

EAF Status - Public View - Completed Items Only

External Audit Findings (EAF)

Report Created On: Nov 16, 2022

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
Finding 2.3.1	1	001 - That NIRC consider re-making its Advisory Committee Structure through the establishment of four Council Committees: <ul style="list-style-type: none"> • Services • Planning & Environment • Finance & Corporate Services • Economic Development 	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Advisory Committees are in place and operating as BAU.				Yes	Completed
Finding 2.3.2	2	002 - That input to these Committees be provided for interest groups and individuals on invitation ensuring the opportunity for community engagement into NIRC's strategic and policy development processes.	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): The Committees are in place and operating as BAU.				Yes	Completed
Finding 2.2.1	3	003 - That efforts continue to align the CSP outcomes with operational delivery and to improve line-of-sight between the higher order strategies and operational/service delivery standards.	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This item is closed and transferred to BAU by the adoption of the 22-26 Delivery Plan.				Yes	Completed
Finding 3.1.1	4	004 - That the content of the Annual Report seek improved focused on reporting performance/ implementation against the CSP outcomes and strategies.	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): <ul style="list-style-type: none"> • Completed. Transferred to BAU. • Links to Open gov - AIW/RN - Business paper for May Council Meeting. 				Yes	Completed
Finding 3.2.1	6	006 - That the resourcing of the Audit/Risk Management function be reviewed after twelve months to assess its adequacy	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): <ul style="list-style-type: none"> • Now happening as part of the 22/23 budget development. • Transferred to BAU. 				Yes	Completed

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Finding 2.3.3	10	010 - That the fortnightly meeting between NIRC and DITRDC on-Island staff continue to address operational issues.	Gregory Roy	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Business Paper submitted to Council Meeting 7 April 2021. Council noted that NIRC will continue to support the need for fortnightly meetings between NIRC operational staff and DITRDC on-island staff. All action is finalised and EAF completed. Transferred to BAU. 				Yes	Completed
Finding 2.3.4	11	011 - That NIRC and DITRDC consider restructuring the quarterly meeting to discuss strategic issues to include: <ul style="list-style-type: none"> NIRC Mayor & GM The Administrator Assistant Secretary DITRDC 	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> To be progressed in 2021-2022 with a meeting schedule to be developed. This process has been established, acknowledging that Council is now in Administration. Meetings are now held monthly between The Department's FAS, Council Administrator & CEO. Council's Administrator & CEO meet directly with the Island Administrator monthly. Operating as BAU 				Yes	Completed
Finding 2.2.2	12	012 - That these quarterly meetings be held face-to-face alternating between Canberra and Norfolk Island.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Rotation occurs on the basis of the availability of personnel and other matters. This matter has been transferred to BAU.</p>				Yes	Completed

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
Finding 2.2.4	14	014 - That NIRC seek membership of the Commonwealth and State agencies inter-agency forum to build mutual understand, working relationships and opportunities for collaboration between NIRC and these agencies.	Andrew Roach	<p>Progress as at 30 Sept (1 Jul to 30 Sep 2022):</p> <ul style="list-style-type: none"> This continues to be developed, but significant steps have been taken to open lines of communication across relevant Departments. This will mature in time, but the process has been rewarding to date. Council has now been invited to attend monthly Agency meetings with the Administrator commencing May 2022 					Completed
Finding 2.2.7	17	<p>017 - That a Liaison Committee be established to provide inputs into:</p> <ul style="list-style-type: none"> Norfolk Island 2030 - Sustaining our Future The Norfolk Island Community Strategic Plan Review of the Planning Act 2002 (NI) The Norfolk Island Plan Review. 	Andrew Roach	<p>Progress as at 30 September 2022:</p> <p>Completed. EAF 17 is linked to EAF 16</p> <p>Progress as at 30 June 2022 (1 Apr to 30 June 2022):</p> <p>This work has commenced and is progressing with input particularly from the Sustainability Committee. There is still a lot of structure to put into place before this item progresses significantly.</p>	31/05/2023	\$10,000	<p>Linked to 2.2.6 EAF 16</p> <p>Peak Services Team. Adopting Plan created by Administrator's Office.</p>		Completed
Finding 2.2.9	20	020 - That a qualified planner be recruited as net additional to the current staff establishment and related staff budget, preferably a post-graduate with some (if limited) experience at the right level.	Philip Reid	<p>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</p> <ul style="list-style-type: none"> Preliminary assessment has been conducted of Planning staff resources. No immediate need is justified for additional resources. GM Delegations now in place, easing burden on Planning staff to prepare additional documentation for Council meetings. Requirement for additional Planning staff will be monitored on an ongoing basis and any change in resourcing needs will be referred to the General Manager for consideration and a determination. All action is finalised and EAF completed. 					Completed

