c. A2370803 d. A2337692 e. A2752745 Control Strength Rating: 3. Partially Effective		
Strong education programs in place for customers to reduce waste (and to provide feedback)		
Control Owner: Manager Regulatory Services Risk Title: WASTE MANAGEMENT Evidence: 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 f. Bin Shift inside recycle bin trial g. Feedback on website - VISY Recycling Objective ID or Webpage: a. A2268033 b. A2475607 c. A2162044 and A2267067 d. A2367831 e.		

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<p>https://www.westtorrens.sa.gov.au/CWT/content/Waste_and_recycling/Waste_to_landfill_bin f. qA87799 (2021 - Internal Recycle Bin project folder), A2752692 (Facebook) g. A2704125</p>		
Control Strength Rating:	4. Majority Effective	
Waste Management has a dedicated Strategic Action within the Community Plan		
Control Owner:	Manager Strategy and Business	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Community Plan	
Objective ID or Webpage:	a. https://indd.adobe.com/view/cdf238c2-6408-493c-b378-4e81069d4783	
Control Strength Rating:	4. Majority Effective	
Waste Management practices in situ (including necessitating process improvement)		
Control Owner:	Manager Regulatory Services	
Risk Title:	WASTE MANAGEMENT	
Evidence:	a. Pathway workflows in place for waste management issues to be directly referred to the Waste Team regarding development Applications b. Regular performance and improvement meetings with Solo Resource Recovery c. Risk register for waste management activities and contract management activities d. Waste processing and disposal contracts or service level agreements for kerbside waste services	
Objective ID or Webpage:	a. A2552929 b. A2752829 c. A2703086 d. A2702742, A2702744	
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:	4. Majority 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:	3. Partially 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	

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Risk Title:	WASTE MANAGEMENT
Evidence:	<ul style="list-style-type: none"> a. Waste team worked with City Operations to introduce compostable dog tidy bags b. Waste Team working with City Operations to develop solutions for waste generated by outdoor staff c. Waste Team installed an e-waste bin for electrical items illegally dumped collected by City Clean d. Working with Strategy and Business to ensure alignment between strategies
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2353596 c. A2752738 d. A2752740
Control Strength Rating:	3. Partially 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:	<ul style="list-style-type: none"> a. Request for Annual Recycling Reports for EPA b. Annual Report 2020-21 c. Recent and historical numerical performance data in relation to each service for kerbside waste, including tonnes by type, destination and contamination rates for the period d. A breakdown of the waste management expenditure for the period for each kerbside waste stream and expenditure type? (i.e. contractors, education, solid waste levy, etc). e. Committee Report - Waste and Resource Recovery Strategy Proposal - 23 March 2021 f. FOGO 2020 Kerbside Audit Report g. Rawtec Kerbside Bin Audit Report 2018 h. Example Waste Management Activity Report 2019 i. Committee Report - National Recycling Week 2019 j. Committee Report - Proposed Weekly Green Waste Collection Trial - 2019 k. Committee Report - Improving Source Separation at Multi-Unit Developments Pilot Proposal - 2021 l. Waste Management Activity Report 2019 m. Kodomo No Hi Waste Report 2019
Objective ID or Webpage:	<ul style="list-style-type: none"> a. A2351744 b. https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports c. A2702760 d. (Evidence 9A) e. A2703027 f. A2702798 g. zA160842 h. A2702940 i. A2702924 j. A2703002 k. A2703023 l. A2703648 m. A2704022
Control Strength Rating:	5. Effective

Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Developing Strategic and Corporate Plans, Projects, Partnerships or Policy positions that fail to meet community needs and aspirations	Manager Strategy and Business	Moderate
Poor preparation for Emergencies resulting in poor response to incidents and negative impact on recovery	Manager City Operations	Moderate
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
Ineffective strategic partnerships resulting in missed opportunities to progress Council's objectives	Executive Coordinator - Office of Mayor and CEO	Low
Injury or death of staff or contractors in the workplace	Manager City Operations	Moderate
Failure to comply with legislative requirements	Management Lead - LG Reform and Integrity	Low
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 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

STR 9 FINANCIAL SUSTAINABILITY**Primary Category:** Budget/Financial**Responsible Officer:** General Manager Business and Community Services**Initial**

Consequence	Catastrophic
Likelihood	Likely

Revised

Consequence	Major
Likelihood	Unlikely

Risk Rating**Extreme****Risk Rating****Moderate****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

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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)
- Manage the risk of increasing costs to process recycling
- 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 SUSTAINABILITY
Evidence:	a. Adopted Budget and Annual Business Plan 2021-22 b. City of West Torrens Community Plan 2030 c. Organisational Service Action Plan 2021-22 d. Public Website containing the range of CWT Plans
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans c. A2709973 d. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans
Control Strength Rating:	5. Effective
Council approves the Annual Business Plan and Budget to ensure the transparency of the Organisation's investment	
Control Owner:	Manager Financial Services

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Risk Title:	FINANCIAL SUSTAINABILITY	
Evidence:	a. Special City Finance and Governance Standing Committee Meeting Agenda (16 June 2020) b. Adopted Budget and Annual Business Plan 2021/22 c. City Finance and Governance Standing Committee Terms of Reference d. Investment Policy 2016	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans c. A2252717 d. A4392	
Control Strength Rating:	5. Effective	
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.		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL SUSTAINABILITY	
Evidence:	a. CWT conduct three budget reviews annually (Sept, Dec and March) - Refer Budget Planning Timetable 2021-22 b. Budget Guidelines 2021-22 c. Manager Timetable 2021-22 budget process	
Objective ID or Webpage:	a. A2617455 b. A2624193 c. A2617504	
Control Strength Rating:	5. Effective	
Dedicated Financial Services Team with significant experience		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL SUSTAINABILITY	
Evidence:	a. GM has significant Financial planning experience over his career b. Significant experience and appropriate qualifications within the Financial Services Team c. Position Descriptions outline the role requirement for each position within the Finance Team	
Objective ID or Webpage:	a. Experience contained within personnel file (Confidential) b. Experience contained within personnel file (Confidential) c. http://fusion.wtcc.sa.gov.au/registerEngine/registers/positions/index.cfm	
Control Strength Rating:	5. Effective	
Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to Legislation		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	FINANCIAL SUSTAINABILITY	
Evidence:	a. Delegations Framework	
Objective ID or Webpage:	a. A1997190	
Control Strength Rating:	3. Partially Effective	
Future Planning for CWT Assets ensuring long term considerations for Infrastructure		
Control Owner:	Manager City Assets	
Risk Title:	FINANCIAL SUSTAINABILITY	

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City of West Torrens		2021/22 Strategic Risk Review Report
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) Note that 2030 Plan is currently in Draft. b. Mitigation Works (e.g. West Beach Flood Wall) c. Long Term Financial Plans	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Services/Streets-roads-footpaths-and-restrictions/Traffic-transport-road-safety-and-speed-limits/Traffic-and-transport b. A2183277 c. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans (Refer to 'Adopted Budget and Annual Business Plan 2021/22')	
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 SUSTAINABILITY	
Evidence:	a. Adopted Budget and Annual Business Plan 2021/22	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans	
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 SUSTAINABILITY	
Evidence:	a. Long Term Financial Plans developed annually (2021) - Adopted Budget and Annual Business Plan 2021-22 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/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans c. A2716157	
Control Strength Rating:	5. Effective	
Manage the risk of increasing costs to process recycling		
Control Owner:	Manager Regulatory Services	
Risk Title:	FINANCIAL SUSTAINABILITY	
Evidence:	a. 3-year processing agreement secured with Solo Resource Recovery and Visy (20 April 2021 - Item 21.1 Waste Recycling Options Assessment)	
Objective ID or Webpage:	a. https://www.westtorrens.sa.gov.au/Council/Meetings/Confidential-Agenda-Minutes	
Control Strength Rating:	4. Majority Effective	
Measures instituted to support those impacted by Emergency Incident		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL SUSTAINABILITY	
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-	
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Objective ID or Webpage:	19, refer to September 2020	
	b. COVID-19 Reserve - identified within the Adopted Budget and Annual Business Plan 2021-22	
	c. COVID-19 Rates Financial Hardship Policy	
	a. https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes	
Control Strength Rating:	b. https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans	
	c. A2575559	
	5. Effective	
Notification process in place for changes in legislation generating warnings for major cost expenditure		
Control Owner:	Management Lead - LG Reform and Integrity	
Risk Title:	FINANCIAL SUSTAINABILITY	
Evidence:	a. Government Gazettes distributed to relevant managers by Management Lead - LG Reform and Integrity for information 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	
	Objective ID or Webpage:	
	a. fA30676	
	b. https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Agendas_and_Minutes	
Control Strength Rating:	c. Refer to Policy HUB - http://fusion.wtcc.sa.gov.au/policyHub/index.cfm	
	d. A2701697	
	e. Executive Management Team Minutes sighted	
	f. A2749249	
Control Strength Rating:	g. A2736943	
	5. 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:	FINANCIAL SUSTAINABILITY	
Evidence:	a. Level of insurance required reviewed annually with the LGRS (2020-21)	
Objective ID or Webpage:	a. A2559365	
Control Strength Rating:	5. Effective	
Provision of staff education to keep abreast of changes to legislation and/or accounting standards		
Control Owner:	Manager Financial Services	
Risk Title:	FINANCIAL SUSTAINABILITY	
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 2021	

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<p>d. Payroll Coordinators attended Workers Compensation and Payroll Training - June 2020</p> <p>e. Payroll Officer completed Frontier Training - June 2021</p> <p>Objective ID or Webpage:</p> <p>a. https://www.salgfm.com.au/index.php/committee/committee-meetings</p> <p>b. Attendance identified on personnel file</p> <p>c. Attendance identified on personnel file</p> <p>d. Attendance identified on personnel file</p> <p>e. Attendance identified on personnel file</p> <p>Control Strength Rating: 5. Effective</p>		
Regular community consultation in line with policy and legislation leading to open and transparent decision making		
<p>Control Owner: Manager Strategy and Business</p> <p>Risk Title: FINANCIAL SUSTAINABILITY</p> <p>Evidence:</p> <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> <p>Objective ID or Webpage:</p> <p>a. A8241</p> <p>b. A8531</p> <p>c. A1994958</p> <p>d. A1997734</p> <p>e. A2180516</p> <p>f. A26407</p> <p>g. https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%202018.aspx</p> <p>h. https://www.westtorrens.sa.gov.au/CWT/content/Council/Our_City/Have_your_say_community_consultations</p> <p>Control Strength Rating: 4. Majority Effective</p>		
Regular contact and participation in professional member networks and associations that provide an insight into trends and challenges in the sector		
<p>Control Owner: Manager Financial Services</p> <p>Risk Title: FINANCIAL SUSTAINABILITY</p> <p>Evidence:</p> <p>a. Local Government Financial Managers Group (FMG) conduct monthly meetings attended by Manager Financial Services</p> <p>b. Revenue Professionals SA (RPSA) attended by Rates Coordinator</p> <p>c. Rating and Evaluation Working Group conduct bi-monthly meetings. Attended by Manager Financial Services and Rates Coordinator.</p> <p>Objective ID or Webpage:</p> <p>a. https://www.salgfm.com.au/index.php/committee/committee-meetings</p> <p>b. https://www.revenueprofessionalssa.com.au/index.php/board/committee-meetings</p> <p>c.</p> <p>Control Strength Rating: 4. Majority Effective</p>		
Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilient organisation		
<p>Control Owner: Management Lead - LG Reform and Integrity</p> <p>Risk Title: FINANCIAL SUSTAINABILITY</p>		

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Evidence:	<ul style="list-style-type: none">a. Enterprise Risk Management Policy available on website and PolicyHUBb. Enterprise Risk Management Framework available on PolicyHUBc. Annual Risk and Resilience Pland. Dedicated and comprehensive risk management intranet pages on Compasse. LGRS Risk Evaluation Audit Report 2021		
Objective ID or Webpage:	<ul style="list-style-type: none">a. A5024b. A2320271c. A2671710d. http://compass.wtcc.sa.gov.au/Content-areas/Resiliencee. A2745714		
Control Strength Rating:	4. Majority Effective		
Transparent, open and accountable financial decision making process			
Control Owner:	Manager Financial Services		
Risk Title:	FINANCIAL SUSTAINABILITY		
Evidence:	<ul style="list-style-type: none">a. Decision Making Frameworkb. Public Consultation Policyc. Customer Complaints Policy 2018		
Objective ID or Webpage:	<ul style="list-style-type: none">a.b. A8531c. A8109		
Control Strength Rating:	4. Majority Effective		

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Operational Links		
Risk Name	Responsible Officer	Current Risk Rating
Inaccurate financial information in General Ledger	Manager Financial Services	Low
Existing infrastructure and assets, plant, equipment etc are poorly maintained resulting in deterioration and increased hazards	Manager City Operations	Moderate
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
Statutory reporting not compliant	Manager Financial Services	Low
Incorrect Rate Valuations	Manager Financial Services	Low
Ineffective strategic partnerships resulting in missed opportunities to progress Council's objectives	Executive Coordinator - Office of Mayor and CEO	Low
Asset register not accurately maintained	Manager Financial Services	Low
Insurance information/profiling is incorrect resulting in over payment of premiums, litigation or reputation damage	Manager Financial Services	Low
Inaccurate Payroll records	Manager Financial Services	Low
Tax liabilities inaccurately recorded	Manager Financial Services	Low
Misconduct or maladministration by public officers	Management Lead - LG Reform and Integrity	Low
Failure to comply with legislative requirements	Management Lead - LG Reform and Integrity	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	Management Lead - LG Reform and Integrity	Moderate
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
Fraudulent or corrupt practices, misconduct or maladministration by public officers.	Manager City Assets	Moderate
Insufficient resources (including staff capacity or capability) to deliver projects/tasks	Executive Coordinator - Office of Mayor and CEO	Moderate
Accounts Payable - inappropriate allocation of funds	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
Loan register not accurately maintained	Manager Financial Services	Low
Sustainable Financial Management not achieved	Manager Financial Services	Moderate

City of West Torrens		2021/22 Strategic Risk Review Report	
Possibility that property lease mismanagement could result in damage to council assets, public liability or reputation damage	Manager City Property	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 continuous improvement objectives resulting in inefficient allocation of resources	Executive Coordinator - Office of Mayor and CEO	Moderate	
Adverse publicity arising from fraudulent, corrupt or inappropriate activities by officers or people acting on behalf of community services	Manager Community Services	Moderate	
Poor financial investments	Manager Financial Services	Low	
Accounts Receivable - invoices inaccurately recorded or not at all	Manager Financial Services	Low	

9.2.2 Local Government Risk Services Evaluation 2021

Brief

This report presents the results of the 2021 Local Government Risk Services Evaluation.

RECOMMENDATION

It is recommended to the Committee that the *Local Government Risk Services Evaluation 2021 Report* be noted.

Introduction

During August 2021, the Local Government Risk Services (LGRS) undertook and completed a risk evaluation (Evaluation) of the risk management program at the City of West Torrens (CWT). This Evaluation was held simultaneously with the Mutual Liability Scheme (MLS) and Workers Compensation Scheme (WCS) audit of the Work Health and Safety (WHS) program at the CWT. The Evaluation is held every two years but this Evaluation was delayed from 2020 due to the COVID-19 pandemic.

The Evaluation took three (3) days to complete with follow up interviews, clarification and documentation provided. It comprised the viewing of evidence, the assessment of CWT's response to the questions posed and testing for effective system implementation.

Risk Management

The Evaluation included ensuring that CWT's risk management program and systems:

- Identified CWT's key risks arising from its activities/operations;
- Met legislative compliance requirements; and
- Met the Sector baselines for the areas of focus for the risk management systems.

Work Health and Safety

Work Health and Safety Systems were evaluated against selected elements from ReturnToWork SA's Performance Standards for Self-Insurers (PSSI). The PSSI consists of five inter-related standards, 23 elements and 55 sub elements. The 2021 WHS evaluation looked at eleven sub elements.

At the conclusion of the Evaluation, an evaluation report (**Attachment 1**) was presented to the Administration.

Discussion

Risk Management

The following were mandatory areas of focus with regard to risk management:

- Risk Management System
- Roads and Footpaths
- Procurement

In addition to these mandatory areas of focus, the CWT had the option of selecting two areas (electives) from the following six options to have evaluated in relation to risk management:

- Playgrounds
- Event Management
- Volunteers
- Tree Management
- Customer Requests and Complaints
- Emergency Management

The CWT selected Emergency Management and Playgrounds as the electives to assist in determining the focus of those two programs across the coming year.

Sector Baselines

Sector baselines for the evaluation were defined by a group of council and LGRS representatives. They comprise those systems and processes that would be expected to be in place in local government organisations by that working group.

This sector baseline approach is not the methodology taken in the WHS evaluation component, nor is it based on the CWT risk framework. As such, the Evaluation should not be seen as a main determinant of the effectiveness of risk management at CWT as each council operates different risk management systems, has different risk tolerances and different service levels based on the identified needs of the community and differing council budgets.

In summary, the Evaluation resulted in 28 of 30 sector baselines being met (93 per cent). This is an improvement from the 2018 Risk Evaluation of 79 per cent of sector baselines met.

Area of Focus	Total # of sector baselines evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
Risk Management Systems	3	3	0
Roads and Footpaths	8	8	0
Procurement	7	7	0
Playgrounds	9	7	2
Emergency Management	3	3	0
Total	30	28 93%	2 7%

In those two (2) elements where the evaluation has determined that the sector baseline has not been met, the LGRS will provide the CWT with recommendations to meet sector baselines. It should be noted that in all instances where a sector baseline was not deemed as being met, plans, projects and structures were in place to work towards this as the Evaluation was being conducted.

However, it should be noted that there is no obligation on any council to implement any actions recommended by the LGRS but the successful completion of these actions is directly linked to a **very** small refund of insurance monies paid to the MLS/WCS as a risk mitigation incentive program.

Progress will be monitored and facilitated by the Administration through current audit reporting processes. This progress will be reported on in the Internal Audit Recommendations and Actions Progress Report contained within future agendas.

Work Health Safety

The WHS component of the evaluation focused on four (4) of the five (5) standards within the ReturnToWork SA's Performance Standards for Self-Insurers (PSSI) looking at:

- Standard 1 - Commitment and policy
- Standard 3 - Implementation
- Standard 4 - Measurement and evaluation
- Standard 5 - Management systems review and improvement.

Within these areas of focus, the evaluator audited eleven sub elements looking for evidence of:

- 1.2.1 Supporting policies and procedures
- 3.2.1 Training program
- 3.3.2 Accountability mechanisms
- 3.7.1 Contingency plans
- 3.8.1 Hazard management system
- 3.8.3 Hierarchy of control
- 3.8.5 WHS consideration (purchasing)
- 3.8.6 Contractor and volunteer management
- 3.9.1 Inspections and testing
- 4.1.1 Objectives, targets and performance indicators
- 5.3.1 Systems review and revision

The Strategic 2020-2025 WHS and Injury Management (IM) Improvement Plan, which contains five key programs, is supported by the WHS and IM annual action plan and monitored by the LGAWCS. Progress of the plan is reported through to the CWT Executive Management Team.

In summary, the Evaluation resulted in 21 of 22 Conformances. Unlike the risk management side of the Evaluation, WHS and IM are evaluated using the ReturnToWork SA's Performance Standards for Self-Insurers (PSSI) and evaluates can attain:

- A conformance - Activities undertaken and results achieved fulfil the specified requirements.
- An observation - Activities undertaken and results achieved fulfil the specified requirements of the elements; however, an opportunity for improvement exists due to minor deficiencies identified.
- A non-conformance - Activities undertaken and the results achieved do not fulfil the specified requirements of the elements.

Work Health Safety Results

Standards	Total sub-elements evaluated	Conformance	Observation	Non-Conformance
Standard 1 – Commitment and Policy	1	1		
Standard 3 – Implementation	8	7		1
Standard 4 – Measurement and Evaluation	1	1		
Standard 5 – Management Systems Review and Improvement	1	1		
Total	11	10		1

The identified non-conformance relates to hazard management systems with specific reference to chemical risks. The Administration is reviewing the relevant policies and procedures to address this area of concern. Consequently, this is expected to be closed out in the near future.

Injury Management Results

Standards	Total sub-elements evaluated	Conformance	Observation	Non-Conformance
Standard 1.2 - Resources	5	5		
Standard 1.6- Information provided to employees	2	2		
Standard 2.8 – Early Intervention, recovery and RTW	2	2		
Standard 4 – Measurement, Monitoring Review	2	2		
Total	11	11		

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

While the report in and of itself does not contain any direct environmental impacts, the Evaluation Report articulates some of the measures in place and provides additional recommendations to build resilience and/or mitigate the likelihood and consequences of and/or adapt to emergency management responsibilities.

Conclusion

This report presents the report resulting from the *2021 Local Government Risk Services Evaluation*. Progress regarding the completion of the risk related actions will be monitored and facilitated by the Administration through current audit reporting processes. Progress of the WHS related actions will be monitored and facilitated by the Administration through the 2021-2022 WHS and Injury Management (IM) Annual Action Plan.

Attachments**1. LGRS Risk Evaluation Report 2021**



City of West Torrens

2021 Risk Evaluation Report

9th September 2021

2021 Risk Evaluation Summary Report
template V1.1
Issued on: 2/08/2021
Review Date: July 2022

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SECTION 1

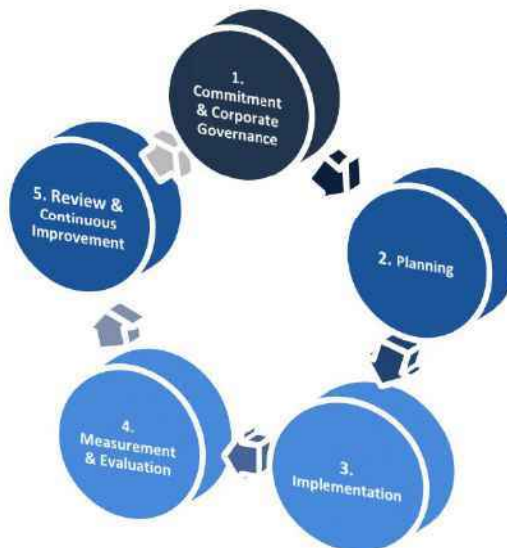
RISK EVALUATION OVERVIEW

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1. Risk Evaluation Overview



1.1. Risk Evaluation Process Overview:

Every two years, the Local Government Mutual Liability and Workers Compensation Schemes conduct an evaluation of each Member's Risk Management, Work Health and Safety and Injury Management systems. The purpose of each evaluation is to test (within the scope of the evaluation):

- How well the organisation's risk management systems meet Local Government sector established baselines and
- The organisation's level of conformance with ReturnToWork SA's Performance Standards for Self-Insurers for Work Health and Safety and Injury Management systems.

The Risk Evaluation in its current format was introduced in 2017. More information is available on the Members Centre regarding the structure and process.

The objective of the evaluation is to assist Members to benchmark their performance against agreed Sector baselines and self-insurance performance expectations, to recognise areas of strong performance and to identify opportunities for system improvement. Members should use this information as an input into their management planning and review systems to drive further improvement to their risk, safety and injury management systems.

The risk evaluations also assist the Local Government Mutual Liability and Workers Compensation Schemes to recognise areas of Sector wide risk management excellence and to identify where opportunities for system improvements exist across the LG Sector. This enables the Schemes to work with LGA SA Mutual to collate and analyse LG Sector wide performance and provide additional assistance via sector wide programs or individual programs of targeted support.

The participation of each Member and their representatives in the evaluation is a critical part of the evaluation process and is integral to the quality of the evaluation. Whilst the executive overview provides a brief overview of the results of the risk evaluation of City of West Torrens, executive management are encouraged to review the risk evaluation report in its entirety for further detail and recommendations.

The City of West Torrens risk evaluation report and the finalised risk, WHS and IM tools are available from your allocated Risk Consultant, RRC or WHSC. These tools, together with a copy of this report will also be uploaded to your Member documents on the Members Centre.



1.2. Evaluators for the evaluation

The 2021 risk evaluation for City of West Torrens was conducted on 10th, 11th and 12th August 2021:

Lead Evaluator: Deb Glasson – WHS/IM

Co-Evaluator: Colleen Green - Risk

1.3. Report Structure

This report is structured as follows:

- An Executive Overview, which briefly outlines the overall results of the evaluation, potential focus areas and recommended actions.
- The RM Evaluation Report, which includes the chosen evaluation scope, the names of those that were involved in the evaluation process, a summary of findings for each question and specific recommendations for each Sector Baseline not met or where an opportunity for improvement has been identified.
- The WHS and IM Evaluation Report, which includes the evaluation scope, the names of those that were involved in the evaluation process, a summary of findings for each sub-element and specific recommendations for each sub-element that does not meet the requirements of RTWSA's Performance Standards for Self Insurers or where an opportunity for improvement has been identified.
- A conclusion, which summarises the evaluation findings and suggests what may be of assistance to the Member in further developing its RM, WHS & IM systems.



SECTION 2

EXECUTIVE OVERVIEW

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2. Executive Overview

City of West Torrens participated in the LGAMLS & LGAWCS risk evaluation program on 10th – 12th August 2021. Whilst there are still some opportunities for improvement, it was pleasing to note the high level of maturity within council's current system along with ongoing system development, current initiatives and of course the enthusiasm of staff, in respect to risk, safety and injury management.

It is also noted that the risk evaluation for City of West Torrens, was conducted via Zoom platform due to restrictions at the time of the evaluation.

2.1. Risk Management

The City of West Torrens have continued to integrate their enterprise risk management systems across the organisation and have made a number of improvements where gaps had been identified in their previous risk evaluation.

In relation to the Risk Management Systems, it is evident that the City of West Torrens have worked hard to ensure there is a robust risk management process in place and people are trained. It is pleasing to see the level of engagement across the organisation as well as with the Audit General Committee.

Within the risk management systems evaluation, the City of West Torrens have demonstrated robust systems for the management of roads and footpaths, procurement, tenders and contracts, as well as emergency management. Whilst there are some opportunities for improvement identified in these topics (which are noted in the report), on the whole, Council has implemented documented and systematic approaches which appear to be effective in minimising risk in these areas.

It was noted however, that there are some areas for improvement identified within the management of playgrounds and this should be an area of focus for Council over the coming 12 – 24 months.

2.2. Work Health and Safety

City of West Torrens have built a solid and maturing WHS management system, which includes a current suite of policies and procedures, supported by a systematic approach to hazard identification and control. In particular, City of West Torrens has made great progress in the way it manages hazardous work activities, plant and workplace emergencies.

During the evaluation, it was noted that City of West Torrens have implemented an innovative approach to minimising risks with the assistance of electronic systems which have been developed internally, along with the accessibility for all workers. Council is to be commended on this.

There are however areas that require significant improvement, being:

- Chemical Management – systems to identify products held, training in the use of ChemAlert and the development of ongoing inspections/stocktakes

Specific recommendations are included in the report.

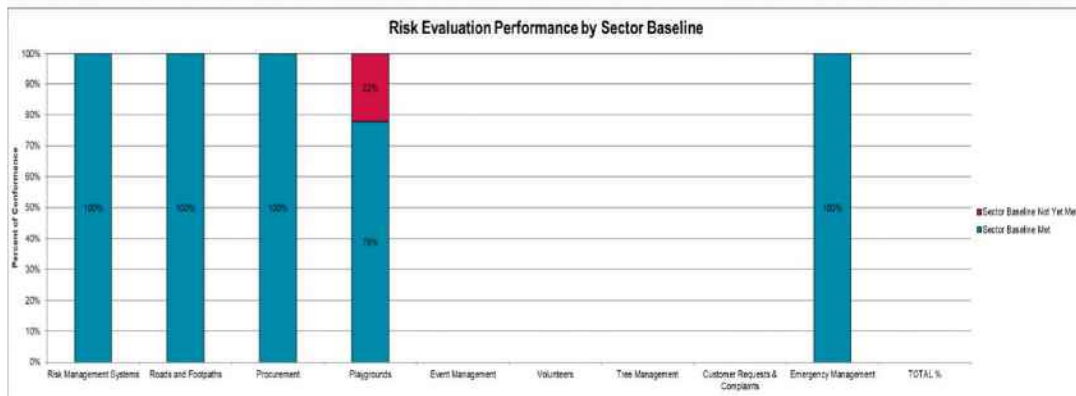
2.3. Injury Management

City of West Torrens have a robust injury management and return to work system, with conformance noted in all of the sub-elements evaluated.

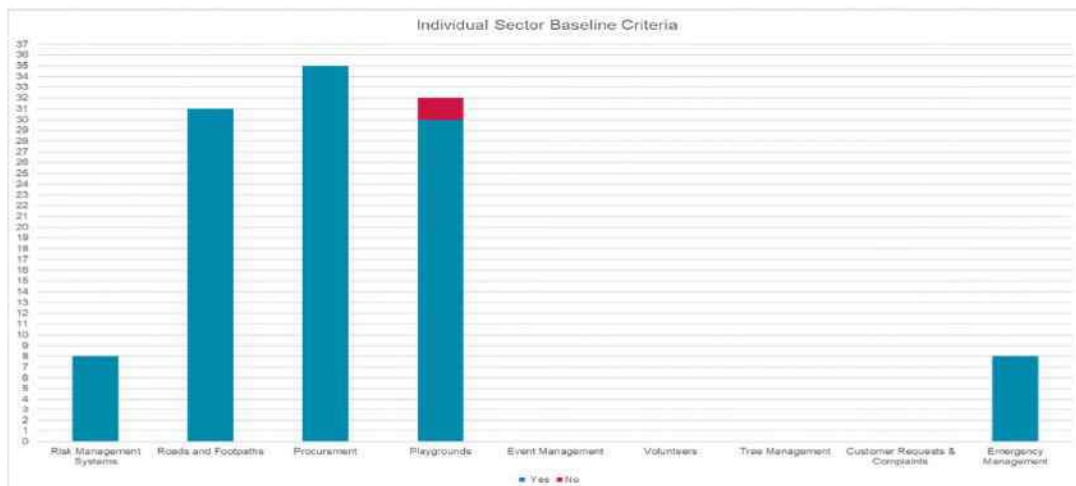
2.4. Executive Performance Graphs and Tables

2.4.1 Risk Topics Sector Baseline Overview and Sector Baseline Criteria

Please note that **all criteria for each question must be satisfied in order for the Sector Baseline to be met**. The following graph outlines the percentage of sector baselines met and not yet met in each topic area evaluated.

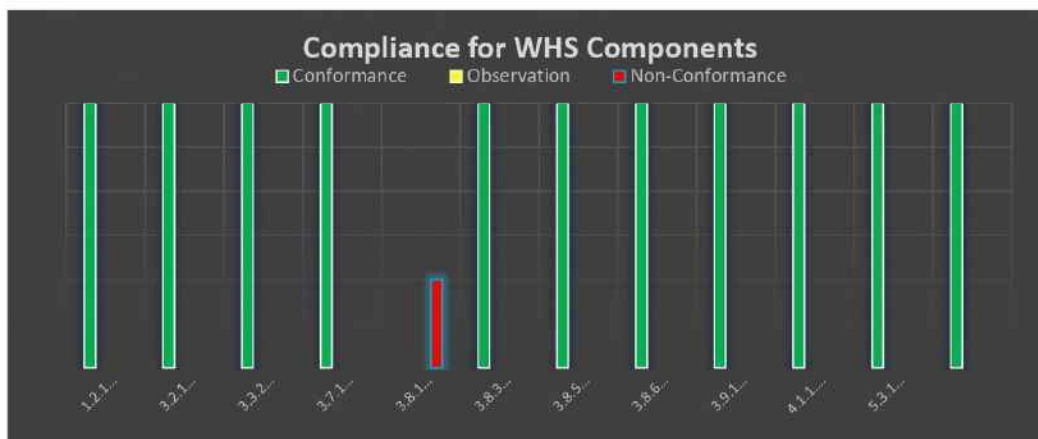


The graph below **outlines the number of criteria met within each topic**, so the Member can see their progress towards meeting all the criteria required for each sector baseline.



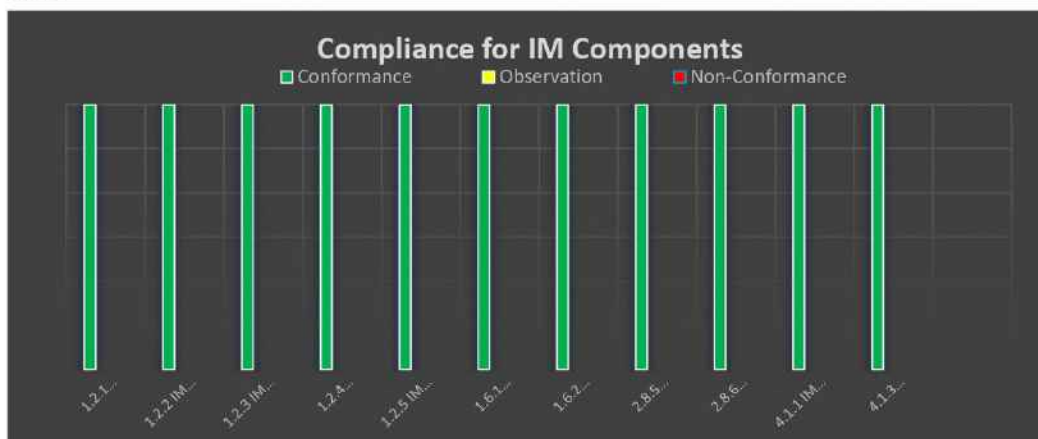
2.4.2 WHS Sub-Elements Evaluation Overview

The following graph outlines the level of compliance awarded for each WHS sub-element evaluated (i.e. Conformance, Observation or Non-Conformance). Scale is not representative of actual compliance level. Colour is used as a visual guide.



2.4.3 Injury Management Sub-Elements Evaluation Overview

The following graph outlines the level of compliance awarded for each IM sub-element evaluated (i.e. Conformance, Observation or Non-Conformance). Scale is not representative of actual compliance level. Colour is used as a visual guide.





SECTION 3

RISK MANAGEMENT REPORT

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3. Risk Management Report

3.1. Results Tables

3.1.1. Sector Baseline Overview

Please note that all criteria for each question must be satisfied in order for the Sector Baseline to be met. The following table and graph represent the number of sector baselines met and not yet met in each topic area evaluated.

Topics	Total # of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
MANDATORY AREAS			
Risk Management Systems	3	3	0
Roads and Footpaths	8	8	0
Procurement	7	7	0
ELECTIVES			
Playgrounds	9	7	2
Event Management	0	0	0
Volunteers	0	0	0
Tree Management	0	0	0
Customer Requests & Complaints	0	0	0
Emergency Management	3	3	0
TOTALS	30	28	2
TOTAL %		93%	7%

3.1.2. Sector Baseline Criteria Overview

Please note that this identifies the number of criteria met within each topic, so the Member can see their progress towards meeting all the criteria required for each sector baseline.

Topics	Total # of individual criteria assessed	Met	Not Yet Met
Risk Management Systems	8	8	0
Roads and Footpaths	31	31	0
Procurement	35	35	0
Playgrounds	32	30	2
Event Management	0	0	0
Volunteers	0	0	0
Tree Management	0	0	0
Customer Requests & Complaints	0	0	0
Emergency Management	8	0	0
TOTALS	114	112	2
		98%	2%



3.2. Risk Management Evaluation Process Overview

The evaluation of the City of West Torrens risk management (RM) system included a review of existing documentation and meeting (virtually, over Zoom) with a number of workers across the organisation. Comments and recommendations, including action items are intended to provide management with some suggested ways to improve the organisation's systems, however it may be appropriate to implement an alternative action and this is at the discretion of each organisation and its management team.

3.2.1. Summary of the evaluation scope

The evaluation was conducted via Zoom due to the current conditions and restrictions in place and may have limited some available evidence. Virtual meetings were held with staff across the organisation and a desktop review of the evidence provided by Council was undertaken.

The Risk Management Evaluation considered the presence & degree of implementation of systems relating to:

- Risk Management Systems
- Roads & Footpaths
- Procurement, Tenders, Contracts
- Playgrounds
- Emergency Management

3.2.2. Employees and other workers involved in the evaluation process:

- Liz Johnson: Management Lead LG Reform and Integrity
- Sarah Finn: Organisational Resilience Officer
- Steven Thomson: Organisational Resilience Officer
- Rocky Portolesi: Team Leader Asset and Project Management
- Alvin Kong: Administration Officer City Assets
- Sam Ktsiti: Coordinator Civil Works and Services
- Sue Curran: Manager Strategy and Business
- Dean Ottanelli: Manager City Property
- Enio Trombetta: Senior Technical Officer Arboriculture
- Dennis Cester: IT Application Support Analyst

3.2.3. Documentation Review

The review included reviewing policies, procedures and supporting documentation within the Council's RM, and supporting organisational systems, as provided by the Member prior to and during the evaluation.

Additional evidence provided after the evaluation will only be accepted as evidence for this evaluation if agreed by the evaluator or the Client (i.e. LGAWCS and LGAMLS management).

3.2.4. Physical Verification

Due to the restrictions in place at the time of the evaluation the risk management section was conducted virtually over Zoom. This involved the demonstration & interrogation of live systems to support the evidence provided prior to the evaluation.



3.2.5. Report Findings and Recommendations

A summary of the evaluation findings for each topic area question and recommendations for each evaluation question where Sector Baseline was either not met or an opportunity for improvement exists are provided within this report.

Further broader system recommendations are provided in the executive overview and conclusion.

It should be recognised that the findings and recommendations of this report should be used by the Member for planning and continuous improvement of the organisational RM, WHSMS and IM Systems.



3.3. Topic One: Risk Management Systems

3.3.1. Overview of Results: Risk Management Systems

Topics	Total Number of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
MANDATORY AREAS			
Risk Management Systems	3	3	0

3.3.1.1. Specific Results: Risk Management Systems

1 a)	What does Council's Risk Management (RM) approach consist of?	Result
#	Sector Baseline Criteria Can the Member demonstrate the following	Criteria achieved? Y/N
1a1	Current and endorsed document containing objectives or statement of intent, high level roles & responsibilities of staff, Council and/or Audit Committee	Yes
1a2	Current and internally adopted document containing processes and tools for how risk identification and assessments are to be undertaken that align to the expectations of AS ISO31000 or other recognised standard?	Yes
1a3	A Records management process is in place to manage key risk management approach documents	Yes
1 b)	Does Council have a risk register or a tool/repository where risks are actively monitored and maintained on a periodic basis as per their documented approach?	Result
#	Sector Baseline Criteria Can the Member demonstrate the following	Criteria achieved? Y/N
1b1	A current repository/s such as a risk register which has been internally adopted by management and captures council's strategic and operational risks in line with Council's documented approach and be easily accessible to those staff required to access the information.	Yes
1 c)	Is Council's above risk management approach implemented and operational?	Result
#	Sector Baseline Criteria Can the Member demonstrate the following	Criteria achieved? Y/N
1c1	Council has employed a dedicated risk management professional or Council has identified staff resources with risk management experience and capabilities	Yes
1c2	Training has been identified and provided to all persons with responsibilities and accountabilities for risk management in accordance with Council's risk management approach and is undertaken by both initial and refresher training sessions	Yes
1c3	Documented evidence of risks across the organisation being evaluated and reported and/or taken into consideration during planning processes	Yes
1c4	The highest rated and emerging risks in the risk register are reported and monitored as per Council's documented approach	Yes



Risk Management Systems: Summary of Findings

The City of West Torrens has a current and endorsed Enterprise Risk Management Policy in place. This policy is based upon ISO 31000 and outlines the purpose, high level objectives and other high level information outlining Councils approach to Risk Management. All other information is captured in the Enterprise Risk Management Framework, which supports the policy.

Council has a process for keeping this information current and this is monitored and reported on.

Roles and responsibilities for risk management have been captured in the Enterprise Risk Management Framework as well as in Position Descriptions and other supporting documents such as the Resilience Plan Task by Actions.

Council have two dedicated roles to manage risk across the organisation (Organisational Resilience Officer's). These roles are supported by the Management Lead - LG Reform and Integrity. Other staff within the organisation also have roles in the risk management process (e.g. Managers, Team Members etc.).

Council have trained their staff, appropriate to the level required for their role. Training includes induction as well as specific risk management training. Completion rates for training are monitored and reported on. There is also a large component of "on the job" training and mentoring that takes place on an "as needs" basis across the organisation.

Council has a process in place to capture, monitor and report on their risks across the organisation.

Risk registers are captured in Interplan, with separate registers for Strategic and Operational risks. Project risks are managed outside of this register and are specific to each project. The risks in the risk registers are reviewed and updated regularly with evidence of risks across the organisation being evaluated and reported on and taken into consideration during planning processes.

The CWT were able to manage the risks associated with Covid-19 in line with their documented process and these risks were managed and monitored internally enabling Council to respond to the changes required with the delivery of their services.

The risk management process is also a fundamental part of managing projects across the organisation.

Council has also shown that they are continuously improving their risk management processes and integrating these across all functions of Council. This was seen with the development of a risk prioritisation matrix to assist with the ongoing management of trees. This tool was developed initially for this purpose, however, since this was tested and found to be a valuable part of the risk management process for trees, other areas of the organisation were starting to see that this process could also be applied in their areas. A good example of this was seen with the management of roads and footpaths.

The risk management process was also seen being applied for the management of events and during the procurement process.

The highest rated and emerging risks in the risk register are reported and monitored as per Council's documented approach. Regular reporting to Executive and the Audit General Committee is in place.

Please see the completed risk evaluation tool with evaluator comments for further detail. The tool is available on the Members Centre in Member Documents.

Risk Management Systems: Recommended Action(s)

Not Applicable.



3.4. Topic Two: Roads and Footpaths

3.4.1. Overview of Results: Roads and Footpaths

Topics	Total Number of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
MANDATORY AREAS			
Roads and Footpaths	8	8	0

3.4.1.1. Specific Results: Section 221 Permit Processes

2 a)	Does Council have systems in place to authorise or permit 3rd party alterations to a public road (non-business purposes) in relation to S221 of the LG Act?	Result
#	Sector Baseline Criteria: Can the Member demonstrate the following	Criteria achieved? Y/N
2a1	Criteria for the circumstances for the use of the permit are clearly defined (permit is used for alterations to the arrangement of the road)	Yes
2a2	Public access to the permit (e.g. download from website or easily accessible in hard copy from Council office/s)	Yes
2a3	A defined and documented submission process	Yes
2a4	A process for assessment of lodged form	Yes
2a5	A process for response to applications, including dispute resolution	Yes
2a6	Trained staff to assess permit applications	Yes
2a7	Contingencies for staff absence	Yes
2a8	Record management procedures	Yes
2 b)	Does the authorisation process or permit consider structures and installations for their safety and suitability?	Result
#	Sector Baseline Criteria The permit considers safety and suitability of structures and installations where they	Criteria achieved? Y/N
2b1	a) unduly obstruct use of the road;	Yes
2b2	b) unduly interfere with construction of the road;	Yes
2b3	c) have an adverse effect on road safety	Yes
2 c)	Does the authorisation or permit include an indemnity from the applicant to the Council?	Result
#	Sector Baseline Criteria The permit includes:	Criteria achieved? Y/N
2c1	Indemnity for the Council, its employees and/or agents against all actions, costs, claims and demands for injury, loss or damage arising out of any negligent act or omission of the Applicant in relation to any activities under the Authorisation or arising out of breach of any condition attaching to the Authorisation.;	Yes
2c2	The requirement for the applicant to take out and keep current (for the term of the application) a public liability policy of insurance to an appropriate level of cover per claim in respect of any negligent act or omission of the Applicant in relation to any activities under the Authorisation.;	Yes



Section 221 Permit Processes: Summary of Findings

The CWT have a section 221 permit application process in place covering driveway crossover, stormwater drainage and underground mains connection. Each type of application has an application form and guidance information.

The criteria for the circumstances for the use of the permit are clearly defined on the permit itself. The permit applications and relevant information is easily accessible. Trained staff assess the applications and contingency arrangements are in place for staff absence. There is internal guidance documentation in place stepping out the process for Council staff to follow. It was noted that the website link on the PATHWAY Step Guide is not working as the relevant page on Council's website may have been moved.

Council's process for assessing and approving section 221 permit applications considers the safety and suitability of structures and installations. This is considered by the person undertaking the assessment and consultation occurs with others across the organisation where required.

The permits viewed as part of the evaluation process contained indemnity and insurance clauses in their terms and conditions.

Council uses Objective as their records management system. Records are saved into this system and managed in line with GDS for Local Government requirements. Requirements are also captured in the process flowchart which shows the main steps for managing S221 permit applications as well as the Step Guide for undertaking this in Pathway.

Please see the completed risk evaluation tool with evaluator comments for further detail. The tool is available on the Members Centre in Member Documents.

Section 221 Permit Processes: Recommended Action(s)

Although all the criteria have been met for this sector baseline, there is an opportunity for improvement noted in relation to criteria 2a4. Council may want to consider the following:

- Update the internal document - PATHWAY Step Guide with the updated link to the application form and information on the CWT website (the existing link does not work as the page has been moved).



3.4.1.2. Specific Results: Processes for the Inspection, Management and Maintenance of Roads and Footpaths

2 d)	Does the Member have an Infrastructure and Asset Management Plan that covers the management and maintenance of roads and footpaths?	Result
#	Sector Baseline Criteria:	Criteria achieved? Y/N
2d1	The plan includes an asset listing	Yes
2d2	The plan includes condition grading	Yes
2d3	There is an issue log which demonstrates closeout of actions	Yes
2 e)	Does the Member have an inspection and maintenance regime (or schedule) to inspect roads and footpaths?	Result
#	Sector Baseline Criteria The regime or schedule includes:	Criteria achieved? Y/N
2e1	Road and footpath assessments	Yes
2e2	Consideration of roads which have been altered and reinstated	Yes
2 f)	How does the Member prioritise roads during scheduling of maintenance/repair?	Result
#	Sector Baseline Criteria The schedule considers the following when prioritising roads for maintenance or repair:	Criteria achieved? Y/N
2f1	Reported faults/issues	Yes
2f2	Traffic volumes	Yes
2f3	Proximity to public amenities	Yes
2f4	Areas concentrated with vulnerable people such as elderly	Yes
2f5	Areas where frequent complaints arise (trend analysis)	Yes
2 g)	How does The Member prioritise footpaths during scheduling of maintenance/repair?	Result
#	Sector Baseline Criteria The schedule considers the following when prioritising footpaths for maintenance or repair:	Criteria achieved? Y/N
2g1	Reported faults/issues	Yes
2g2	Traffic volumes	Yes
2g3	Proximity to public amenities	Yes
2g4	Areas concentrated with vulnerable people such as elderly	Yes
2g5	Areas where frequent complaints arise (trend analysis)	Yes



Processes for the Inspection, Management and Maintenance of Roads and Footpaths: Findings

Council's Asset Management Plans (Roads Asset Management Plan and Asset Management Plan - Footpaths) cover a range of transport related assets. These AMPs include the lists of assets that each plan relates to as well as information on condition grading. Conquest captures the issues, including planned maintenance and the issues are monitored and tracked in the system until closed out. Any issues/ actions are recorded against the specific asset in Conquest. Workers are able to see this information through the Mobility Application (of Conquest).

The inspection process (including proactive maintenance, reactive maintenance and renewal) for the management of roads and footpaths was explained during the evaluation. Condition Assessments for Asset Management Plans are undertaken on a 5 yearly basis (undertaken by an external provider).

There is a 5 year Capital Works Program in place which is derived from the Road Audit undertaken in 2019 and a Proactive Maintenance Program also derived from the Road Audit. This Proactive Maintenance Program information is uploaded into Conquest and staff are able to view this on the Mobility Application. A demonstration of how this system is used was undertaken during the risk evaluation.

In addition to the Condition Assessments and the Proactive Maintenance program, where there is work occurring in a street, staff will proactively inspect/ scope out the area, use the Asset Management Prioritisation Matrix and create any work requests in Pathway. This is undertaken for both roads and footpaths.

Inspections will also be done as a result of a customer request and these prioritised, actioned and tracked until closed out.

It was confirmed that roads are inspected to ensure the road has been re-instated to the quality standard.

Workers responsible for assessing maintenance all have formal training and/ or experience in road maintenance). Specific training required for the operation of plant/ equipment used is captured in the Organisational Training Plan.

The prioritisation of roads during the scheduling of maintenance/repair process was discussed (and explained) during the evaluation. This process considers reported faults/issues, traffic volumes, proximity to public amenities, areas concentrated with vulnerable people such as the elderly and areas where frequent complaints arise (trend analysis).

The prioritisation of footpaths during the scheduling of maintenance/repair process was discussed (and explained) during the evaluation. This process considers reported faults/issues, traffic volumes, proximity to public amenities, areas concentrated with vulnerable people such as the elderly and areas where frequent complaints arise (trend analysis).

Please see the completed risk evaluation tool with evaluator comments for further detail. The tool is available on the Members Centre in Member Documents.

Processes for the Inspection, Management and Maintenance of Roads and Footpaths: Recommended Action(s)

Although all the criteria have been met for this sector baseline, there is an opportunity for improvement noted in relation to criteria 2d1. Council may want to consider the following:

- It is noted that the Legislative Requirements captured in table 3.3 of both AMP's will require updating at the next review. The AMP's refer to the Development Act 1993. This has been repealed by Sch 6 cl 2 of the Planning, Development and Infrastructure Act 2016 on 19.03.2021 (this occurred after the current AMP's were adopted by Council so this is just a note for future reference).



3.4.1.3. Specific Results: Processes for Managing Railway Interfaces

2 h	If Council has Railway Interface/s, does Council fulfil its duties as a Road Manager?	Result
#	Sector Baseline Criteria Does the Council have evidence to show:	Criteria achieved? Y/N
2h1	That they have sought to enter into a railway interface agreement with the relevant rail infrastructure manager?	Yes
2h2	Risk Assessment/s conducted in line with the National Rail Safety Act	Yes
2h3	Completed, signed Railway Interface Agreement/s covering all of the rail interfaces for their area?	Yes

Processes for Managing Railway Interfaces: Findings

The City of West Torrens have been working over the last few years with the relevant rail infrastructure manager in order to agree the detail to be captured in the railway interface agreement.

Following these negotiations, the CWT now have a signed railway interface agreement in place which includes risk assessments. The CWT have agreed with the risk assessments undertaken and documented in the agreement by RCOM. This is covered in Schedule 4 - Interface Specific Information - Identification, Assessment and Management of Risk. There are 12 risks captured that the CWT are responsible for managing.

In January, the CWT received a formal letter confirming there will be no change to the current signed agreement following the transfer of the Adelaide Metropolitan Rail Passenger Network (AMPRN) from the Government of South Australia to Keolis Downer Adelaide (KDA) as of 31 January 2021. Attached to the letter is an Addendum to the Safety Interface Agreement, providing updated contact details.

Please see the completed risk evaluation tool with evaluator comments for further detail. The tool is available on the Members Centre in Member Documents.

Processes for Managing Railway Interfaces: Recommended Action(s)

Not Applicable.

3.5. Topic Three: Procurement and Contracts

3.5.1. Overview of Results: Procurement and Contracts

Topics	Total Number of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
MANDATORY AREAS			
Procurement and Contracts	7	7	0

2021 Risk Evaluation Summary Report
template V1.1
Issued on: 2/08/2021
Review Date: July 2022

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Torrens\Report\FINAL -
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3.5.1.1. Specific Results: Procurement Processes and Testing of Application

3 a Are there policies, and procedures prepared and adopted for the procurement process, including approach to the market, evaluation of responses and selection of providers?		Result
#	Sector Baseline Criteria Can The Member demonstrate that its policy and/or procedures include the following:	Criteria achieved? Y/N
3a1	Identifies circumstances where the council will call for tenders for the supply of goods, the provision of services or the carrying out of works, or the sale or disposal of land or other assets	Yes
3a2	Competitive tendering and the use of other measures to ensure that services are delivered cost effectively	Yes
3a3	The use of local goods and services, and	Yes
3a4	The sale or disposal of land or other assets	Yes
3a5	Provide a fair and transparent process for calling tenders and entering into contracts in those circumstances;	Yes
3a6	Provide for the recording of reasons for entering into contracts other than those resulting from a tender process;	Yes
3a7	Be consistent with any requirement prescribed by the regulations	Yes
Can The Member demonstrate that		
3a8	It's policy and/or procedures are readily accessible to the public	Yes
3a9	That there is a process to keep this information current	Yes
3a10	There is a system in place that monitors purchases and identifies any that have occurred outside the system? – e.g. review by finance on supplier invoices or expense monitoring process NOTE: The result of this sector baseline criteria is not included in the formula for the overall sector baseline.	Yes
3 b Are there systems in place to identify risks as part of the procurement/ purchasing process?		Result
#	Sector Baseline Criteria	Criteria achieved? Y/N
3b1	Is there evidence of consideration of risk in relation to procurement or purchasing; as defined and required within the Member's system?	Yes

3 c Is there evidence that the procurement process is transparent and in accordance with applicable organisation's procurement policy/operational guidance/procedures		Result
#	Sector Baseline Criteria The Member is able to demonstrate the following:	Criteria achieved? Y/N
3c1	The rationale for the procurement method selected is documented	Yes
3c2	A documented process is followed, (which includes communication with tenderers during the process);	Yes
3c3	The documentation contains the defined evaluation criteria;	Yes



3 c Is there evidence that the procurement process is transparent and in accordance with applicable organisation's procurement policy/operational guidance/procedures		Result
#	Sector Baseline Criteria The Member is able to demonstrate the following:	Criteria achieved? Y/N
3c4	The documentation contains a provision specifically reserving the right to negotiate, (where there is evidence that negotiation has occurred);	Yes
3c5	Evaluations have occurred against defined criteria; and	Yes
3c6	Once evaluated, reasons for selection of successful tenderers are documented.	Yes
3 d Have staff who have delegated roles and/or are responsible for procurement and/or contracts been provided with appropriate training?		Result
#	Sector Baseline Criteria	Criteria achieved? Y/N
3d1	Council's training and/or personnel system(s) are able to verify that all staff who have delegated roles and/or are involved the procurement process have had training (or possess qualifications) relevant to their role	Yes
3d2	Is there evidence that training (or qualifications needed) is identified within the organisations HR/training systems	Yes
3 e Does Council have a process in place to justify the rationale behind, and approval of, variations from standard indemnity, insurance, legal liability and contractor incident notification clauses?		Result
#	Sector Baseline Criteria Is there evidence that the Member's contract negotiation process requires:	Criteria achieved? Y/N
3e1	Use of standard contracts containing approved indemnity, insurance, liability and incident notification clauses	Yes
3e2	Any variance to standard contracts to be in accordance with a risk-based, documented process and approval requirements	Yes
3e3	The person approving variations to standard contracts to have appropriate delegated authority	Yes
3e4	Contractors to report any notifiable incidents and Return to Work Claims	Yes
3e5	The rationale for variance to standard contracts to be documented and retained	Yes



3 f	Is there evidence of the rationale in 3e being applied during the procurement process including when calling for tenders and developing/writing contracts?	Result
#	Sector Baseline Criteria In Reviewing at least 2 or 3 tender and contract examples, verify the following:	Criteria achieved? Y/N
3f1	Is there evidence that contracts include indemnity for the Council(or Prescribed Body), its employees and/or agents against all actions, costs, claims and demands arising from any injury, death, loss or damage due to any negligent act or omission on the part of the contractor (including its employees and agents) in relation to any activities under the agreement or arising out of breach of any condition attaching to the agreement, and	Yes
3f2	Is there evidence that tender documentation and contracts include the requirement for the contractor to obtain Public Liability/Professional Indemnity insurance for the proposed works to the required level of indemnity (with reference to the Member's Procurement Policy) in respect of any negligent act or omission of the Contractor (and/or agent) in relation to any activities undertaken in discharge or performance of the contract works.	Yes
3f3	Where contract terms have been negotiated, outside of the Member's Standard Contract Terms can the Member confirm there has been no variation or reduction (including limitations) created in relation to liability.	Yes
3f4	Where contract terms have been negotiated, is there evidence that the agreed indemnity and liability clauses have been positively considered and accepted?	Yes
3f5	Where a contract in relation to aerodrome facilities is in place, does this have a record of the specific insurance required for "airside"? (Note: where the Member does not have an aerodrome facility, answer N/A)	NA
3f6	In relation to Purchase Orders, is there evidence of: <ul style="list-style-type: none"> • The requirement for the supplier to comply with all legislative requirements • Indemnity/liability provisions • Insurance (minimum public liability indemnity) • Warranty (goods and services) • Any sub-contractor prohibition (no engagement without prior approval of the Member) 	Yes
3 g	Are there processes in place to administer the contract and manage supplier performance during and after the contract?	Result
#	Sector Baseline Criteria The Member is able to demonstrate that a process is in place for:	Criteria achieved? Y/N
3g1	Monitoring key milestones and/or deliverable	Yes
3g2	Monitoring of contractor incidents and subsequent investigations	Yes
3g3	Ensuring the contract has been completed to the identified quality standards at the close of contract (and prior to final payment)	Yes
3g4	Matching the purchase order with the goods/services delivered and the invoice	Yes
3g5	The review/rating of contractors post the works being completed	Yes



Procurement Processes and Testing of Application: Findings

Council have a range of policies in place to assist with the management of the procurement process across the organisation. The Procurement Council Policy and the supporting documentation cover a range of information that describes the procurement process and provides for the consistency of approach with the use of tools and templates as part of the process.

Council has a process in place for keeping this documentation current. It was unclear however, if the Sale and Disposal of Assets Council Policy is overdue for review or if it was last reviewed in 2020 and the approved information at the bottom of the first page missed being updated. Council may need to review the status of this policy and update the details (or review policy) as needed.

Staff have access to procurement and contract information (including the relevant documentation) via the intranet. The Procurement Wizard (available on the intranet) steps people through every aspect of the process and provides all the relevant information as well as tools and templates for each stage.

Following discussions with staff it was advised that Council considers risk in relation to procurement or purchasing as defined and required in their system. Risk consideration has been captured in the system documentation including the supporting tools and templates.

Examples of procurement activities were discussed and viewed during the evaluation.

The method of procurement is captured in the CWT's Procurement Council Policy with further detail contained in the Procurement Administration Policy. Any exemptions from this process need to be documented as per the Policy. Evidence viewed during the evaluation showed the procurement process, as outlined in the procurement system was followed and all information was documented and captured in Council's records management system.

Evidence was provided which showed that the documentation contained the defined evaluation criteria. The RFQ & RFT documentation contains the evaluation criteria and this criteria is then transferred over, used for the evaluation process and then included in the Request for Quote Summary & Recommendation report. This information showed that evaluations had occurred against the defined criteria.

Staff who have delegated roles and/or are involved in the procurement process have had training (or possess qualifications) relevant to their role. There are specific requirements captured in position descriptions where required. Staff with responsibilities in this area are identified in the Delegations and Sub-delegations Framework.

The Governance induction includes a range of information including delegations and a range of obligations on a number of topics. There is also a specific Procurement Induction which takes people through the guiding principles of Procurement and contains links to the relevant procurement tools, templates and forms.

In addition to the induction training, there has been some specific training delivered, such as Contractor Management Training.

As the entire procurement process is mapped out in a step by step process for people to follow on the intranet, the majority of the ongoing training is delivered on an 'as needs basis' in the form of constant mentoring and coaching to the organisation. Training is also undertaken if there are any changes to the procurement process.

Council might want to consider the benefit of developing a more structured approach to training by capturing the training requirements within the organisational HR/ training systems.

It was confirmed that the CWT have a range of standard contracts in use and these contain approved indemnity, insurance, liability and incident notification clauses.

There is a defined process in place with regards to negotiating terms and a risk based approach is always taken.

Variations to the standards clauses in relation to indemnity, insurance, liability and incident notification clauses does not occur very often, but if something does come up, advice is sought before approval/ acceptance and records are retained.

Council's process to justify the rationale behind, and approval of, variations from standard indemnity, insurance, legal liability and contractor incident notification clauses, as captured within their system, including the use of standard template documentation with the appropriate clauses in place was evidenced as being followed. The tender and contract documentation sighted was based on these templates and where there were variations, documented evidence to show due diligence was captured.



Procurement Processes and Testing of Application: Findings

The CWT have a number of Purchase Order templates in place. These templates cover 'lower value amount', 'medium value amount' and 'higher value amount'. The purchase order terms and conditions cover the following information:

- The requirement for the supplier to comply with all legislative requirements
- Indemnity/liability provisions
- Insurance (minimum public liability indemnity)
- Warranty (goods and services)
- Any sub-contractor prohibition (no engagement without prior approval of Scheme Member)

Council has processes in place to administer the contract and manage supplier performance during and after the contract. This process includes the following:

- Monitoring key milestones and/or deliverables;
- Monitoring of contractor incidents and subsequent investigations;
- Ensuring the contract has been completed to the identified quality standards at the close of contract (and prior to final payment)
- Matching the purchase order with the goods/services delivered and the invoice; and
- The review/ rating of contractors post the works being completed

Please see the completed risk evaluation tool with evaluator comments for further detail. The tool is available on the Members Centre in Member Documents.

Procurement Processes and Testing of Application: Recommended Action(s):

Although the sector baseline criteria have been met in all areas of this topic, there were a couple of opportunities for improvement noted. Council may wish to consider the following:

- Review the status of the Sale and Disposal of Assets Council Policy and update the details at the bottom of the first page (or review policy) as needed.
- Consider the benefit of developing a more structured approach to training by capturing the training requirements within the organisational HR/ training systems



3.6. Topic Four: Playgrounds

3.6.1. Overview of Results: Playgrounds

Topics	Total Number of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
ELECTIVE AREAS			
Playgrounds	9	7	2

3.6.1.1. Specific Results: Playgrounds

E1a	Does the Scheme Member have systems in place for the management of playground safety?	Result
#	Sector Baseline Criteria Can the Scheme Member demonstrate:	Criteria achieved? Y/N
E1a1	Playgrounds which are infrastructure or major assets are included in the Infrastructure and Asset Management Plan	Yes
E1a2	A process for community consultation when establishing new playgrounds, as set out in the LGAMLS Playground Guide 2015	Yes
E1a3	Evidence of a decision making process in relation to the selection of the design and location of playgrounds, as set out in AS4685.0:2017 and the LGAMLS Playground Guide 2015	Yes
E1a4	During planning and upgrade, consideration is given to disability access and equipment design	Yes
E1a5	A playground Safety Management System is in place consisting of: - systematic documentation and record keeping processes, - the establishment of risk assessment and reporting procedures, - the training of relevant staff, - incident and emergency procedures, and - the carrying out of timely inspections, maintenance and repairs as set out in AS4685.0:2017 section 8.1.	Yes
E1b	Does Scheme Member have a Management Plan for its Playgrounds (as areas of community land modified or adapted for the benefit or enjoyment of the community)	Result
#	Sector Baseline Criteria Is there evidence that the management plan:	Criteria achieved? Y/N
E1b1	Identifies the land to which it applies	Yes
E1b2	States purpose for which the land is held	Yes
E1b3	states objectives	Yes
E1b4	States policies and proposals for management of land	Yes



E1b5	States performance targets and the method of measuring against objectives and targets	Yes
E1c	Has Scheme Member established systematic documentation and record keeping processes in relation to playgrounds?	Result
#	Sector Baseline Criteria Accurate records have been retained to demonstrate:	Criteria achieved? Y/N
E1c1	Records of suppliers, manufacturers designers and installers for each site e.g. Playground Equipment Register	Yes
E1c2	Instructions in relation to the operation, inspection and maintenance of the equipment	Yes
E1c3	Dates of installation	Yes
E1c4	Records of inspections, testing, maintenance, repairs and modifications	Yes
E1c5	Incident records and subsequent actions	Yes
E1d	Does all Playground equipment meet current Australian Standards?	Result
#	Sector Baseline Criteria Can the Scheme Member show:	Criteria achieved? Y/N
E1d1	Evidence that the equipment meets Australian standards. OR old equipment has been risk assessed by a competent person and unacceptable risks addressed. (This may include having a plan in place that documents the priorities for upgrade or removal). OR a risk benefit assessment has been undertaken where nature play equipment does not meet Australian standards	Yes
E1e	Have manufacturer/supplier instructions been obtained to set out the type and frequency of inspection and maintenance requirements for playgrounds?	Result
#	Sector Baseline Criteria Can Scheme Member show evidence that:	Criteria achieved? Y/N
E1e1	The manufacturer has supplied product information, installation, inspection and maintenance information including competence requirements as set out in AS 4685.0:2017	Yes
E1f	Is a routine visual inspection regime conducted at a frequency greater than the operational inspection, by a competent person (e.g. trained maintenance staff)?	Result
#	Sector Baseline Criteria Are there records of:	Criteria achieved? Y/N
E1f1	Obvious hazards that may result from vandalism, use, or weather conditions	Yes
E1f2	Requirements of the manufacturer/supplier	Yes
E1f3	Inspections having been completed and close out of actions	Yes
E1f4	Inspections being undertaken by a competent person (e.g. trained maintenance staff)	Yes
E1g	Is a detailed (operational) inspection regime conducted by a competent person and defined frequency in accordance with manufacturer/supplier	Result



instructions (competency and frequency defined by manufacturer, between 1 and 3 months)?		
#	Sector Baseline Criteria Are there records of:	Criteria achieved? Y/N
E1g1	The operation and stability of the equipment, especially for wear	Yes
E1g2	Requirements of the manufacturer/supplier	Yes
E1g3	Inspections having been completed and close out of actions	Yes
E1g4	inspections being undertaken by a competent person (as defined)	Yes
E1h	Is a comprehensive inspection regime conducted at intervals not greater than 12 months, by a person who has training and experience that enables them to perform a full conformity check to AS4685 (e.g. an engineer/playground/ maintenance specialist or other person who fulfils the competency requirements)	Result
#	Sector Baseline Criteria Are there records of:	Criteria achieved? Y/N
E1h1	Overall safety of the equipment, foundations and surfaces	Yes
E1h2	The requirements of the manufacturer/supplier	No
E1h3	Inspections having been completed and close out of actions	Yes
E1h4	Inspections being undertaken by a person who has training and experience that enables them to perform a full conformity check to AS4685 (e.g. an engineer/ playground/ maintenance specialist/other person who fulfils the competency requirements)	Yes
E1i	Is regular testing of impact attenuating surfaces conducted at intervals not greater than 36 months (3 years), by a competent person?	Result
#	Sector Baseline Criteria Are there records of:	Criteria achieved? Y/N
E1i1	The overall safety of the impact attenuating surfaces	Yes
E1i2	The requirements of the manufacturer/supplier	No
E1i3	Inspections having been completed and close out of actions	Yes
E1i4	Inspections are being undertaken by a competent person	Yes

Playgrounds: Findings

The City of West Torrens (CWT) have a Recreation Open Space Asset Management Plan in place that includes Playgrounds. The playgrounds are a mixture of traditional playgrounds, gym equipment and nature play. It is noted that the majority of playgrounds are under 10 years old and still covered by warranty.

It is noted that Table 3.3 (pages 15-16) in the Recreation Open Space Asset Management Plan (March 2021) contains the Legislative Requirements in relation to the management of playgrounds. There is reference to risk management standards (AS/NZ 4360:2004) which have been superseded. The table also states that these are the Australian Standards for safety of playground equipment, however this is incorrect and there are a number of different standards directly related to the safety and management of playgrounds.

Council has a process for community consultation when establishing new playgrounds with specific Public Consultation Policies in place, however there is no reference to these policies in the Recreation Open Space AMP. There is an opportunity for improvement identified here to provide a clear link between the documents and set out Council's expectations when it comes to the requirement for consultation with the community.



Playgrounds: Findings

Council's Playground upgrade/ replacement process includes consideration around disability assess and equipment design. Council also have a Disability Access and Inclusion Corporate Plan (DAICP) in place. There is an opportunity for improvement identified here to provide a clear link between DAICP and AMP and set out Council's expectations when it comes to the requirement to consider disability access and equipment design during the planning and upgrade of playgrounds. There is evidence of this being considered as part of the process, however, there is no clear link of information contained within the Recreation Open Space AMP.

Council has a playground safety management system in place consisting of the following:

- a systematic documentation and record keeping processes;
- the establishment of risk assessment and reporting procedures;
- the training of relevant staff;
- incident and emergency procedures; and
- the carrying out of timely inspections, maintenance and repairs as set out in AS4685.0:2017 section 8.1.

It is noted there are some gaps identified in relation to the annual comprehensive inspections and the testing of impact attenuating surfaces and these have been captured in those relevant sections of the report.

Council has a Community Land Plan in place. The plan covers a range of information including identifying the land to which it applies, stating the purpose for which the land is held, stating the objectives, stating the policies and proposals for management of land, and stating the performance targets and method of measuring against objectives and targets.

The details of suppliers, manufacturers, designers and installers for the playgrounds at each site were noted as being captured in Councils Asset Management System (Conquest). The individual pieces of playground equipment (e.g. swing, slide etc.) are also listed against each playspace/ land/ reserve area in the system.

Council receives the instruction manuals which capture the operation, inspection and maintenance requirements of the equipment as part of the handover process. From an official handover perspective, the supplier will have this formally documented with a sign off by Council following a walkover of the site with the supplier. Council always receive this information from the manufacturer/supplier otherwise the final invoice does not get paid.

Information is the stored in Objective (Councils records management system). Copies are also then provided to the Coordinator Civil Works and Services and team to look at what needs to be inspected so they can ensure the inspection and maintenance checklists are updated in Fusion. As part of this process, a walkover of the site occurs (with the team). Records of internal meetings are not always documented.

There are some opportunities for improvement identified around documenting internal meetings and using Conquest to capture the receipt of relevant information from the supplier.

The CWT has a process in place to ensure all new playgrounds meet the Australian Standards. Where Council are installing new playground equipment or upgrading existing equipment, Council ensures the current Australian Standards are met. This is captured as part of the tender requirements for the equipment.

Playgrounds are inspected and maintained regularly so close monitoring occurs of older playgrounds not meeting current Australian Standards. Equipment is managed via the asset management plan (for replacement).

The CWT have an inspection regime in place that checks for obvious hazards that may result from vandalism, use, or weather conditions. These (routine visual) inspections occur on a monthly basis.

The CWT also has an inspection regime in place that covers the Operational Inspection requirements with regards to the operation and stability of the equipment, especially for wear and tear. These inspections are done at the same time as the routine visual inspections (more frequently than required).

It was advised that inspections are completed in line with the manufacturer's requirements. Documentation is received from the supplier as part of the handover process and inspection checklists developed in Fusion in line with this information.

There is an opportunity for confirmation noted here, and some checking may be beneficial to ensure that inspections are covering all requirements as set out in the Australian Standards and manufacturer information - it looks like it should be as the information is updated in line with the handover process and associated documents but it might be worth doing some spot checks/ internal audits to confirm this is the case.



Playgrounds: Findings

The inspections are completed on a tablet in the field, which goes straight into Council's Fusion system. Actions from the inspections also go through the system, follow up work is assigned and tracked until closed out.

The vast majority of Council's playgrounds are under 10 years old and as such are under warranty, so anything of significance which is identified from an inspection is then followed up with the supplier.

Staff have been trained to undertake these inspections (routine visual and detailed operational – level 2 inspections).

The comprehensive inspections sighted during the evaluation capture the overall safety of the equipment, foundations and surfaces. Council uses an external contractor to undertake this work.

There was some information provided as evidence which showed that these inspections were previously only being conducted every five (5) years, which is not in line with the requirements in the Playground standards or the manufacturer/supplier.

At the time of the evaluation, there was no evidence to show that all required inspections had been planned for/ scheduled and then subsequently completed as per this schedule. The inspection requirements are not currently identified in the Asset Management System against the asset (playground). After talking to the IT Application Support Analyst, it was advised that there is an opportunity to do this in the system but at the time of the evaluation, these were not planned for and captured here.

Similar to the comprehensive inspections, there is evidence of some testing of impact attenuating surfaces being undertaken, but it could not be confirmed that the required testing has been undertaken for all of the playgrounds at the testing frequency required.

At the time of the evaluation Council was unable to show that all required testing had been planned for/ scheduled and then subsequently completed as per this schedule. The testing requirements are not currently identified in the Asset Management System against the asset (playground).

Please see the completed risk evaluation tool with evaluator comments for further detail. The tool is available on the Members Centre in Member Documents.

Playgrounds: Recommended Action(s):

It is recommended that Council consider the following:

- Update the legislative requirements table (3.3, pages 15-16) in the Recreation Open Space AMP with the current information in relation to playground standards at the next review. It is also suggested that Council review their process for managing and responding to legislative changes and ensure relevant people are made aware of any requirements as part of the review, update or development of Council documentation (E1a1).
- Include some information and reference to the Public Consultation Policies in the Recreation Open Space AMP. This would provide a clear link between the documents and set out the Council's expectations when it comes to the requirement to consult with the community during the establishment of new playgrounds (E1a2).
- Include some information and reference to the Disability Access and Inclusion Corporate Plan (DAICP) in the Recreation Open Space AMP. This would provide a clear link between the two documents and set out the Council's expectations when it comes to the requirement to consider disability access and equipment design during the planning and upgrade of playgrounds (E1a4).
- Document the main points/ outcomes of the internal team site walkover meetings and capture these in the records management system (Objective). This is in relation to the handover process (Q E1c2).
- Investigate if there is the ability in Conquest to capture confirmation that the relevant information (instructions in relation to the operation, inspection and maintenance of the equipment) has been received (and perhaps recording the Objective number of the documentation to assist with the ease of finding the information in Objective – QE1c2).



Playgrounds: Recommended Action(s):

- Implement a system for spot checks/ audits of the detailed operational inspections (level 2) to confirm that the inspections are covering all the requirements as set out in the Australian Standards and manufacturer's instructions (Q E1g2).
- Capture the comprehensive inspection requirements for each of the playgrounds and document these requirements in the system (and scheduled for future required inspections) (Q E1h2).
- Ensure that comprehensive inspections are undertaken according to the inspection schedule for each of the playgrounds and records of completed inspections are kept in the system (Q E1h2).
- Capture the impact attenuating testing requirements for each of the playgrounds where this type of testing is applicable and document these requirements in the system (and scheduled for future required testing) (Q E1i2).
- Ensure that the testing of impact attenuating surfaces is undertaken as per the schedule and records of completed inspections are kept in the system (Q E1i2).

3.7. Topic Five: Emergency Management

3.7.1. Overview of Results: Emergency Management

Topics	Total Number of Sector Baselines Evaluated	Sector Baseline Met	Sector Baseline Not Yet Met
ELECTIVE AREAS			
Insert elective topic	3	3	0

3.7.1.1. Specific Results: Emergency Management

E6a	Does the Council have a documented approach for emergency management?	Result
#	Sector Baseline Criteria The Scheme Member can demonstrate:	Criteria achieved? Y/N
E6a1	A Current and endorsed emergency management policy/plan is in place which includes objectives or statement of intent and Councils role in emergency management. This document should not be over 5 years old at the time of the evaluation	Yes
E6a2	A current and adopted operational plan/procedure document is in place which details incident management structures and the division of functions, tasks, roles, resources and communications to support operational activities.	Yes
E6a3	Council maintains a register/ repository with plant and equipment that can be used as resources during emergency	Yes
E6b	Have appropriate emergency risk assessments been conducted?	Result
#	Sector Baseline Criteria The Scheme Member can demonstrate:	Criteria achieved? Y/N
E6b1	There is a current documented emergency risk assessment in place	Yes

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E6b2	Emergency risks captured in an overall risk register or risk management tool	Yes
E6c	Has council developed its capability in its emergency operations?	Result
#	Sector Baseline Criteria The Scheme Member can demonstrate:	Criteria achieved? Y/N
E6c1	Staff with operational roles in emergency management (including contingency) have been trained with i-responda training or Council's own emergency arrangements	Yes
E6c2	Staff with emergency incident management responsibilities are documented in Council's documented emergency policies/processes	Yes
E6c3	Staff with emergency incident management responsibility have been provided training/awareness relevant to their role	Yes

Emergency Management: Findings

Council has documented processes in place for emergency management which includes a current, Emergency Management Framework, Emergency Management Operations and Recovery Plan and Hazard Plans.

The Emergency Management Framework is the overarching document. The Emergency Management Operations and Recovery Plan includes the detail of the incident management structures and the division of functions, tasks, roles, resources and communications to support operational activities. This plan as well as the Hazard Plans are the operational components of the Emergency Management Framework.

There are other plans (e.g. BCP and Assurance Plan) which also support the Emergency Management Framework. A number of these plans are currently being updated with multiple changes.

The CWT have a register of plant and equipment that can be used as resources during an emergency. This register is contained within Council's asset management software system, Conquest in addition to the Emergency Management Operations and Recovery Plan.

Council have captured 'Emergency Events' as a risk in their Strategic Risk Register. The register also captures 'Business Continuity and Community Resilience' as a risk. The strategic risk register is regularly monitored and reported on at the Executive level.

Council has identified staff who have roles in emergency management (operational and incident management) and have captured their responsibilities within their emergency management system documentation.

Training appropriate to each of the roles has been identified and provided.

Please see the completed risk evaluation tool with evaluator comments for further detail. The tool is available on the Members Centre in Member Documents.

Emergency Management: Recommended Action(s):

Not Applicable.



SECTION 4

WHS AND INJURY MANAGEMENT SYSTEMS REPORT

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4. WHS and Injury Management Systems Report

4.1. WHS/IM Systems Results Tables

4.1.1. Work Health and Safety (WHS) Results

STANDARDS	Total Sub-Elements Evaluated	Conformance	Observation	Non-Conformance
Standard One – Commitment and Policy	1	1		
Standard 3 – Implementation	8	7		1
Standard 4 – Measurement and Evaluation	1	1		
Standard 5 – Management Systems Review and Improvement	1	1		

4.1.2. Injury Management (IM) Results

SUB-ELEMENT	Total Sub-Elements Evaluated	Conformance	Observation	Non-Conformance
Standard 1.2 - Resources	5	5		
Standard 1.6- Information provided to employees	2	2		
Standard 2.8 – Early Intervention, recovery and RTW	2	2		
Standard 4 – Measurement, Monitoring Review	2	2		

Please note that the assessment of the WHS/IM systems is conducted in line with the RTWSA Code of Conduct for Self-Insured Organisations and the Performance Standards for Self Insurers, which includes the Work Health and Safety and Injury Management Standards for self-insured employers.

The evaluator's assessment is in line with the definitions within these Standards for conformance, observation and non-conformance, as follows:

Conformance	Activities undertaken and results achieved fulfil the specified requirements.
Observation	Activities undertaken and results achieved fulfil the specified requirements of the elements; however, an opportunity for improvement exists due to minor deficiencies identified.
Non-Conformance	Activities undertaken and the results achieved do not fulfil the specified requirements of the elements. This may be due to the substantive absence or inadequate implementation of a system or documented systems or procedures not being followed.



4.2. WHS & IM Evaluation Process Overview

The evaluation of the City of Torrens risk management (WHS and IM) system included a review of existing documentation and meeting with employees and other workers. Comments and recommendations, including action items are intended to provide management with some suggested ways to improve the organisation's systems, however it may be appropriate to implement an alternative action and this is at the discretion of each organisation and its management team.

4.2.1. Summary of the evaluation scope

The evaluation scope was limited to the 11 sub-elements of the PSSl. The evaluation was conducted via Zoom due to the current conditions and restrictions and may have limited some available evidence. A virtual site inspection was conducted of the Works Depot, along with interviews (via zoom) and desktop review of evidence provided by council.

4.2.2. Employees and other workers involved in the evaluation process

- Deb Cann - Manager People and Culture
- Renea Everett - People and Culture Officer
- Grant Brooks - HS Business Partner
- Tracey Ryan - Team Leader Work Health and Safety
- Lio D'Amico - Coordinator Fleet and Facility Support
- Rocky Portolesi - Team Leader Asset and Project Management
- Liz Johnson - Management Lead LG Reform and Integrity
- Shannon Lopez - Community Development Officer- Volunteers
- Alison Holdstock - Coordinator Operational Support

4.2.3. Documentation Review

The review included reviewing policies, procedures and supporting documentation within the Council's WHS and IM and supporting organisational systems, as provided by the Member prior to and during the evaluation.

Additional evidence provided after the evaluation will only be accepted as evidence for this evaluation if agreed by the evaluator or the Client (i.e. LGAWCS and LGAMLS management).

4.2.4. Physical Verification

Due to restrictions at the time of the risk evaluation the physical site inspection of the Depot was conducted via virtual means – Microsoft teams/zoom.

4.2.5. Report Findings and Recommendations

A summary of the evaluation findings for each sub-element and recommendations for each sub-element that does not meet the requirements of RTWSA's Performance Standards for Self Insurers, (or where an opportunity for improvement exists) are provided within this report.

It should be recognised that the findings and recommendations of this report should be used by the Member for:

- Planning and continuous improvement by Council of their WHS and IM Systems
- Reviewing potential conformance levels with the RTWSA Performance Standards for Self Insurers.



4.3. WHS Assessment Component

4.3.1. Standard One: Commitment and Policy

4.3.1.1. Assessment Component: Supporting Policies and Procedures

		Result
1.2.1	<i>Supporting policies and procedures are in place</i>	Conformance

Supporting Policies and Procedures: Findings

The organisational WHS & Injury Management Lead Policy (version: 5, dated 3/3/2021) recognises the requirement for supporting policies and procedures and the review of these documents. The evidence provided by City of West Torrens (CWT) in their (2021) WHS evaluation tool and also viewed via Zoom meetings, indicates that twenty-five WHSMS and related HR policies and procedures provided are within their review dates (or currently under review as per the Policy Hub, policy schedule) and include references to current legislative documentation and guidance. Supporting evidence of procedures included evidence of consultation and communications across the organisation.

It is recognised that a large amount of work has been undertaken to review and update previously overdue policies and other supporting documents over the last couple of years. This is evident with the outcomes in this evaluation. Conformance given.

Evidence viewed:

- CWT Document Policy Map
- WHS and Injury Management Lead Policy
- Example of CWT - WHS Implementation Plan Workzone Traffic Management

Demonstrated via zoom (share screen) included:

- Policy Hub
- WHS Document Register

Supporting Policies and Procedures: Recommended Action(s)

Not applicable

4.3.2. Standard Three: Implementation

4.3.2.1. Assessment Component: Training Program

		Result
3.2.1	<i>The organisation must ensure a relevant training program is being implemented</i>	Conformance



Training Program: Findings

City of West Torrens training system consists of a WHS Induction and Training policy which is currently nearing the final stage of review as per the WHS and IM Policy Schedule (1st Aug 2021), along with the Identified Training Needs register. The Organisational Calendar (available on Compass (*the CWT intranet*)) contains upcoming corporate and WHS training. CWT was able to provide evidence throughout the evaluation process of internal and external providers used which demonstrates that training has been identified and the subsequent training plans are being implemented. Council is currently moving from the spreadsheet to Chris21 system and is expected this will be completed by year end. Council will be implementing dashboard reports that will have the capacity to identify training 60 days (or more) prior to training expiring which ensures training can be booked in advance. The Calendar of Events (COE) contains all other WHS related training not specific to a position as an example, first aider training and health and safety representatives. . The Moodle system is utilised for inductions. Reporting mechanisms within the system are included in the Quarterly Dashboard reports which are submitted to the Executive and WHS Steering Committee. This system also has the capacity to identify Training attendance/non-attendance which is reported through to the Executive Management Team along with recommendations when applicable. Council also has a competency program in place where all employees undertake as new equipment/plant purchased. Conformance given.

Evidence

- Position Management Project (email)
- Copy of CWT Organisational Training Plan
- WHS and IM Performance Dashboard Report

Demonstrate via Zoom/shared screen:

- ITN and training records within Chris21
- Compass (intranet) Training Calendar and function
- WHS Induction and Training Policy (currently under review)
- Completed Operator Training (Scarab Mistral)

Training Program: Recommended Action(s):

Not applicable

4.3.2.2. Assessment Component: Accountability Mechanisms

		Result
3.3.2	<i>Accountability mechanisms are being used where relevant</i>	Conformance

Accountability Mechanisms: Findings

City of West Torrens has demonstrated implementation of system accountability mechanisms which are being used to hold individuals and groups accountable for meeting allocated WHS responsibilities.

There are various methods/systems of WHS accountability used throughout CWT which include, but are not limited to:

- WHS internal audit with recommendations (actions captured on the WHS Corrective Action Register - within Skytrust)
- Monitoring of the WHS Activity Plan and WHS and IM Annual Action Plan



Accountability Mechanisms: Findings

- Incident/Injury/Hazard Investigations and resulting actions
- Organisational WHS Calendar of Events (contains mandatory testing)
- WHS and IM quarterly dashboard report to Executive and WHS Steering Committee
- Position descriptions

Regular quarterly reporting to the Executive Management Team of the WHS performance occurs with recommendations made accordingly addressing overdue WHS matters, actions and improvement.

WHS responsibilities are assigned to workers and leadership within individual position descriptions and align to responsibilities described throughout the CWT WHS Policies.

Each of the Executive is responsible for overseeing programs within the Strategic WHS and IM Improvement Plan and the WHS and IM Annual Action Plan with projects. Each project within the WHS and IM Annual Action Plan aligns with one of the programs within the Strategic WHS and IM Improvement Plan. Progress of the plan is reported to each of the Executive, and when off track, Executive support the WHS Coordinator to ensure items are actioned and or tracked through to completion. Conformance given.

Evidence viewed:

- WHSIM Performance Dashboard Report Q# 2020-2021
- CWT 2019_20 WHS and IM Annual Action Plan
- 1006 - Manager City Operations - Position Description
- 1018 - Administration Officer (City Assets) - Position Description
- Email - Angelo Catinari Project 3 WZTM WHS and IM Annual Action Plan - Delayed action closeout update
- Email - Pauline Koritsa Project 2 and 3 2020-21 WHS and IM Annual Action Plan

Demonstrated – via Zoom

- WHS Calendar of Events
- WHS Corrective Action Register

Accountability Mechanisms: Recommended Action(s)

Not applicable

4.3.2.3. Assessment Component: Testing of Contingency Plans

		Result
3.7.1	<i>The organisation must ensure contingency plans are periodically tested and/or evaluated to ensure an adequate response, if required.</i>	Conformance
<p>Note: The RTWSA PSSI definition of contingency is wider than emergency management. The definition states contingency is "planning to maintain control of the management system applicable to a particular business during an unplanned event".</p>		

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Testing of Contingency Plans: Findings

City of West Torrens has in place current Contingency policies and plans along with testing arrangements that have been defined within these policies and plans which have been implemented throughout the organisation.

CWT was able to provide evidence of the implementation of the testing of contingency plans, the review, and analysis that has taken place to assess adequacy of response and appropriate corrective action(s) that have been implemented to address any deficits. Conformance given.

Evidence

- CWT Business Continuity Plan
- CWT Assurance Plan
- BCP Exercise Questions - Community Services
- BCP Testing Exercise - Community Services
- BCP Testing Scenario - Community Services
- BCP Training Exercise - Community Services
- Community Services BCP review success (email)
- City Operations-Storm Response Exercise - completed. (email)
- BCP Test/Training exercise - City Property BCP Review Success EEE Hamra Centre 23 Feb 2021
- EEE City of West Torrens Civic Centre
- Signed WHS Emergency Plan Policy

Demonstrated – via Zoom

- WHS Calendar of Events
- Internal Audit Register

Testing of Contingency Plans: Recommended Action(s)

Not applicable

4.3.2.4. Assessment Component: Hazard Management Systems

		Result
3.8.1	<i>Hazard management systems including identification, evaluation and control are in place.</i>	Non-Conformance
3.8.3	<i>Control measures are based on the hierarchy of control process</i>	Conformance
3.8.5	<i>Program(s) are in place to ensure an appropriate WHS consideration is given at the time of purchase, hire or lease of plant, equipment and substances.</i>	Conformance
3.8.6	<i>The organisation must ensure program(s) are in place to meet the organisation's duty of care for all persons in the workplace.</i>	Conformance



Hazard Management Systems: Findings

3.8.1 – Council is required to have in place a hazard management process defined in the WHS system and relevant legislative requirements pertaining to hazard management which must be implemented.

Council has in place a WHS Hazard Management Policy (V3 dated May 2019), hazard profile register, an inspection process, risk assessments, corrective action register program, incident and hazard reporting and investigations, along with monitoring of activities to maintain effectiveness and control of identified hazards. There has been an outstanding amount of work achieved in this area over the last few years as it was previously identified that Councils SOPs and Risk assessments required resources. Through evidence viewed these have now been completed and current systems appear to be working well.

The area of concern is in the management of hazardous chemicals. Councils WHS Chemical Management Policy (V3, dated September 2017) is in place and current (review due 2022). Council is utilising ChemAlert as the system for the chemical register and risk assessments, along with safety data sheets. On closer review of CWTs ChemAlert system, it was identified that Council currently has 1174 chemicals on the register, of which, the majority have not been approved (according to the system). Of these, 211 have been risk assessed – although these risk assessments are not complete or signed and 24 safety data sheets are out of date. During the interview process it was identified that Council has identified this area as a current project which is about to commence, starting with the assistance of a TIP. Non Conformance has been given.

Evidence viewed:

- CWT WHS Hazard Management Policy
- Example - CCM - hazard profile
- Example - CCM - General RA - Hazard Profile
- Workplace Inspection-Depot Bays June 21
- Hazard Report - Civic Undercroft Feb21
- Hazard Report - Tree Contractor Nov 20
- On site Safety Check1 Washington street Hilton Civil.pdf
- Onsite Safety Check Arb 247824.pdf
- SWMS - Install Road Signs
- SWMS - Install Rumble Bars
- SOP – Loading Unloading of Mini Skid Steer with Grinder Bucket
- SOP Blower Stand on
- WHS Chemical Management Policy
- WHS Risk Assessment Tool – City Development – Site Visits
- Plant Risk Assessment – Volkswagen Caddy – August 2019

Demonstrated – via Zoom (shared screen)

- Organisational WHS Hazard Profile Register
- Onsite Safety Checks

3.8.3 - Councils WHS procedures and forms need to clearly express the manner in which the hierarchy of control (elimination, substitution, engineering, administrative and personal protective equipment (PPE)) will be used to effectively identify suitable controls for identified hazards. The system should provide guidance on the manner in which controls will be used, along with an emphasis on the use of higher level controls.

Councils WHS procedures and forms clearly express the manner in which the hierarchy of control (elimination, substitution, engineering, administrative and personal protective equipment (PPE)) is used to effectively identify suitable controls for identified hazards. The system provides guidance on the manner in which controls will be used. Review of investigations along with inspections and risk assessments identifies this is working well and Council, where possible are utilising higher level controls including elimination. Conformance has been given.

Evidence

- Hazard Management Policy (see 3.8.1)
- Hazardous Manual Tasks Risk Assessment- Blank
- Plant risk assessment template - Blank
- General risk assessment - Blank

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- Safe Work Method Statement – Blank

3.8.5 – The requirement for this sub-element states that a self-insured employer has a documented process covering arrangements for WHS considerations during the purchase, hire or lease of plant, equipment and substances must be effectively implemented.

Councils CONQUEST system contains the plant and equipment (with risk) register. The Plant and Equipment Pre-Purchase Checklist demonstrates WHS consideration is given prior to purchase and also provides information to populate the plant and equipment register. Council is currently in the development of an Online Plant and Equipment Pre-purchase checklist which will feed into CONQUEST and populate relevant fields, hence improving current practises further.

The ChemAlert system provides for safer chemical options when considering purchases. All new chemicals must be approved by the WHS Coordinator before proceeding.

Evidence sighted confirmed that Plant and Equipment is trialled whenever possible and once purchased induction and competencies are assessed. Hire/lease of items does not occur as Council contracts the work out as it was found to be more cost effective. This then comes in under their contract management processes. Conformance is given.

Evidence viewed:

- WHS Plant and Equipment Policy
- Screen shoot within Conquest Plant and Equipment
- Assets Register Report example
- Screen shot of home page of Conquest Plant and Equipment
- Plant and Equipment Pre-Purchase Checklist - Blank
- PandE Pre-Purchase Checklist TTI Trans tank international
- PandE Pre-Purchase Motorcycle ATV lifter
- Trial Clean Space Respirator
- Trial Clean Space Respirator Boucher
- Trial Battery Kombi Engine
- Chemical purchase flowchart
- WHS Chemical Management Policy

3.8.6 – This sub-element requires the organisation's documented processes to cover the engagement and management of visitors, contractors, labour hire employees, volunteers, and work experience students which must be implemented. Along with the ability to meet WHS requirements which are assessed in the selection of contractors, labour hire employees, and volunteers.

Council has in place a documented process which covers the engagement and management of visitors, contractors, volunteers, and work experience students which includes inductions, training and monitoring. This process is fully implemented. Each site has the 'Sine In' system to provide visitors and contractors (visiting each site) an induction with questions along with COVID protocols. Council has implemented a system that when WHS issues are identified during contracted work, the CWT Council representative captures the matter in Skytrust and raises corrective actions as appropriate. Conformance has been given.

Evidence for Contractors viewed:

- WHS and IM Lead Policy (see evidence folder 1.2.1)
- WHS Consultation and Responsibilities Policy
- Contractor
- CWT Contractor Online Induction
- Contractor Initial Walkthrough Induction Camco
- Contractor Initial Walkthrough Induction Terrain
- CWT Contractor Online Induction - Skytrust
- Induction has been Completed_APMS_S Forsyth. Msg
- Induction has been Completed_GGC Earthmovers_G Ciarla. Msg
- Induction has been Completed_M-B Civil_P Hatzopoulos. Msg
- Visitor_Contractor Civic Sine Pro Induction and Questions
- Visitor_Contractor Depot Sine Pro Induction and Questions



- Contractor Management Policy (currently under review due 2022)
- Contractor Site Monitoring Stirling Street
- 1070-TMP-1 Stirling St Connection
- Stirling Street Drainage Image 2
- Stirling Street Drainage WZTM Image 1
- Contractor Site Monitoring-Coach House
- Coach House TGS Image 1
- Coach House WZTM Image 2
- WZTM Issues Urban Virons 2020

Evidence for Volunteers viewed:

- Volunteer Program Manual
- Volunteer Handbook 2018
- Volunteer Management Meetings
- Several Volunteer group minutes of meetings
- Sewing Studio Volunteer Role Statement
- Community Bus Driver Role Statement
- Community Sewing Studio individual Induction and SOP checklist
- Volunteer Services Risk Assessment CS September
- Sewing Machine SOP
- Along with many other items of evidence.

Demonstrated via Zoom:

- Volunteer TNA and Training Plan
- Online Contractor monitoring tool

Hazard Management Systems: Recommended Action(s):

3.8.1 – Suggestion would be to define and adhere to the Councils current policy and to address the areas of concern (as mentioned in the findings) to include:

- Training in the ChemAlert system ensuring knowledge across required staff
- Review and identify chemicals on site and define register in line with findings
- Schedule and prioritise chemical risk assessments along with review dates for future
- Develop a program for ongoing inspection/stocktake of chemicals held

4.3.2.5. Assessment Component: Workplace Monitoring Systems

		Result
3.9.1	<i>That the implementation of relevant inspection and testing procedures are conducted by the relevant, competent person(s).</i>	Conformance

Workplace Monitoring Systems: Findings

Council must ensure that relevant plans and schedules that capture inspection and testing requirements required by legislation (as per Sub-element 2.1.1) and the wider system needs (e.g. manufacturer's requirements) are being conducted. These were able to be demonstrated and the resources are allocated to undertake inspection and testing tasks are adequate and competent.

Council has in place a calendar of events (COE) which is managed and accessed online through the 'Fusion' system. Areas covered include emergency drills, pressure vessels (qty 1 registered), first aid kits, workplace inspections, slings/chains, eye wash stations, automatic sliding doors, worksite inspections etc. Items are allocated to appropriate and relevant persons to be undertaken. Workplace inspections are conducted by a workgroup representative and where practicable is accompanied by the WHS Business Partner. Electrical Test and Tag is conducted by an electrician who has been engaged through contractor management systems and slings/chains are conducted by RNB Lifting (which is included on Councils preferred contractors register). Any identified issue resulting from an inspection the issue/s are entered into the CAPA through Skytrust where an action is created and closed out accordingly. During the "Virtual" site inspection it was noted that an eyewash station had missed the inspection date and had been subsequently tagged out. On review of the CAPA it highlighted an action had been created and appropriately handled in a timely manner. CAPA actions are included in the Quarterly Dashboard Report to the Executive Team and the WHS Steering Committee. Regular reviews are undertaken of the COE to ensure all areas are included. Conformance is given.

Evidence viewed:

- Example Calendar of Events_Electronic Door
- Example_Dorma Service Reports West Torrens Civic Centre
- Example_Dorma Service Reports West Torrens Hamra Library
- CWT_Mechanic Trade Certificate Simeon Petiet

Demonstrated via zoom:

- Calendar Of Events
- Mobile Assets Module - Online vehicle pre-start checklist
- Skytrust Workplace Inspection

Workplace Monitoring Systems: Recommended Action(s):

Not applicable

4.3.3. Standard Four: Measurement and Evaluation

4.3.3.1. Assessment Component: Maintaining and Monitoring Objectives, Targets and Performance Indicators for Programs

		Result
4.1.1	<i>The organisation must ensure planned objectives, targets and performance indicators for key elements of program(s) are maintained, and monitored and reported.</i>	Conformance

Maintenance and Monitoring of Program Objectives, Targets and Pls: Findings

Workplace Health and Safety (WHS) performance is measured, monitored and evaluated using the performance indicators ensuring that the organisation is performing in accordance with its policy, objectives, and targets. Importantly, areas of success and activities requiring corrective action and improvement will be identified.

City of West Torren's (CWT) has in place 2020-2025 Strategic and WHS & IM Plan. Quarterly reporting on progress along with annual reviews to review performance against planned objectives, targets and performance indicators which falls under the WHS IM Planning, Monitoring and Review Policy dated August 2019 and due for review in August 2024 is in place. In line with the WHS & IM Lead Policy Council has developed a 5 year Strategic Plan. Council's WHS Steering Committee meetings occur where consultation and agreement to the plan occurs.

The CWT WHS and IM planning structure has had a radical overhaul and now has a tiered approach which includes:

- 2020 - 2025 Strategic WHS and IM Improvement Plan - (this contains Programs with Objectives, Targets and Performance Indicators)
- The annual WHS and IM Action Plan and contains projects which must align with a program
- All other WHS and IM projects and work is captured in the WHS Activity Plan and aligns with programs within the 2020 - 2025 Strategic WHS and IM Improvement Plan which was also sighted during the desktop as part of the evaluation, along with emails and communication with closed actions council has put in place

Councils monitoring process reports on performance against objectives, targets, and performance indicators. The WHS Quarterly Dashboard reports and minutes of meetings demonstrate that action is taken to address shortfalls in performance identified within reports. Conformance given.

Maintenance and Monitoring of Program Objectives, Targets and Pls: Recommended Action(s):

Not applicable

4.3.4. Standard Five: Management Systems Review and Improvement

4.3.4.1. Assessment Component: How the WHSMS Responds to Change

		Result
5.3.1	<i>The organisation must ensure the system is reviewed and revised, if required, in line with current legislation, the workplace and work practices.</i>	Conformance



WHSMS Response to Change: Findings

Councils WHS and IM safety system is reviewed quarterly through the quarterly WHS and IM Dashboard Reports which are submitted to the Executive Management Team and WHS Steering Committee (quarterly).

Evidence highlighted that 'Governance' manage Councils document management system which incorporates links to information on related legislative and technical references. The WHS Team are notified of any legislative changes which triggers reviews to determine if any policy amendment is required. Outcomes and any actions from this review process are captured in the WHS Quarterly Dashboard Report which is submitted to the Executive Management Team along with the WHS Steering Committee and recorded in minutes. Changes to any existing policy is incorporated into Council's implementation plan and any required training is then carried out. Conformance is given.

WHS and IM continuous improvement are identified from various sources, including but not limited to:

- Annual review
- Internal auditing
- Incident/injury/hazard investigations
- Toolbox/staff meetings
- Policy review

Evidence viewed:

- WHSIM Performance Dashboard Report Q1
- WHSIM Performance Dashboard Report Q2
- WHSIM Performance Dashboard Report Q3
- 2020-2025 Strategic WHS and IM Improvement Plan (see 4.1.1)
- CWT 2019-2020 WHS and IM Annual Action Plan 1 Oct - 30th
- Signed WHS and IM Planning, Monitoring and Review Administration Policy
- WHS and IM Annual Action Plan final endorsement Executive
- WHS and IM Policy Review Schedule 2021

Demonstrated via Zoom:

- Current (2020-2021) WHS and IM Annual Action Plan Monitoring Tool
- WHS Activity Plan (A2376322)
- WHS Document Register (in fusion)
- WHS Policy Hub (in fusion)

WHSMS Response to Change: Recommended Action(s)

Not applicable



4.4. Injury Management Assessment Component

4.4.1. Specific Results: Injury Management (IM) Systems

1.2	Arrangements are to be in place to ensure adequate resources to assist the LGAWCS administer claims and provide effective return to work services to injured employees.	Result
1.2.1	Documented job descriptions for all injury management personnel and where relevant management, supervisors and employees	Conformance
1.2.2	Ensuring injury management personnel are competent to administer their role in a reasonable manner.	Conformance
1.2.3	Ensuring the allocation of resources is appropriate for the organisations type, volume and complexity of the case load.	Conformance
1.2.4	Suitability of facilities and accommodation to ensure restricted access to information, including maintaining confidentiality during interaction with injured workers and service providers.	Conformance
1.2.5	A Member is required to appoint a return to work coordinator and ensure the person appointed to this role has successfully completed relevant LGAWCS training. Where this role becomes vacant, the Member is required to re-appoint an employee within 3 months and ensure the employee(s) appointed have received relevant LGAWCS training within 3 months of the appointment being made.	Conformance
1.6	A self-insured employer shall inform all employees in writing of the following arrangements:	Result
1.6.1	How to report a work related injury	Conformance
1.6.2	The process for lodging a claim for compensation	Conformance



2.8	Early Intervention, Recovery and Return to Work	Result
2.8.5	Where a worker has not returned to pre-injury employment within 6 months from date of first incapacity and is not working to their full capacity, new or other employment options are considered for the worker by the Member in conjunction with the LGAWCS.	Conformance
2.8.6	Where a Member does not provide suitable employment to a former work injured employee the Member notifies and consults with LGAWCS.	Conformance

4.1	Delegated Powers and Discretions	Result
4.1.1	Processes are in place that monitor, measure and review the effective implementation of the injury management system and where relevant, strategies to improve performance of the injury management system are identified.	Conformance
4.1.3	The Service Standards set out in Schedule 5, Part 2 of the Return to Work Act 2014 are in place.	Conformance

Injury Management Systems: Findings

City of West Torrens have robust injury management and return to work systems in place, with conformances noted in all of the sub-elements evaluated. The evidence provided confirmed that Council has adequate resources, training that is current and planned, suitable facilities to maintain confidentiality, along with required policies and systems in place to fully manage Injury Management. This meets the requirements set out in the Return To Work SA Performance Standards for Self Insurance.

Injury Management Systems: Recommended Action(s)

Not applicable



5. Conclusion

We would like to thank all those involved in the City of West Torrens's Risk Evaluation.

The risk evaluation process gave Council the opportunity to showcase a number of risk management, work health & safety and injury management/ return to work systems that are in place.

Please note that evaluation findings can only be provided against the evidence presented at the time and within the evaluation scope. As part of the evaluation scope, we conducted a desktop review of evidence and requested additional records and information based on the initial evidence provided, followed by some testing of implementation via staff and management interviews. The timeframe provided for on-site review was only three days and hence this can only be a sampling process. This timeframe was extended in order to begin a review of the evidence prior to commencing the evaluation which was held via zoom due to restrictions in place at the time.

As indicated in the executive summary and the evaluation findings contained herein, Council has a number of areas to focus on during the next two years and should develop an appropriate action plan to review, monitor and complete the actions. Completion of the actions will further improve the overall effectiveness of the risk, WHS, IM/RTW systems.

In relation to the Risk Management Systems, it is evident that the City of West Torrens have worked hard to ensure there is a robust risk management process in place and people are trained. It is pleasing to see the level of engagement across the organisation as well as with the Audit General Committee.

Within the risk management systems evaluation, the City of West Torrens have demonstrated robust systems for the management of roads and footpaths, procurement, tenders and contracts, as well as emergency management. Whilst there are some opportunities for improvement identified in these topics (which are noted in the report), on the whole, Council has implemented documented and systematic approaches which appear to be effective in minimising risk in these areas.

It was noted however, that there are some areas for improvement identified within the management of playgrounds and this should be an area of focus for Council over the coming 12 – 24 months.

In relation to Work Health and Safety, the Council should be commended on the significant amount of system build that has been undertaken since the last evaluation in 2018. There has been some great system developments that has occurred over the past three years which was really evident in the level of implementation of the Council corrective action systems, pre purchase processes and general compliance with contractor and volunteer management. In regards to Hazard Management, this is a large sub element to achieve conformance in and the Council is well on its way, it's really now down to the volume of Chemical Management system in relation to the register along with the need to risk assessments which needs to be continued and in a prioritised manner. The Council has achieved conformance in several of the standards and should be commended for the level of WHS planning undertaken, leadership commitment, maintenance and ongoing review of its WHS Management System.

The City of West Torrens has certainly built great foundations which enables ongoing Risk Management, WHS and IM improvements. The body of work which had been identified previously by Council and past evaluations, which have now completed, highlights the enthusiasm and work efforts within Council along with the brilliant development of your current electronic systems.

The effective implementation of the WHS, IM and RTW systems requires Council to be compliant with the legislative requirements, Performance Standards for South Australia (PSSI) and the policies and procedures; managers to be aware of their accountabilities to ensure the systems are implemented, reviewed and continuously improved and regular reporting to and monitoring by the Senior Management Team should occur.

We recognise that significant system build and improvement is occurring, and providing that the City of West Torrens continue to work on the building of this system and making improvements, the system should mature and progress to a compliant level.

We would recommend that you work closely with Sandy Munro (your WHS Consultant) and Colleen Green (Strategic Risk Consultant) going forward to ensure that a planned and prioritised approach is undertaken, in addressing the corrective actions required. Sandy and Colleen can provide guidance to the City of West Torrens on how you might move forward in a way that will provide the best approach for building a system in line with your resources and assist with the setting of a programmed body of work for the next 2 years that is achievable, addresses the issues in a systematic way and enables you to achieve the best possible rebate return in line with corrective actions completed.

Please note that action plans need to be submitted for review within four weeks of the Final Summary Report being received (or by the end of October – whichever suits the council best) to address the issues identified in the evaluation (in a systematic way). Further guidance if required can be discussed with your Consultants - Sandy Munro (WHS) and Colleen Green (Risk).



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9.3 INTERNAL AUDIT

9.3.1 2021 - 2022 Internal Audit Program Update

Brief

This report presents the 2021 - 2022 Internal Audit Program Update.

RECOMMENDATION

It is recommended to the Committee that *2021 - 2022 Internal Audit Program Update* report be noted.

Introduction

At its 17 April 2019 meeting, the Audit General Committee (Committee) noted the approved 2018-2022 Internal Audit Plan (Plan).

Each year the Plan is extrapolated into an annual Internal Audit Program (Program) with an update on the current status of the Program presented to each meeting of the Committee.

Discussion

Below is a summary of the current status of all planned audits contained in the 2021-2022 Program, as at 28 September 2021. However, the full Program update is attached for further information (**Attachment 1**).

Audit Status	19/20 Carry Overs	20/21 Carry Overs	21/22 Audits	Total
In Progress		0	1	6
Completed		5	1	1
Not yet commenced			4	4
Cancelled				0
New Audits Added				0
Total Audits Programmed (excluding staged audits)		5	6	11
Audit Status (Staged Audits)	19/20 Carry Overs	20/21 Carry Overs	21/22 Audits	Total
Staged Audits Complete				0
Staged Audits in Progress or Next Stage Not Started				0
Not yet commenced	1	1		2
Total Staged Audits	1	1		2
Total Audits	1	6	6	13

The ongoing COVID-19 pandemic continues to impact the ability for Audit to coordinate and undertake audits given the audit function is also jointly responsible for business continuity and emergency management, with the ongoing need for significant resources to be directed to the ongoing response and associated recovery efforts of COVID-19 across the organisation.

The delay in the commencement of the *Planning and Design Code* has also delayed the start of the first stage of the *Planning, Design and Infrastructure Act 2016* legislative compliance audit. As such, this has been rescheduled to a later date when the Code has been 'bedded down'.

As a result of these delays, the outstanding audits from 2019/2020 and 2020/2021 have been carried over to the 2021/2022 Internal Audit Program which extends to the end of the Committee term. Therefore the 2021/2022 Internal Audit Program operates for almost 15 months.

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

There is no direct environmental impact in relation to this report.

Conclusion

COVID-19 continues to have an impact on the implementation of the *Internal Audit Program 2021-22* particularly during the first half of last financial year, and the lockdown and restrictions in July of this financial year. However, overall, seven (7) of the thirteen (13) planned audits (54 per cent) are in progress or have been completed or closed out as at 28 September 2021.

Attachments

- 1. 2021 to 2022 Internal Audit Program Update as at 28 September 2021**

2021/22 Internal Audit Program

Report as at 28 September 2021

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
Status of 2019/20 Internal Audits (Carry Overs)					
Staged Audits					
1.1	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.	April 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 commenced in early 2021. The progress of process implementation will be closely monitored internally to facilitate the appropriate timing of this audit.
Status of 2020/2021 Internal Audits (Carry Overs)					
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"> Phase 3 Planning Code commenced in early 2021. The progress of process implementation will be closely monitored internally to facilitate the appropriate timing of this audit. 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 2021-2022 year This is stage 2 of the two stage audit process.

2021/22 Internal Audit Program

Report as at 28 September 2021

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
Assurance Audits					
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.	October 2021	Complete	<ul style="list-style-type: none"> Audit Scope drafted and presented to the April 2021 Committee meeting. Opening meeting held 4 May 2021 Interviews conducted. Report presented as part of 12 October 2021 Agenda
Legislative Compliance Audits					
3	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.	October 2021	Complete	<ul style="list-style-type: none"> Audit Scope drafted and presented to the April 2021 Committee meeting. Scope merged with Local Nuisance and Litter Control Act legislative compliance audit planned for 2021/2022 to increase value to the organisation and ensure efficiency Audit has commenced and evidence provided to auditor in July 2021. Interviews delayed due to Level 4 and 5 COVID-19 restrictions. Report presented as part of 12 October 2021 Agenda
Third Party Audits (External)					
4	Vic Roads Annual Audit (Third Party Audit)	An annual Internal Audit which is mandated as part of the agreement with Vic Roads.	July 2021	Complete	<ul style="list-style-type: none"> Audit completed and provided to VicRoads in July 2021.
WHS Audits					
5	WHS/IM KPI Audit against PSSI	An annual audit mandated by the Scheme.	TBA	Complete	<ul style="list-style-type: none"> WHS/IM KPI Audit is has now been renamed by the LGAWCS as the WHS and IM Evaluation - This is now the Risk Evaluation. Report presented as part of 12 October 2021 Agenda

	Not Started	In Progress	Complete	Deferred	Cancelled
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2021/22 Internal Audit Program

Report as at 28 September 2021

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
6	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.	October 2021	Complete	<ul style="list-style-type: none"> Audit Scope drafted and presented to the April 2021 Committee meeting. Audit commenced and interviews conducted in July 2021. Report presented as part of 12 October 2021 Agenda
Status of 2021/2022 Internal Audits					
Assurance Audits					
1	Insurances	A risk identified by Financial Services highlighted the need for the organisation to hold appropriate insurance policies to ensure appropriate coverage in the event of a claim. This audit seeks to review the coverage provided by each insurance policies and identify potential gaps.	February 2022	Not Started	
2	Cyber Security	With the level of hacking into corporate networks increasing at an alarming rate over the last decade, the security of information is an increasing risk to the CWT. The motivations of hackers can vary substantially. This audit seeks to identify gaps in the policies, procedures and practices within the CWT pertaining to information security and IT infrastructure as well as assessing the network architecture to evaluate whether the security supports risk tolerance levels and business objectives.	February 2022	In Progress	<ul style="list-style-type: none"> Scope currently being drafted
Legislative Compliance Audits					
3	Local Nuisance and Litter Control Act 2016	A legislative compliance audit to be undertaken by a legal auditor reviewing CWT	October 2021	Complete	<ul style="list-style-type: none"> Audit Scope drafted and presented to the April 2021 Committee meeting.

	Not Started	In Progress	Complete	Deferred	Cancelled
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2021/22 Internal Audit Program

Report as at 28 September 2021

Audit No.	Internal Audit	Audit Objectives	Due Date	Status	Comments
		compliance relating to the <i>Local Nuisance and Litter Control Act 2016</i> .			<ul style="list-style-type: none"> • Scope merged with Expiation, Fines and Enforcements - Collecting fines legislative compliance audit planned for 2020/2021 to increase value to the organisation and ensure efficiency • Audit has commenced and evidence provided to auditor in July 2021. • Interviews delayed due to Level 4 and 5 COVID-19 restrictions. • Report presented as part of 12 October 2021 Agenda9
Third Party Audits (External)					
4	Vic Roads Annual Audit (Third Party Audit)	An annual Internal Audit which is mandated as part of the agreement with Vic Roads.	July 2022	Not Started	<ul style="list-style-type: none"> • To be advised when audit is to commence by VicRoads
WHS Audits					
5	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
Facilitative Audit					
6	Corporate Planning Framework	The objectives of the audit are to evaluate and report on the adequacy and effectiveness of the CWT's alignment of strategic planning processes and budget planning processes. This includes the processes used in developing strategic, budget and business plans, how they are aligned through to action and service planning processes. In addition, the audit will determine compliance with relevant policies.	June 2022	Not Started	

	Not Started	In Progress	Complete	Deferred	Cancelled
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Page 4 of 4

9.3.2 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 20 September 2021

RECOMMENDATION

It is recommended to the Committee that the *Bi-Annual Internal Audit Recommendations and Actions Progress Report* be noted.

Introduction

The *Internal Audit Recommendation and Action Progress Report* (Report) is presented to the Committee bi-annually, pursuant to the Committee's Work plan and subject to the Committee's meeting schedule. This Report details the status of all internal audit recommendations that have been assessed and approved for actioning by the Executive. It is worth noting that at its 8 August 2019 meeting, the Committee resolved that a summary table format only, as depicted below, be provided to it twice yearly rather than a full detailed report.

Those actions which were assessed as being within residual risk tolerance level of moderate or below are considered non-priority actions for monitoring purposes, which may or may not be actioned dependent on cost and/or resourcing requirements. Those actions which fall outside of the CWT tolerance level (those findings noted as High or Extreme) are considered priority actions.

Discussion

The impacts of the COVID-19 pandemic have had a significant impact across the organisation with the need for considerable resources to be dedicated to the response and associated recovery efforts. The impact of COVID-19, which occurred initially in February/March 2020, has continued to impact the implementation throughout 2021 resulting in many recommendations that were expected to be completed during this half year period being delayed. As a consequence, the completion schedules for a significant number of recommendations have needed to be extended. These recommendations will continue to be monitored and completed as soon as practical.

The summary table, below, describes the status of approved actions:

		Internal Audit Ratings - Level of Risk				
		Priority Actioning		Non Priority Actioning**		
Status	Number	Extreme	High	Moderate	Low	Better Practice
Not Started	0	0	0	0	0	0
In Progress	25	0	0	7	7	11
Complete	41	0	2	22	0	17
Total Actions	66	0	2	29	7	28
Outstanding Actions	25	0		7	7	11

Within the review period, there were a total of 66 actions with all of these actions being assessed 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 based on the defined criteria established for assessing the actioning of tolerated risks.

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 a perception that the overall number of recommendations presented to the committee every six months appearing not to show a decrease over time when this is not the case.

Priority Actions

As of 28 September 2021, there were no outstanding High or Extreme Risks findings.

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

No direct climate change considerations as a result of this report.

Conclusion

The bi-annual *Internal Audit Recommendation Action Progress Report* details the status of those sixty six (66) internal audit recommendations that were approved for actioning by the Executive, of which all 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

9.3.3 WHS Training and Education Internal Audit

Brief

This report presents the results of the *WHS Training and Education Internal Audit*.

RECOMMENDATION

It is recommended to the Committee that the *WHS Training and Education Internal Audit Report* be noted.

Introduction

Pursuant to the approved *Internal Audit Plan 2018-2022*, the *WHS Training and Education Internal Audit* (Audit) was approved and commenced in June 2021. The Audit was undertaken by Council's contract internal auditors in accordance with the approved Audit scope to evaluate and report on whether the current processes (both in design and operation) which support the CWT WHS Training and Education Program are both appropriate and effective and if further opportunity exists for improvement.

Following completion of the Audit, a draft internal audit report (Report) was issued to the Executive, relevant managers and officers for comment and individual risk assessment with a closing meeting held to provide an opportunity to clarify Audit findings with the Auditor. The final Report was provided to the Executive in September 2021 (**Attachment 1**).

Discussion

The Audit found a high level of compliance to the procedural and regulatory requirements across all CWT staff who are required to manage, implement and work within WHS Training and Education.

Thirteen (13) Audit findings were made by the Auditor of which one (1) attracted a non-conformance rating. The remaining findings were opportunities for improvement or better practice recommendations. The Administration has agreed to these findings and made comments regarding the associated recommendations. These opportunities and comments have been reviewed by the Administration and responses have been provided in the attached Report (**Attachment 2**). All Audit findings are within the CWT's risk tolerance levels and are minor in nature, therefore progress updates will not be reported to the Committee.

Internal Audit Findings

The Audit was conducted by 'Choose Safety', following a thorough procurement process. As a result, the look and feel of the Audit report differs from those of other auditing firms.

The auditor has elected to use the names of staff throughout the report so, to protect the interests of staff, the Administration has redacted these names. However, the redaction throughout the report does not impact on, or affect, the readability of the report but a copy of the full report is available for viewing by Committee members and will be available at the Committee meeting.

The findings have been separated into non-conformances assessed using **Negative Risk Ratings/Consequences** contained within the CWT risk analysis matrix and, as per contemporary best practice for risk management, the auditor has also incorporated opportunities for improvement/positive consequences assessed using the **Positive Opportunity/Consequences**, also contained in the CWT risk analysis matrix. The CWT Risk Matrix has been provided as an attachment to show the **Positive Risk Consequences (Attachment 3)**.

Please note that the rating colours in the Positive Matrix differ from those in the Negative Matrix for ease of reference.

The Administration has agreed to these findings and made comments regarding the associated recommendations. The non-conformances, opportunities and comments have been reviewed by the Administration and responses have been provided in the attached Report (**Attachment 2**).

All but two risk audit findings are within CWT's risk tolerance levels, these two being rated as High.

Non Conformances - Negative Risk Ratings

There was one (1) finding identified and assessed using the CWT Negative risk ratings matrix. This finding was identified as a High Risk. This finding has already been actioned.

Opportunities for Improvement - Positive Risk Ratings

There were twelve (12) *Opportunities for Improvement* (OFI) findings identified using the CWT **Positive** consequences matrix. Three (3) of these findings were noted as Exceptional (Extreme) Opportunities, two (2) of these findings were rated as Significant (High) Opportunities, five (5) were rated as Moderate Opportunities and two (2) rated a Low Opportunity.

It is important to note that were these opportunities for improvement rated using the traditional (negative) risk matrix they would show a Better Practice (not included in the matrix) rating. The use of the positive risk matrix in the recommendations therefore has heightened and focussed the significance, and suggested rating, of the opportunities available. These opportunities are being explored in the same way Better Practice recommendations are explored.

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

There is no direct environmental impact in relation to this report.

Conclusion

The *WHS Training and Education Internal Audit*, undertaken by a specialist WHS contract auditor, has been completed. One finding was identified as 'high risk' and this action has already been completed. All other Audit findings are within risk tolerance levels and the recommendations minor in nature, therefore progress updates will be reported to the Committee bi-annually for its notation.

Attachments

1. **WHS Training and Education Audit Report**
2. **WHS Training and Education Audit Report with Management Comments**
3. **Risk Analysis Matrix**



Internal Audit Report WHS Training

City of West Torrens

165 Sir Donald Bradman Drive,
Hilton, SA, 5033

Date: June/July 2021



Report Prepared For:

Liz Johnson

Program Leader Strategic Resilience

Report Prepared By: Craig Schopp

Choose Safety Pty Ltd

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Audit Report

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Audit Report

Audit Executive Summary

The Internal Audit in relation to WHS Training at the City of West Torrens Council (CWT), was conducted throughout June and July 2021 by Craig Schopp of Choose Safety Pty Ltd.

The audit was conducted against the requirements of the City of West Torrens Administration Policy: WHS Induction and Training and relevant requirements of SA WHS Act and Regulations (2012).

The audit was conducted in 2 parts:

- A management system review involving in-house interviews with key personnel and review current processes and records, and
- A series of interviews with workers where specific WHS Training requirements were confirmed, as they applied to the individual worker, with confirmation of the availability of relevant training records.

Areas of conformance and positive findings:

- A major review and update of the WHS Training procedure was in progress at the time of the audit. Senior WHS personnel have been proactive and recognised the need for a review and update, and commenced the process without waiting for the results of an audit to advise that a review is required. Further to this, several of the OFI's identified in the course of conducting the audit should also be able to be combined into the procedure review process. Due to the process update, the identification of these OFI's have negated what could otherwise have been potential NC's.
- Training is up to date in line with the established Training Plan, with records available confirming training of CWT personnel in relation to safety (WHS) related aspects of their roles.
- The use of Moodle for the updated Induction Training provides what appears to be a sound platform for development and administration of in-house training requirements (for Induction and other training), and maintenance of training completion records.
- Positive approach by all auditees – auditees interviewed were happy to provide answers to questions regarding their training and provide feedback regarding their thoughts on CWT training activities.

While there was a high level of compliance to the procedural and regulatory requirements, there were one (1) non-conformance identified throughout this process. These issues relate to the the integration of Contractor Induction in the WHS Induction and Training process. The non-conformance is summarised on page 4.

In addition to the areas of conformance and non-conformance identified, twelve (12) opportunities for improvement were also identified. These are also summarised in the audit report. Risk ratings applied to the listed non-conformances and opportunities for improvement are in accordance with CWT Enterprise Risk Management framework.

Signed:

Craig Schopp FAIHS, CHOHSPProf



Audit Report

Summary of Non-conformances and Opportunities for Improvement

Non-Conformances Identified – Negative Consequences

NC #	Description of Non-Conformance	Risk Rating (LxC)
NC-1	There is no formal checking or confirmation that contractors engaged by CWT have the necessary/minimum/mandatory licenses and tickets relative to the activities they are required to perform, and are adequately insured.	Mod x Maj High

Opportunities for Improvement Identified – Positive Consequences

OFI #	Description of Opportunity for Improvement	Opportunity Rating (LxC)
OFI-1	An opportunity exists to undertake formal “refresher” induction using the newly developed Moodle induction package for the CWT Civic Centre, Hamra Centre and Regulatory Services personnel.	Likely x Mod High
OFI-2	Review of the new induction packages identified that not all of the additional material (eg: hazard profile register) was hyperlinked, and that some of the links were not working or did not direct the user to the referenced/necessary information.	Likely x Min Medium
OFI-3	An opportunity exists to provide clear information to the person performing the induction to ensure that the showing or review of the Hazard Register focuses on the task specific hazards relative to the inductee’s role.	Unlik x Min Low
OFI-4	The following items are not included or referenced in WHS Training Process: <ul style="list-style-type: none"> Reference(s) to Contractor Induction and Training requirements Agreed/current follow-up process for training non-attendance should be incorporated into the updated procedure Include/reference information regarding minimum WHS regulatory training, provided by CWT to staff, in the WHS training procedure – eg: Training of HSR’s, Construction Induction (White Card), asbestos awareness, etc 	Cert x Mod High
OFI-5	The process for conducting induction for staff who may work in more than 1 CWT business location was not robust – with no process to follow-up to confirm that the worker had completed the additional induction the “new” location. (eg: Civic Centre and Depot)	Mod x Mod Medium
OFI-6	An opportunity exists to establish a KPI in relation to the completion of induction (and other) safety training, and also to look at simplifying the process of extraction of details relating to completed training. The Activity Completion report extracted from Moodle may be able to be used as a tracking tool to confirm staff have completed their nominated training.	Mod x Mod Medium
OFI-7	Training “needs” have been defined by safety and management personnel, with workers / work groups not being consulted in relation to their training needs	Likely x Maj Extreme



Audit Report

OFI #	Description of Opportunity for Improvement	Opportunity Rating (LxC)
OFI-8	Due to the significant reliance on the People and Culture Officer (PCO) to “manage” the training system for CWT, there is a risk that the management of training (ie: development and administering the training plan, confirming refresher training and management of training records) may not occur if PCO was not able to perform these tasks. It is also advisable that consideration be given to provision of a back-up resource in the event of PCO not being able to perform this activity	Likely x Maj Extreme
OFI-9	The Training Plan is not easily accessible to other personnel or management.	Mod x Mod Medium
OFI-10	Consider the need/benefit of formally checking the qualifications or competencies for external trainers engaged by CWT to provide specialist training	Rare x Mod Low
OFI-11	There is no ability for workers to directly access their own training records	Mod x Mod Medium
OFI-12	Opportunities for modification of Aggressive Person training to deal with the different types of scenarios that workers in specific areas may need to deal with. (eg: the “types” of issues regarding an aggressive or abusive person in the library are different to those of an aggressive person who may approach a worker in the Civic Centre)	Likely x Maj Extreme



Audit Report

Audit: WHS Training – Part A – Desktop, Records review, Interviews with Management

Audit Location: City of West Torrens Council

Date: Commenced 10 June 2021

Audit Conducted by: Craig Schopp

Auditees:

HR/Risk/Safety personnel: Liz Johnson, Tracy Ryan, Grant Brooks, Deb Cann, Renea Everett

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
A	Review corrective actions resulting from NC's and OFI's raised in the last audit of this topic/area	Confirm action has been taken, is completed and has been effective	There has not been any previous specific internal audits conducted at CWT in relation to WHS Training. It was stated that WHS training is regularly audited as part of the LGRS KPI audit process.	n/a
B	Review of any changes in the specific procedure/process since the last audit (where necessary)	Confirm what changes have occurred – if any (this will help provide some focus areas for this audit) Confirm currency of Policy/Procedure	Administration Policy – WHS Induction and Training, #1367894, V3, dated October 2015 is the current document. At the time of the audit the WHS Training Policy/procedure was in the process of being revised and updated. The changes being made to the policy/procedure are to reflect the current process that is in place at CWT for inductions and WHS training.	Not Graded due to current revision and update of procedure
Pol/Proc 5	Policy Statement – 3 key aspects <ul style="list-style-type: none"> • TNA to define core competencies • Training Plan developed (to ensure TNA requirements are met) • Trainers are competent 	Discuss	The basic tenet of WHS Induction and Training – to ensure that workers are provided with sufficient initial information about CWT and minimum safety expectations and requirements - has not changed.	C

[illegible]



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
	Access to CWT WHS information	How provided, and how confirmed?	The Induction program is accessible on-line to all CWT staff once a login is provided. There are a number of (hyper)links provided throughout the induction package which enable the attendee to access additional material and documentation. It was noted that not all of the additional material (eg: hazard profile register) was hyperlinked, and that some of the links were not working or did not direct the user to the referenced/necessary information.	OFI-2
	Timing/Duration	How long does the Corporate Induction take?	The current induction (on-line) takes about 30 minutes to complete. This process is also guided by the worker's manager/supervisor (or nominee)	C
Local Area	Manager/Supervisor and co-workers are involved in local area inductions	Who conducts the local area induction? Example of a where a co-worker is or may be involved?	The local area inductions are managed by the new worker's supervisor or manager. The WHS Business partner at the depot is also directly involved in Depot inductions. Visitors to the site are not required to complete induction. Basic site information is provided via the electronic check-in process, and it is the responsibility of their CWT contact to look after their visitor.	C
	Local area induction to occur on day 1	When does the local area induction occur	All to occur at day 1 – discussion regarding day -1 (immediately prior to formal start), but possible issues relating to union and payment for time spent doing the induction have prevented this at this stage.	n/a
	New workers to be provided with additional/adequate supervision	Anything else provided for the new worker when they start? (supervision)	New staff are generally paired up with a co-worker and are provided with additional supervision in the early stages of their work –	C



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
		Induction for existing workers who are required to work in different/multiple CWT business locations?	until confidence or confirmation of their competency has been achieved.	
	Use of the WHS Organisational Hazard Profile Register	<p>Why is the Hazard Profile Register used? Talk to a new worker regarding the WHS Hazard Profile Register</p> <p>Records confirming understanding of work-related hazards?</p> <p>Are there specific risks on the Hazard Profile Register for which specific training is identified</p> <p>Is "untrained" or "failure to train" identified as a hazard/risk?</p>	<p>Hazard Register sighted – electronically</p> <p>While the Hazard Register is referenced (and linked) in the Induction package, it is unclear exactly what purpose or benefit this will provide for a new worker (when compared to a manager or supervisor walking the worker through the activities and potential hazards of a task).</p> <p>An opportunity exists to provide clear information to the person performing the induction to ensure that the showing or review of the Hazard Register focuses on the task specific hazards relative to the inductee's role.</p>	OFI-3
	Training in the use of plant, equipment and tools - priority	How is this coordinated?	<p>Where possible, CWT attempt to employ staff that have the relevant licenses, qualifications and competencies for the tasks they are expected to perform, including the use of plant and HRW licensing.</p> <p>Training in the use of in-house equipment for which there is no specific licensing is coordinated by the section supervisor.</p> <p>The People and Culture Officer (PCO) maintains a listing of workers with HRW as part of the overall training records, so that refresher and renewals can be arranged when required.</p> <p>A report is generated and distributed by PCO which lists licensing that will soon expire – sighted report dated 10/6/21</p>	C



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
Contractor Induction	Contractor Induction Process Confirmation of competency	Contractor Induction process Confirmation that contractors have necessary competencies Are licenses/tickets confirmed prior to engagement?	<p>Contractor Induction and Training requirements are covered in the CT Contractor Management Policy/Procedure, section 6.9. Contractors are required to complete an on-line pre-induction activity in Skytrust and an on-site induction which is conducted by the relevant CWT supervisor/manager at the commencement of work activities.</p> <p>These on-line activities are not aligned or linked to the CWT internal training system.</p> <p>Sighted Contractor pre-induction package and completed induction records sighted for:</p> <ul style="list-style-type: none"> • [REDACTED] 20/3/2020 and [REDACTED] 23/3/2020, [REDACTED] 30/3/2020 • [REDACTED] 19/2/2020 <p>Sighted Contractor on-site induction package (in Moodle), and completed induction records sighted for:</p> <ul style="list-style-type: none"> • [REDACTED] 19/5/2021 • [REDACTED] 20/5/2021 • [REDACTED] 20/5/2021 <p>Contractor Induction and Training requirements are not included or referenced in WHS Training Process. An opportunity exists to reference the Contractor Induction in the WHS Induction & Training procedure.</p> <p>There does not appear to be any formal checking or confirmation that contractors actually have the necessary / minimum / mandatory licenses and tickets and are insured. Contractors are required to state that they have the minimum necessary</p>	<p>C</p> <p>OFI-4</p> <p>OFI-4</p> <p>NC-1</p>



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
			requirements for tasks, but this is not checked and confirmed by CWT. This process is administered by Procurement Services	
	Considerations when inducting a new worker <ul style="list-style-type: none"> • Pace of delivery, clear instructions, confirm understanding, encourage questioning • Do not assume prior knowledge • Language, culture, literacy 	What should be considered when delivering induction training? How is a language, culture or literacy issued managed?	As the process of induction has changed from a timed group activity to an individual "as required" process when a new worker starts, with the new worker's manager/supervisor guiding the new worker through the process, the delivery Induction training has improved. Any issues relating to understanding are able to be addressed promptly – in the course of the actual individual induction activity.	C
Induction Completion	Induction Checklists forwarded to HR Dept	Where are completed Induction records stored?	The "new" system has an automated process, where the completed notification and records are automatically forwarded upon completion. Discussions with the CWT WHS, training and management personnel identified that the process for requiring and conducting induction for staff who may work in more than 1 CWT business location was not robust – with no follow-up to confirm that the worker had completed the additional induction the "new" location	C OFI-5
	Reporting of completed inductions – participation (rate) of Corporate & Local Inductions	How is this monitored?	Formal tracking of the completion of induction or other training is undertaken by PCO manually generating tables and reports. Records of completion are able to be extracted from the training and records management systems, but this is a fully manual and arduous process.	C



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
			An opportunity exists to establish a KPI in relation to the completion of induction (and other) safety training, and also to look at simplifying the process of extraction of details relating to completed training.	OFI-6
Training Needs 6.2	Managers or delegates identify core WHS training needs.	Who identifies core WHS training needs?	Historically, training "needs" have primarily been defined by safety and management personnel.	Ref OFI-7 below
	WHS Organisational Identified Training Needs Register	Where are the Training Needs recorded What if there is a "need" for training that is not on this register?	The Training Needs "Register" was sighted, this information is available in CHRIS21 and is maintained in spreadsheet form by PCO. The Spreadsheet lists training that is deemed essential for the role. Information is provided by person/role/workgroup and also lists SOP's, Procedures and Policies relevant to each role.	C
	Managers review of WHS Training Needs register	How? How often? When? Changes – additions / removal	Each manager is required to review the TNA Register annually as it applies to their specific work area(s) – WHS Calendar November as being the scheduled time for review. Any requirements that need to be updated or changed are forwarded to the WHS team so that the TNA information can be amended. ITN Records sighted show that this was last completed in Nov 2020.	C
6.3	WHS Coordinator to advise Exec Mgmt of status of WHS Training needs register	How is this done How Often When	Training requirements are forwarded to the CWT Exec and tabled at quarterly Exec meetings.	C
	Worker Consultation	Are workers consulted in relation to WHS training needs?	While workers may be able to request some specific or additional training, it does not appear that the workers are consulted directly in relation to their general or specific training needs (as part of the TNA process).	OFI-7



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
Training Plan 6.4	WHS Coordinator supports departmental personnel with development of the plan	What support is provided?	<p>This was confirmed through the interviews with staff (refer to Appendix B)</p> <p>The People and Culture Officer (PCO) develops and manages the training plan for CWT. Significant and almost complete responsibility regarding training is relied upon by PCO. As a result of this, there is a risk that the management of training (ie: development and administering the training plan, confirming refresher training and management of training records) may not occur if PCO was not able to perform these tasks.</p>	C
	WHS Organisational Training Plan	<p>Where kept</p> <p>Who can access</p> <p>Who can make changes to it</p> <p>Who approves/endorsees it</p> <p>Frequency of changes/amendments</p> <p>Confirm that the training provided is up to date with the plan</p>	<p>2021 Training Plan sighted.</p> <p>At the time of the audit the training was up to date with the information as provided and available in the training plan</p> <p>The Plan consists of a spreadsheet that is maintained and managed by PCO and as such is not easily accessible to other personnel or management.</p>	C
		<p>Attendance at designated training session(s) – notification process</p> <p>What are the repercussions if someone does not attend their nominated training?</p>	<p>Other than being required to still do the training at a later scheduled time, there does not appear to be any repercussions if a worker does not attend in-house training.</p> <p>Where a competency is required so that a task can be performed (eg: HRW licensing), supervisors are advised when the license is due to expire so that arrangements can be made for necessary refresher training.</p>	C
Training Delivery 6.5	Implementation of the Training (plan)	Who delivers the planned training? How is competence of trainers confirmed?	<p>A range of methods and trainers are used to deliver training for CWT. These include:</p> <ul style="list-style-type: none"> External specialists 	n/a



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI comment only
	Mandated or legislated training to be delivered by RTO	When are RTO's used? List/specify – is this stated on the Training Plan?	<ul style="list-style-type: none"> Internal personnel On-Line (self-paced) training Where training is required to be completed in order to meet or maintain a legislative requirement, external training providers are engaged. These may be directly engaged by CWT, or CWT may "join in" with recognised training that is arranged by the LGA.	C
	Confirmation of trainer competence	What competencies are required for trainers? <ul style="list-style-type: none"> RTO's? In-house? Other (non RTO)? How is this confirmed?	WTC does have a small number of Cert IV qualified trainers, but there is no requirement for this to be essential to their role(s). There is no formal checking of the qualifications or competencies for external trainers. It was stated that this would not occur unless multiple instances of negative feedback were received from course participants.	OFI-10
	Provided in a language / style / format appropriate to the group	How is this known and assured?	Discussions with workers (Section B) indicate that there does not appear to be any issues with the training formats that are being used at CWT for delivery of training courses.	C
	Feedback from trainees	How is feedback from trainees: <ul style="list-style-type: none"> Requested Recorded Actioned 	Depending on the course/training being conducted, feedback ranges from completion of manual forms through to on-line questionnaires. Workers interviewed through Part B of this audit stated that they recall being able to provide feedback on training they have attended.	C
	Records of completion of planned training	CHRIS21 Workers' personal files	Records of completion of training are stored in a number of ways:	C



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
			<ul style="list-style-type: none"> Copies of individual training certificates and licenses are maintained in personnel files – confirmed through audit Part B Copies of group training courses <p>Management of training records is primarily the responsibility of PCO.</p> <p>It was also noted that the Moodle platform has what appears to be a good system for automatically generating and managing records of training completion. As more CWT training is developed and managed using this platform, the generation and management of training records will also be improved.</p>	
Monitoring Attendance 6.6	Reconciliation of training – attendees vs attendance Monitored by WHS coordinator	How often is this review performed? How are the results of the review communicated?	Attendance at Quarterly dashboard info – sighted relevant section of latest dashboard report.	C
	Records in the Corrective Action Register	How often does this occur – how many corrective actions raised for training non-attendance?	Non-attendance issues have not been recorded in the Corrective Action Register. The follow-up process managed by PCO negates the need for this requirement (refer below). Consequently, this requirement is being removed from the updated WHS training procedure. The agreed/current follow-up process should be incorporated into the updated procedure.	OFI-4
	Follow-up or catch-up training for non-attendees	How is this arranged? Examples	Review and follow-up for training attendance and completion is a manual process conducted by PCO, who emails the staff member, advising of the next available training. Samples of emails from PCO to staff and managers were sighted.	C



Audit Report

Item Reference	Requirement	Prompt / Question	Evidence / Records / Findings / Comments	Compliance C / NC / OFI
	Repeat non-attenders	How are these people managed? (are there any?)	Other than individually chasing up people who do not attend training, there is no other process currently available/used. It was stated that this is not a common practice, with most staff attending their nominated training.	C
Corporate Training Review 6.7	Reviewed annually by Exec Mgmt. Team	When was the Corporate Training Program last review by Exec Mgmt? What records of this review are maintained/generated?	Training completion nis reviewed as part of the 1/4 ly Dashboard Report provided to CWT Executive – copies of relevant Dashboard report information from 3 rd & 4 th quarter for FY20-21 were sighted – listing training scheduled for that 1/4, number of attendees, annual summary of training attendance, and Induction training completed.	C
	Changes made to hazard register and/or training needs	Confirm changes made to the WHS Hazard profile and Training Needs documentation as a result of the Exec Mgmt Team review	Evidence able to be provided to support this requirement was the increased roll-out of the “Dealing with Aggressive People” training across additional departments at CWT, which came about from a risk review activity conducted in 2019.	C

Part A - Other Comments / Findings:

- There is significant reliance on the People and Culture Officer (PCO) to manage and maintain the training “system” at CWT. This creates a significant risk to the organisation in the event that the PCO is no longer available/able to conduct this activity for CWT. Implementation of the new training platforms will assist with reducing the reliance on a single person, but it is advisable that consideration be given to provision of a back-up resource in the event of the PCO not being able to perform this activity. – OFI-8
- An opportunity also exists to include/reference information regarding minimum WHS regulatory training, provided by CWT to staff, in the WHS training procedure – eg: Training of HSR’s, Construction Induction (White Card), asbestos awareness, High Risk Work licensing, Emergency management, Use of PPE, Confined Space, Handling of Hazardous Chemical. – OFI-4

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Last Updated: 10 Aug. 21



Audit Report

Audit: WHS Training – Part B – Worker Interviews

Work Team: Civil

Work Activity: Footpath and kerbing replacement

Date: 28 June 2021

Worker(s): [REDACTED] & [REDACTED] **Site Supervisor:** [REDACTED]

Requirement / Records	17/06/2021	18/02/2021	Comments / Findings	Compliant Y / N / OFI
Induction Completed			Workers have been recently re-inducted due to the introduction of the on-line (Moodle) induction process. Supervisor [REDACTED] also inducted 09/02/2021	C
Task Specific Training (In-house SOP's & SWMS's)				
1. Bobcat / Skid Steer	Completed	n/a	Records confirming completion of training in relevant SOP's/SWMS's for the task being performed were reviewed	C
2. Operation of Road Trucks	Not sighted	12/6/2019 (hard copy)	Workers on site had an iPad that enabled them to access their relevant SOP's and work documentation	
3. WZTM – Install Road Signs	No records	No records	(4) lists [REDACTED] as reviewer of SWMS on 9/6/21	
4. Removal & replacement of Kerbs & Footpaths	22/6/2021	22/6/2021		
Relevant Licenses and Tickets	WZTM 187-921 (16/6/20) White Card (23/1/17) Skid Steer 3329 (10/10/18) HC Vehicle Lic No. W12148	WZTM 193-096 (3/5/21) White Card (22/5/09) HC Vehicle Lic No. C47253	[REDACTED] does not have skid steer license. Confirmed presence of copies of records on file for [REDACTED] & [REDACTED] – both electronic and hard copy.	C
Training Needs Analysis (consultation)	Workers had not been involved with any activity or process to determine their training "needs".			OFI-7
Ability to provide feedback at completion of training?	Both workers had recently attended Asbestos Awareness training session and commented that they thought the training was very good – useful and informative. Workers provided feedback at the completion of the course			C
Any other training required?	None identified	None identified		



Audit Report

Work Team: Regulatory Services **Role:** Community Safety Officer **Date:** 28 June 2021

Worker(s): [REDACTED] **Site Supervisor:** n/a

Requirement / Records	Worker	Comments / Findings	Compliant Y / N / OFI
Induction Completed	Recalls Induction upon commencement	Records on file confirm general CWT induction – 11/9/2018 Records on file for the “new” induction also show that [REDACTED] was enrolled (in the new Moodle system) to complete inductions for the Depot and Civic Centre in 2020, but these were not completed. (This was not identified until looked at during the audit)	C OFI-5
Task Specific Training (In-house SOP's & SWMS's)	Recalls task specific training being mostly “generic” in nature Stated that no “Specific” training had been provided No recollection of having completed “Dealing with Difficult People” training	Has what appears to be a broad background in the compliance and correctional services area (prior to engagement with CWT) Records on file confirm the following training completion: <ul style="list-style-type: none"> • Sharps Handling – June 2019 • Snake Awareness – March 2019 • Dealing with Difficult Customers – 22/10/2019 	C
Relevant Licenses and Tickets	No specific WHS-related licenses or tickets are required for the work the [REDACTED] performs	[REDACTED] did advise that he has also completed Cert IV in WHS, Cert IV in Govt Investigations and First Aid	C
Training Needs Analysis (consultation)	No involvement	[REDACTED] stated he had not been involved with any activity or process to determine his training “needs”.	OFI-7
Ability to provide feedback at completion of training?	n/a	Question not asked as worker did not recall any specific training.	n/a
Any other training required?	Indicated that Stress / Stress Management would be good	[REDACTED] indicated that he would also like to see a greater focus on training for Regulatory Services personnel – review/update by external consultant???	Comment only



Audit Report

Work Team: Service Centre

Role: Customer Service Officer

Date: 6 July 2021

Worker(s): [REDACTED]

Site Supervisor: n/a

Requirement / Records	Worker	Comments / Findings	Compliant Y / N / OFI
Induction Completed	Initially commenced work with CWT in 2008 as a trainee, then commenced a full-time role in 2010 after a short break. Recalls Induction upon commencement (both times)	Records on file confirm general CWT induction – April 2008 Unable to locate induction records for 2010 (re)induction There are no records on file to show that [REDACTED] has completed the “new” Moodle induction for working at the Civic Centre. As [REDACTED] also works at the Depot, records of completion of the CWT Depot Moodle induction are on file – dated 10 July 2020	C NC-1 C
Task Specific Training (In-house SOP's & SWMS's)	Recalls a wide range of training that has been provided. Records on file listed. Also recalls completing Manual Handling training (a long time ago)	Records on file confirm the following training completion: <ul style="list-style-type: none"> Dealing with Difficult/Aggressive Customers – Dec 2011, 30/11/2016 and 26/11/2019 Mental Health awareness – 3/6/2021 Dealing with Armed Hold-up – certificate dated 14/12/2011 (Use of) Internal Duress Alarms – regular review and refresher with latest review being in 2021 No records sighted in relation to Manual Handling training	C
Relevant Licenses and Tickets	No specific WHS-related licenses or tickets are required for the work the [REDACTED] performs	n/a	n/a
Training Needs Analysis (consultation)	No involvement Did advise that their manager is approachable regarding training needs (if request to be made)	[REDACTED] had not been involved with any activity or process to determine specific training “needs”.	OFl-7
Ability to provide feedback at completion of training?	Yes	Recalls being able to provide feedback for recent Mental Health Awareness training	C
Any other training required?	Did not identify any additional training that may be necessary.	Would like to see refresher training provided for training that had been completed historically – Manual Handling and Armed Hold-up.	Comment only



Audit Report

Work Team: Library **Role:** Library Officer / System Administrator **Date:** 6 July 2021

Worker(s): [REDACTED] **Site Supervisor:** n/a

Requirement / Records	Worker	Comments / Findings	Compliant Y / N / OFI
Induction Completed	Has worked with CWT for approx. 10 years. Recalls Induction upon commencement and additional initial training as part of the probation process	Records on file confirm general CWT induction – 10/1/2021 Has not had any further/additional induction. Has not completed the new induction in Moodle	C NC-1
Task Specific Training (In-house SOP's & SWMS's)	Recalls a wide range of training that has been provided. Records on file listed. Also recalls previously completing training in relation to Disability Awareness (2012?) and Mental Health Awareness (2017?)	Records on file confirm the following training completion: <ul style="list-style-type: none"> • Emergency Fire Warden – 7/8/2018 & 16/2/2021 • Manual Handling – Mar 2017 • Child Safe Environment – June 2021 • Dealing with Aggressive Customers – 28/11/2019 (and earlier) • Armed Hold-up – certificate dated 21/12/2011 No records sighted for Disability awareness or Mental Health awareness	C
Relevant Licenses and Tickets	No specific WHS-related licenses or tickets are required for the work the [REDACTED] performs No involvement in TNA process	n/a	n/a
Training Needs Analysis (consultation)	Yes	[REDACTED] had not been involved with any activity or process to determine specific training "needs". Recalls being able to provide feedback for Child Safe Environment and Fire Warden training	OFI-7 C
Ability to provide feedback at completion of training? Any other training required?	Has been asked about additional training needs through the PDP process.	Has not specifically requested any additional training. Indicated that updates in Manual Handling and Aggressive Customer training would be beneficial.	Comment only



Audit Report

Part B - Any Other findings:

- A clear and understood induction process exists for new starters with CWT, but this process is less stringent for staff/workers who transfer from 1 area of the business to another, or who may be required to work regularly in an alternate CWT business location (eg: Civic Centre and Depot) – OFI-5
- An Activity Completion report is able to be extracted from Moodle, providing basic details on training completion. This may be able to be used as a tracking tool to confirm staff have actually completed their nominated training – OFI-6
- There is no ability for workers to directly access their own training records – OFI-11
- Opportunities for modification of Aggressive Person training to deal with the different types of scenarios that workers in specific areas may need to deal with. It was stated that the “types” of issues regarding an aggressive or abusive person in the library area are often different to those of an aggressive person who may approach a worker in the Civic Centre. – OFI-12



Internal Audit Report

WHS Training and Education

City of West Torrens

165 Sir Donald Bradman Drive,
Hilton, SA, 5033

Date: June/July 2021



Report Prepared For:

Liz Johnson

Program Leader Strategic Resilience

Report Prepared By: Craig Schopp

Choose Safety Pty Ltd

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Audit Report

Summary of Non-conformances and Opportunities for Improvement

Non-Conformances Identified – Negative Consequences

NC #	Description of Non-Conformance	Risk Rating (LxC)
NC-1	There is no formal checking or confirmation that contractors engaged by CWT have the necessary/minimum/mandatory licenses and tickets relative to the activities they are required to perform, and are adequately insured.	Mod x Maj High

Opportunities for Improvement Identified – Positive Consequences

OFI #	Description of Opportunity for Improvement	Opportunity Rating (LxC)
OFI-1	An opportunity exists to undertake formal “refresher” induction using the newly developed Moodle induction package for the CWT Civic Centre, Hamra Centre and Regulatory Services personnel.	Likely x Mod High
OFI-2	Review of the new induction packages identified that not all of the additional material (eg: hazard profile register) was hyperlinked, and that some of the links were not working or did not direct the user to the referenced/necessary information.	Likely x Min Medium
OFI-3	An opportunity exists to provide clear information to the person performing the induction to ensure that the showing or review of the Hazard Register focuses on the task specific hazards relative to the inductee’s role.	Unlik x Min Low
OFI-4	The following items are not included or referenced in WHS Training Process: <ul style="list-style-type: none"> Reference(s) to Contractor Induction and Training requirements Agreed/current follow-up process for training non-attendance should be incorporated into the updated procedure Include/reference information regarding minimum WHS regulatory training, provided by CWT to staff, in the WHS training procedure – eg: Training of HSR’s, Construction Induction (White Card), asbestos awareness, etc 	Cert x Mod High
OFI-5	The process for conducting induction for staff who may work in more than 1 CWT business location was not robust – with no process to follow-up to confirm that the worker had completed the additional induction the “new” location. (eg: Civic Centre and Depot)	Mod x Mod Medium
OFI-6	An opportunity exists to establish a KPI in relation to the completion of induction (and other) safety training, and also to look at simplifying the process of extraction of details relating to completed training. The Activity Completion report extracted from Moodle may be able to be used as a tracking tool to confirm staff have completed their nominated training.	Mod x Mod Medium
OFI-7	Training “needs” have been defined by safety and management personnel, with workers / work groups not being consulted in relation to their training needs	Likely x Maj Extreme



Audit Report

OFI #	Description of Opportunity for Improvement	Opportunity Rating (LxC)
OFI-8	Due to the significant reliance on the People and Culture Officer (PCO) to “manage” the training system for CWT, there is a risk that the management of training (ie: development and administering the training plan, confirming refresher training and management of training records) may not occur if PCO was not able to perform these tasks. It is also advisable that consideration be given to provision of a back-up resource in the event of PCO not being able to perform this activity	Likely x Maj Extreme
OFI-9	The Training Plan is not easily accessible to other personnel or management.	Mod x Mod Medium
OFI-10	Consider the need/benefit of formally checking the qualifications or competencies for external trainers engaged by CWT to provide specialist training	Rare x Mod Low
OFI-11	There is no ability for workers to directly access their own training records	Mod x Mod Medium
OFI-12	Opportunities for modification of Aggressive Person training to deal with the different types of scenarios that workers in specific areas may need to deal with. (eg: the “types” of issues regarding an aggressive or abusive person in the library are different to those of an aggressive person who may approach a worker in the Civic Centre)	Likely x Maj Extreme



Audit Report

Non Conformance

Risk Rating - High Risk				
Auditor		Descriptor	Consequence	Likelihood
		WHS	Moderate	Major
Manager		WHS	Moderate	Major
Management Response				Target Date
<p>Non Conformance NC-1</p> <p>There is no formal checking or confirmation that contractors engaged by CWT have the necessary/minimum/mandatory licenses and tickets relative to the activities they are required to perform, and are adequately insured.</p>		<p>The initial on-line contractor induction is overseen and arranged by the Procurement Team and the Council Representative conducts an onsite induction before each project. The contractor induction process does not form part of the WHS training program. A formal process has now been developed which involves the WHS Unit checking the contractors licenses and tickets as part of the tendering process. Also, as part of the Contractor Site Inspection Checklist there is a section within the checklist which provides CWT with a further opportunity to check licenses and tickets and then upload a photograph into the system as evidence. This is a component of ongoing contractor management processes.</p>		
Page 10	<p>Issues and Impact</p> <p><u>Contractor Induction</u></p> <p>There does not appear to be any formal checking or confirmation that contractors actually have the necessary / minimum / mandatory licenses and tickets and are insured. Contractors are required to state that they have the minimum necessary requirements for tasks, but this is not checked and confirmed by CWT.</p>	Complete		



Audit Report

Opportunities for Improvement

Opportunity 1		Risk Rating - High			
		Auditor	Descriptor	Consequence	Likelihood
	An opportunity exists to undertake formal “refresher” induction using the newly developed Moodle induction package for the CWT Civic Centre, Hamra Centre and Regulatory Services personnel.	Manager	WHS	Moderate	Likely
Section	Issues and Impact	Management Response			Target Date
Page 7	<u>WHS Induction - 2 Processes</u> Discussions with senior staff in Part A of the audit and other staff members conducted in Part B of this audit identified that the only area of the business where the new induction process has been fully implemented was the depot – with all staff having completed the new induction as a refresher process. Other CWT departments have only used the new induction tool for new staff. Sighted induction records for new staff JB (18/2/21), SA (22/2/21), DC (6/7/21). An opportunity exists to ensure that ALL staff complete the new and updated induction training in Moodle as a formal refresher process.	All new CWT staff are inducted using the Moodle induction package. A recommendation was submitted to the Executive Management Team through the 1st quarter WHS and Injury Management dashboard report suggesting all existing CWT workers undertake the Moodle WHS Induction as a refresher. The Executive endorsed all recommendations. Arrangements are currently being made to send out a Moodle induction link for all CWT workers			31 December 2022



Audit Report

		Risk Rating - Moderate Risk			
		<i>Auditor</i>	<i>Descriptor</i> WHS	<i>Consequence</i> Moderate	<i>Likelihood</i> Minor
		<i>Manager</i>	WHS	Moderate	Minor
		Management Response			Target Date
		The WHS Unit appreciate this being brought to our attention and the hyperlinks have since been reinstated and are all now working.			Complete

<p>Opportunity 2</p> <p>Review of the new induction packages identified that not all of the additional material (eg: hazard profile register) was hyperlinked, and that some of the links were not working or did not direct the user to the referenced/necessary information.</p>		
Section	Issues and Impact	
Page 8	<p><u>Access to CWT WHS information</u></p> <p>The Induction program is accessible on-line to all CWT staff once a login is provided.</p> <p>There are a number of (hyper) links provided throughout the induction package which enable the attendee to access additional material and documentation.</p> <p>It was noted that not all of the additional material (eg: hazard profile register) was hyperlinked, and that some of the links were not working or did not direct the user to the referenced/necessary information.</p>	



Audit Report

Risk Rating - Low Risk				
Auditor		Descriptor	Consequence	Likelihood
Manager		WHS	Minor	Unlikely
		WHS	Minor	Unlikely
Management Response				
Noted and additional text is to be added to the relevant Moodle slide.				
31 January 2022				

<p>Opportunity 3</p> <p>An opportunity exists to provide clear information to the person performing the induction to ensure that the showing or review of the Hazard Register focuses on the task specific hazards relative to the inductee's role.</p>			
Section	Issues and Impact		
Page 9	<p><u>Use of the WHS Organisational Hazard Profile Register</u></p> <p>While the Hazard Register is referenced (and linked) in the Induction package, it is unclear exactly what purpose or benefit this will provide for a new worker (when compared to a manager or supervisor walking the worker through the activities and potential hazards of a task).</p> <p>An opportunity exists to provide clear information to the person performing the induction to ensure that the showing or review of the Hazard Register focuses on the task specific hazards relative to the inductee's role.</p>		



Audit Report

Risk Rating - Moderate Risk				
Auditor		Descriptor	Consequence	Likelihood
Manager		WHS	Moderate	Certain
Opportunity 4 The following items are not included or referenced in WHS Training Process: <ul style="list-style-type: none"> Reference(s) to Contractor Induction and Training requirements Agreed/current follow-up process for training non-attendance should be incorporated into the updated procedure Include/reference information regarding minimum WHS regulatory training, provided by CWT to staff, in the WHS training procedure – eg: Training of HSR's, Construction Induction (White Card), asbestos awareness, etc 				
Section	Issues and Impact	Management Response		Target Date
Page 10	<u>Contractor Induction</u> Contractor Induction and Training requirements are covered in the CT Contractor Management Policy/ Procedure, section 6.9. Contractors are required to complete an on-line pre-induction activity in Skytrust and an on-site induction which is conducted by the relevant CWT supervisor/manager at the commencement of work activities. These on-line activities are not aligned or linked to the CWT internal training system. Contractor Induction and Training requirements are not included or referenced in WHS Training Process. An opportunity exists to reference the Contractor Induction in the WHS Induction & Training procedure.	Contractor induction and training requirements have been added to the relevant policy. The Contractor training is the responsibility of the contractor as their own PCBU and outside the scope of this audit. No further action at this time.		Complete
Page 15	<u>Records in the Corrective Action Register</u> Non-attendance issues have not been recorded in the Corrective Action Register. The follow-up process managed	This process has been updated in the relevant process.		Complete



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	but the officer responsible negates the need for this requirement. Consequently, this requirement is being removed from the updated WHS training procedure.		
Page 16	<p>The agreed/current follow-up process should be incorporated into the updated procedure.</p> <p>An opportunity also exists to include/reference information regarding minimum WHS regulatory training, provided by CWT to staff, in the WHS training procedure – eg: Training of HSR's, Construction Induction (White Card), asbestos awareness, High Risk Work licensing, Emergency management, Use of PPE, Confined Space, Handling of Hazardous Chemical</p>	Minimum WHS regulatory training has been updated in the relevant policy.	Complete



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		Risk Rating - Moderate Risk			Likelihood
		Auditor	Descriptor	Consequence	
Opportunity 5			WHS	Moderate	Moderate
The process for conducting induction for staff who may work in more than 1 CWT business location was not robust – with no process to follow-up to confirm that the worker had completed the additional induction the “new” location. (eg: Civic Centre and Depot)		Manager	WHS	Moderate	Moderate
Section	Issues and Impact	Management Response			Target Date
Page 11	<p><u>Induction Checklists forwarded to HR Dept</u></p> <p>Discussions with the CWT WHS, training and management personnel identified that the process for requiring and conducting induction for staff who may work in more than 1 CWT business location was not robust – with no follow-up to confirm that the worker had completed the additional induction the “new” location.</p>	The reviewed WHS Induction and Training Policy now references - that on the occasion when a new worker commences at CWT and or transfers from one CWT site to another (or changes jobs) the managers/supervisors must notify the People and Culture Department alerting them of the new workers commencement and or change of arrangements so the induction process can commence.			Complete
Page 21	A clear and understood induction process exists for new starters with CWT, but this process is less stringent for staff/workers who transfer from 1 area of the business to another, or who may be required to work regularly in an alternate CWT business location (eg: Civic Centre and Depot)	See above			Complete
Page 18	<p><u>Induction Completed - Employee Interview</u></p> <p>Records on file for the “new” induction also show that staff member was enrolled (in the new Moodle system) to complete inductions for the Depot and Civic Centre in 2020, but these were not completed.</p>	These workers did not commence at the depot although they were scheduled to, as permission was withdrawn.			Complete



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		Risk Rating - Moderate Risk			
		<i>Auditor</i>	<i>Descriptor</i>	<i>Consequence</i>	<i>Likelihood</i>
Opportunity 6					
An opportunity exists to establish a KPI in relation to the completion of induction (and other) safety training, and also to look at simplifying the process of extraction of details relating to completed training.		Manager	WHS	Moderate	Moderate
The Activity Completion report extracted from Moodle may be able to be used as a tracking tool to confirm staff have completed their nominated training.			WHS	Moderate	Moderate
Section	Issues and Impact	Management Response			Target Date
Page 12	<p><u>Reporting of completed inductions – participation (rate) of Corporate & Local Inductions</u></p> <p>An opportunity exists to establish a KPI in relation to the completion of induction (and other) safety training, and also to look at simplifying the process of extraction of details relating to completed training.</p>	Agree with recommendation. The Executive will be presented with KPIs for approval.			31 December 2022
Page 21	<p>An Activity Completion report is able to be extracted from Moodle, providing basic details on training completion. This may be able to be used as a tracking tool to confirm staff have actually completed their nominated training.</p>	Agree with recommendation. However, the completed induction will be part of the WHS Training Program and completion is recorded in Chris21 against each position. Reports can be generated from Chris21 and reported through to the Executive Management Team and all leaders.			31 December 2022



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Opportunity 7				
Training “needs” have been defined by safety and management personnel, with workers / work groups not being consulted in relation to their training needs.				
Section	Issues and Impact	Management Response		Target Date
Page 12	<p>Managers or delegates identify core WHS training needs and <u>Worker Consultation</u></p> <p>Historically, training “needs” have primarily been defined by safety and management personnel.</p> <p>While workers may be able to request some specific or additional training, it does not appear that the workers are consulted directly in relation to their general or specific training needs (as part of the TNA process).</p> <p>This was confirmed through the interviews with staff (refer to Appendix B)</p>	The WHS ITN is the core training for the CWT workers role against their position, and it is important for manager/supervisors to take responsibility and to be able to demonstrate this in accordance with WHS legislation. Opportunity for the worker to identify additional WHS training is provided as part of the Performance Partnering and Development Program (PPDP) process and Organisational Hazard Profile review. Also, outside of these processes and the WHS ITN, workers are offered training such as mental first aid etc. providing workers with a choice to partake in training outside of their core ITN		Complete
Page 17	Workers had not been involved with any activity or process to determine their training “needs”.	See above.		Complete
Page 18	Worker stated he had not been involved with any activity or process to determine his training “needs”.	See above.		Complete
Page 19	Worker had not been involved with any activity or process to determine specific training “needs”.	See above.		Complete
Page 20	Worker had not been involved with any activity or process to determine specific training “needs”.	See above.		Complete



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		Risk Rating - Extreme Risk			Likelihood
		Auditor	Descriptor	Consequence	
Opportunity 8		Manager	WHS	Major	Likely
Due to the significant reliance on the People and Culture Officer to “manage” the training system for CWT, there is a risk that the management of training (ie: development and administering the training plan, confirming refresher training and management of training records) may not occur if Officer was not able to perform these tasks.			WHS	Major	Likely
It is also advisable that consideration be given to provision of a back-up resource in the event of RE not being able to perform this activity					
Section	Issues and Impact	Management Response			Target Date
Page 13	<p>WHS Coordinator supports departmental personnel with development of <u>the plan</u></p> <p>The People and Culture Officer (PCO) develops and manages the training plan for CWT.</p> <p>Significant and almost complete responsibility regarding training is relied upon by PCO.</p> <p>As a result of this, there is a risk that the management of training (ie: development and administering the training plan, confirming refresher training and management of training records) may not occur if PCO was not able to perform these tasks.</p>	With the recent improvements made to the WHS training program, in particular, Chris21. There will be less of a reliance on the one workers now that the process has been built into the electronic system.			Complete
Page 16	<p>There is significant reliance on the People and Culture Officer to manage and maintain the training “system” at CWT. This creates a significant risk to the organisation in the event that the People and Culture Officer is no longer available/able to conduct this activity for CWT.</p> <p>Implementation of the new training platforms will assist with reducing the reliance on a single person, but it is advisable that consideration be given to provision of a back-up resource in the event of Officer not being able to perform this activity.</p>	See above.			Complete



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Opportunity 9		Risk Rating - Moderate Risk			
	<p>The Training Plan is not easily accessible to other personnel or management.</p>	Auditor		Descriptor	Consequence
		Manager		WHS	Moderate
		Management Response		WHS	Moderate
Section	Issues and Impact	Target Date			
	<p><u>WHS Organisational Training Plan</u></p> <p>At the time of the audit the training was up to date with the information as provided and available in the training plan</p> <p>The Plan consists of a spreadsheet that is maintained and managed by PCO and as such is not easily accessible to other personnel or management.</p>	<p>A training schedule is made available to managers to assist with coverage and to make budgetary decisions.</p>			



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Risk Rating - Low Risk					Likelihood
Auditor		Descriptor	Consequence	Likelihood	
		WHS	Moderate	Rare	
Manager		WHS	Moderate	Rare	
Issues and Impact		Management Response			Target Date
Page 14	<p>There is no checking of the qualifications or competencies for external trainers engaged by CWT to provide specialist training</p> <p><u>Confirmation of trainer competence</u></p> <p>WTC does have a small number of Cert IV qualified trainers, but there is no requirement for this to be essential to their role(s).</p> <p>There is no formal checking of the qualifications or competencies for external trainers. It was stated that this would not occur unless multiple instances of negative feedback were received from course participants.</p>	<p>CWT do have trainers with Cert IV and train the trainer qualifications however although they have the qualification it was not an essential criteria for their role, it is utilised by the CWT though. CWT engage trainers from registered RTO's. RTO's must meet a strict set of criteria. If the training organisation has the appropriate PL and PI insurance and they are certified then this would be deemed sufficient. When seeking providers we go out to the market and seek a scope of the specific training including learning outcomes (objectives) etc. Many RTO's have ceased trading over the past 12 months as it was no longer viable due to expense. The decision to rebook training is not just based on their qualifications it is also through a number of other considerations including - due to workers negative feedback. It is important the workers are heard following an evaluation and are part of the decision.</p>			Complete



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		Risk Rating - Moderate Risk			
		<i>Auditor</i>	<i>Descriptor</i>	<i>Consequence</i>	<i>Likelihood</i>
Opportunity 11			WHS	Moderate	Moderate
There is no ability for workers to directly access their own training records		<i>Manager</i>	WHS	Moderate	Moderate
Section	Issues and Impact	Management Response			Target Date
Page 21	There is no ability for workers to directly access their own training records	There is no access to their personnel folders however they can place a request for copies of their training records. With the recent improvements to Chris21 (payroll system), each manager can display the screen for their individual workers and show them training required (ITN) versus training completed for that position.			Complete



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		Risk Rating - Moderate Risk			
		Auditor	Descriptor	Consequence	Likelihood
Opportunity 12			WHS	Major	Likely
Opportunities for modification of Aggressive Person training to deal with the different types of scenarios that workers in specific areas may need to deal with. (eg: the "types" of issues regarding an aggressive or abusive person in the library are different to those of an aggressive person who may approach a worker in the Civic Centre)		Manager	WHS	Major	Likely
		Management Response			Target Date
Section	Issues and Impact				
Page 21	Opportunities for modification of Aggressive Person training to deal with the different types of scenarios that workers in specific areas may need to deal with. It was stated that the "types" of issues regarding an aggressive or abusive person in the library area are often different to those of an aggressive person who may approach a worker in the Civic Centre	All staff with identified training needs in this area have undergone training in the last two (2) years. This training also referenced various scenarios.			Complete

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		Insignificant	Minor	Moderate	Major	Outstanding
E	E	H	M	M		Almost Certain > 95% chance of occurring	M	H	E	E
E	E	H	M	L		Likely 75% - 95% chance of occurring	L	H	E	E
H	H	M	M	L		Moderate 25% - 75% chance of occurring	L	M	H	H
H	M	M	L	L		Unlikely 5% - 25% chance of occurring	L	M	M	H
M	M	L	L	L	Rare < 5% chance of occurring	L	L	L	M	M
					Scale					

9.3.4 Flooding Mitigation - Preventative and Corrective Controls

Brief

This report presents the results of the Flooding Mitigation - Preventative and Corrective Controls Internal Audit.

RECOMMENDATION

It is recommended to the Committee that the *Flooding Mitigation - Preventative and Corrective Controls Internal Audit* report be noted.

Introduction

Pursuant to the approved *Internal Audit Program 2018-2022*, the *Flooding Mitigation - Preventative and Corrective Controls Internal Audit* (Audit) was approved and commenced in May 2021. The Audit was undertaken by Council's contract internal auditor (Galpins) in accordance with the approved Audit scope to evaluate and report on the adequacy and effectiveness of Council's approach to flooding mitigation. This included whether:

- The flood mitigation controls adopted by the CWT through plans, strategies and policies reduce exposure to flood damage.
- The flood mitigation controls strategies minimise consequences of flood damage within the CWT.
- The flood mitigation controls adopted by the CWT consider the useful life and service capabilities of its assets.
- The climate mitigation and adaption control initiatives specifically related to flooding undertaken by the CWT and AdaptWest are effective at reducing the CWTs' exposure to flooding risk.

Following completion of the Audit, a draft internal audit report (Report) was issued to the Executive, as well as relevant managers and officers, for comment and individual risk assessment with a closing meeting held to provide an opportunity to clarify Audit findings with the Auditor. The final Report was provided to the Executive in September 2021 (**Attachment 1**).

Discussion

Seven (7) Audit findings were made by the Auditor of which six (6) attracted a moderate level of risk and one (1) attracted a better practice recommendation. The Administration has agreed to these findings and made comments regarding the associated recommendations. These opportunities and comments have been reviewed by the Administration and responses have been provided in the attached report (**Attachment 1**).

All Audit findings are within CWT's risk tolerance levels and are minor in nature however, the cost of implementing the recommendations exceeds the benefits and therefore progress updates of each specific finding will not be reported to the Committee.

Climate Impact Considerations

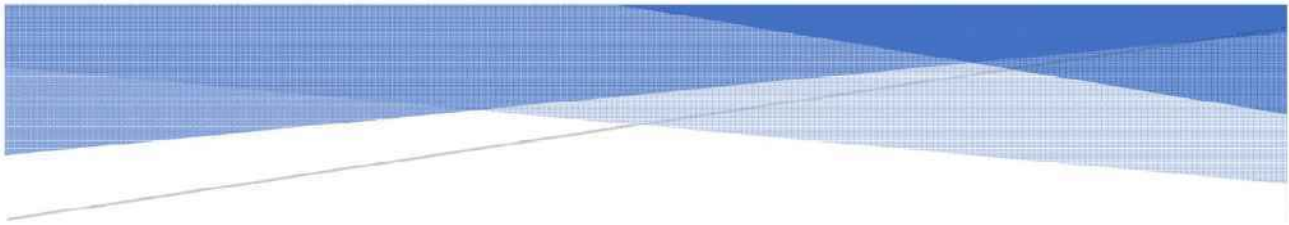
(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

While the report, in and of itself, does not contain any direct environmental impacts, the Internal Audit Report articulates some of the measures in place and provides additional recommendations to build resilience and/or mitigate the likelihood and consequences of and/or adapt to the changing climate, with specific reference to flooding.

Conclusion

The *Flooding Mitigation - Preventative and Corrective Controls Internal Audit*, undertaken by Council's contract internal auditor, has been completed. All Audit recommendations are within risk tolerance levels and the recommendations minor in nature.

Attachments**1. Flooding Mitigation - Preventative and Corrective Controls Internal Audit Report**



Galpins

Accountants, Auditors & Business Consultants

City of West Torrens

Internal Audit Report - Flooding Mitigation - Preventative & Corrective Controls

August 2021



Flooding Mitigation - Preventative & Corrective Controls
Liability limited by a scheme approved under Professional Standards Legislation

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Document Control

Date	Revision Number	Revision Details	Author	Reviewer
10.8.21	V1.0	Draft Audit Report	Janna Burnham	Tim Muhlhausler
31.08.21	V2.0	Draft Audit Report	Janna Burnham	Tim Muhlhausler
22.09.21	V3.0	Draft Audit Report	Janna Burnham	N/A
24.9.21	V1.0	Final Audit Report	Janna Burnham	Tim Muhlhausler

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1. Executive Summary

1.1 Background

The City of West Torrens (CWT) is situated in a flood prone area and the risk of flooding is well understood and contained within the CWT's strategic risk register and asset management plans.

Given that floods are considered an inevitability rather than a possibility, the CWT seeks to advance and promote community safety by mitigating the likelihood or consequences of flooding at various projected severity levels.

The approved Audit Program 2019-22 provided for an assurance audit to be undertaken reviewing the measures in place to ensure that CWT is appropriately prepared for and/or minimising the impacts of flooding.

1.2 Objectives and scope

This audit sought to review and evaluate the effectiveness of flooding mitigation strategies including preventative and corrective controls in place for the CWT.

In particular the audit addressed whether:

- The flood mitigation controls adopted by the CWT through plans, strategies and policies reduce exposure to flood damage.
- The flood mitigation controls strategies minimise consequences of flood damage within the CWT.
- The flood mitigation controls adopted by the CWT consider the useful life and service capabilities of its' assets.
- The climate mitigation and adaption control initiatives specifically related to flooding undertaken by the CWT and AdaptWest are effective at reducing the CWTs' exposure to flooding risk.

This audit specifically excluded:

- Review of and commentary on the general suite of CWT emergency management documents and plans unless agreed otherwise.

1.3 Methodology

The audit methodology included document review and assessment, interviews, data analysis.

The Audit was informed by relevant best industry documentation, better practice models and guidelines in relation to flood mitigation.

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1.4 Associated Risks

This audit addresses Council's strategic risk 6 around business continuity and community resilience, strategic risk 7 around emergency events.

1.5 Overview – Roles and Responsibilities for Flooding Controls

The proactive management of stormwater infrastructure is considered the key control within council for managing the risk of flooding. Responsibility for flood mitigation controls, and for minimising the consequences of flooding, are depicted at a **high level** as follows:



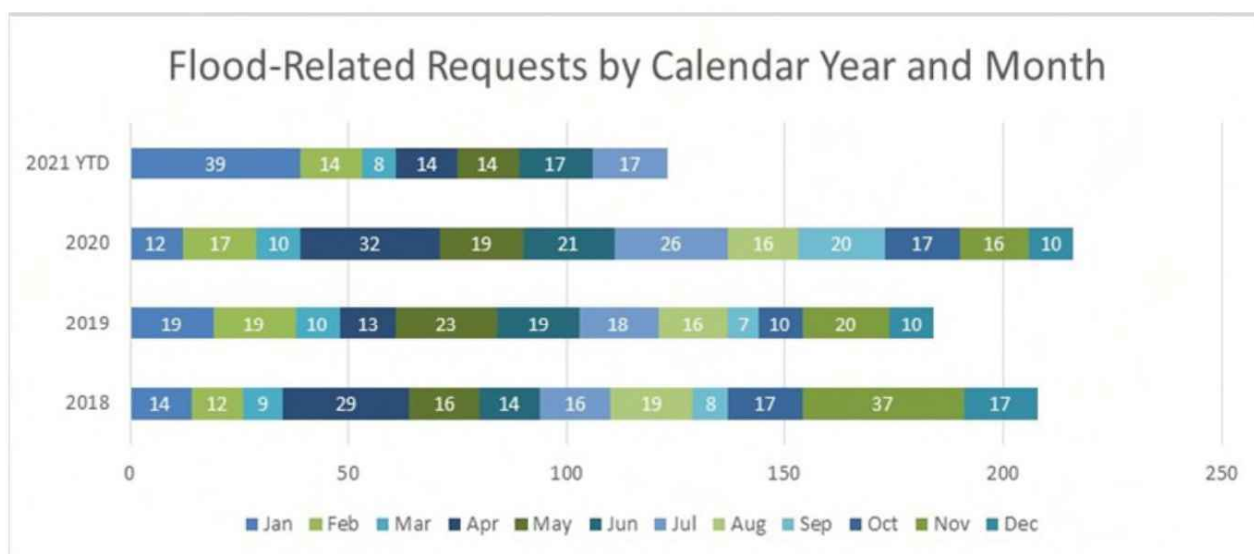
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1.6 Data analysis: flood-related requests

A review of requests for assistance in relation to flooding, storm damage and storm water indicates the volume of requests have remained comparatively steady since 2018 to July 2021. Staff indicated a concern that stormwater pits are working but are unable to cope with increased capacity associated with increased hard surfaces – this is not highlighted by analysis below however comparison against earlier data may corroborate this picture.¹



The data above does indicate that spikes in requests can occur, for example in January 2021 and November 2018. These may be associated with intense rainfall events. Intense rainfall events are predicted to increase as a result of climate change.

¹ Earlier data was not available for audit purposes due to previous differences in recording information.

1.7 Examples of Good Practice

- ✓ An experienced 'Coordinator Engineering Services' is dedicated to overseeing Council's approach to stormwater management
- ✓ CWT is finalising two Stormwater Management Plans (SMPs) for its local drainage systems. The SMPs aim to outline requirements/actions to reduce the possibility of flood by 50%. The SMPs uses flood plain mapping to identify areas vulnerable in a major storm event, this can be used to inform risk-based action.
- ✓ A team is in place focussed on management, including emergency management and resilience to ensure the organisation and community are prepared for incidents and events.
- ✓ A Stormwater Asset Management Plan is in place and up to date, it reflects all currently available information and considers useful life estimates.
- ✓ A proactive focus on street cleaning/picking up high volumes of leaf litter during autumn reduces the likelihood of drains blocking and creating a flooding risk.
- ✓ AdaptWest have partnered with the RedCross to educate 'climate ready communities' in 2021, aiming to build a network of 'champions' to take local climate action. Training included sections on helping the community to prepare for disaster (including flood).
- ✓ The Brown Hill Keswick Creek SMP is in place, helping to use a science-based approach to identify and target actions to manage associated flood risk.

1.8 Key Findings and Recommendations

This internal audit project aimed to assess the controls established to address strategic risk regarding 'business continuity and community resilience' and 'emergency events'. Based on the work undertaken, and when considering the design and/or effectiveness of controls collectively, we conclude that the control environment is: **partially effective**.²

Situated in the low-lying Adelaide plains, the CWT is exposed to flooding hazards related to climate change and urban infill, including catchment flooding and large storms. The CWT's draft Stormwater Management Plan (SMP) outlines –

A number of issues have emerged that are progressively reducing the performance of the existing stormwater network. These include:

- *Increasing density of development. Greater proportions of impervious site coverage (thereby generating greater stormwater runoff)³ is occurring due to infill land division and development, and larger development footprints.*
- *Increasing storm rainfall intensity. Australian Rainfall and Runoff, the pre-eminent guide to stormwater management practice in Australia provides clear direction on the extent to which rainfall stormwater intensities should be assumed to change in a future scenario.⁴*

CWT has a history of proactively managing the risk of flooding, and current flood mitigation controls help to reduce exposure to flood damage. These appear to be managed mostly effectively. Drainage infrastructure is the key control used to mitigate flooding risk, and there is an established approach to maintaining and improving this infrastructure. An experienced staff member oversees the stormwater system. A current Asset Management Plan is in place, and the new SMPs are near completion – these will provide a further science-informed approach to mapping flood risk areas and to tailoring action to reduce risk to identified vulnerable areas in a major storm event.

For new developments, in most cases the ground floor needs to be built 200mm above the level of floodwaters that can occur during a 1-in-100-year Average Recurrence Interval (ARI) storm event or 1% Annual Exceedance Probability (AEP).

A question was raised about whether 'actions brought about by Council mean that we become an insurer of last resort?'. There is a perceived lack of control/ability to influence building developments under the *Planning, Development and Infrastructure Act 2016 (SA)* and associated Planning and Design Code. In particular, inability to *require* water retention measures (rain water tanks) be installed to reduce water runoff. There is opportunity for CWT to continue providing feedback on the PDI Act and Code, and also to internally identify ways to increase water retention in new homes and in streets.

Internal Audit could not clearly assess the effectiveness of the CWT's climate mitigation and adaption controls, due to a need for more defined Council-specific targets and measures of success. Some controls are directly relevant to flooding, for example the capture of water for ecological purposes and the installation of water retention measures such as 'leaky wells' and water inlets. The audit recommendations are included over page.

² See Appendix 1 for definitions/explanations of control effectiveness.

³ Hard surfaces reduce infiltration of water into the ground and accelerate runoff to kerbs and drainage systems

⁴ Draft CWT Stormwater Management Plan (West Torrens Drainage Catchments), 2021, p.vii.



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Finding	Recommendation	Audit Risk Rating	CWT Risk Rating	Expected Completion Date
Strategic Consideration: Definition of Target Standard of Flood Protection	<p>Recommendation 1: To ensure a consistent and well understood approach to flood protection within CWT:</p> <ul style="list-style-type: none"> set a policy direction around the CWT's targets for flood protection and clearly include these in relevant documentation such as the Stormwater Management Plan (eg outlining target levels of protection by CWT catchment area) work with stakeholders (government, local government) and advocate for to general definitions of flood protection e a targets of flood protection that is are fair and reasonable for CWT to protect against. 	Better Practice	Better Practice	30 June 2022
Opportunity to review current approaches to provide feedback on the PDI Act in relation to flooding and to encourage rain water tank installation / stormwater compliance measures	<p>Recommendation 2: Continue with approaches to provide feedback on the adequacy of current measures in the PDI Act and Planning and Design Code in relation to flooding control. In addition, review whether Council has provided sufficient feedback about concerns in relation to flooding control (informed by risk assessment/ studies/scientific evidence). If further input can be provided, submit this feedback to decision-makers responsible for the Act and Code.</p> <p>Recommendation 3: Implement a strategy to further ensure installation of rainwater tanks attached to new developments. This may include but is not limited to:</p> <ul style="list-style-type: none"> researching/ understanding the extent of non-compliance with tank installation ensuring that planners require tanks to meet criteria set out in the Code offering further incentives associated with tank installation use of education on the importance of installing tanks inspection of tank installation use of an enforcement/penalty-based approach when tanks are not installed as per approved plans. 	Moderate	Moderate	N/A
				31 December 2022

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Finding	Recommendation	Audit Risk Rating	CWT Risk Rating	Expected Completion Date
	<p>Recommendation 4: Review/ investigate the factor of permeability/impermeability arising from changes to sites that may broadly contribute to the risk of flooding and consider the opportunities that exist to reduce the risk.</p> <p><i>Note – this recommendation is intended to supplement Recommendation 3 (rainwater tanks). Potential review areas may be around the incidence of homeowners replacing existing gardens with non-permeable surfaces</i></p>			30 June 2023
Clarify critical controls in relation to flood	Recommendation 5: Ensure that all critical flooding infrastructure is included within the Asset Management Plan, for example flood basins, water pumps. As part of ongoing efforts towards continuous improvement and increasing the maturity of asset management, ensure that these assets are assessed via new routine mobile asset management inspections using the mobile application.	Moderate	Moderate	31 December 2022
Defining the useful life of assets within the Stormwater Asset Management Plan	Recommendation 6: Review whether all stormwater assets considered at higher risk of failure have been inspected in recent years (for example the last 10 years) and, for any assets that may not have been inspected, develop a plan to ensure that condition is assessed re-inspected, to more accurately inform Council's Asset Management Plan.	Moderate	Moderate	30 June 2023
	Recommendation 7: Prioritise finalisation of the draft Stormwater Management Plans, inclusive of approvals from Stormwater Management Authority and Green Adelaide.			30 June 2022

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Finding	Recommendation	Audit Risk Rating	CWT Risk Rating	Expected Completion Date
A need for a plan to define CWT's specific climate mitigation and adaption control initiatives	<p>Recommendation 8: Develop a clear plan that identifies the CWT's specific actions to achieve climate mitigation and adaption control initiatives. This plan may be one plan or separated into two to identify:</p> <ul style="list-style-type: none"> existing or new specific CWT actions to achieve the AdaptWest plan (for example including additional actions to manage urban runoff), and specific additional CWT climate mitigation and adaptation control initiatives related to flooding. <p>This plan should be developed with close consideration of targets included in Council's draft SMPs and be supplemented by training to ensure that all staff understand how to implement climate change initiatives.</p>	Moderate	Moderate	30 June 2022
Opportunity to provide further education/ guidance to the Community around how to minimise consequences of floods	<p>Recommendation 9: Develop an approach to more clearly engage/ educate the community around:</p> <ul style="list-style-type: none"> what to do for localised street flooding how to prepare for and minimise the consequences of flood damage what to do/who to call for help in the event of a flood incident. <p>This may be achieved in partnership with others such as the SES, and aim to complement SES and Western Adelaide Zone Emergency Management Committee initiatives. In particular, this can consider providing updated web-based information (or links to relevant SES information), engagement with the CALD community, and further information about building in a flood zone.</p>	Moderate	Low	30 June 2022

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2. Internal Audit Findings and Recommendations

2.1 Strategic Consideration: Definition of Target Standard of Flood Protection	Risk Rating: Better Practice			
	Auditor	Descriptor	Consequence	Likelihood
	Galpins	Financial	N/A	N/A
	Manager	City Assets		
Issues and Impact	Recommendation/s		Management Response	Target Date
	<p>CWT currently aims to reduce the risk of flood damage within the community, with the primary control being stormwater drainage assets.</p> <p>Audit understand that a generally understood target is to guard against a 1% Annual Exceedance Probability (AEP) event or 100 year return interval event ('1 in 100 year flood'), to ensure that flooding does not occur for less intense rain/storm events. This target in line with common practice and is considered by insurance companies.</p> <p>Discussions with staff identified that a fair and reasonable standard of flood protection to target has not yet been defined across local government/decision makers. Stormwater assets are commonly underground and are cost- and resource-intensive to upgrade. Costs increase as greater levels of flood protection are implemented, and vice-versa.</p> <p>The CWT's draft SMPs consider flood protection in line with general industry targets. There is, however, opportunity to consider the standard of protection that is fair/reasonable for CWT to aim for, within its local context. Feedback from the team indicates that protection against a 1 in 100 year flood will be difficult to achieve. Therefore, there is a need for CWT to set a target to measure itself against. Higher levels of protection require a significant increase in spending to achieve than lower levels of flood protection.</p> <p>Clearer definition of expected standards, and agreement with the community on these, would help to inform the level of service provision aimed for in future, and the associated cost.</p>		<p>The SMP will be completed by the end of this financial year.</p> <p>CWT's SMP identifies with a high level flood mitigation standard with which the Organisation is to adhere.</p> <p>No formal action will be taken with regard to advocacy as CWT continues to participate in the conversation to advocate for flood protection targets/definition as opportunities arise.</p>	30 June 2022

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Risk Rating - Moderate				
Auditor		Descriptor	Consequence	Likelihood
Galpins		WHS/ Reputation	Moderate	Unlikely
Manager		City Assets	Moderate	Unlikely
Recommendation/s			Management Response	Target Date
<p>Five of eight key internal stakeholders reported concern about a lack of control over flood mitigation controls for development, due to the recently introduced <i>Planning, Development and Infrastructure Act 2016 (SA)</i> (PDI Act) and associated Planning and Design Code (the Code). In particular:</p> <ul style="list-style-type: none">urban infill creates increased hard surfaces and increased rain-related runoff, with increased likelihood of flash floodinga perception of a lack of influence in relation to managing increased runofflack of legislatively mandated/enforced rainwater tank installation – these can serve as water detention mechanisms (see discussion below). <p>Stakeholders reported a concern that Council needs to approve development, without sufficient ability to control the risk of floods, and raised questions about whether actions brought about by Council mean that Council could become an ‘insurer of last resort’ as Council are the final decision-makers for development.</p> <p>Audit understand that Council has recently provided input into a proposed flooding design amendment. Audit consider that Council need to take reasonably practicable steps to mitigate the risk of both flooding and of future liability in relation to flooding. As part of this, there is opportunity to consider whether the existing approaches to providing feedback on the adequacy of the PDI Act and Code in relation to flooding are sufficient, and whether further opportunities to influence changes (in line with climate change research and safety around capture of rain runoff) are required. See Recommendation 2.</p> <p><u>Risk:</u> There is a risk that Council may not sufficiently inform decision-makers about noted concerns/issues in relation to flooding potential associated with changes under the new PDI Act.</p>			<p>CWT will provide response/s on State Government Flood mitigation targets and descriptors as opportunities are presented.</p> <p>General feedback is submitted as part of normal administration processes. CWT will continue to provide feedback as appropriate.</p> <p>No specific action is to be taken at this time</p>	N/A

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Risk Rating - Moderate		Likelihood
Auditor	Descriptor	
Manager	City Development	
Galpins	WHS/Financial	Unlikely
Recommendation/s		Unlikely
Recommendation 3		Recommendation 3:
Implement a strategy to further ensure installation of rainwater tanks attached to new developments. This may include but is not limited to:		Recommendation 3: CWT will investigate the extent of and reasons for non-compliance with tank installation in new developments and explore opportunities to increase compliance rates. Given the recent policy changes implemented with the Planning Reform in March 2021, the target date has been set to allow time for
<ul style="list-style-type: none"> researching/ understanding the extent of non-compliance with tank installation confirming that planners require tanks to meet criteria set out in the Code requiring builders to advise owners of their responsibility to install tanks (where applicable) offering further incentives associated with tank installation use of education on the importance of installing tanks inspection of tank installation 		31 December 2022
<p>2.3 Further encouraging rainwater tank installation/stormwater compliance measures</p>		
<p>Issues and Impact</p> <p>Installation of rainwater tanks</p> <p>Officers reported specific concern that rainwater tanks are not always installed as per planning applications, and that installing after build completion can be difficult.⁵ Water detention/retention via tanks reduces peak flows and the risk of damage.</p> <p>Schedule 8, part 2 of the <i>Planning, Development and Infrastructure (General) Regulations 2017</i> requires that:</p> <p>(1) <i>An application for planning consent that proposes building work...must be accompanied by—</i></p> <p>(xi) <i>the location and capacity of any proposed⁶ water tank, the connection type, the total roof area to be connected to the tank and the proportion of the tank to be used for retention or detention.</i></p> <p>The Planning Code includes Stormwater Management Overlay performance outcome PO1.1 around the capture and re-use of stormwater.⁷ The associated 'deemed to satisfy criteria/ designated performance feature (DPF)' information details requirements for proposed tanks.</p>		

⁵ The size of land for new homes is generally smaller compared to established homes, and the capacity to retrofit a tank can be difficult – due for example to lack of access and a need for tanks to be underground. In addition, builders may allocate tank installation as the owner's responsibility after build completion.

⁶ This word may indicate that rainwater tanks are not required, but that details must be included if a tank is 'proposed'.

⁷ For example, criteria around tank connection to the dwelling/roof area and tank size.

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<p>Council's City Development team reported an understanding that the Code requires residential rainwater storage to be included for new developments, and that the team assess applications against the Code. In addition, they reported that if applications do not include proposed tanks, then this is not considered a 'minor' departure from the standard, and that the applicant would need to meet the performance outcome P01.1 as described on the previous page.⁸</p> <p>If tanks are included in a Plan, then s.215 of the PDI Act specifies the general offences relating to development contrary to a development authorisation. City Development reported that <u>development compliance action is primarily complaints based</u> and there has been no enforcement <u>notices relating to rainwater tank installation issued in the past 12 months</u>. Audit understand that enforcement is not always politically palatable and can be operationally difficult to achieve.⁹ Council has a vested interest, however, in ensuring that tanks are installed as a part of overall stormwater management practices. There is opportunity to clarify the CWT's approach to requiring tanks to be installed.</p> <p>There may be opportunity, for example, for a program to further encourage landowners (via reward or penalty) to install their approved water tanks.¹⁰ See Recommendation 3.</p> <p>Risk: There is a risk that builders/owners of new homes do not install rainwater tanks per plans accompanying planning consent applications, creating increased water run-off from hard surfaces and increased likelihood of localised flooding/damage.</p>	<p>use of an enforcement/penalty-based approach when tanks are not installed as per approved plans.</p> <p>Recommendation 4 Review/ investigate the factor of permeability/ impermeability arising from activities on land that may broadly contribute to the risk of flooding and consider the opportunities that exist to reduce the risk.</p> <p><i>Note – this recommendation is intended to supplement Recommendation 3 (rainwater tanks). Potential review areas may be around the incidence of homeowners replacing existing gardens with non-permeable surfaces</i></p>	<p>developments approved under the PDI Act to be included.</p> <p>Recommendation 4: This recommendation will be overseen by City Assets.</p> <p>Management agrees to investigate the concept of impermeable surfaces as outlined by this recommendation.</p>	<p>30 June 2023</p>
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⁸ Audit understand that PlanSA's guidance is for entire applications to be either assessed via the Performance Assessment Pathway and not the 'deemed to satisfy' pathway. City Development reported that the 'majority' of applications are assessed by the performance assessment pathway, and that any 'deemed to satisfy assessment can be conducted by an Accredited (Independent) Professional, as well as internal team members.

⁹ Reasons include - cases when builders require owners to install tanks and the new owner has not been made aware of this condition; the requirement to install tanks within 12 months of occupancy (not straight away); and also in relation to obtaining physical access to the property.

¹⁰ A 'rainwater tank incentive program' for residents is currently available, with up to \$500 available for tanks installed for new developments.



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<p>Further considerations to reduce the risk of flooding - permeable versus impermeable</p> <p>The following concept was not specifically tested by Internal Audit, however opportunity exists to explore broader contributions that may impact upon the risk of flooding such as lasting change of a permeable surface to an impermeable surface (e.g. site coverage on industrial land, paving of parcels of land, or paving within the yards of existing homes where Council has not historically imposed garden areas/green space), and identify potential strategies to assess these. - See Error! Reference source not found..</p> <p>New development applications received by Council are assessed against Planning Design and Code criteria for permeability to gain approval. It is noted that the SMPs consider the changing contributions overtime of impermeable surfaces to the flooding dialogue.</p>		
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Risk Rating - Moderate		Likelihood Unlikely	
Auditor Galpins	Descriptor WHS/Financial	Consequence Major	Likelihood Unlikely
Manager	City Assets	Major	Unlikely
Recommendation/s		Management Response	Target Date
2.4 Clarify critical controls in relation to flood Issues and Impact <p>Council has a range of controls included in plans, strategies and policies to reduce exposure to flood damage. Audit's review identified that the <u>primary</u> controls include stormwater (drainage) infrastructure, overseen by an experienced Coordinator Engineering Services (responsible for stormwater) and complemented by maintenance schedules and proactive street cleaning aimed to reduce material entering drains and also to reduce flooding during storm events.¹¹</p> <p>Other relevant plans include but are not limited to the following:</p> <ul style="list-style-type: none"> • Stormwater Asset Management Plan (2020) (AMP) • Brown Hill Keswick Creek Stormwater Management Plan (2016) • Draft CWT Stormwater Management Plan (in draft, pending consultation) • Lower Sturt Catchments SMP (in draft, being developed with the cities of Marion, Mitcham, Unley). <p>Audit's review identified that the extensive drainage infrastructure is mapped and well understood by key long-term staff, however it was difficult to identify from documentation provided any 'critical' controls (e.g. pieces of infrastructure) that may be more important to manage/monitor during flood events than others. For example, water pumps in strategically critical locations. See Recommendation 5.</p>		<p>The CWT will develop a routine inspection schedule of critical flooding infrastructure. This information will be built into the City Assets routine inspection schedule.</p>	31 December 2022

¹¹ The teams involved in stormwater asset management, monitoring and maintenance demonstrated a collaborative working approach throughout the audit process.



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Risk Rating - Moderate					
Auditor Galpins		Descriptor WHS/ Financial		Consequence Major	Likelihood Unlikely
Manager		City Assets		Major	Unlikely
Recommendation/s		Management Response		Target Date	
Issues and Impact	<p>Audit reviewed whether the flood mitigation controls adopted by the CWT consider the useful life and service capabilities of its assets.</p> <p>The Stormwater Asset Management Plan (AMP) (2020) considers useful life of assets. Further, discussion of service standards in this plan indicates that knowledge of useful life will be improved: <i>‘the renewal and upgrade expenditure is expected to increase as a better knowledge base on the condition of stormwater assets, asset utilisation and catchment demand is developed as part of the imminent stormwater management plans’</i> (p.17). Stormwater management plans are further discussed below.</p> <p>Interviewees reported that the condition and associated useful life of stormwater assets is reviewed against industry standards.¹² Condition ratings are reviewed, and this influences the projected useful life of assets. A typical useful life of drainage infrastructure has been set at a 100 year estimate. Interviews indicated that this may be ‘a conservative estimate’, and that condition/useful life of assets is reassessed on an ongoing basis when road reconstruction occurs.</p> <p>Coordinating the assessment of underground asset conditions with road reconstruction is a sensible, cost-effective way to accumulate condition assessments over time. In addition, it is good practice to supplement this approach by performing a risk assessment of the stormwater network to identify assets that have not been risk assessed but which may be at greater risk of deterioration / failure.¹³ These</p>	Recommendation 6 Review whether all stormwater assets considered at higher risk of failure have been inspected in recent years (for example the last 10 years) and, for any assets that may not have been inspected, develop a plan to ensure that condition is assessed re-inspected, to more accurately inform Council’s Asset Management Plan.		Recommendation 6: CWT will explore relevant projects to consider 'high risk' stormwater assets, and further to prioritise necessary asset improvement.	30 June 2023
		Recommendation 7 Prioritise finalisation of the draft Stormwater Management Plans, inclusive of approvals from Stormwater Management Authority and Green Adelaide.		Recommendation 7: CWT confirm that the SMP will be finalised by 30 June 2022.	30 June 2022

¹² Institute of Public Works Engineering Australasia (IPWEA) Practice Note 5: Stormwater Drainage.

¹³ Those at high risk of failure may be for example due to scale/age of conduit, traffic loading and volumes over conduit.

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	<p>assets can then be considered for review assets outside of the road reconstruction process. See Recommendation 6.</p> <p>Service levels/capabilities</p> <p>CWT has developed Stormwater Management Plans¹⁴ (SMP) for its local drainage systems. Currently in the consultation phase, the CWT SMP aims to reduce the possibility of flood by 50%. It will require investment to reach targeted improvements. The SMPs use science to help identify risk-informed action.</p> <p>The expected finalisation of the SMPs will help to ensure that the next version of the AMP will be more informed and precise. The AMP currently comments that <i>'The allocation in the planned budget is sufficient to continue providing existing services for renewal and maintenance activities at current levels for the planning period'</i>. It also outlines that <i>'The planned budget is insufficient to meet proposed service levels for acquisition activities. Further information on acquisition activities and funding requirements will be obtained through the finalisation of the imminent Stormwater Management Plan'</i>.</p> <p>Due to the importance of finalising the SMPs, Internal Audit considers it relevant to recommend finalisation of these Plans. We note that the SMPs are subject to a formalised approval process overseen by the Stormwater Management Authority. See Recommendation 7.</p>
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¹⁴ The CWT Stormwater Management Plan (West Torrens Drainage Catchments) and the Lower Sturt Catchments SMP (in draft, being developed with the cities of Marion, Mitcham, Unley). One other is the Brown Hill Keswick Creek SMP (cross-organisation SMP, finalised in 2016).

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Risk Rating – Moderate				
Auditor <i>Galpins Manager</i>	Descriptor <i>WHS/Financial</i>	Consequence <i>Major</i>		Likelihood <i>Moderate</i>
	Strategy & Business	Moderate		Moderate
Recommendation/s		Management Response		Target Date
2.6 A need to define CWT’s specific climate mitigation and adaptation control initiatives	<p>The audit scope called for review of whether the climate mitigation and adaptation control initiatives specifically relating to flooding as undertaken by the CWT and the 2016 AdaptWest Climate Change Adaptation Plan (the Plan) are effective at reducing the CWT’s exposure to flooding risk.</p> <p>A vulnerability assessment conducted as part of the Plan’s development showed that adaptation by the Western Adelaide Region was particularly required in relation to impacts associated with sea level rise and extreme events such as flooding. The Plan then identifies responses, with timing from 2016 to ‘later’ (+5 or +20 years).</p> <p>A Regional Coordinator promotes the Plan among constituent councils, with support from Council’s Environment Sustainability Officer. The priority flooding-related adaptation response currently being pursued is to ‘<i>Manage urban runoff to mitigate flood risk and improve water quality and reuse</i>’, and current work is primarily around highlighting the key risks for the region and using science to inform action.</p> <p>Monitoring status against the Plan</p> <p>Internal Audit aimed to assess adequacy of actions and controls implemented via the Plan and found that it was difficult to gauge progress. The adaptation responses included in the Plan are broad and without specific details of CWT target actions. A supporting ‘AdaptWest in Action 2019-22’ document includes more targets but not an assessment of progress.</p> <p>A 2020 ‘Climate Change Adaptation Governance Assessment’ conducted by an independent consultant rated the CWT’s governance over adaptation planning at a ‘high’ level of maturity, and found that this could be strengthened by developing a</p>	<p>Recommendation 8 Develop a clear plan that identifies the CWT’s specific actions to achieve climate mitigation and adaptation control initiatives. This plan may be one plan or separated into two to identify:</p> <ul style="list-style-type: none">existing or new specific CWT actions to achieve the AdaptWest plan (for example including additional actions to manage urban runoff), andspecific additional CWT climate mitigation and adaptation control initiatives related to flooding. <p>This plan should be developed with close consideration of targets included in Council’s draft SMPs and be supplemented by training to ensure that all staff understand how to implement climate change initiatives.</p>		<p>Recommendation 8: All appropriate climate mitigation and adaptation variants have been accommodated within the draft SMP.</p> <p>CWT is currently developing a ‘Climate Mitigation and Adaptation Strategy’ (with potential linkage to SMP). The Strategy is due for completion by 30 June 2022.</p>
		30 June 2022		

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<p><i>‘...Council climate change adaptation strategy (or similar) as a local instrument (not just regional). A detailed local plan ensures ownership and can better align with internal governance and reporting. Ensure that a comprehensive Council adaptation strategy and/or action plan exists (for Council and the community)...’</i></p> <p>Discussion with the AdaptWest team indicated activity to progress the Plan. Audit also identified opportunity to strengthen against some areas of the Plan, such as:</p> <ul style="list-style-type: none"> • clear targets around capturing water for ecological services, for example the further use of street trees to capture as much water as possible • further installation of ‘leaky wells’ within the stormwater system for water retention and to subsequently ‘leak’ water for street trees¹⁵ • developing guidelines for climate-resilient community facilities, and strengthened staff awareness of climate change and their role. See Recommendation 8. <p>Council-specific initiatives to mitigate flooding risks</p> <p>Council has an increasing focus on climate change. The Mayor has joined the Global Covenant of Mayors for Climate and Energy, and the city published a Climate Mitigation and Adaptation Initiatives summary (2019) on its website, covering flood-relevant measures such as raingardens and initiatives such as permeable paving.¹⁶</p> <p>Similarly to the status of the AdaptWest strategy, Internal Audit had difficulty in independently understanding the CWT’s target initiatives, and associated progress in meeting these. To ensure that Council has a clear roadmap for climate action (including flood mitigation strategies), there is opportunity to ensure that a current plan is in place to outline targets and assess progress. See Recommendation 8.</p>	
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¹⁵ Council staff reported that leaky wells and the capture of water for ecological services has an impact on tree health more than stormwater management.

¹⁶ New developments generally need to be built 200mm above the level of floodwaters occurring during a 1-in-100-year storm event. Source: CWT, date unknown, *Buying in flood prone areas*, Online, accessed July 2021. URL: <https://www.westtorrens.sa.gov.au/Building-and-Planning/Buying-a-property/Building-in-flood-prone-areas>

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Risk Rating - Moderate					
2.7 Opportunity to provide further education/guidance to the Community around how to minimise consequences of floods	Auditor	Descriptor	Consequence	Likelihood	
	Galpins	WHS/Reputation	Moderate	Unlikely	
	Manager	City Assets / LG Reform and Integrity	Minor	Unlikely	
Issues and Impact	Recommendation/s		Management Response	Target Date	
<p>The State Emergency Service (SES) is the SA Government's nominated control agency for flood emergencies, responsible for taking charge of flood emergencies. It directs other organisations, including CWT, on action required in event of flood. CWT is responsible for managing stormwater and local (non-emergency) flooding.</p> <p>The audit assessed whether the flood mitigation control strategies minimise consequences of flood damage within the CWT. This encompasses community preparedness, resilience and ability to recover from flood events.</p> <p>CWT has a range of relevant initiatives in place. These include but are not limited to:</p> <ul style="list-style-type: none">• Emergency Management Framework and Emergency Management Operations and Recovery Plan• Business Continuity Plan for Council's critical functions• Hazard Plan: <i>Extreme Weather – Storm and Flood</i> (draft, 2021) to summarise relevant prevention and preparedness actions, recovery strategies and recovery requirements when CWT experiences extreme weather storm and/or flood incidents• Incident Management Team coordination of response in the case of emergency, and• i-Responda training, training depot employees in emergency management principles and providing a strong operational approach to managing emergencies and events (training recently refreshed)	<p>Recommendation 9 Develop an approach to more clearly engage/educate the community around:</p> <ul style="list-style-type: none">▪ what to do for localised street flooding▪ how to prepare for and minimise the consequences of flood damage▪ what to do/who to call for help in the event of a flood incident. <p>This may be achieved in partnership with others such as the SES, and aim to complement SES and Western Adelaide Zone Emergency Management Committee initiatives. In particular, this can consider providing updated web-based information (or links to relevant SES information), engagement with the CALD community, and further information about building in a flood zone.</p>		<p>Recommendation 9:</p> <p>This recommendation is aligned with the strategic goals of the Community Plan 2030, and is identified as an ongoing commitment of the SMP where Community education is referred to as a 'non-structural recommendation' requiring CWT to work with the community and other Stakeholders.</p> <p>This action is identified as ongoing within the SMP.</p> <p>CWT will update the website with</p>	<p>30 June 2022</p>	

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<p>• participation in the Western Adelaide Zone Emergency Management Committee and related initiatives.</p> <p>CWT has strong controls in place to minimise the consequences of flood damage <i>within</i> Council, and to ensure Council's operations can continue.</p> <p>Community preparedness</p> <p>Audit reviewed how Council promotes community preparedness around flooding risk, noting that the SES has the lead role in community education around floods. CWT's Resilience Team reported concern about alarming the community around the risk of flood, and this is an important consideration. Strong/repeated messaging about the risk of flood may create unnecessary apprehension.</p> <p>Current CWT measures in place to promote preparedness include:</p> <ul style="list-style-type: none"> • RedCross/AdaptWest information sessions aimed at educating community leaders about how to avoid/reduce local climate impacts • some education for the community (including a Talking Points news article in partnership with the SES), and • planned 'AdaptNow' community events aimed at engaging both the community and businesses and promoting preparedness for climate change events across the Western Adelaide Region, including flooding. <p>The above initiatives assist to build preparedness. There is also opportunity to:</p> <ul style="list-style-type: none"> • Provide stronger online guidance for residents about how to prepare for floods if they live in a flood prone area and/or what to do in the case of floods, and/or to link to the SES' online information around this. Internal Audit did not identify clearly accessible guidance on the AdaptWest or CWT web pages around this. • Provide further guidance to residents about the risks of building in a flood prone area, and ways that they can minimise future flooding risk. 	<p>appropriate flooding information from the SES and include links to relevant SES web pages/ websites. Further, the CWT will consider engaging with the SES on community education programs relating to flood management.</p>
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<ul style="list-style-type: none"> Consider further ways to engage with the community to promote resilience around flooding. For example, ways to engage with the CALD community. This may be achieved via partnership with the SES/AdaptWest/RedCross community leaders. See Recommendation 9. 			
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Appendices



Appendix 1. Overall Control Environment Conclusion Rating Definitions

This internal audit project aimed to assess the controls established to address a key strategic risk or risks as documented in the Executive Summary. Based on the work undertaken, and when considering the design and/or effectiveness of controls collectively, we conclude that the control environment is one of the following ratings:

Rating	Effective	Majority Effective	Partially Effective	Requires Significant Improvement	Ineffective
Definition	Controls assessed were effective in mitigating the key strategic risk or risks	Controls assessed were largely effective in mitigating the key strategic risk or risks	Controls assessed were partially effective in mitigating the key strategic risk or risks	Controls assessed require significant improvement to mitigate the key strategic risk or risks	Controls assessed were ineffective in mitigating the key strategic risk or risks

Appendix 2. CWT Risk Matrix

This section outlines the CWT's risk assessment matrix.

Likelihood Descriptors

RATING	% Chance of Occurring	DESCRIPTION OF LIKELIHOOD
Almost Certain	>95%	Will almost certainly occur
Likely	75-95%	Very likely to occur
Moderate	25-75%	Medium chance of occurring
Unlikely	5-25%	Possible, though unlikely, to occur
Rare	<5%	Remote possibility of occurring

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>	<p>Letters of complaint to general managers or managers</p>	<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>	<p>Letters of complaint to CEO/Mayor or letters to Messenger/Advertiser</p>	<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>

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Rating	Financial	Organisational/ Customer Impact	Reputation Relationships	People	WHS
Moderate	Between 11 and 15% variation in expenditure/revenue Theft or loss of between \$30,001 and \$100,000	Lack of response to customer request 10 working days later than deadline Inability to provide all services for more than 24 hours Inability to provide one service for ≥ 5 -days Ombudsman/Ministerial investigation finds systemic weaknesses in organisational processes ICAC investigation commenced	Negative article in Messenger/Advertiser.	≥ 20% permanent staff turnover per year ≥ 20% non-availability or capability of staff at any one time	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 Or To members of the public due to the actions/omissions of work undertaken by CWT Incident where potential for moderate injury may occur Notifiable incident to SafeWork SA or Office of the Technical Regulator (OTR) Category 1 - Breach of Duty for reckless conduct
Major	Between 16 and 40% variation in expenditure/revenue Theft or loss of between \$100,001 and \$1m	Lack of response to customer request 20 working days later than deadline Inability to provide one service for ≥ 20 working days Inability to provide all services for ≥ 48 hours. Ombudsman/Ministerial	Negative front page story in Messenger/Advertiser.	≥ 40% permanent staff turnover per year ≥ 40% non-availability or capability of staff at any one time	Major injury resulting in limb loss, electrocution, permanently disability, blindness to staff members Or To members of the public due to the actions/omissions of work undertaken by CWT Incident where potential for
		review results in termination of staff/major changes to systems and processes Employee(s)/Elected Members charged with corruption and referred to DPP for prosecution			major injury may occur Notifiable incident to SafeWork SA or Office of the Technical Regulator (OTR) Category 2 Breach of Duty
Catastrophic	≥ 40% variation in expenditure/revenue. Theft or loss of >\$1m.	Inability to provide critical Council services (Waste, HACCC, St Martins, dog attack response) for ≥ 5 working days Ministerial abolition of Council Employee(s)/Elected Member(s) found guilty of corruption	Follow up stories in any media that extend the scope of concern.	≥ 50% permanent staff turnover per year ≥ 50% non-availability or capability of staff at any one time	The work related death of an employee The death of a person due to CWT negligence Notifiable incident to SafeWork SA or OTR) Category 3 Breach of Duty

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Risk Analysis Matrix – Level of Risk

When assessing risk, the likelihood and consequence are correlated using the risk matrix detailed below.

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

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Appendix 3. Documents reviewed

The list below identifies key documentation reviewed as a part of this internal audit:

- Emergency Management documentation as it relates to flood management and response including the Flood Hazard Plan
- Strategic Risk documentation
- CWT Development Plan - 2018
- Drainage network records
- Asset Management Plans
- AdaptWest Plan and Program
- Strategic Management Plans including but not limited to Brown Hill Keswick Creek Strategic Management Plans
- Australian Rainfall and Runoff guidelines
- City of West Torrens Talking Points May to July 2021 issue
- Draft CWT Hazard Plan Extreme Weather Storm and Flood.



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Appendix 4. Staff members interviewed

- Andrew King: Coordinator Engineering Services
- Joe Ielasi: Manager City Assets
- Rocky Portolesi: Team Leader Asset and Project Management
- Pete Richardson: Manager City Operations
- Sam Ktisti: Coordinator Civil Works and Services
- Amy Bruckman: Environment Sustainability Officer
- Jeremy Miller: AdaptWest Regional Coordinator



Disclaimers

Inherent limitations

This report has been prepared for the information and internal use of the City of West Torrens in accordance with the scope and objectives outlined in the Executive Summary of this report. The services provided in connection with this engagement comprise an advisory engagement which is not subject to the Australian Auditing Standards or the Australian Standards on Review and Assurance Engagements. Consequently, no express opinions or conclusions have been drawn or intended to convey assurance. Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected.

Further, the internal control structure, within which the control procedures that have been subject to the procedures we performed operate, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. The procedures performed were not designed to detect all weaknesses in control procedures as they are not performed continuously throughout the period and the tests performed on the control procedures were on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, the City of West Torrens's management and personnel. We have not sought to independently verify those sources. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with the City of West Torrens. The internal audit findings expressed in this report have been formed on the above basis.

Third party reliance

This report is solely for the purpose set out in the Executive Summary of this report and for the City of West Torrens's information, and is not to be used for any other purpose or distributed to any other party without Galpins' prior written consent. This internal audit report has been prepared at the request of the City of West Torrens or its delegate in connection with our engagement to perform internal audit services. Other than our responsibility to City of West Torrens, neither Galpins nor any member or employee of Galpins undertakes responsibility arising in any way from reliance placed by a third party, including but not limited to the City of West Torrens's external auditor, on this internal audit report. Any reliance placed is that party's sole responsibility.

9.3.5 Expiations and Enforcement under the Local Nuisance & Litter Control Act 2016

Brief

This report presents the results of the *Expiations and Enforcement under the Local Nuisance & Litter Control Act 2016 Internal Audit*.

RECOMMENDATION

It is recommended to the Committee that the *Expiations and Enforcement under the Local Nuisance & Litter Control Act 2016 Internal Audit Report* be noted.

Introduction

Pursuant to the approved *Internal Audit Program 2018-2022*, the *Expiations and Enforcement under the Local Nuisance & Litter Control Act 2016 Internal Audit* (Audit) was approved and commenced in August 2021. The Audit was undertaken by Council's contract internal auditors in accordance with the approved Audit scope to evaluate and report on the processes for issuing, reviewing, monitoring and waiving of infringements pursuant to the *Local Nuisance and Litter Control Act 2016* (SA) (Act) and associated Regulations. This included:

- Determining conformance with relevant legislation in relation to expiations, fines and enforcement under the Act and associated Regulations;
- Determining conformance with relevant internal controls, processes, procedures and documentation in relation to expiations, fines and enforcement under the Act and associated Regulations;
- Reviewing internal controls, processes and procedures to ensure compliance with relevant legislation in relation to expiations, fines and enforcement under the Act and associated Regulations;
- Evaluating whether existing controls exist to mitigate risk;
- Identifying opportunities for better practice and process improvement;
- Where relevant, considering and assessing governance objectives including roles, responsibilities, delegations and records management; and
- Specifically considering the expiation processes and procedures in relation to local nuisance and litter control.

Following completion of the Audit, a draft internal audit report (Report) was issued to the Executive, as well as relevant managers and officers, for comment and individual risk rating. The final Report was provided to the Executive in September 2021 (**Attachment 1**).

Discussion

Nineteen (19) audit findings were made by the Auditor of which four (4) attracted ratings of non-conformance with the Act with risk ratings of low and high. The high risk is currently being addressed and, due to processing timeframes, will be completed by the end of November 2021. Fifteen (15) Audit findings were rated as better practice. The Administration has agreed to these findings and made comments regarding the associated recommendations. These opportunities and comments have been reviewed by the Administration and responses have been provided in the attached Report (**Attachment 2**).

Corrective actions will be provided to the Audit General Committee for notation, via the standard bi-annual report.

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

There is no direct environmental impact in relation to this report.

Conclusion

The *Expiations and Enforcement under the Local Nuisance & Litter Control Act 2016 Internal Audit*, undertaken by a specialist legal contract auditor, has been completed. One finding was identified as 'high risk' and progress will be reviewed and reported to the Executive and Committee. All other Audit findings are within risk tolerance levels and the recommendations minor in nature, therefore progress updates will be reported to the Committee bi-annually for its notation.

Attachments

1. **Expiations and Enforcement under the Local Nuisance and Litter Control Act 2016 Internal Audit Report**
2. **Expiations and Enforcement under the Local Nuisance and Litter Control Act 2016 Internal Audit Report - With Management Responses**



City of West Torrens

Internal Audit: Expiations and Enforcement under the *Local Nuisance & Litter Control Act 2016*

Part 1: Review Findings (non-compliance)

Part 2: Better Practice or Improvement Recommendations

PART 1: REVIEW FINDINGS (IDENTIFIED NON-COMPLIANCE)

EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment & Risk Rating
Section 6 Clause 1 of Schedule 1, <i>Expiation of Offences Regulations 2011</i>	Form of Expiation Notice Clause 1 of Schedule 1 to the <i>Expiation of Offences Regulations 2011</i> (the Regulations) prescribes the form of an expiation notice. This includes that the form must inform the person that the offence or offences may be expiated and specify— <ul style="list-style-type: none"> i. the amount of the expiation fee for each offence; and ii. ...; and iii. the total amount payable; and 	Not compliant - Low risk The notices reviewed include a total amount payable but do not, separately, specify the applicable expiation fee. It may not be clear to the recipient that the total amount payable constitutes only the applicable expiation fee. Including reference to the expiation fee, separate from the total amount payable, is particularly important where a notice is issued for multiple offences, noting that the Regulations required the expiation fee for each offence to be set out. We recommend that all expiation notices issued by the Council include reference to the applicable expiation fee for the offence(s) specified in the notice, separate from the total amount payable, to ensure compliance with clause 1(1)(d)(i) and (d)(iii) of Schedule 1 to the Regulations.

EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment & Risk Rating
Section 11 Clause 2 of Schedule 1, Expiation of Offences Regulations 2011	<p>Form of Expiation Reminder Notice</p> <p>Clause 2 of Schedule 1 to the Regulations prescribes the form of an expiation reminder notice. This includes that it must specify the date of issue of the expiation notice to which it relates and the general nature of the alleged offence.</p>	<p>Not compliant - Low risk</p> <p>The expiation reminder notices reviewed did not include the date that the expiation notice was originally issued.</p> <p>We recommend that all expiation reminder notices issued by the Council include reference to the date that the initial expiation notice was issued. This will ensure compliance with clause 2(1)(b)(ii) of Schedule 1 to the Regulations.</p> <p>The expiation reminder notice issued to Roman Burda for notice number 1023 particularises the offence as '<i>failure to comply with an order</i>'. This is unclear. There is no expiable offence under the <i>Local Nuisance and Litter Control Act 2016</i> for failing to comply with an order. We have presumed that the offence relates to failure to comply with an abatement notice.</p> <p>We recommend that, to avoid doubt, expiation notices and expiation reminder notices particularise the offence to which they relate, by way of a general description, together with reference to the applicable offence provision (for example, '<i>failure to comply with an abatement notice, s30(9)</i>').</p>

LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment & Risk Rating
Section 12	<p>Appointment of Authorised officers</p> <p>The Council may appoint specified officers or employees of the council to be authorised officers for the purposes of the <i>Local Nuisance and Litter Control Act 2016</i></p> <p>An appointment may be made subject to conditions specified in the instrument of appointment.</p>	<p>High Risk</p> <p>We reviewed numerous instruments of appointment for officers appointed under the Act. In all cases, the instruments related to multiple appointments under various legislation and the appointment under the Act included the following condition</p> <p><i>This authorisation applies to the exercise of powers under section 30(6) and 31</i></p> <p>It is unclear why this condition has been included. Where a person is appointed as an authorised officer under the Act, the authorisation applies to the powers conferred upon authorised officers under sections 30(6) and 31 of the Act, unless the instrument states otherwise.</p> <p>Whilst it may not have been intended, the effect of the above condition limits the exercise of powers under the Act to the provisions specified in the condition (namely section 30(6), (issuing a verbal emergency notice) and section 31, (acting in default of compliance with an abatement notice). Accordingly, the appointment does not authorise the appointee to exercise other powers of authorised officers under the Act, including those of investigation under section 14, that are critical to enable effective investigation of an alleged contravention of the Act. The instruments of appointment expose the Council to a risk that the validity of evidence obtained by an authorised officer in the purported exercise of powers under section 14 of the Act, to challenge and, in a worst-case scenario, being inadmissible to establish a contravention.</p> <p>We recommend that all instruments of appointment under the Act for current officers are reviewed and reissued without reference to the above condition.</p>

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment & Risk Rating
26(3)	<p>Expiation notices for offences involving vehicles</p> <p>The Act outlines specific requirements for expiation notices. In particular, section 26(3) provides:</p> <p><i>An expiation notice or expiation reminder notice given under the Expiation of Offences Act 1996 to the owner of a vehicle for an alleged offence against this section involving the vehicle must be accompanied by a notice inviting the owner, if he or she was not the alleged principal offender, to provide the council or officer specified in the notice, within the period specified in the notice, with a statutory declaration—</i></p> <ol style="list-style-type: none"> <i>setting out the name and address of the person who the owner believes to have been the alleged principal offender; or</i> <i>if he or she had transferred ownership of the vehicle to another prior to the time of the alleged principal offence and has complied with the Motor Vehicles Act 1959 or the Harbours and Navigation Act 1993 (as the case may require) in respect of the transfer—setting out details of the transfer (including the name and address of the transferee).</i> 	<p>Not-compliant – Low Risk</p> <p>The auditor reviewed expiation notices and expiation reminder notices for offences under the Act.</p> <p>The options included on the back page of the expiation notices under the heading 'your choices' invites a person who was 'not the person responsible for the dog(s) at the time of the offence' to complete the statutory declaration included in the notice.</p> <p>Responsibility for a dog is not relevant for offences under this Act.</p> <p>We recommend that the Council's template expiation notice for offences under the Act remove the option relating to responsibility for a dog and substitute it with the option that reflects the wording of section 26(3) of the Act, as available for an owner of a vehicle who has transferred the vehicle at the time of the offence or who otherwise was not the principal offender.</p> <p>The statutory declaration forms included in the expiation notices and expiation reminder notices reviewed are also limited to the owner of a vehicle naming the person responsible for the offence and do not provide for the option of a former owner naming a transferee.</p> <p>We recommend that the statutory declaration forms included in the Council's expiation notices and expiation reminder notices, be updated so they can also be used to name a transferee, where applicable.</p>

PART 2: BETTER PRACTICE OR IMPROVEMENT RECOMMENDATIONS

EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment
Section 5(1)	<p>Certain offences may be expiated</p> <p>Section 5(1) of the Act provides:</p> <p><i>If an expiation fee is fixed by or under an Act, regulation or by-law in respect of an offence, an expiation notice may be given under this Act to a person alleged to have committed the offence and the alleged offence may accordingly be expiated in accordance with this Act.</i></p>	<p>The decision to issue an expiation notice amounts to the exercise of a prosecutorial function. The implications of this are aptly summarised in the following words of a former Acting Ombudsman:</p> <p>In issuing an expiation notice, a public officer <u>makes an allegation that the recipient has committed a criminal offence</u>. Such an action can have serious consequences for a member of the community against whom such an allegation has been made. An expiation notice must only be issued where there is evidence to establish a prima facie case and for the purpose of bringing an alleged offender to account... The obligation rests with the public officer to ensure that... there is evidence to support the issue of the expiation notice¹. (our emphasis)</p> <p>The issuing officer must ensure that there is a sufficiency of evidence to prove an offence and that the evidence is documented, before an expiation notice is issued. This is important because an alleged offender who has been issued with an expiation notice may object to the offence by electing to be prosecuted. Where this occurs, the expiation notice is immediately taken to be withdrawn. In the absence of sufficient evidence, the Council will then be unable to successfully prosecute an offence and may not be able to take any further action (which, if a repeated outcome, can have a detrimental impact upon the Council's 'regulatory reputation' and how it is publicly perceived in relation to enforcement functions).</p> <p>The evidence required in the circumstances is determined by the relevant offence provision.</p>

¹ Ombudsman SA 'Final Report: The City of Adelaide' 28 June 2011, at 35.

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EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment
		<p>All issuing officers and senior managers to whom the auditor spoke, confirmed their understanding that adequate evidence to establish an offence beyond reasonable doubt, is required before an expiation notice can be issued for the offence.</p> <p>We recommend that issuing officers ensure that an expiation notice is only issued where the officer is satisfied that there is sufficient evidence to prove the offence, the subject of the notice.</p>
Section 6(1)(c)	<p>Issuing Expiations – expiation period</p> <p>The expiation period is a statutorily prescribed timeframe. Specifically, the Act provides that an expiation notice must specify that the expiation fee is to be paid within 28 days from (and including) the date of the notice, unless an arrangement is entered into under section 20 of the <i>Fines Enforcement and Debt Recovery Act 2017</i>.</p>	<p>It is critical for the expiation period specified in a notice to be 28 days (no more and no less). Amongst other reasons, this is because the prosecution timeframe for expiable offences in respect of which an expiation notice is issued (relevant in the case of an election to be prosecuted) is 6 months from the expiry of the expiation period (refer section 52(1)(a)(i) of the <i>Criminal Procedure Act 1921</i>). The Council does not, in any event, have discretion to require that a notice be paid on any other date.</p> <p>The administrative officer with whom the auditor spoke, who is responsible for 'populating' expiation notices, is aware of the 28-day expiation period. The Council's electronic management system – Pathways – has the capability to automatically populate notices with a 28-day date.</p> <p>We recommend that all officers who issue expiation notices continue to ensure that the 'pay-by-date' recorded on the notices is always recorded as the date which is 28 days from and including, the date of notice. This is the case even if the pay-by-date falls on a weekend (noting that section 27 of the <i>Acts Interpretation Act 1915</i> applies so</p>

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EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment
		<p>that the date is automatically extended to the following Monday).</p> <p>The Council may, of course, accept payments for expiation fees made after the pay-by-date, at its discretion.</p> <ul style="list-style-type: none"> expiation notices are only issued where the Authority is satisfied that it has sufficient evidence to prove the relevant offence subject of the notice beyond reasonable doubt.
Section 8	<p>Elections to be Prosecuted</p> <p>Section 8 provides:</p> <p><i>An alleged offender may, by notice in the prescribed form given personally or by post to the issuing authority, elect to be prosecuted for the offence or any of the offences to which the expiation notice relates.</i></p> <p>If an election to be prosecuted is made, the expiation notice is taken to have been withdrawn in respect of the offence to which the election relates.</p>	<p>We are informed that elections to be prosecuted are rarely received by the Council. If an election is received, the Council will write to the person who made the election to recommend that they obtain legal advice and to advise them of the cost consequences of being found guilty. A template letter that is sent in response to an election to be prosecuted was reviewed by the auditor. The letter states 'Once you elect (choose) to be prosecuted, you cannot change your mind and seek to be expiated...'. This is incorrect. A person who elects to be prosecuted may still choose to retract the election and pay the expiation fee (noting that such retraction is grounds for the Council to reinstate the withdrawn notice and apply payment to it).</p> <p>We recommend that:</p> <ul style="list-style-type: none"> the template letter in response to an election to be prosecuted be reviewed with a view to including the option of the recipient retracting the election and making payment of the expiation fee by a specified date to avoid Court action;
Sections 8A(5) and 16	<p>Procedures for withdrawing expiation notices</p> <p>Section 16 of the <i>Expiation of Offences Act 1996</i> outlines the circumstances when an expiation notice may be withdrawn, which are, if:</p>	<p>The auditor reviewed the Council's SOG to address the review of expiation notices. The SOG is comprehensive and requires officers, when assessing applications for review on the ground that the offence to which it relates is trifling, to also consider whether there are other</p>

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EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment
	<ul style="list-style-type: none"> the authority is of the opinion that the alleged offender did not commit the offence, or offences, or that the notice should not have been given with respect to the offence, or offences; or the authority receives a statutory declaration or other document sent to the authority by the alleged offender in accordance with a notice required by law to accompany the expiation notice or expiation reminder notice; or the notice is defective; or the authority is of the opinion that the alleged offender is suffering from a cognitive impairment that excuses the alleged offending; or the authority decides that the alleged offender should be prosecuted for the offence, or offences. <p>Further, section 8(5) of the <i>Expiation of Offences Act 1996</i>, provides that if upon conducting a review of an expiation notice the Authority is satisfied that the offence to which it relates is trifling, the Authority must withdraw the notice in respect of that offence.</p> <p>A decision to withdraw a notice must be communicated to the recipient by notice in writing that outlines the reasons for withdrawal.</p>	<p>grounds to withdraw the notice under section 16 of the Act. The Council's SOG specifies one right of review, which is a reasonable approach to ensure efficient use of Council resources.</p> <p>We recommend that, where a person objects to an expiation notice or otherwise requests a review of that notice, the Council continues to ensure that a person other than the issuing officer is responsible for the objection or undertakes the review.</p> <p>We also recommend that officers involved with recipients of a notice who dispute the notice, are proactive in explaining that there is only one opportunity for a review and to afford the recipient an opportunity to provide (in a specified timeframe) all supporting information to be taken into account prior to the review being progressed. This approach is to strengthen the Council's position in refusing to entertain further requests for review.</p>

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EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment
Section 11	<p>Future form of expiation reminder notices</p> <p>Parliament has passed the <i>Statutes Amendment (Transport Portfolio) Act 2021</i> (the Amendment Act). At the time of writing, the Amendment Act has not yet commenced and a commencement date has not been declared.</p> <p>Once commenced, the Amendment Act will amend the <i>Road Traffic Act 1961</i> and the <i>Expiation of Offences Act 1996</i> to introduce a new 'nomination' process to replace the existing option available to the owner of vehicle to submit a statutory declaration to name the driver.</p> <p>Specifically, section 60 of the Amendment Act will amend section 174A of the RT Act to delete references to a 'statutory declaration' and replace it with 'nomination'.</p>	<p>The effect of the amendments from the Amendment Act is a new nomination process, whereby an owner of a vehicle, if not the driver at the time of the alleged offence, can nominate to the Council (in a form yet to be determined by the Minister) details of the person who was the driver at the relevant time. The Amendment Act also makes consequential amendments to the <i>Expiation of Offences Act 1996</i> that will require expiation reminder notices to be updated to include reference to the ability of a driver to make a nomination and to remove reference to the current statutory declaration process.</p> <p>We recommend that the Council be aware of and ready for the commencement date of the Amendment Act to ensure that all necessary changes are made to the Council's expiation reminder notice templates.</p>
Not applicable	<p>Internal Controls – Reporting & Monitoring</p> <p>Fraud risks can arise in expiation processes where officers have power to vary pay-by-dates and amounts owing. The risk can increase where these powers are exercised by staff without periodic review.</p>	<p>The auditor was informed that:</p> <ul style="list-style-type: none"> Customer Service staff have the ability to provide extensions of time for expiation payments, of up to 14 days. Where an extension is provided, the staff member will update the due date in the system. Reports for outstanding payments are regularly run and monitored. The reports identify expiation fees outstanding for 90 days. only limited staff members have the ability to change amounts due under an expiation notice and a report can be run to show where

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EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment
		<p>payment amounts have been changed. At present, a report of this nature is not regularly created and reviewed.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> as an internal control, reports that identify variations to payment amounts are run periodically, at least monthly and are reviewed by the Manager to ensure that any changes can be accounted for and explained; and outstanding payment reports identify outstanding payments at 70 days which will ensure that any required enforcement action via the Fines Enforcement and Recovery office can occur within the 90-day statutory timeframe, as per section 22(3)(a) and (19)(a)(i) of the <i>Fines Enforcement and Debt Recovery Act 2017</i> (i.e. to avoid the Council having to apply for an extension of time to enforce an outstanding expiation notice).
Not Applicable	<p>Final notice</p> <p>An outstanding expiation notice cannot be enforced against the alleged offender by the Chief Recovery Officer (CRO) under the <i>Fines Enforcement and Debt Recovery Act 2017</i> unless the prescribed information is provided to the CRO within 90 days (or such other timeframe allowed by the CRO) and, 14 clear days have elapsed from the date on which the expiation reminder notice was issued.</p> <p>The Council's practice is to send a third and final (warning) notice to the recipient of an outstanding expiation notice prior to pursuing enforcement action</p>	<p>The Council's process of sending a final notice is not a statutory requirement. The auditor was informed that the final notice is sent to provide a final opportunity for payment, before an outstanding notice is referred to the CRO.</p> <p>A number of the officers expressed the view that sending final notices is not an undue administrative burden and evidences the Council 'reaching-out' to make contact one final time.</p> <p>The final notice allows a period of at least 14 days for payment and it is an 'extra step' that takes the Council closer to the 90-day enforcement timeframe.</p> <p>Further, whilst sending a final notice may not be perceived as involving a significant labour input and cost, it does involve the commitment of</p>

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EXPIATION OF OFFENCES ACT 1996		
Section	Requirement	Comment
	pursuant to the <i>Fines Enforcement and Debt Recovery Act 2017</i> .	<p>Council resources.</p> <p>We recommend that the Council review the final notice practice, on a cost-benefit basis. This is to determine, on an evidence-based approach, whether the final notice results in a sufficient number of payments being received. If more than 50% of the final notices do not result in payment, this justifies retention of this additional step. Conversely, if final notices fail to achieve a sufficiency of payments, the Council may wish to reconsider this practice.</p>
Not Applicable	<p>Review of Policies and Procedures</p> <p>The Council has adopted a number of procedural documents to assist officers in exercising powers under the Act, including:</p> <ul style="list-style-type: none"> • Council Policy: Expiation Notice Decision Review dated 17 April 2001 (last reviewed in 2016); and • Standard Operating Guideline 3: Expiation of Offences dated January 2011 (last reviewed March 2013) (SOG 3). 	<p>The auditor was informed that there is no set timeframe for review of the Council's expiation policies and procedures and that the SOG 3 is currently being reviewed.</p> <p>The SOG 3 includes reference to outdated reminder notice fees.</p> <p>We recommend that the Council's expiation policies and procedures are reviewed:</p> <ul style="list-style-type: none"> • in full, on a periodic basis (at least every 3 years); and • whenever there is a statutory change; and • for policies which include references to statutory fees and charges, that either a link to the applicable legislation is included or the reference to the fee or charge is reviewed annually within 1 month of 30 June, to ensure the accuracy of the amounts specified.

LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
Section 14(3) and (4)	<p>Warrant Procedures</p> <p>Authorised officers of the Council may apply to a Magistrate or a Justice for a warrant under section 14(3) of the Act, which provides</p> <p><i>An authorised officer may only use reasonable force—</i></p> <p>a) <i>to enter any premises or vehicle; or</i></p> <p>b) <i>to open a part of, or thing in, the premises or vehicle, on the authority of a warrant issued by a magistrate or a justice.</i></p>	<p>The Auditor was provided with a model procedure for obtaining a warrant under the Act. This appears to be an LGA document. It is unclear if this has been adopted as a formal procedure of the Council. The model procedure includes a warrant template. The template is suitable for a warrant issued by a JP but not by a Magistrate. Warrant documentation submitted to the Court must be prepared using the required Court forms.</p> <p>We recommend that, to facilitate warrant applications being obtained from a JP without delay, the Council liaise with one or more JPs, to brief them in relation to their powers to issue a warrant under the Act. This is so there is a better preparedness when the Council makes application to that JP. For this purpose, a useful resource to locate JPs in the Council's area can be found at: https://www.sa.gov.au/topics/rights-and-law/rights-and-responsibilities/justices-of-the-peace/find-a-jp</p> <p>In the case of making an application to the Court for a warrant, a warrant application form is required. We recommend that any warrant procedure adopted by the Council include template forms suitable for use when applying to a Magistrate for a warrant.</p> <p>In all cases, we recommend that the sworn evidence that accompanies an application for a warrant, clearly addresses why the authorised officer (deponent) considers that the warrant is required, with express reference to the grounds under section 14(4) of the Act.</p>
Section 30	<p>Abatement Notices</p> <p>Section 30 of the Act provides:</p> <p>1) <i>... a relevant council may issue—</i></p>	<p>The Auditor reviewed:</p> <ul style="list-style-type: none"> abatement notices issued by the Council, including a notice issued to Ms Sophie Edwards for an odour nuisance; and

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
	<p>a) <i>a nuisance abatement notice for or in connection with securing compliance with Part 4 Division 1; or</i></p> <p>b) <i>a litter abatement notice for or in connection with securing compliance with Part 4 Division 2.</i></p> <p>Section 30 also outlines requirements for abatement notices.</p>	<ul style="list-style-type: none"> a proposed abatement notice to Mr Angelo Karagiannis to address an unsightly condition. <p>Both notices clearly particularised the grounds with reference to the relevant provisions of the Act.</p> <p>However, the following requirements of the notices contained insufficient detail to avoid challenge for reasons of ambiguity and, hence, would cause difficulties if the notices were relied on for enforcement purposes (if this was or became necessary):</p> <ul style="list-style-type: none"> the notice to Edwards contained the requirement '<i>Property to be cleaned up to eliminate odours</i>'. There is no reference to what specifically must be cleaned and how; and a requirement of the proposed notice to Karagiannis stated '<i>remove the rubbish on your property</i>'. The notice does not, otherwise, define rubbish or make clear what rubbish must be removed (noting that the notice can only reasonably address rubbish that is causing the unsightly condition). <p>We recommend that the requirements of abatement notices include sufficient details of the specific actions required to be taken. For example, in the case of a requirement to remove rubbish, that the requirement specify what rubbish must be removed and how (for example, '<i>to the Council's reasonable satisfaction</i>' or, '<i>so that is can no longer be observed from neighbouring land</i>')</p> <p>We recommend that section 30 notices continue to be accompanied by a covering letter, that includes:</p> <ul style="list-style-type: none"> reference to the mode of service beneath the address (for example, 'via Express post'); and

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
		<ul style="list-style-type: none"> information for the recipient of the consequences of failing to comply with the notice, namely the offence provisions. <p>Where a nuisance abatement notice is issued to address the conduct of the occupier of land who is not the owner of the land, we recommend that:</p> <ul style="list-style-type: none"> before taking any action, the Council is satisfied about the nuisance exemption under clause 5(j)(iii) of Schedule 1 of the Act; and where satisfied that action can be pursued against the occupier, that the Council communicate with the owner of the land to notify of the relevant circumstances and that it has issued an abatement notice outlining the potential financial implications for them, if it is not complied with (noting that the Council could step-in to undertake the works and recover the costs as rate arrears under section 144(2) of the <i>Local Government Act 1999</i>). <p>We recommend that, prior to issuing a nuisance abatement notice, the investigating officer completes the Council's Subjective Assessment (general) checklist template to ensure a record is kept evidencing that the officer has considered the requirements specified under regulation 4(2) of the <i>Local Nuisance and Litter Control Regulations 2017</i> (a statutory precondition to the exercise of the power to issue an abatement notice).</p>
Section 30(6) and (7)	Emergency Notices Section 30(6) confers powers on authorised officers to issue emergency notices and 30(7) addresses the timeframe for which such a notice is valid.	<p>For the issue of any emergency notices under section 30(6), we recommend that:</p> <ul style="list-style-type: none"> a record is kept outlining the reasons why the Authority or officer considered that urgent action was required; and

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
	<p>6) <i>An emergency notice may be issued orally, but, in that event, the person to whom the notice is issued must be advised forthwith of the person's right to appeal against the notice to the Environment, Resources and Development Court.</i></p> <p>7) <i>If an emergency notice is issued to a person by an authorised officer, the notice will cease to have effect on the expiration of 3 business days from the time of its issue unless confirmed by a notice issued by the council and served on the person.</i></p>	<ul style="list-style-type: none"> in circumstances where there is a need for the requirements to continue to operate beyond 72 hours, that an abatement notice is issued 'afresh' for this purpose, which enables the Council to include requirements that vary from the original requirements of the verbal emergency notice (if required - noting that the validity of a notice issued under section 30(7) to confirm an emergency notice is contingent on that notice being in the exact same terms as the requirements that were issued verbally to the recipient).
<p>Section 37</p> <p>Also relevant for section 6(1)(j) of the Expiration of Offences Act 1996.</p>	<p>Service of Documents</p> <p>Section 37 of the Act specifies how notices or other documents under the Act are required to be served.</p> <p>In addition, and relevant for expiration notices issued for offences under the Act, section 6(1)(j) of the <i>Expiration of Offences Act 1996</i> specifies that an expiration notice may be given:</p> <ol style="list-style-type: none"> personally or by service on an employee or agent of the alleged offender; or by post addressed to the alleged offender's last known place of business or residence; or if a vehicle is involved in the commission of the alleged offence or offences and is found unattended—by affixing or placing the notice on that vehicle, 	<p>The Council maintains a postal register; however, it is unclear if this includes a record confirming where an item has been physically posted. We recommend that:</p> <ul style="list-style-type: none"> for items that are sent by ordinary post, a record of the fact that postage has occurred (i.e. documents delivered to a post office or placed in a post box) is maintained, to assist the Council in establishing service where a dispute arises; and where items are sent by registered or express post, that a photograph of the addressed envelope including the tracking number is taken and retained on file, together with a print of the SA Post tracking records, that confirms delivery has occurred. <p>In general terms, we recommend that statutory notices, including abatement notices under the Act that are not personally served, are sent via <u>express post</u> so the Council can obtain a delivery confirmation record.</p> <p>We recommend against the use of a registered post service as a recipient can easily avoid attending to collect an item and, thereby, avoid service (which is, in our experience, not an uncommon practice).</p>

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
		<p>We recommend that consideration be given to sending by express post:</p> <ul style="list-style-type: none"> correspondence in response to an election to be prosecuted; and expiation notices that are issued for offense under the Act (noting the limited number of notices sent under the Act). <p>We recommend that the Council's postal service procedures include guidance regarding 'effective service' upon corporate entities (including to outline when an ASIC search is required). For example:</p> <ul style="list-style-type: none"> effective service on a company can occur pursuant to section 109X of the <i>Corporations Act 2001</i> by posting a document to the company's registered office (i.e. as set out in an ASIC search of the relevant company) or, by delivering a copy of the document <u>personally to a director</u> of the company; and pursuant to section 64 of the <i>Associations Incorporation Act 1985</i>, effective service on an <u>incorporated association</u> can be achieved by serving a document addressed to the incorporated association, on the public officer.
Section 30 and section 48	<p>Expert assessment & cost recovery</p> <p>Section 48(1) of the Act enables the Council, where:</p> <ul style="list-style-type: none"> a person has contravened the Act (i.e. caused a local nuisance); and the Council has investigated the contravention or issued an abatement notice to address the contravention and has taking such action incurred costs and expenses in taking samples or in conducting tests, examinations, monitoring or 	<p>The auditor was informed of one instance of an investigation into a noise nuisance where the Council engaged a sound engineer to provide an expert assessment and report. The evidence obtained was to assist the Council to determine whether the subject of the complaint constituted a local nuisance.</p> <p>So that the Council is not out-of-pocket for the costs of engaging an expert to assist, we recommend that it consider the following options:</p> <ul style="list-style-type: none"> whether the expert evidence could be required to be undertaken by an abatement notice (noting that if the requirement is not

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
	<p>analyses</p> <p>to serve a notice in writing on the person responsible for the contravention, to require the person to pay to the Council the reasonable costs and expenses incurred by the Council in taking such action.</p> <p>In addition, a nuisance abatement notice that is issued to secure compliance with a person's obligation not to cause a local nuisance can require the recipient to take specified samples or conduct specified tests, examinations, monitoring or analyses (including by a specified person) at specified times or intervals or for a specified period and to provide a report regarding the outcome of the analysis/testing to the Council.</p>	<p>complied with, the Council could take the action and recover its costs under section 31 of the Act); or</p> <ul style="list-style-type: none"> if the Council engages an expert, whether there is a basis to issue a notice under section 48 to recover the costs.
Not applicable	<p>Authorised Officer training & development</p> <p>The provision of appropriate training for staff regarding their duties and responsibilities as employees of the Council is essential to mitigate risk to Council arising from the unauthorised service of powers by officers.</p> <p>Training in relation to statutory powers (including evidence collection) is also important to ensure authorised officers are properly equipped to fulfil their functions.</p>	<p>The Auditor was informed that new officers receive internal training about the power to issue expiation notices and, otherwise, in relation to the exercise of powers under legislation that they are appointed under. In addition, Senior management actively encourage officers to attend external training relevant to their roles and responsibilities.</p> <p>The regulatory service teams, each of which has responsibility for aspects of the Act, meet periodically. This is an opportunity for current issues and case studies to be discussed and shared at a team level to increase the knowledge of officers.</p> <p>The Council does not, however, have a formal training program for its authorised officers.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> the Council develop and implement a training plan for all

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
		<p>authorised officers; and</p> <ul style="list-style-type: none"> the training plan includes: <ul style="list-style-type: none"> training for all authorised officers on a periodic basis (e.g. every 3 years) that addresses legislative powers and functions (including in relation to issuing expiation notices, gathering evidence, issuing cautions and statement-taking) and details of when such training has been undertaken; training specific to the operation of the Act (including undertaking nuisance assessments and issuing abatement notices) for new officers within 12 months of the commencement of employment and, otherwise, at least once every 3 years and whenever there are substantial amendments to the Act; and the regulatory service teams continue to meet regularly (at least quarterly) to share and discuss case studies which provide an opportunity to develop other officers.
Not applicable	<p>Investigations into local nuisance complaints</p> <p>All community safety and environmental health officers are tasked with investigating local nuisance complaints. The Team Leaders will allocate complaints to officers to ensure all officers develop experience with this subject matter. Team Leaders are also available to, and regularly do, assist officers to work through local nuisance assessments, and are involved in determining what, if any, enforcement action may be required.</p>	<p>When a local nuisance complaint or report is received, Council officers seek further information from the complainant and, depending on the nature of the alleged local nuisance, request that further monitoring and reporting occur, usually by way of a template diary being maintained and provided to the Council.</p> <p>We recommend that the Council consider developing a generic email address (i.e. 'nuisance@wtcc.sa.gov.au' which enables a complainant to send an email at the time a nuisance is occurring, together with any audio or video recording). The account can then be monitored by investigating officers and avoid officers being overwhelmed by emails direct from complainants. This option also affords flexibility to a</p>

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
		<p>complainant to send emails rather than maintain a diary, which is not practicable for everyone.</p> <p>One officer identified that software to assist in managing investigation task could assist officers in being efficient and effective with their investigations and response timeframes. By way of example, officers currently rely on calendar reminders for managing investigation timeframes (for example, response to a request for a record of interview or a response to correspondence to a complainant) and a software system (or similar) into which investigation tasks and outcomes could be input and tracked.</p> <p>A matter that was raised by an officer as a challenge with nuisance investigations, is the management of complainant expectations, particularly in relation to assessment outcomes where the Council considers that a local nuisance does not arise or that there are, otherwise, no grounds to pursue enforcement action.</p> <p>To assist in managing complainants, we recommend that the Council review its template letters to complainants as follows:</p> <ul style="list-style-type: none"> for the initial response letter acknowledging the complaint, to set out what is required by the Council to progress the complaint, that the process can take time and, to outline the limitations upon the Council's powers (i.e. the Council can only action matters that are within the meaning of a 'local nuisance' under the Act where there is sufficient evidence to support action being taken); for the letter sent where the Council determines that no further action is required, to include detailed reasons for that decision, including with reference to the matters under regulation 4(2) of the Regulations, to outline the alternate options available to the complainant and to confirm that whilst the Council will receive and

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LOCAL NUISANCE & LITTER CONTROL ACT 2016		
Section	Requirement	Comment
		<p>note further communications, no further action will be taken or response provided by the Council unless there is new evidence in support.</p> <p>As per our recommendation above in connection with issuing abatement notices, we recommend that for every local nuisance investigation, an officer completes (i.e. regardless of whether an abatement notice is issued) the Council's Subjective Assessment (general) checklist template to ensure that a record is kept to evidence consideration of the requirements specified under regulation 4(2) of the <i>Local Nuisance and Litter Control Regulations 2017</i>.</p>

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City of West Torrens

Internal Audit: Expiations and Enforcement under the *Local Nuisance & Litter Control Act 2016*

Part 1: Review Findings (non-compliance)

Part 2: Better Practice or Improvement Recommendations

PART 1: REVIEW FINDINGS (IDENTIFIED NON-COMPLIANCE)

EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment & Risk Rating	Management Response
Section 6 Clause 1 of Schedule 1, <i>Expiation of Offences Regulations 2011</i>	<p>Form of Expiation Notice</p> <p>Clause 1 of Schedule 1 to the <i>Expiation of Offences Regulations 2011</i> (the Regulations) prescribes the form of an expiation notice. This includes that the form must inform the person that the offence or offences may be expiated and specify—</p> <ul style="list-style-type: none"> i. the amount of the expiation fee for each offence; and ii. ...; and iii. the total amount payable; and 	<p>Not compliant - Low risk</p> <p>The notices reviewed include a total amount payable but do not, separately, specify the applicable expiation fee. It may not be clear to the recipient that the total amount payable constitutes only the applicable expiation fee.</p> <p>Including reference to the expiation fee, separate from the total amount payable, is particularly important where a notice is issued for multiple offences, noting that the Regulations required the expiation fee for each offence to be set out.</p> <p>We recommend that all expiation notices issued by the Council include reference to the applicable expiation fee for the offence(s) specified in the notice, separate from the total amount payable, to ensure compliance with clause 1(1)(d)(i) and (d)(iii) of Schedule 1 to the Regulations.</p>	<p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2021</p>

EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment & Risk Rating	Management Response
Section 11 Clause 2 of Schedule 1, <i>Expiation of Offences Regulations 2011</i>	Form of Expiation Reminder Notice Clause 2 of Schedule 1 to the Regulations prescribes the form of an expiation reminder notice. This includes that it must specify the date of issue of the expiation notice to which it relates and the general nature of the alleged offence.	Not compliant - Low risk The expiation reminder notices reviewed did not include the date that the expiation notice was originally issued. We recommend that all expiation reminder notices issued by the Council include reference to the date that the initial expiation notice was issued. This will ensure compliance with clause 2(1)(b)(ii) of Schedule 1 to the Regulations. The expiation reminder notice issued to Roman Burda for notice number 1023 particularises the offence as ' <i>failure to comply with an order</i> '. This is unclear. There is no expiable offence under the <i>Local Nuisance and Litter Control Act 2016</i> for failing to comply with an order. We have presumed that the offence relates to failure to comply with an abatement notice. We recommend that, to avoid doubt, expiation notices and expiation reminder notices particularise the offence to which they relate, by way of a general description, together with reference to the applicable offence provision (for example, ' <i>failure to comply with an abatement notice, s30(9)</i> ').	Agree with recommendation. This recommendation is currently being actioned by Regulatory Services. Target date for completion: 31 December 2021 Agree with recommendation. This recommendation is currently being actioned by Regulatory Services. Target date for completion: 31 December 2021

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LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment & Risk Rating	Management Response
Section 12	<p>Appointment of Authorised officers</p> <p>The Council may appoint specified officers or employees of the council to be authorised officers for the purposes of the <i>Local Nuisance and Litter Control Act 2016</i></p> <p>An appointment may be made subject to conditions specified in the instrument of appointment.</p>	<p>High Risk</p> <p>We reviewed numerous instruments of appointment for officers appointed under the Act. In all cases, the instruments related to multiple appointments under various legislation and the appointment under the Act included the following condition</p> <p><i>This authorisation applies to the exercise of powers under section 30(6) and 31</i></p> <p>It is unclear why this condition has been included. Where a person is appointed as an authorised officer under the Act, the authorisation applies to the powers conferred upon authorised officers under sections 30(6) and 31 of the Act, unless the instrument states otherwise.</p> <p>Whilst it may not have been intended, the effect of the above condition limits the exercise of powers under the Act to the provisions specified in the condition (namely section 30(6), (issuing a verbal emergency notice) and section 31, (acting in default of compliance with an abatement notice). Accordingly, the appointment does not authorise the appointee to exercise other powers of authorised officers under the Act, including those of investigation under section 14, that are critical to enable effective investigation of an alleged contravention of the Act. The instruments of appointment expose the Council to a risk that the validity of evidence obtained by an authorised officer in the purported exercise of powers under section 14 of the Act, to challenge and, in a worst-case scenario, being inadmissible to establish a contravention.</p> <p>We recommend that all instruments of appointment under the Act for current officers are reviewed and reissued without reference to the above condition.</p>	<p>Agree with recommendation.</p> <p>This recommendation will be implemented by Governance as part of a wider scale authorisations review.</p> <p>Target date for completion: 31 December 2021</p>

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LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment & Risk Rating	Management Response
26(3)	<p>Expiation notices for offences involving vehicles</p> <p>The Act outlines specific requirements for expiation notices. In particular, section 26(3) provides:</p> <p><i>An expiation notice or expiation reminder notice given under the Expiation of Offences Act 1996 to the owner of a vehicle for an alleged offence against this section involving the vehicle must be accompanied by a notice inviting the owner, if he or she was not the alleged principal offender, to provide the council or officer specified in the notice, within the period specified in the notice, with a statutory declaration—</i></p> <p>a) <i>setting out the name and address of the person who the owner believes to have been the alleged principal offender; or</i></p>	<p>Not-compliant – Low Risk</p> <p>The auditor reviewed expiation notices and expiation reminder notices for offences under the Act.</p> <p>The options included on the back page of the expiation notices under the heading '<i>your choices</i>' invites a person who was '<i>not the person responsible for the dog(s) at the time of the offence</i>' to complete the statutory declaration included in the notice.</p> <p>Responsibility for a dog is not relevant for offences under this Act.</p> <p>We recommend that the Council's template expiation notice for offences under the Act remove the option relating to responsibility for a dog and substitute it with the option that reflects the wording of section 26(3) of the Act, as available for an owner of a vehicle who has transferred the vehicle at the time of the offence or who otherwise was not the principal offender.</p> <p>The statutory declaration forms included in the expiation notices and expiation reminder notices reviewed are also limited to the owner of a vehicle naming the person responsible for the offence and do not provide for the option of a former owner naming a transferee.</p> <p>We recommend that the statutory declaration forms included in the Council's expiation notices and expiation reminder notices, be updated so they can also be used to name a transferee, where applicable.</p>	<p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2021</p> <p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p>

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LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment & Risk Rating	Management Response
	b) <i>if he or she had transferred ownership of the vehicle to another prior to the time of the alleged principal offence and has complied with the Motor Vehicles Act 1959 or the Harbors and Navigation Act 1993 (as the case may require) in respect of the transfer—setting out details of the transfer (including the name and address of the transferee).</i>		Target date for completion: 31 December 2021

PART 2: BETTER PRACTICE OR IMPROVEMENT RECOMMENDATIONS

EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
Section 5(1)	<p>Certain offences may be expiated</p> <p>Section 5(1) of the Act provides:</p> <p><i>If an expiation fee is fixed by or under an Act, regulation or by-law in respect of an offence, an expiation notice may be given under this Act to a person alleged to have committed the offence and the alleged offence may accordingly be expiated in accordance with this Act.</i></p>	<p>The decision to issue an expiation notice amounts to the exercise of a prosecutorial function. The implications of this are aptly summarised in the following words of a former Acting Ombudsman:</p> <p>In issuing an expiation notice, a public officer makes an allegation that the recipient has committed a criminal offence. Such an action can have serious consequences for a member of the community against whom such an allegation has been made. An expiation notice must only be issued where there is evidence to establish a prima facie case and for the purpose of bringing an alleged offender to account... The obligation rests with the public officer to ensure that... there is evidence to support the issue of the expiation notice¹. (our emphasis)</p> <p>The issuing officer must ensure that there is a sufficiency of evidence to prove an offence and that the evidence is documented, before an expiation notice is issued. This is important because an alleged offender who has been issued with an expiation notice may object to the offence by electing to be prosecuted. Where this occurs, the expiation notice is immediately taken to be withdrawn. In the</p>	

¹ Ombudsman SA 'Final Report: The City of Adelaide' 28 June 2011, at 35.

EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
		<p>absence of sufficient evidence, the Council will then be unable to successfully prosecute an offence and may not be able to take any further action (which, if a repeated outcome, can have a detrimental impact upon the Council's 'regulatory reputation' and how it is publicly perceived in relation to enforcement functions).</p> <p>The evidence required in the circumstances is determined by the relevant offence provision.</p> <p>All issuing officers and senior managers to whom the auditor spoke, confirmed their understanding that adequate evidence to establish an offence beyond reasonable doubt, is required before an expiation notice can be issued for the offence.</p> <p>We recommend that issuing officers ensure that an expiation notice is only issued where the officer is satisfied that there is sufficient evidence to prove the offence, the subject of the notice.</p>	<p>Regulatory Services officers consistently collect suitable evidence to prove an offence has been committed beyond reasonable doubt whilst also ensuring that defences to these offences can be easily disproving. The methods of evidence collection are regularly discussed in team meetings and with individual officers as required. Whilst the CWT does not disagree with this premise, the internal procedures and processes regarding evidence collection are rigorous. No further action will be taken at this time.</p>

EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
Section 6(1)(c)	<p>Issuing Expiations – expiation period</p> <p>The expiation period is a statutorily prescribed timeframe. Specifically, the Act provides that an expiation notice must specify that the expiation fee is to be paid within 28 days from (and including) the date of the notice, unless an arrangement is entered into under section 20 of the <i>Fines Enforcement and Debt Recovery Act 2017</i>.</p>	<p>It is critical for the expiation period specified in a notice to be 28 days (no more and no less). Amongst other reasons, this is because the prosecution timeframe for expiable offences in respect of which an expiation notice is issued (relevant in the case of an election to be prosecuted) is 6 months from the expiry of the expiation period (refer section 52(1)(a)(i) of the <i>Criminal Procedure Act 1921</i>). The Council does not, in any event, have discretion to require that a notice be paid on any other date.</p> <p>The administrative officer with whom the auditor spoke, who is responsible for 'populating' expiation notices, is aware of the 28-day expiation period. The Council's electronic management system – Pathways – has the capability to automatically populate notices with a 28-day date.</p> <p>We recommend that all officers who issue expiation notices continue to ensure that the 'pay-by-date' recorded on the notices is always recorded as the date which is 28 days from and including, the date of notice. This is the case even if the pay-by-date falls on a weekend (noting that section 27 of the <i>Acts Interpretation Act 1915</i> applies so that the date is automatically extended to the following Monday).</p>	<p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2021</p>

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EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
		<p>The Council may, of course, accept payments for expiation fees made after the pay-by-date, at its discretion.</p> <ul style="list-style-type: none"> • expiation notices are only issued where the Authority is satisfied that it has sufficient evidence to prove the relevant offence subject of the notice beyond reasonable doubt. 	
Section 8	<p>Elections to be Prosecuted</p> <p>Section 8 provides:</p> <p><i>An alleged offender may, by notice in the prescribed form given personally or by post to the issuing authority, elect to be prosecuted for the offence or any of the offences to which the expiation notice relates.</i></p> <p>If an election to be prosecuted is made, the expiation notice is taken to have been withdrawn in respect of the offence to which the election relates.</p>	<p>We are informed that elections to be prosecuted are rarely received by the Council. If an election is received, the Council will write to the person who made the election to recommend that they obtain legal advice and to advise them of the cost consequences of being found guilty. A template letter that is sent in response to an election to be prosecuted was reviewed by the auditor. The letter states 'Once you elect (choose) to be prosecuted, you cannot change your mind and seek to be expiated...'. This is incorrect. A person who elects to be prosecuted may still choose to retract the election and pay the expiation fee (noting that such retraction is grounds for the Council to reinstate the withdrawn notice and apply payment to it).</p> <p>We recommend that:</p> <ul style="list-style-type: none"> • the template letter in response to an election to be prosecuted be reviewed with 	<p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2021</p>

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EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
		a view to including the option of the recipient retracting the election and making payment of the expiation fee by a specified date to avoid Court action;	
Sections 8A(5) and 16	<p>Procedures for withdrawing expiation notices</p> <p>Section 16 of the <i>Expiation of Offences Act 1996</i> outlines the circumstances when an expiation notice may be withdrawn, which are, if:</p> <ul style="list-style-type: none"> the authority is of the opinion that the alleged offender did not commit the offence, or offences, or that the notice should not have been given with respect to the offence, or offences; or the authority receives a statutory declaration or other document sent to the authority by the alleged offender in accordance with a notice required by law to accompany the expiation notice or expiation reminder notice; or 	<p>The auditor reviewed the Council's SOG to address the review of expiation notices. The SOG is comprehensive and requires officers, when assessing applications for review on the ground that the offence to which it relates is trifling, to also consider whether there are other grounds to withdraw the notice under section 16 of the Act. The Council's SOG specifies one right of review, which is a reasonable approach to ensure efficient use of Council resources.</p> <p>We recommend that, where a person objects to an expiation notice or otherwise requests a review of that notice, the Council continues to ensure that a person other than the issuing officer is responsible for the objection or undertakes the review.</p> <p>We also recommend that officers involved with recipients of a notice who dispute the notice, are proactive in explaining that there is only one opportunity for a review and to afford the recipient an opportunity to provide (in a specified timeframe) all supporting information to be taken into account prior to the review</p>	<p>This procedure is current practice at the CWT as per the relevant policy. No further action will be taken.</p> <p>This procedure is current practice at the CWT as per the relevant policy. No further action will be taken.</p>

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EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
	<ul style="list-style-type: none"> the notice is defective; or the authority is of the opinion that the alleged offender is suffering from a cognitive impairment that excuses the alleged offending; or the authority decides that the alleged offender should be prosecuted for the offence, or offences. <p>Further, section 8(5) of the <i>Expiation of Offences Act 1996</i>, provides that if upon conducting a review of an expiation notice the Authority is satisfied that the offence to which it relates is trifling, the Authority must withdraw the notice in respect of that offence.</p> <p>A decision to withdraw a notice must be communicated to the recipient by notice in writing that outlines the reasons for withdrawal.</p>	being progressed. This approach is to strengthen the Council's position in refusing to entertain further requests for review.	

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EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
Section 11	<p>Future form of expiation reminder notices</p> <p>Parliament has passed the <i>Statutes Amendment (Transport Portfolio) Act 2021</i> (the Amendment Act). At the time of writing, the Amendment Act has not yet commenced and a commencement date has not been declared.</p> <p>Once commenced, the Amendment Act will amend the <i>Road Traffic Act 1961</i> and the <i>Expiation of Offences Act 1996</i> to introduce a new 'nomination' process to replace the existing option available to the owner of vehicle to submit a statutory declaration to name the driver.</p> <p>Specifically, section 60 of the Amendment Act will amend section 174A of the RT Act to delete references to a 'statutory declaration' and replace it with 'nomination'.</p>	<p>The effect of the amendments from the Amendment Act is a new nomination process, whereby an owner of a vehicle, if not the driver at the time of the alleged offence, can nominate to the Council (in a form yet to be determined by the Minister) details of the person who was the driver at the relevant time. The Amendment Act also makes consequential amendments to the <i>Expiation of Offences Act 1996</i> that will require expiation reminder notices to be updated to include reference to the ability of a driver to make a nomination and to remove reference to the current statutory declaration process.</p> <p>We recommend that the Council be aware of and ready for the commencement date of the Amendment Act to ensure that all necessary changes are made to the Council's expiation reminder notice templates.</p>	<p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2022</p>

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EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
Not applicable	<p>Internal Controls – Reporting & Monitoring</p> <p>Fraud risks can arise in expiation processes where officers have power to vary pay-by-dates and amounts owing. The risk can increase where these powers are exercised by staff without periodic review.</p>	<p>The auditor was informed that:</p> <ul style="list-style-type: none"> Customer Service staff have the ability to provide extensions of time for expiation payments, of up to 14 days. Where an extension is provided, the staff member will update the due date in the system. Reports for outstanding payments are regularly run and monitored. The reports identify expiation fees outstanding for 90 days. only limited staff members have the ability to change amounts due under an expiation notice and a report can be run to show where payment amounts have been changed. At present, a report of this nature is not regularly created and reviewed. <p>We recommend that:</p> <ul style="list-style-type: none"> as an internal control, reports that identify variations to payment amounts are run periodically, at least monthly and are reviewed by the Manager to ensure that any changes can be accounted for and explained; and outstanding payment reports identify outstanding payments at 70 days which will ensure that any required enforcement 	<p>Agree with recommendation.</p> <p>This process is managed automatically by the systems and processes currently implemented by the CWT. It is further monitored by the administrative team within Community Safety.</p> <p>A review of the current reporting processes will be undertaken to ensure controls are in place. This will be actioned by Regulatory Services</p>

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EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
		action via the Fines Enforcement and Recovery office can occur within the 90-day statutory timeframe, as per section 22(3)(a) and (19)(a)(i) of the <i>Fines Enforcement and Debt Recovery Act 2017</i> (i.e. to avoid the Council having to apply for an extension of time to enforce an outstanding expiation notice).	Target date for completion: 31 December 2022
Not Applicable	<p>Final notice</p> <p>An outstanding expiation notice cannot be enforced against the alleged offender by the Chief Recovery Officer (CRO) under the <i>Fines Enforcement and Debt Recovery Act 2017</i> unless the prescribed information is provided to the CRO within 90 days (or such other timeframe allowed by the CRO) and, 14 clear days have elapsed from the date on which the expiation reminder notice was issued.</p> <p>The Council's practice is to send a third and final (warning) notice to the recipient of an outstanding expiation notice prior to pursuing enforcement action pursuant to the <i>Fines Enforcement and Debt Recovery Act 2017</i>.</p>	<p>The Council's process of sending a final notice is not a statutory requirement. The auditor was informed that the final notice is sent to provide a final opportunity for payment, before an outstanding notice is referred to the CRO.</p> <p>A number of the officers expressed the view that sending final notices is not an undue administrative burden and evidences the Council 'reaching-out' to make contact one final time.</p> <p>The final notice allows a period of at least 14 days for payment and it is an 'extra step' that takes the Council closer to the 90-day enforcement timeframe.</p> <p>Further, whilst sending a final notice may not be perceived as involving a significant labour input and cost, it does involve the commitment of Council resources.</p> <p>We recommend that the Council review the final notice practice, on a cost-benefit basis.</p>	<p>The current CWT processes and procedures with regard to final notices are above and beyond what is required. This process is undertaken because exceptional customer service is a key priority for both Regulatory Services and the CWT more widely. No further action will be taken.</p>

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EXPIATION OF OFFENCES ACT 1996			
Section	Requirement	Comment	Management Response
Not Applicable	<p>Review of Policies and Procedures</p> <p>The Council has adopted a number of procedural documents to assist officers in exercising powers under the Act, including:</p> <ul style="list-style-type: none"> • Council Policy: Expiation Notice Decision Review dated 17 April 2001 (last reviewed in 2016); and • Standard Operating Guideline 3: Expiation of Offences dated January 2011 (last reviewed March 2013) (SOG 3). 	<p>This id to determine, on an evidence-based approach, whether the final notice results in a sufficient number of payments being received. If more than 50% of the final notices do not result in payment, this justifies retention of this additional step. Conversely, if final notices fail to achieve a sufficiency of payments, the Council may wish to reconsider this practice.</p> <p>The auditor was informed that there is no set timeframe for review of the Council's expiation policies and procedures and that the SOG 3 is currently being reviewed.</p> <p>The SOG 3 includes reference to outdated reminder notice fees.</p> <p>We recommend that the Council's expiation policies and procedures are reviewed:</p> <ul style="list-style-type: none"> • in full, on a periodic basis (at least every 3 years); and • whenever there is a statutory change; and • for policies which include references to statutory fees and charges, that either a link to the applicable legislation is included or the reference to the fee or charge is reviewed annually within 1 month of 30 June, to ensure the accuracy of the amounts specified. 	<p>Agree with recommendation.</p> <p>Documents at the CWT are reviewed frequently. All CWT policies are reviewed every five (5) years on a regular schedule unless more frequent change is required (i.e. legislative change). Council fees and charges are reviewed annually.</p> <p>This recommendation to review SOG 3 will be actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2022</p>

LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment	Management Response
Section 14(3) and (4)	<p>Warrant Procedures</p> <p>Authorised officers of the Council may apply to a Magistrate or a Justice for a warrant under section 14(3) of the Act, which provides</p> <p><i>An authorised officer may only use reasonable force—</i></p> <p>a) <i>to enter any premises or vehicle; or</i></p> <p>b) <i>to open a part of, or thing in, the premises or vehicle,</i></p> <p><i>on the authority of a warrant issued by a magistrate or a justice.</i></p>	<p>The Auditor was provided with a model procedure for obtaining a warrant under the Act. This appears to be an LGA document. It is unclear if this has been adopted as a formal procedure of the Council. The model procedure includes a warrant template. The template is suitable for a warrant issued by a JP but not by a Magistrate. Warrant documentation submitted to the Court must be prepared using the required Court forms.</p> <p>We recommend that, to facilitate warrant applications being obtained from a JP without delay, the Council liaise with one or more JPs, to brief them in relation to their powers to issue a warrant under the Act. This is so there is a better preparedness when the Council makes application to that JP. For this purpose, a useful resource to locate JPs in the Council's area can be found at: https://www.sa.gov.au/topics/rights-and-law/rights-and-responsibilities/justices-of-the-peace/find-a-jp</p> <p>In the case of making an application to the Court for a warrant, a warrant application form is required. We recommend that any warrant procedure adopted by the Council include template forms suitable for use when applying to a Magistrate for a warrant.</p> <p>In all cases, we recommend that the sworn evidence that accompanies an application for a warrant, clearly addresses why the authorised officer (deponent) considers that the warrant is required, with express reference to the grounds under section 14(4) of the Act.</p>	<p>The current process for the CWT is that a particular JP, within the city, is used for these matters. However, there are numerous JPs in the area that could be used as all JPs have this power. No further action will be taken at this time.</p> <p>There is currently a strong and robust warrant procedure in place which is being followed by staff. No further action will be taken at this time.</p> <p>Agree with recommendation.</p> <p>An affidavit accompanies a warrant as part of the current process. However, this recommendation to review current procedures will be</p>

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LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment	Management Response
			undertaken and actioned by Regulatory Services. Target date for completion: 31 December 2022
Section 30	<p>Abatement Notices</p> <p>Section 30 of the Act provides:</p> <p>1) ... a relevant council may issue—</p> <p>a) a nuisance abatement notice for or in connection with securing compliance with Part 4 Division 1; or</p> <p>b) a litter abatement notice for or in connection with securing compliance with Part 4 Division 2.</p> <p>Section 30 also outlines requirements for abatement notices.</p>	<p>The Auditor reviewed:</p> <ul style="list-style-type: none"> abatement notices issued by the Council, including a notice issued to Ms Sophie Edwards for an odour nuisance; and a proposed abatement notice to Mr Angelo Karagiannis to address an unsightly condition. <p>Both notices clearly particularised the grounds with reference to the relevant provisions of the Act.</p> <p>However, the following requirements of the notices contained insufficient detail to avoid challenge for reasons of ambiguity and, hence, would cause difficulties if the notices were relied on for enforcement purposes (if this was or became necessary):</p> <ul style="list-style-type: none"> the notice to Edwards contained the requirement <i>'Property to be cleaned up to eliminate odours'</i>. There is no reference to what specifically must be cleaned and how; and a requirement of the proposed notice to Karagiannis stated <i>'remove the rubbish on your property'</i>. The notice does not, otherwise, define rubbish or make clear what rubbish must be 	

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Section	Requirement	Comment	Management Response
		<p>removed (noting that the notice can only reasonably address rubbish that is causing the unsightly condition).</p> <p>We recommend that the requirements of abatement notices include sufficient details of the specific actions required to be taken. For example, in the case of a requirement to remove rubbish, that the requirement specify what rubbish must be removed and how (for example, 'to the Council's reasonable satisfaction' or, 'so that is can no longer be observed from neighbouring land')</p> <p>We recommend that section 30 notices continue to be accompanied by a covering letter, that includes:</p> <ul style="list-style-type: none"> reference to the mode of service beneath the address (for example, 'via Express post'); and information for the recipient of the consequences of failing to comply with the notice, namely the offence provisions. <p>Where a nuisance abatement notice is issued to address the conduct of the occupier of land who is not the owner of the land, we recommend that:</p> <ul style="list-style-type: none"> before taking any action, the Council is satisfied about the nuisance exemption under clause 5(j)(iii) of Schedule 1 of the Act; and where satisfied that action can be pursued against the occupier, that the Council communicate with the owner of the land to notify of the relevant circumstances and that it has issued an abatement 	<p>Agree with Recommendation</p> <p>This recommendation has been implemented.</p> <p>Agree with Recommendation</p> <p>This recommendation has been implemented.</p> <p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2021</p>

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		<p>notice outlining the potential financial implications for them, if it is not complied with (noting that the Council could step-in to undertake the works and recover the costs as rate arrears under section 144(2) of the <i>Local Government Act 1999</i>).</p> <p>We recommend that, prior to issuing a nuisance abatement notice, the investigating officer completes the Council's Subjective Assessment (general) checklist template to ensure a record is kept evidencing that the officer has considered the requirements specified under regulation 4(2) of the <i>Local Nuisance and Litter Control Regulations 2017</i> (a statutory precondition to the exercise of the power to issue an abatement notice).</p>	<p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services. A project is currently underway between Information Services and Regulatory Services to develop an assessment checklist module as part of the fusion mobile technology capabilities.</p> <p>Target date for completion: 31 December 2021</p>
Section 30(6) and (7)	<p>Emergency Notices</p> <p>Section 30(6) confers powers on authorised officers to issue emergency notices and 30(7) addresses the timeframe for which such a notice is valid.</p> <p>6) <i>An emergency notice may be issued orally, but, in that</i></p>	<p>For the issue of any emergency notices under section 30(6), we recommend that:</p> <ul style="list-style-type: none"> a record is kept outlining the reasons why the Authority or officer considered that urgent action was required; and in circumstances where there is a need for the requirements to continue to operate beyond 72 hours, that an abatement notice is issued 'afresh' 	<p>Agree with Recommendation</p> <p>The current Standard Operating Guidelines will be updated to reflect this recommendation.</p>

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Section	Requirement	Comment	Management Response
	<p><i>event, the person to whom the notice is issued must be advised forthwith of the person's right to appeal against the notice to the Environment, Resources and Development Court.</i></p> <p>7) <i>If an emergency notice is issued to a person by an authorised officer, the notice will cease to have effect on the expiration of 3 business days from the time of its issue unless confirmed by a notice issued by the council and served on the person.</i></p>	<p>for this purpose, which enables the Council to include requirements that vary from the original requirements of the verbal emergency notice (if required - noting that the validity of a notice issued under section 30(7) to confirm an emergency notice is contingent on that notice being in the exact same terms as the requirements that were issued verbally to the recipient).</p>	<p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2021</p>
<p>Section 37</p> <p>Also relevant for section 6(1)(j) of the Expiration of Offences Act 1996.</p>	<p>Service of Documents</p> <p>Section 37 of the Act specifies how notices or other documents under the Act are required to be served.</p> <p>In addition, and relevant for expiation notices issued for offences under the Act, section 6(1)(j) of the <i>Expiration of Offences Act 1996</i> specifies that an expiation notice may be given:</p>	<p>The Council maintains a postal register; however, it is unclear if this includes a record confirming where an item has been physically posted. We recommend that:</p> <ul style="list-style-type: none"> for items that are sent by ordinary post, a record of the fact that postage has occurred (i.e. documents delivered to a post office or placed in a post box) is maintained, to assist the Council in establishing service where a dispute arises; and where items are sent by registered or express post, that a photograph of the addressed envelope including the tracking number is taken and retained on file, together with a print of the SA Post tracking records, that confirms delivery has occurred. 	<p>This process is very robust at the CWT with photographic evidence or evidence of post being recorded and documented. No further action will be taken at this time.</p> <p>This process is very robust at the CWT with photographic evidence or</p>

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Section	Requirement	Comment	Management Response
	<p>i. personally or by service on an employee or agent of the alleged offender; or</p> <p>ii. by post addressed to the alleged offender's last known place of business or residence; or</p> <p>iii. if a vehicle is involved in the commission of the alleged offence or offences and is found unattended—by affixing or placing the notice on that vehicle,</p>	<p>In general terms, we recommend that statutory notices, including abatement notices under the Act that are not personally served, are sent via <u>express post</u> so the Council can obtain a delivery confirmation record.</p> <p>We recommend against the use of a registered post service as a recipient can easily avoid attending to collect an item and, thereby, avoid service (which is, in our experience, not an uncommon practice).</p> <p>We recommend that consideration be given to sending by express post:</p> <ul style="list-style-type: none"> correspondence in response to an election to be prosecuted; and expiation notices that are issued for offence under the Act (noting the limited number of notices sent under the Act). <p>We recommend that the Council's postal service procedures include guidance regarding 'effective service' upon corporate entities (including to outline when an ASIC search is required). For example:</p> <ul style="list-style-type: none"> effective service on a company can occur pursuant to section 109X of the <i>Corporations Act 2001</i> by posting a document to the company's registered office (i.e. as set out in an ASIC search of the relevant company) or, by delivering a copy of the 	<p>evidence of post being recorded and documented. No further action will be taken at this time.</p> <p>Noted and no further action.</p> <p>This process is very robust at the CWT with photographic evidence or evidence of post being recorded and documented. No further action will be taken at this time.</p> <p>This process is very robust at the CWT with photographic evidence or evidence of post being recorded and documented. No further action will be taken at this time.</p>

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		<p>document <u>personally to a director</u> of the company; and</p> <ul style="list-style-type: none"> pursuant to section 64 of the <i>Associations Incorporation Act 1985</i>, effective service on an <u>incorporated association</u> can be achieved by serving a document addressed to the incorporated association, on the public officer. 	
Section 30 and section 48	<p>Expert assessment & cost recovery</p> <p>Section 48(1) of the Act enables the Council, where:</p> <ul style="list-style-type: none"> a person has contravened the Act (i.e. caused a local nuisance); and the Council has investigated the contravention or issued an abatement notice to address the contravention and has taking such action incurred costs and expenses in taking samples or in conducting tests, examinations, monitoring or analyses <p>to serve a notice in writing on the person responsible for the contravention, to require the</p>	<p>The auditor was informed of one instance of an investigation into a noise nuisance where the Council engaged a sound engineer to provide an expert assessment and report. The evidence obtained was to assist the Council to determine whether the subject of the complaint constituted a local nuisance.</p> <p>So that the Council is not out-of-pocket for the costs of engaging an expert to assist, we recommend that it consider the following options:</p> <ul style="list-style-type: none"> whether the expert evidence could be required to be undertaken by an abatement notice (noting that if the requirement is not complied with, the Council could take the action and recover its costs under section 31 of the Act); or if the Council engages an expert, whether there is a basis to issue a notice under section 48 to recover the costs. 	<p>The current process at the CWT takes recommendation regarding cost recovery into account. No further action will be taken at this time.</p>

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Section	Requirement	Comment	Management Response
	<p>person to pay to the Council the reasonable costs and expenses incurred by the Council in taking such action.</p> <p>In addition, a nuisance abatement notice that is issued to secure compliance with a person's obligation not to cause a local nuisance can require the recipient to take specified samples or conduct specified tests, examinations, monitoring or analyses (including by a specified person) at specified times or intervals or for a specified period and to provide a report regarding the outcome of the analysis/testing to the Council.</p>		
Not applicable	<p>Authorised Officer training & development</p> <p>The provision of appropriate training for staff regarding their duties and responsibilities as employees of the Council is essential to mitigate risk to Council arising from the</p>	<p>The Auditor was informed that new officers receive internal training about the power to issue expiation notices and, otherwise, in relation to the exercise of powers under legislation that they are appointed under. In addition, Senior management actively encourage officers to attend external training relevant to their roles and responsibilities.</p> <p>The regulatory service teams, each of which has responsibility for aspects of the Act, meet periodically. This is an opportunity for current issues and case</p>	<p>Agree with recommendation.</p> <p>Governance and Regulatory Services to consider a training plan for authorised officers. Regulatory Services will continue to meet regularly.</p>

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	<p>unauthorised service of powers by officers.</p> <p>Training in relation to statutory powers (including evidence collection) is also important to ensure authorised officers are properly equipped to fulfil their functions.</p>	<p>studies to be discussed and shared at a team level to increase the knowledge of officers.</p> <p>The Council does not, however, have a formal training program for its authorised officers.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> the Council develop and implement a training plan for all authorised officers; and the training plan includes: <ul style="list-style-type: none"> training for all authorised officers on a periodic basis (e.g. every 3 years) that addresses legislative powers and functions (including in relation to issuing expiation notices, gathering evidence, issuing cautions and statement-taking) and details of when such training has been undertaken; training specific to the operation of the Act (including undertaking nuisance assessments and issuing abatement notices) for new officers within 12 months of the commencement of employment and, otherwise, at least once every 3 years and whenever there are substantial amendments to the Act; and the regulatory service teams continue to meet regularly (at least quarterly) to share and discuss 	<p>Target date for completion: 31 December 2022</p>

LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment	Management Response
Not applicable	<p>Investigations into local nuisance complaints</p> <p>All community safety and environmental health officers are tasked with investigating local nuisance complaints. The Team Leaders will allocate complaints to officers to ensure all officers develop experience with this subject matter. Team Leaders are also available to, and regularly do, assist officers to work through local nuisance assessments, and are involved in determining what, if any, enforcement action may be required.</p>	<p>case studies which provide an opportunity to develop other officers.</p> <p>When a local nuisance complaint or report is received, Council officers seek further information from the complainant and, depending on the nature of the alleged local nuisance, request that further monitoring and reporting occur, usually by way of a template diary being maintained and provided to the Council.</p> <p>We recommend that the Council consider developing a generic email address (i.e. 'nuisance@wtcc.sa.gov.au' which enables a complainant to send an email at the time a nuisance is occurring, together with any audio or video recording). The account can then be monitored by investigating officers and avoid officers being overwhelmed by emails direct from complainants. This option also affords flexibility to a complainant to send emails rather than maintain a diary, which is not practicable for everyone.</p> <p>One officer identified that software to assist in managing investigation task could assist officers in being efficient and effective with their investigations and response timeframes. By way of example, officers currently rely on calendar reminders for managing investigation timeframes (for example, response to a request for a record of interview or a response to correspondence to a complainant) and a software system (or similar) into which investigation tasks and outcomes could be input and tracked.</p>	<p>The current process at the CWT requires complainants to use the CSU mailbox. This is then reviewed by the appropriate officers. Once a complaint has been allocated to an officer, it is the responsibility of that officer to communicate with the complainant to resolve their issue. A generic email address would not solve this and would simply provide another email address to be checked. Evidence collection is a key component of complaint resolution. Diaries are used because they are consistent and easy to use by most people. No further action will be taken at this time.</p>

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LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment	Management Response
		<p>A matter that was raised by an officer as a challenge with nuisance investigations, is the management of complainant expectations, particularly in relation to assessment outcomes where the Council considers that a local nuisance does not arise or that there are, otherwise, no grounds to pursue enforcement action.</p> <p>To assist in managing complainants, we recommend that the Council review its template letters to complainants as follows:</p> <ul style="list-style-type: none"> for the initial response letter acknowledging the complaint, to set out what is required by the Council to progress the complaint, that the process can take time and, to outline the limitations upon the Council's powers (i.e. the Council can only action matters that are within the meaning of a 'local nuisance' under the Act where there is sufficient evidence to support action being taken); for the letter sent where the Council determines that no further action is required, to include detailed reasons for that decision, including with reference to the matters under regulation 4(2) of the Regulations, to outline the alternate options available to the complainant and to confirm that whilst the Council will receive and note further communications, no further action will be taken or response provided by the Council unless there is new evidence in support. 	<p>Current corporate system (Pathway) for managing complaints has all functionality recommended</p> <p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services.</p> <p>Target date for completion: 31 December 2021</p>

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Kelley Jones

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LOCAL NUISANCE & LITTER CONTROL ACT 2016			
Section	Requirement	Comment	Management Response
		As per our recommendation above in connection with issuing abatement notices, we recommend that for every local nuisance investigation, an officer completes (i.e. regardless of whether an abatement notice is issued) the Council's Subjective Assessment (general) checklist template to ensure that a record is kept to evidence consideration of the requirements specified under regulation 4(2) of the <i>Local Nuisance and Litter Control Regulations 2017</i> .	<p>Agree with recommendation.</p> <p>This recommendation is currently being actioned by Regulatory Services. A project is currently underway between Information Services and Regulatory Services to develop an assessment checklist module as part of the fusion mobile technology capabilities.</p> <p>Target date for completion: 31 December 2021</p>

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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 2021.

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. Areas of Audit Focus
3. Summary of misstatements
4. Internal control
5. Other reporting requirements
6. Appendices
 1. Proposed audit report
 2. Auditor Independence declaration
 3. New developments
 4. ESG and your business

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

Climate Impact Considerations

(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)

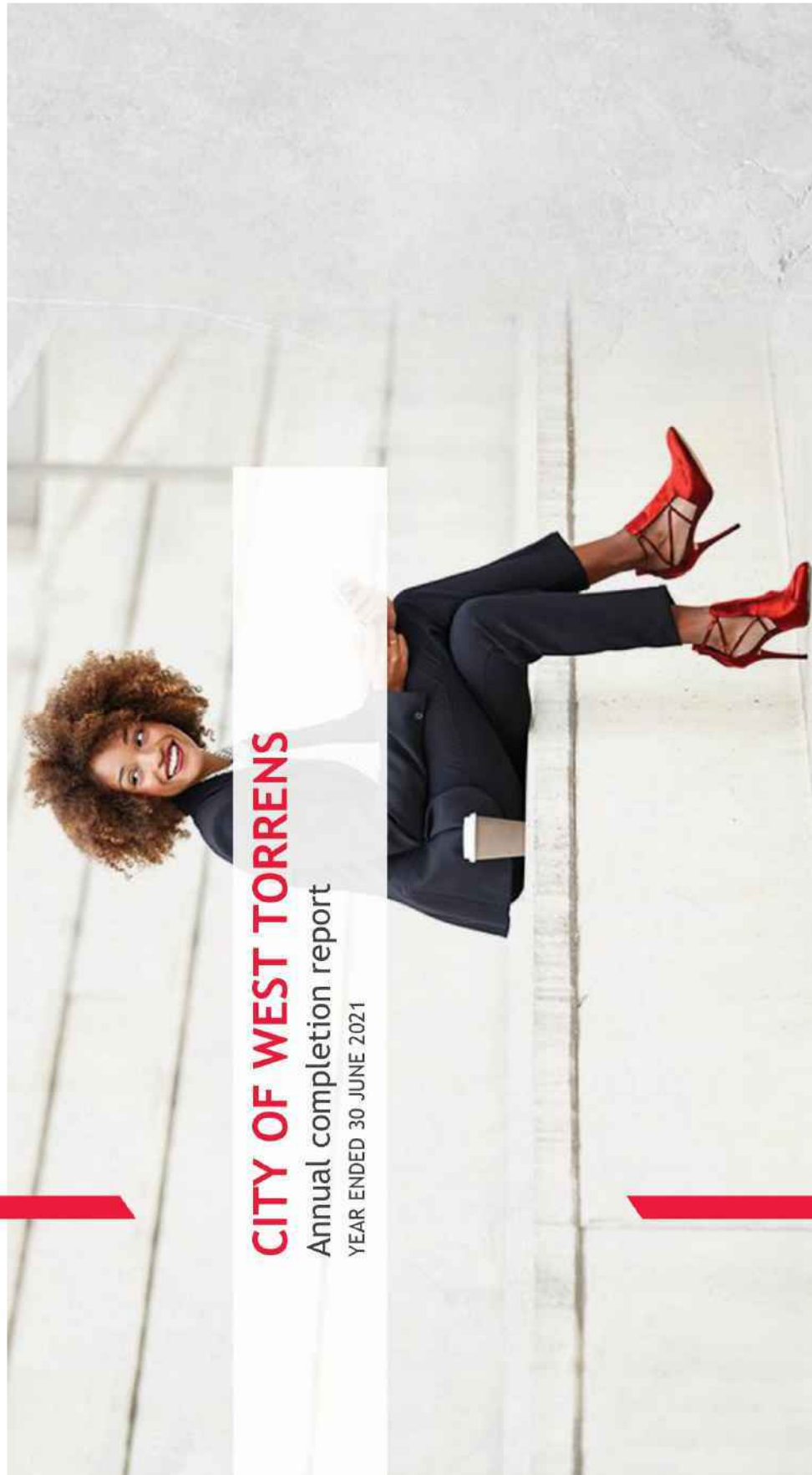
There is no direct environmental impact in relation to this report.

Conclusion

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

Attachments

1. **BDO Audit Completion Report Year Ended 30 June 2021**



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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 2021 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 12 October 2021 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, 5 October 2021

3 City of West Torrens Annual completion report



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 2021.

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:

- ▶ Review of events subsequent from 30 June 2021 to date of signing the audit report
- ▶ Receipt of written management representations on various matters
- ▶ Receipt of formally adopted financial statements and agreement of these to drafts previously provided

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.

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. These areas of focus are outlined below:

- ▶ Revaluation, depreciation, useful lives and residual values of infrastructure assets
- ▶ Accounting treatment of capital work in progress (WIP)
- ▶ Accounting treatment for grant funding
- ▶ Management override of controls

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

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.

REVALUATION, DEPRECIATION, USEFUL LIVES AND RESIDUAL VALUES OF INFRASTRUCTURE ASSETS

Description	Audit work performed	Summary of findings
Council's infrastructure, property, plant and equipment 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.	This year certain classes of Council assets were revalued by Council employees based on an indexation reflecting annual average movement value of like assets. We have obtained details of these calculations and tested their accuracy.	<p>We noted that the revaluation has resulted in a net decrease in value of Council's infrastructure assets by \$2.813M.</p> <p>BDO noted that a preliminary indexation of some assets was undertaken using the CPI rate at that time. To ensure a consistent rate was used for the indexation for all assets, an adjustment of \$716,938 was raised. This can be found in the corrected misstatements section of this report.</p> <p>There were no other findings noted during testing.</p>

AREAS OF AUDIT FOCUS CONTINUED

ACCOUNTING TREATMENT OF CAPITAL WORK IN PROGRESS (WIP)

Description	Audit work performed	Summary of findings
There is a risk that the accounting treatment of items captured within capital WIP may not be in accordance with Australian Accounting Standards.	We have obtained the WIP schedule and reviewed in detail a sample of projects outstanding at the end of the year to ensure they are likely to generate assets. We have also reviewed a sample of assets transferred out of capital WIP to ensure that the categorisation and value allocated to assets are appropriate.	Throughout the testing on WIP additions and WIP transfers to the relevant asset classes, there have been no misstatements noted. Our detailed WIP transfer testing indicated there had been no sign of incorrect categorisations or values adopted.

ACCOUNTING TREATMENT FOR GRANT FUNDING

Description	Audit work performed	Summary of findings
There is a potential risk of error in the calculation of grant income recognised and deferred at year end by reference to grant agreements and Australia Accounting Standards.	We have obtained a schedule of grant income recognised at year end. We have 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.	Council's grant funding recognition position had not been finalised at the commencement of the final audit visit. Subsequent adjustments related to the application of <i>AASB 1058 Income for not-for-profit entities</i> . Under this standard, where funding is received to construct an asset, a liability is recognised until the performance obligations of the grant agreement have been satisfied. It was noted in these instances that the funding received throughout the period had been recorded as revenue. The correction of this treatment resulted in an adjustment of \$4,350,880 being recognised as a liability at 30 June 2021. This adjustment has been included in the Summary of Misstatements section.



AREAS OF AUDIT FOCUS CONTINUED

MANAGEMENT OVERRIDE OF 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.	We have tested general journals posted during the year and at the end of the reporting period to consider whether they are appropriate. We considered accounting estimates for management biases or fraud. We sought to corroborate management explanations with independent supporting evidence whenever possible.	No evidence of management override of controls was noted during the course of the audit.

OTHER AUDIT ISSUES

ACCOUNTING TREATMENT OF BROWNHILL KESWICK CREEK STORMWATER BOARD INVESTMENT

In accordance with AASB 128 Investments in Associates and Joint Ventures, the Council should recognise its proportional share of any changes in the Brownhill Keswick Creek Stormwater Board's other comprehensive income through its own other comprehensive income. For the year ended 30 June 2021, Brownhill Keswick Creek Stormwater Board recognised a movement of \$279,477 through other comprehensive income due a revaluation of infrastructure and land improvements, which meant the Council needed to recognise a share of 49% of that movement through its own other comprehensive income.

It was noted that the Council's share was recognised as part of its "net gain - equity accounted council businesses", therefore an adjustment of \$136,944 would be required to take the movement through other comprehensive income. It was decided by management not to process this adjustment in the current year due to it being considered immaterial and have agreed to correct this going forward. This adjustment appears as uncorrected in our Summary of Misstatements section of this report.

SUMMARY OF MISSTATEMENTS

UNCORRECTED MISSTATEMENTS

We detail below the uncorrected misstatements which we have identified during the audit, and that were determined by management to be immaterial, both individually and in aggregate to the financial report taken as a whole.

Misstatements have not been included if they are considered to be clearly trivial which we have set at \$63,000. Matters which are clearly trivial are regarded as clearly inconsequential when taken individually or in aggregate.

We will seek representation from management to acknowledge that:

- ▶ Uncorrected misstatements have been brought to their attention by us; and
- ▶ They have considered the effect of any uncorrected misstatements, aggregated during and pertaining to the latest period, on the financial report and consider the misstatements are immaterial individually and in aggregate to the financial report taken as a whole.

Description	Assets	(Liabilities)	Reserves	(Profit)/Loss
Council's share of Brownhill Keswick Creek Stormwater Board's movement in Other Comprehensive Income for the year ended 30 June 2021	-	-	(136,944)	136,944
Net effect of uncorrected misstatements	-	-	(136,944)	136,944

SUMMARY OF MISSTATEMENTS CONTINUED

CORRECTED MISSTATEMENTS

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

Description	Assets	(Liabilities)	Reserves	(Profit)/Loss
Correction of indexation to ensure consistent CPI percentages were applied during the process.	716,938	-	(716,938)	-
Correction in relation to the CPI increases for the lease accounting under AASB 16 Leases.	(274,794)	291,241	-	(16,447)
Recognition of deferred revenue in line with AASB 1058 Income for Not-for-profit entities.	-	(4,350,880)	-	4,350,880
Net effect of corrected misstatements	442,144	(4,059,639)	(716,938)	4,334,433

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 did note one deficiency during the audit, this is outlined in the table below.

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

CURRENT PERIOD

Deficiencies in internal control	Potential effects	Recommendation	Management comments
1 A reconciliation between Chris21 and the general ledger for the full year was not completed in 2021.	Given there are manual elements to retrieve data from Chris21 and upload to Finance1, there is chance that data can be manipulated or miss entering Chris21.	In addition to the reconciliations done as part of each pay run, it is recommended that an annual reconciliation is performed to ensure all payroll information is captured in Finance 1.	Various reconciliations are completed as part of the payroll process throughout the year. An annual reconciliation has since been completed with no issues.

INTERNAL CONTROL CONTINUED

Deficiencies in internal control	Potential effects	Recommendation	Management comments
2. Review of general journals being placed into Finance1 during interim visit	General journals may be placed incorrectly or without authorisation leaving balances unaccounted for and if not picked up in time.	Although there is no approval process in place in Finance 1, a listing of all general journals posted supported with source documentation should be reviewed on an ongoing basis by management.	Management agrees with this recommendation and has already implemented a process to address this issue.

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* and the *Local Government (Financial Management) Regulations 2011* and Part 4A of APES 110 *Code of Ethics for Professional Accountants* (including *Independence Standards*).

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.

The *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* 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 and its subsidiaries (the Council), which comprises the consolidated statement of financial position as at 30 June 2021, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated 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 A, presents fairly, in all material respects, the Council's financial position as at 30 June 2021, and its financial performance and its cash flows 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* (including *Independence Standards*) (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.

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 general purpose financial report of the Max and Bette Mendelson Foundation and the Annual Report of The Brown Hill and Keswick Creeks Stormwater Board.

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.

APPENDIX 1 PROPOSED AUDIT REPORT CONTINUED

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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.

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_responsibilities/ar3.pdf

This description forms part of our auditor's report.

BDO Audit (SA) Pty Ltd

Andrew Tickle
Director

Adelaide, XX Month 2021

APPENDIX 1 PROPOSED AUDIT REPORT CONTINUED

INDEPENDENT ASSURANCE REPORT

ON THE INTERNAL CONTROLS OF THE CITY OF WEST TORRENS

Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by City of West Torrens ('the Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2020 to 30 June 2021 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

- (a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2020 to 30 June 2021.

Basis for opinion

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3150 Assurance Engagements on Controls issued by the Auditing and Assurance Standards Board.

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

The Council's responsibilities for the internal controls

The Council is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement.

Assurance practitioner's responsibilities

Our responsibility is to express an opinion, in all material respects, on the suitability of the design to achieve the control objectives and the operating effectiveness of controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operated effectively throughout the period.



APPENDIX 1 PROPOSED AUDIT REPORT CONTINUED

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the control objectives and the operating effectiveness of controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to achieve the control objectives identified. An assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitations of controls

Because of the inherent limitations of an assurance engagement, together with any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved and so fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.



APPENDIX 2 AUDITOR INDEPENDENCE DECLARATION

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 2021, I have maintained my independence in accordance with the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), Part 4A, 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 2021



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.

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*:

- ▶ The requirement for an 'unconditional' right has been deleted from paragraph 69(d) because covenants in banking agreements would rarely result in unconditional rights.
 - ▶ 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.
 - ▶ Classification is based on the right to defer settlement, and not intention (paragraph 73), and
- 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.

APPENDIX 4 ESG AND YOUR BUSINESS

WHAT IS ESG?

ESG is the acronym for Environmental, Social and Governance. It is a holistic concept about an organisation's ability to create and sustain long-term value in a rapidly changing world, and managing the risks and opportunities associated with these changes.

ESG metrics are not part of mandatory [financial reporting](#) required by Australian Accounting Standards or International Financial Reporting Standards, but organisations across the world are increasingly making disclosures in their annual report or in a standalone sustainability report.

ESG is used as a framework to assess how an organisation manages risks and opportunities that changing market and non-market conditions create. ESG also puts a heavy emphasis on risk management, because monitoring and mitigating risks across all three dimensions is an important priority for any company that is serious about ESG. The three categories of ESG factors are as follow:-

- ▶ **Environmental** factors address an organisation's environmental impact and environmental stewardship. It is focused on improving the environmental performance of an organisation.
- ▶ **Social** factors refers to how an organisation manages relationships with, and creates value for, stakeholders. The social dimension is focused on an organisation's impact on its employees, customers and the community.
- ▶ **Governance** factors refers to an organisation's leadership and management philosophy, practices, policies, internal controls, and shareholder rights. The governance dimension is focused on an organisation's leadership and structure.

WHY IS ESG IMPORTANT FOR YOUR BUSINESS?

Investors across the globe are increasingly demanding organisations to outline their ESG framework and approach in order to assess the organisation's long-term sustainability. ESG has a potential significant impact on the following fundamental business issues relevant to the long-term success of the organisation:

- ▶ **Corporate reputation** - ESG can enhance a company's license to operate making it easier to accomplish business objectives and respond to crisis scenarios with key stakeholder groups.
- ▶ **Risk reduction** - ESG can assist with the identification of immediate and long-term risks depending on the industry and business model.
- ▶ **Opportunity management** - Shifting market and non-market conditions can expose unmet needs for new products and/or services, potential customer bases, and potential strategic relationships for addressing ESG issues.
- ▶ **Culture & intrinsic value** - ESG maturity is an indicator of a company's commitment to building a high performing, purpose-driven workforce and inclusive culture.

A robust ESG strategy can help attract the right talent and investors. To achieve a shift in sustainability we need to stop viewing ESG as a 'nice to have', it should be part of business strategy and risk management which can have a direct and positive impact on financial performance.

If you would like to speak with us about implementing an ESG framework in your organisation or providing assurance on your framework, please contact your audit engagement partner initially.

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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 2021

Brief

This report proposes that the Audit General Committee review the annual financial statements of the Council for the year ended 30 June 2021 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 2021 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 2 November 2021 is then intended.

Discussion

Net Operating Surplus

The year to 30 June 2021 ended with Council showing a favourable net operating surplus before capital and other items of \$10.282 million as shown below:

	2021 \$'000	2020 \$'000
Income	74,327	69,506
Less: Expenditure	64,683	63,986
Operating Result	9,644	5,520
Add: Net Gain / (Loss) on Disposal	178	(20)
Amounts Received for New / Upgraded Assets	460	2,120
Physical Resources Donated	-	2,021
Net Surplus / (Deficit)	10,282	9,641

Council's operating surplus ratio has fluctuated between 8 per cent and 17 per cent over the last 5 years, with ratios being:

Financial Year	Operating Surplus Ratio
2016/17	17%
2017/18	14%
2018/19	11%
2019/20	8%
2020/21	13%

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 2020/21, 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 Renewal Funding Ratio
2016/17	105%
2017/18	152%
2018/19	112%
2019/20	111%
2020/21	93%

Liquidity

Council's liquidity position remains strong, with the balance sheet and cash flow statements showing \$10.7m in cash and cash equivalents at year ending 30 June 2021 (\$12.2m as at 30/06/2020).

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 2021, 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 \$10.692 million to \$9.374 million, largely due to finalisation of significant capital and capital works projects, including Weigall Oval Sporting Facility.
- The second year of applying AASB 16 on our operating leases has had a slight impact on the financial statements. We recorded a re-measurement of our lease liability and right of use asset of \$398,000 due to the CPI adjustment of our depot land lease agreement with Adelaide Airport Ltd.
- The new accounting standards surrounding revenue recognition (AASB 15 and AASB 1058) have substantially impacted our accounting treatment of grant funds received during the 2020/21 financial year. As a result \$4.35 million of grant income has been deferred to the balance sheet until we complete the associated capital projects.

- The former depot, 102-120 Marion Road, Brooklyn Park, has been identified as a \$3.6 million non-current asset held for sale. This sale subsequently settled on 31 August 2021 for \$3.6 million.
- Depreciation expense increased by \$1.2 million or 8.3 per cent to \$16.053 million (refer note 3). Land and building projects that had been completed in 2020/21 are now reflecting in depreciation, including Apex Park and Lockleys Oval.
- For the 2020/21 reporting period there were no physical resources received free of charge (\$2.02 million in 2019/20).
- Mendelson Foundation wealth increased throughout the year by \$149,000 to \$1.706 million, a portfolio increase of 9.5 per cent (2.0 per cent decrease in 2019/20).
- Carried forward project commitments have increased from \$14.881 million to gross \$22.474 million. This includes the transport program, including Bagot Avenue, Ballantyne Street and various other road projects which account for \$5.17 million or a 33.4 per cent share of the carryover amount. The recreation program is the next biggest category making up \$4.98 million or 32.2 per cent of the carryovers including the Breakout Creek and Kings Reserve redevelopments. This is closely followed by sporting facility funding of \$4.97 million, another 32.2 per cent share of the carryovers. This contains funding for significant capital projects such as Richmond Oval, Apex Park and Peake Gardens Tennis Club.

Carried forward funds since the year ended 30 June 2011 have been as follows:

Year Ended 30 June	Amount \$'000
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
2021	22,474

- 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 2021.
- Full cost attribution is reflected at note 12.

An audit completion report from BDO will also be presented 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 2021 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 2 November 2021.

Attachments

1. Draft Financial Statements

City of West Torrens

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2021



City of West Torrens

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

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City of West Torrens

Financial Statements 2021

General Purpose Financial Statements for the year ended 30 June 2021

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 2021 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

13 October 2021

Michael Coxon
Mayor

13 October 2021

City of West Torrens

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

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 2021

Statement of Comprehensive Income
for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Income			
Rates	2a	61,244	60,270
Statutory Charges	2b	2,110	2,052
User Charges	2c	1,400	1,447
Grants, Subsidies and Contributions	2g	3,819	4,026
Investment Income	2d	295	133
Reimbursements	2e	326	344
Other income	2f	181	393
Net Gain - Equity Accounted Council Businesses	19(a)	4,952	841
Total Income		74,327	69,506
Expenses			
Employee costs	3a	22,591	23,193
Materials, Contracts and Other Expenses	3b	24,983	25,118
Depreciation, Amortisation and Impairment	3c	16,053	14,823
Finance Costs	3d	1,056	852
Total Expenses		64,683	63,986
Operating Surplus / (Deficit)		9,644	5,520
Physical Resources Received Free of Charge	2i	—	2,021
Asset Disposal & Fair Value Adjustments	4	178	(20)
Amounts Received Specifically for New or Upgraded Assets	2g	460	2,120
Net Surplus / (Deficit)		10,282	9,641
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	(2,813)	1,413
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	—	(976)
Total Amounts which will not be reclassified subsequently to operating result		(2,813)	437
Total Other Comprehensive Income		(2,813)	437
Total Comprehensive Income		7,469	10,078

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

City of West Torrens

Financial Statements 2021

Statement of Financial Position
as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	10,681	12,155
Trade & Other Receivables	5b	5,485	4,327
Other Financial Assets (Investments)	5c	1,684	1,500
Inventories	5d	18	14
Non-Current Assets Held for Sale	20	3,600	3,600
Total current assets		21,468	21,596
Non-current assets			
Equity Accounted Investments in Council Businesses	6a	12,693	4,978
Other Non-Current Assets	6b	9,374	10,692
Infrastructure, Property, Plant & Equipment	7a(i)	790,794	786,749
Total non-current assets		812,861	802,419
TOTAL ASSETS		834,329	824,015
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	4,685	5,392
Borrowings	8b	1,782	1,166
Provisions	8c	5,140	4,830
Other Current Liabilities	8d	6,351	—
Total Current Liabilities		17,958	11,388
Non-Current Liabilities			
Borrowings	8b	33,906	35,644
Provisions	8c	266	253
Other Non-Current Liabilities	8d	—	2,000
Total Non-Current Liabilities		34,172	37,897
TOTAL LIABILITIES		52,130	49,285
Net Assets		782,199	774,730
EQUITY			
Accumulated surplus		121,199	118,576
Asset revaluation reserves	9a	637,692	640,505
Other reserves	9b	23,308	15,649
Total Council Equity		782,199	774,730
Total Equity		782,199	774,730

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

City of West Torrens

Financial Statements 2021

Statement of Changes in Equity
for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2021					
Balance at the end of previous reporting period		118,576	640,505	15,649	774,730
Net Surplus / (Deficit) for Year		10,282	—	—	10,282
Other Comprehensive Income					
- Share of OCI - Equity Accounted Council Businesses		—	—	—	—
- Other Movements (Rounding Adjustment)		—	—	—	—
- Gain (Loss) on Revaluation of I,PP&E	7a	—	(2,813)	—	(2,813)
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	—	—	—	—
Other comprehensive income		—	(2,813)	—	(2,813)
Total comprehensive income		10,282	(2,813)	—	7,469
Transfers between Reserves		(7,659)	—	7,659	—
Balance at the end of period		121,199	637,692	23,308	782,199
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					
- Share of OCI - Equity Accounted Council Businesses		—	—	—	—
- Other Movements (Rounding Adjustment)		—	—	—	—
- 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 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

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

City of West Torrens

Financial Statements 2021

Statement of Cash Flows

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		61,655	59,538
Statutory Charges		2,310	2,059
User Charges		1,501	1,562
Grants, Subsidies and Contributions (operating purpose)		3,995	4,249
Investment Receipts		295	133
Reimbursements		358	378
Other Receipts		2,865	5,074
<u>Payments</u>			
Payments to Employees		(22,209)	(22,481)
Payments for Materials, Contracts & Other Expenses		(26,163)	(28,282)
Finance Payments		(1,056)	(852)
Net cash provided by (or used in) Operating Activities	11b	<u>23,551</u>	<u>21,378</u>
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		460	2,120
Sale of Replaced Assets		1,560	824
Repayments of Loans by Community Groups		—	147
Distributions Received from Equity Accounted Council Businesses		4,952	841
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(12,432)	(17,321)
Expenditure on New/Upgraded Assets		(10,498)	(9,511)
Net Purchase of Investment Securities		(184)	(86)
Capital contributed to Equity Accounted Council Businesses		(7,715)	(3,014)
Net cash provided (or used in) investing activities		<u>(23,857)</u>	<u>(26,000)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		14,004	13,555
<u>Payments</u>			
Repayments of Borrowings		—	(640)
Repayment of Lease Liabilities		(15,171)	(293)
Repayment of Bonds & Deposits		(1)	(48)
Net Cash provided by (or used in) Financing Activities		<u>(1,168)</u>	<u>12,574</u>
Net Increase (Decrease) in Cash Held		<u>(1,474)</u>	<u>7,952</u>
plus: Cash & Cash Equivalents at beginning of period		12,155	4,203
Cash and cash equivalents held at end of period	11a	<u>10,681</u>	<u>12,155</u>
Additional Information:			
plus: Investments on hand – end of year	6b	1,684	1,500
Total Cash, Cash Equivalents & Investments		<u>12,365</u>	<u>13,655</u>

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

City of West Torrens

Financial Statements 2021

Notes to and forming part of the Principal Financial Statements for the year ended 30 June 2021

Contents of the Notes accompanying the General Purpose Financial Statements

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

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 02 November 2021

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 Estimates and assumptions

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include:

1. Income from Community Centres reduced due to inability to hold group events.
2. Fines and Interest payments on late payments of rates have been waived during .

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to [reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs]. It is expected further financial impacts will flow into the 2021/22 financial year but these have been largely taken into account during the development of the budget process for 2021/22 including, but not limited to a minimal rate increase and increased costs of income recovery. The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

1.4 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

The Council recognises revenue under AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058) or AASB 15 *Revenue from Contracts with Customers* (AASB 15) when appropriate.

continued on next page ...

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied grants (financial assistance grants / local roads / supplementary 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
2020/21	\$2,329,087	\$1,274,249	+\$1,054,838

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.

continued on next page ...

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(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

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

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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
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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.

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.

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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% (2020, 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. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(10) Leases

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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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(13) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASBs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment applies to annual reporting periods beginning on or after 1 June 2020. This amendment had no impact on the consolidated financial statements of the Group.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, 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 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- 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)

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and associated standards.

(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 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income

\$ '000	2021	2020
(a) Rates		
General Rates		
General Rates	60,603	59,496
Less: Mandatory Rebates	(965)	(910)
Less: Discretionary Rebates, Remissions & Write Offs	(119)	(75)
Total General Rates	59,519	58,511
Other Rates (Including Service Charges)		
Natural Resource Management Levy	1,583	1,558
Total Other Rates (Including Service Charges)	1,583	1,558
Other Charges		
Penalties for Late Payment	136	120
Legal & Other Costs Recovered	24	98
Total Other Charges	160	218
Less: Discretionary Rebates, Remissions & Write Offs	(18)	(17)
Total Rates	61,244	60,270
(b) Statutory Charges		
Development Act Fees	863	706
Animal Registration Fees & Fines	352	350
Parking Fines / Expiation Fees	815	896
Environmental Control Fines	4	12
Other Licences, Fees & Fines	45	48
Sundry	31	40
Total Statutory Charges	2,110	2,052
(c) User Charges		
Hall & Equipment Hire	224	193
Property Lease	850	896
Subsidies Received on Behalf of Users	5	1
Waste royalties	60	66
Employee Contributions	132	142
Home Assistance	94	98
Sundry	35	51
Total User Charges	1,400	1,447

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
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(d) Investment Income

Interest on Investments		
- Local Government Finance Authority	69	76
- Banks & Other	—	24
Market movement on investments	161	(44)
Dividend income including franking credits	65	77
Total Investment Income	295	133

(e) Reimbursements

Roadworks	—	2
Private Works	106	71
Electricity & Gas	107	124
Insurance	5	17
Rates & Taxes	96	116
Employee Costs	11	4
Other	1	10
Total Reimbursements	326	344

(f) Other income

Insurance & Other Recoupments - Infrastructure, IPP&E	7	29
Rebates Received	87	100
Fuel Tax Credits	38	34
Mendelson Scholarships	20	20
Sundry	29	210
Total Other income	181	393

(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	460	2,120
Total Amounts Received Specifically for New or Upgraded Assets	460	2,120
Other Grants, Subsidies and Contributions	946	1,167
Untied - Financial Assistance Grant	1,276	1,283
Roads to Recovery	617	617
Home and Community Care Grant	526	518
Library and Communications	454	441
Total Other Grants, Subsidies and Contributions	3,819	4,026
Total Grants, Subsidies, Contributions	4,279	6,146

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

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(i) Sources of grants		
Commonwealth Government	1,143	3,085
State Government	3,050	3,023
Other	86	38
Total	4,279	6,146

(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	1,269	2,271
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Other Environment	(40)	—
Parks & Gardens	—	(577)
Roads Sealed	(656)	(1,063)
Other Community Amenities	(573)	(631)
Subtotal	(1,269)	(2,271)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads Sealed	398	656
Other Community Amenities	657	573
Other Environment	—	40
Subtotal	1,055	1,269
Unexpended at the close of this reporting period	1,055	1,269
Net increase (decrease) in assets subject to conditions in the current reporting period	(214)	(1,002)

(i) Physical Resources Received Free of Charge

Land & Improvements	—	2,021
Total Physical Resources Received Free of Charge	—	2,021

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 3. Expenses

\$ '000	Notes	2021	2020
(a) Employee costs			
Salaries and Wages		20,055	20,784
Employee Leave Expense		904	555
Superannuation - Defined Contribution Plan Contributions	18	1,851	1,876
Workers' Compensation Insurance		568	543
Other Employee Related Costs		343	563
Less: Capitalised and Distributed Costs		(1,130)	(1,128)
Total Operating Employee Costs		22,591	23,193
Total Number of Employees (full time equivalent at end of reporting period)		216	225
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		26	26
Bad and Doubtful Debts		1	5
Elected Members' Expenses		461	442
Subtotal - Prescribed Expenses		488	473
(ii) Other Materials, Contracts and Expenses			
Contractors		11,225	11,068
Energy		660	383
Individually Significant Items		295	309
Maintenance		416	475
Legal Expenses		235	283
Levies Paid to Government - NRM levy		1,567	1,543
Levies - Other		235	236
Parts, Accessories & Consumables		498	622
Professional Services		1,401	1,406
Materials		962	962
Insurance		870	859
Street lighting		894	964
Printing, Postage & Stationery		308	368
Advertising & Marketing		153	296
Software, Licensing & Maintenance		1,141	1,203
Water Rates		719	825
Memberships & Subscriptions		274	246
Partnership and Community Grants		379	349
Sundry		2,263	2,248
Subtotal - Other Material, Contracts & Expenses		24,495	24,645
Total Materials, Contracts and Other Expenses		24,983	25,118
(iii) Individually significant items			
Library Resources		295	309

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses (continued)

\$ '000	2021	2020
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Land Improvements	1,238	1,005
Buildings & Other Structures	2,872	2,585
Infrastructure		
- Sealed Roads	5,003	4,648
- Kerb & Guttering	1,766	1,784
- Stormwater Drainage	1,485	1,468
- Other Transport	58	65
- Footways / Cycle Tracks	1,163	1,193
- Glenelg to Adelaide Pipeline	48	50
- Bridges	137	136
Right-of-use Assets	404	411
Plant & Equipment	1,368	986
Furniture & Fittings	511	492
Subtotal	16,053	14,823
Total Depreciation, Amortisation and Impairment	16,053	14,823

(d) Finance Costs

Interest on Loans	820	610
Interest on Leased Assets	236	242
Total Finance Costs	1,056	852

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2021	2020
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	1,560	824
Less: Carrying Amount of Assets Sold	(1,382)	(844)
Gain (Loss) on Disposal	178	(20)
Net Gain (Loss) on Disposal or Revaluation of Assets	178	(20)

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 5. Current Assets

\$ '000	2021	2020
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	1,855	2,029
Deposits at Call	8,779	10,097
Investment - Mendelson	47	29
Total Cash & Cash Equivalent Assets	10,681	12,155
(b) Trade & Other Receivables		
Rates - General & Other	1,406	1,823
Council Rates Postponement Scheme	29	23
Accrued Revenues	114	45
Debtors - General	3,329	1,837
Other Levels of Government	47	42
GST Recoupment	558	552
Prepayments	2	5
Subtotal	5,485	4,327
Total Trade & Other Receivables	5,485	4,327
(c) Other Financial Assets (Investments)		
Shares in Listed Companies - Mendelson Foundation	1,684	1,500
Total Other Financial Assets (Investments)	1,684	1,500
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	18	14
Total Inventories	18	14

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 6. Non-Current Assets

\$ '000	Notes	2021	2020
(a) Equity Accounted Investments in Council Businesses			
Brownhill Keswick Creek Stormwater Project	19	12,693	4,978
<u>Total Equity Accounted Investments in Council Businesses</u>		<u>12,693</u>	<u>4,978</u>
(b) Other Non-Current Assets			
Other			
Capital Works-in-Progress		9,374	10,692
Contract Assets		—	—
Contract Cost Assets		—	—
Total Other		<u>9,374</u>	<u>10,692</u>
<u>Total Other Non-Current Assets</u>		<u>9,374</u>	<u>10,692</u>

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2021

Note 7. Infrastructure, Property, Plant & Equipment

(a(i)) Infrastructure, Property, Plant & Equipment

£'000	Fair Value Level	as at 30/06/2021										as at 30/06/2021									
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets	Transferred - Addition New Assets
Capital Work in Progress - Buildings			9,788		9,788		989	598													
Land - Community	3		804		804		3,064	779													
Land - Other	2	207,240			207,240							207,240			207,240						
Land Improvements	3	48,970			48,970							48,970			48,970						
Buildings & Other Structures	2	28,730		(5,442)	23,288		3,035	347		(1,238)		32,392			32,392						
Buildings & Other Structures	2	131,092		(58,168)	72,924			265		(2,733)		135,930			135,930						
Infrastructure	3	42,605		(33,819)	8,786			163		(139)		39,587			39,587						
- Sealed Roads		255,578	(1)	(113,793)	141,842		439	3,423		(5,003)		262,940			262,940						
- Kerb & Guttering		123,846		(16,075)	107,771		51	3,658		(1,766)		124,064			124,064						
- Stormwater Drainage		137,338		(59,480)	77,858		1,876	443		(1,485)		139,942			139,942						
- Other Transport		2,889		(382)	2,507		37	24		(58)		3,003			3,003						
- Footways / Cycle Tracks		80,988		(15,711)	64,887		357	639		(1,183)		79,316			79,316						
- Glenelg to Adelaide Pipeline		2,408		(332)	2,076		37			(48)		2,437			2,437						
- Bridges		12,723		(3,767)	8,956		12			(137)		13,091			13,091						
- Right of Use Assets		11,117			11,117					(404)		10,758			10,758						
Plant & Equipment			11,276	(4,804)	6,444		78	1,702	(479)	(1,880)			11,886	(5,308)	6,377						
Furniture & Fittings			9,114	(6,811)	2,303		50	391		(511)			9,510	(7,303)	2,207						
Total Infrastructure, Property, Plant & Equipment		1,084,932	20,381	(318,574)	786,749		5,972	11,055	(479)	(18,053)		1,059,580	21,185	(329,981)	750,794						
Comparatives		1,045,635	32,790	(302,536)	775,890		11,528	9,968	(567)	(14,823)		1,084,932	20,381	(318,574)	786,749						

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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 2021

Notes to the Financial Statements
for the year ended 30 June 2021

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 2021. 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 2021. 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 Maloneys 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 2021 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 2021 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 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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

Description	Valuation approach and inputs used
Stormwater	Formulated using Rawlinsons Australia Construction Handbook 2021 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 2021 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 Ms Lisa Gilmartin, B Acc, BMgmt (Mkg), MBA, ASA. Valuations on footways and cycle tracks were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Ms Lisa Gilmartin, B Acc, BMgmt (Mkg), MBA, ASA, for the year ended 30 June 2020.

Valuations on stormwater and Glenelg to Adelaide pipeline were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Ms Lisa Gilmartin, B Acc, BMgmt (Mkg), MBA, ASA, for the year ended 30 June 2020. Independent valuations of bridges were determined on the 30 June 2020 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 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Liabilities

\$ '000	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(a) Trade and Other Payables				
Goods & Services	3,331	—	3,954	—
Payments Received in Advance	166	—	75	—
Accrued Expenses - Employee Entitlements	709	—	650	—
Accrued Expenses - Other	427	—	660	—
Deposits, Retentions & Bonds	52	—	53	—
<u>TOTAL Trade and Other Payables</u>	<u>4,685</u>	<u>—</u>	<u>5,392</u>	<u>—</u>

\$ '000	Notes	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(b) Borrowings					
Loans		1,482	23,228	865	24,710
Lease Liabilities	17b	300	10,678	301	10,934
<u>TOTAL Borrowings</u>		<u>1,782</u>	<u>33,906</u>	<u>1,166</u>	<u>35,644</u>

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

(c) Provisions

Employee Entitlements (including oncosts)	5,140	266	4,830	253
<u>TOTAL Provisions</u>	<u>5,140</u>	<u>266</u>	<u>4,830</u>	<u>253</u>

(d) Other Liabilities

Deferred Revenue	6,351	—	—	2,000
<u>TOTAL Other Liabilities</u>	<u>6,351</u>	<u>—</u>	<u>—</u>	<u>2,000</u>

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 9. Reserves

	as at 30/06/20				as at 30/06/21
\$ '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	2,353	309	–	–	2,662
Buildings & Other Structures Infrastructure	41,143	(903)	–	–	40,240
- Sealed Roads	218,881	2,220	–	–	221,101
- Kerb & Guttering	(8,385)	(2,827)	–	–	(11,212)
- Stormwater Drainage	52,099	(192)	–	–	51,907
- Other Transport	145	42	–	–	187
- Footways / Cycle Tracks	67,843	(1,702)	–	–	66,141
- Glenelg to Adelaide Pipeline	330	(7)	–	–	323
- Bridges	6,854	247	–	–	7,101
Plant & Equipment	44	–	–	–	44
Total Asset Revaluation Reserve	640,505	(2,813)	–	–	637,692
Comparatives	640,068	1,413	–	(976)	640,505

	as at 30/06/20				as at 30/06/21
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Development Reserve	3,290	–	–	–	3,290
Committed Expenditure Reserve	12,353	7,655	–	–	20,008
Urban Tree Fund Reserve	6	5	–	–	11
Total Other Reserves	15,649	7,660	–	–	23,309
Comparatives	17,339	4	(1,694)	–	15,649

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 2021/22 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 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Assets Subject to Restrictions

\$ '000	2021	2020
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		
Mendelson Foundation	1,706	1,558
Total Cash & Financial Assets	1,706	1,558
Total Assets Subject to Externally Imposed Restrictions	1,706	1,558

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
(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	10,681	12,155
Balances per Statement of Cash Flows		10,681	12,155

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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

\$ '000	2021	2020
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities		
Net Surplus/(Deficit)	10,282	9,641
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	16,053	14,823
Equity Movements in Equity Accounted Investments (Increase)/Decrease	(4,952)	(841)
Non-Cash Asset Acquisitions	—	(2,021)
Grants for capital acquisitions treated as Investing Activity	(460)	(2,120)
Net (Gain) Loss on Disposals	(178)	20
	<u>20,745</u>	<u>19,502</u>
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	(1,158)	(566)
Net (Increase)/Decrease in Inventories	(4)	17
Net Increase/(Decrease) in Trade & Other Payables	(706)	(155)
Net Increase/(Decrease) in Unpaid Employee Benefits	323	580
Net Increase/(Decrease) in Other Liabilities	4,351	2,000
Net Cash provided by (or used in) operations	<u>23,551</u>	<u>21,378</u>

\$ '000	Notes	2021	2020
(c) Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
Physical Resources Received Free of Charge	2i	—	2,021
Amounts recognised in Income Statement		—	<u>2,021</u>
Total Non-Cash Financing and Investing Activities		—	<u>2,021</u>

(d) Financing Arrangements

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

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

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

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12(a). Functions

\$ '000	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).										TOTAL ASSETS HELD	
	2021	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		2020	NON-CURRENT	
		2021	2020	2021	2020	2021	2020	2021	2020		2021	2020
Functions/Activities												
Business Undertakings												
- Public Order & Safety	1	286	2	260	—	(285)	(258)	1	—	2	501	506
Community Services												
- Health Services	49	342	60	346	—	(293)	(286)	44	59	88	80	88
- Community Support	794	3,341	851	3,383	—	(2,547)	(2,542)	526	518	36,198	30,029	36,198
- Community Amenities	63	367	55	372	—	(304)	(317)	—	2	204	2,510	204
Culture												
- Library services	478	3,739	464	3,833	—	(3,261)	(3,369)	454	441	6,198	5,983	6,198
- Cultural services	110	1,704	190	1,771	—	(1,594)	(1,581)	—	—	17,703	13,415	17,703
Economic Development												
Environment	—	572	—	607	—	(572)	(607)	—	—	—	—	—
- Waste Management	201	7,557	163	6,658	—	(7,356)	(6,495)	—	—	27,247	18,546	27,247
- Other Environment	1,824	10,423	1,960	10,411	—	(8,599)	(8,451)	194	291	80,861	109,280	80,861
Recreation	34	7,423	98	7,697	—	(7,389)	(7,599)	—	—	239,588	240,021	239,588
Regulatory Services	2,110	5,088	2,006	5,184	—	(2,978)	(3,178)	—	—	307	24	307
Transport & Communication	1,370	13,467	46	13,176	—	(12,097)	(13,130)	1,306	1,429	328,172	327,058	328,172
Plant Hire & Depot/Indirect	579	15	476	16	—	564	460	—	—	20,776	21,344	20,776
Unclassified Activities	—	—	—	—	—	—	—	—	—	5,452	8,622	5,452
Council Administration	65,714	10,359	63,135	10,262	—	56,355	52,873	1,294	1,284	33,117	32,954	33,117
Total Functions/Activities	74,327	64,683	69,506	63,986	5,520	9,644	5,520	(806,546)	4,026		834,329	824,015

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 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12(b). 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 2021

Notes to the Financial Statements for the year ended 30 June 2021

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 2020/21.

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 0.43% (2020: 0.53%). 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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Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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% (2020: 2.78% and 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 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
2021					
Cash & Cash Equivalents	10,681	—	—	10,681	10,681
Receivables	3,443	—	—	3,443	3,443
Other Financial Assets	14,377	—	—	14,377	14,377
Total Financial Assets	28,501	—	—	28,501	28,501
Financial Liabilities					
Payables	4,684	—	—	4,684	4,685
Current Borrowings	1,782	—	—	1,782	1,782
Non-Current Borrowings	—	7,716	26,190	33,906	33,906
Total Financial Liabilities	6,466	7,716	26,190	40,372	40,373
2020					
Cash & 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

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

\$ '000	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	2.93%	35,688	2.87%	36,810
		35,688		36,810

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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Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2021	2020
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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	290	8,746
Buildings	2,463	1,297
Infrastructure	11,521	—
Plant & Equipment	349	435
Other	5,267	—
	<u>19,890</u>	<u>10,478</u>

These expenditures are payable:

Not later than one year	19,890	10,478
	<u>19,890</u>	<u>10,478</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	26	53
Waste Management Services	15,890	22,220
Grants Funding (restricted)	—	—
Operational Expenditure	914	938
Information Technology Commitments	—	36
	<u>16,830</u>	<u>23,247</u>

These expenditures are payable:

Not later than one year	4,428	6,634
Later than one year and not later than 5 years	12,402	16,613
	<u>16,830</u>	<u>23,247</u>

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Financial Indicators

\$ '000	Indicator 2021	Indicators 2020	Indicators 2019
Information paper 9 <i>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.</i>			
1. Operating Surplus Ratio			
Operating Surplus	13.0%	7.9%	11.2%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities	46%	45%	20%
Total Operating Income			
<i>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.</i>			
Adjustments to Ratios			
<i>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.</i>			
Adjusted Operating Surplus Ratio			
Operating Surplus	12.1%	6.4%	10.2%
Total Operating Income			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities	47%	46%	20%
Total Operating Income			
3. Asset Renewal Funding Ratio			
Net Asset Renewals	93%	111%	112%
Infrastructure & Asset Management Plan required expenditure			
<i>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.</i>			

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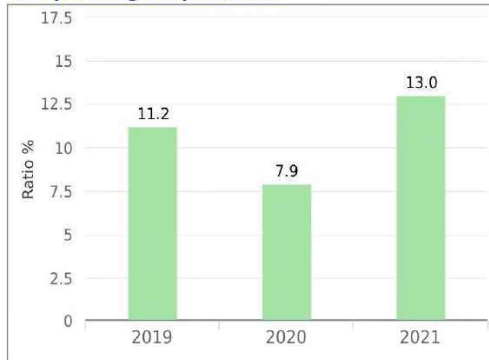
Financial Statements 2021

Notes to the Financial Statements for the year ended 30 June 2021

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



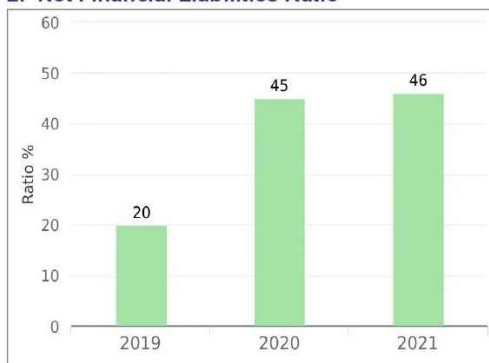
Purpose of operating surplus ratio

This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2020/21 result

2020/21 ratio 13.0%

2. Net Financial Liabilities Ratio



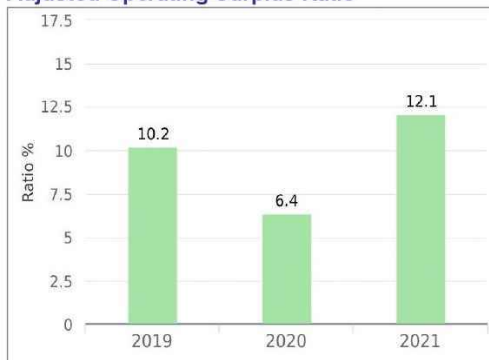
Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2020/21 result

2020/21 ratio 46%

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 2020/21 result

2020/21 ratio 12.1%

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City of West Torrens

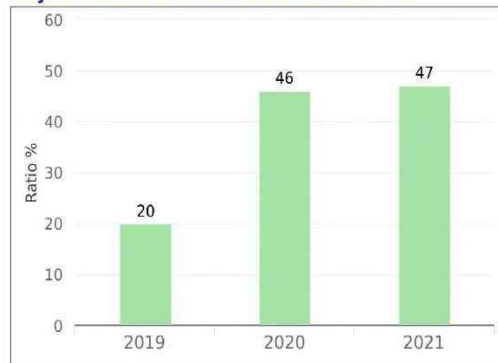
Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



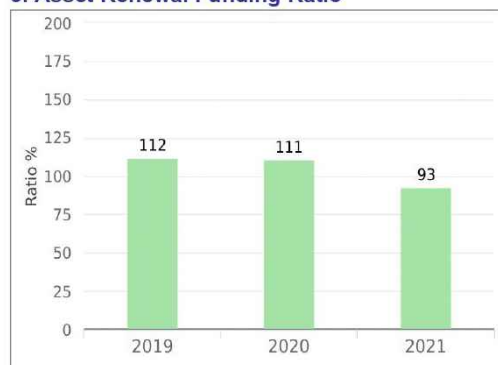
Purpose of adjusted net financial liabilities ratio

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 2020/21 result

2020/21 ratio 47%

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 2020/21 result

2020/21 ratio 93%

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	74,327	69,506
less Expenses	(64,683)	(63,986)
Operating Surplus / (Deficit)	9,644	5,520
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(12,432)	(17,321)
add back Depreciation, Amortisation and Impairment	16,053	14,823
add back Proceeds from Sale of Replaced Assets	1,560	824
	5,181	(1,674)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(10,498)	(9,511)
add back Amounts Received Specifically for New and Upgraded Assets	460	2,120
	(10,038)	(7,391)
Net Lending / (Borrowing) for Financial Year	4,787	(3,545)

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

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:

(a) Right of use assets

\$ '000	Ready to use	Land	Plant & Equipment	Total
2021				
Opening balance	—	11,093	24	11,117
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	—	45	(1)	44
Depreciation charge	—	(398)	(6)	(404)
Impairment of right-of-use assets	—	—	—	—
Other	—	—	—	—
Balance at 30 June	—	10,740	17	10,757
2020				
Opening balance	—	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	—	11,094	23	11,117

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2021	2020
Adoption of AASB 16 at 1 July 2019	11,235	11,528
Re-measurement of Liability	44	—
Additions	—	—
Accretion of interest	236	242
Payments	(537)	(535)
Other	—	—
Balance at 30 June	10,978	11,235

Classified as:

continued on next page ...

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 17. Leases (continued)

\$ '000	2021	2020
Current	300	301
Non Current	10,678	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	404	411
Interest expense on lease liabilities	236	242
Expense relating to short term leases	—	—
Expense relating to leases of low-value assets	—	—
Variable lease payments	—	—
Other	—	—
Total amount recognised in profit or loss	640	653

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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	2021	2020
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	718	979
Later than one year and not later than 5 years	909	1,213
Later than 5 years	29	31
	<u>1,656</u>	<u>2,223</u>

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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 2020/21; 9.50% in 2019/20). 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 2019/20) 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 119.34(a), 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 2021. 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 2021 totalled \$1,850,597 (2019/20 \$1,875,545).

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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	
	2021	2020	2021	2020
Council's Share of Net Income				
Joint Ventures	4,952	841	12,693	4,978
Total Council's Share of Net Income	4,952	841	12,693	4,978

((a)i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2021	2020
Brownhill and Keswick Creek Stormwater Board	Flood Mitigation	12,693	4,978
Total Carrying Amounts - Joint Ventures & Associates		12,693	4,978

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

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2021	2020	2021	2020	2021	2020
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	
	2021	2020
Opening Balance	4,978	1,964
Share in Operating Result	4,952	841
New Capital Contributions	2,763	1,992
Reconciling Item	—	181
Council's Equity Share in the Joint Venture or Associate	12,693	4,978

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Interests in Other Entities (continued)

(d) Summarised Financial Information of the Equity Accounted Business

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2021	2020
Statement of Financial Position		
Cash and Cash Equivalents	12,135	5,003
Other Current Assets	271	325
Non-Current Assets	13,634	6,410
Total Assets	26,040	11,738
Current Trade and Other Payables	117	1,568
Current Provisions	19	11
Total Liabilities	136	1,579
Net Assets	25,904	10,159
Statement of Comprehensive Income		
Other Income	279	—
Contributions from Constituent Councils	472	389
Interest Income	26	25
Capital Funding/Grants	9,877	1,762
Total Income	10,654	2,176
Employee Costs	286	271
Materials, Contracts & Other Expenses	199	152
Depreciation, Amortisation and Impairment	62	37
Total Expenses	547	460
Operating Result	10,107	1,716

(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	2021	2020
(i) Capital Expenditures Payable		
Not later than one year	1,960	1,128
Later than one year and not later than 5 years	—	—
Later than 5 years	—	—
	1,960	1,128

(f). Transactions with Council

Aggregate amount of transactions with Council		
- receipts from Council	2,763	1,992

City of West Torrens

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

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. Sale has been settled subsequent to year end and realised the carrying amount listed below.

\$ '000	2021	2020
Carrying Amounts of Assets and Liabilities		
Assets		
Infrastructure, Property, Plant and Equipment	3,600	3,600
Total Assets	3,600	3,600
Net Assets	3,600	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 2021, 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 12/10/21.

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	2021	2020
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,638	1,507
Post-Employment Benefits	77	84
Total	1,715	1,591

continued on next page ...

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City of West Torrens

Financial Statements 2021

Notes to the Financial Statements for the year ended 30 June 2021

Note 23. Related Party Transactions (continued)

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

City of West Torrens

Notes to the Financial Statements for the year ended 30 June 2021

Note 24. Mendelson Foundation

\$ '000	2021	2020
<p>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.</p>		
Financial Performance & Cash Flow Information		
Statement of Comprehensive Income - Mendelson Foundation		
INCOME		
Dividend Income including Franking Credits	65	77
Interest income	0	1
Fair Value Movement on Financial Assets	161	(45)
Council Contribution	20	20
	<u>246</u>	<u>53</u>
EXPENDITURE		
Scholarships	60	48
Fund Management	19	21
Member Emoluments	18	15
	<u>97</u>	<u>84</u>
CHANGE IN FOUNDATION WEALTH	<u>149</u>	<u>(31)</u>
Statement of Financial Position - Mendelson Foundation		
CURRENT ASSETS		
Cash & Cash Equivalents	47	16
Trade & Other Receivables	47	42
Units in Managed Funds	335	378
Shares in Listed Companies	1,348	1,122
Total Assets	<u>1,778</u>	<u>1,558</u>
LIABILITIES		
Current Liabilities	71	-
Non Current Liabilities	-	-
Total Liabilities	<u>71</u>	<u>-</u>
NET ASSETS	<u>1,706</u>	<u>1,558</u>
FOUNDATION WEALTH		
Accumulated Surplus	<u>1,706</u>	<u>1,558</u>

City of West Torrens

Financial Statements 2021

General Purpose Financial Statements for the year ended 30 June 2021

Independent Auditor's Report - Financial Statements

You have not selected a PDF for printing.

City of West Torrens

Financial Statements 2021

General Purpose Financial Statements for the year ended 30 June 2021

Independent Auditor's Report - Internal Controls

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City of West Torrens

Financial Statements 2021

General Purpose Financial Statements for the year ended 30 June 2021

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 2021, 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: 13 October 2021

City of West Torrens

Financial Statements 2021

General Purpose Financial Statements for the year ended 30 June 2021

Statement by Auditor

I confirm that, for the audit of the financial statements of City of West Torrens for the year ended 30 June 2021, 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: 13 October 2021

9.5 COMMITTEE PERFORMANCE AND REPORTING

Nil

10 OTHER BUSINESS

11 CONFIDENTIAL

Nil

12 NEXT MEETING

TBA

13 MEETING CLOSE