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Finding 4.1.3	21	021 - That budget allocations be increased to ensure that planning staff can sustain Continuous Professional Development and have one attendee at the annual NSW Planning Institute of Australia State conference.	Philip Reid	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Transferred to BAU. Conference attendance approved. 				Yes	Completed
Finding 3.2.3	23	<p>023 - That NIRC consider negotiations with Port Macquarie-Hastings Council to extend the Agreement for resource support for</p> <ul style="list-style-type: none"> Assessment of complex DA's. Strategic planning work. Mentoring and training. Ensuring updated knowledge and awareness of NSW issues and practices. 	Philip Reid	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. New relationship with LGAQ & Peak Services meets this need. Bundaberg City Council has decided against proceeding. Further avenues will now be explored. Transferred to BAU. 				Yes	Completed
Finding 2.2.11	27	027 - That DITRDC work with NIRC and Parks Australia to resolve – with very high priority - waste disposal issues including the cessation of the disposal of waste at Headstone acknowledging that this will require funding from the Commonwealth Government.	Philip Reid	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>New waste management infrastructure has been secured together with the appointment of a contractor to operate the WMC.</p>					Completed
Finding 2.2.12	29	029 - That the Ports Management Strategy – including the approval processes, design and construction timeline be finalised in order to secure facilities that support NIRC to achieve bio-security compliance.	Philip Reid	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Completed. Ports Management Plan completed and accepted by Department.</p> <p>First Point of Entry transitional work is underway and likely to be finalised during late 2021 / early 2022</p>		\$85,000		Yes	Completed

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Finding 3.1.4	30	030 - That the Commonwealth and NIRC establish a task force to address the issue of planning, resourcing and implementation of a strategy to protect the unique biodiversity of Norfolk Island.	Philip Reid	<p>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022)</p> <p>NIRC has multiple forums with the Commonwealth and community broadly on protection of the island's biodiversity. This includes the Reserves and Conservation Advisory Committee, National Parks Advisory Committee and routine meetings with both DITRDCA and Parks Australia regarding environmental issues, including protection of biodiversity of public and private land. This will also be consulted on through the NI Plan comprehensive review.</p>	N/A	N/A	N/A		Completed
Finding 3.1.5	31	031 - That NIRC undertake a review to establish the funding mechanism, and structure and staffing capacity of the NIRC Environment Team to manage implementation of the Pest Management Strategy following its adoption - including the eradication of the Argentine Ants having high priority.	Philip Reid	<p>Progress as at 30 Sep 2022 (1 Jul to 30 Sep 2022):</p> <ul style="list-style-type: none"> Four years of funding for the Argentine Ant Eradication Program has been secured from the Commonwealth, through to FY26. Some priorities identified in the Pest Management Plan have been funded under the SDA where they relate to the Public Reserves. Some minor funding obtained from the Lord Mayor's Charitable Foundation has been provided for a community-based rat control program. No other initiatives, such as cat or island-wide rate eradication has been funded to date. Transferred to BAU 	30 June 2026	\$3.2 million across 4 years (including both AAEP and Public Reserves)	Service Delivery Agreement (SDA)	Yes	Completed
Finding 3.1.6	32	032 - That the NIRC and the Commonwealth develop a joint strategy to address the issue of PFAS contamination on Norfolk Island.	Philip Reid	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Transferred to BAU. PFAS contamination remediation work is in progress. 			DITRDC	Yes	Completed

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Finding 3.2.6	34	034 - That a training and collaborative working arrangements between the NIRC Building Officer and Customer Care staff be put in place.	Philip Reid	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Transferred to BAU A review of this EAF has considered that building approval/inspection advice is best provided by the Building and Planning Team. Customer Care will be advised of the process for customers with building-related questions. Relocation of all customer-facing functions to Bicentennial Building will assist in this. 			In house	Yes	Completed
Finding 3.2.8	36	<p>036 - That DITRDC and NIRC undertake a review of the Statutory Appointments system to</p> <ul style="list-style-type: none"> Establish improved working and management reporting arrangements Include consideration of more delegation of authority by the Minister to the General Manager for non-judicial appointments. Clarify that statutory appointed staff report directly to the General Manager (or delegate) to remove any confusion as to their accountability. 	Paul Martin	<p>Progress as at 30 June 2022 (1 Apr to 30 June 2022):</p> <p>The Statutory Appointments report has gone to Council. This matter is now complete.</p>					Completed
Finding 2.2.13	37	037 - That DITRDC and NIRC jointly conduct a review of the terms of the Service Delivery Agreement to ensure resource capacity, fairness of requirements as well as providing adequate services to the community.	Andrew Roach	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Completed as at 1/07/2022.</p> <p>The review has been completed and is reflected within the 22-23 Service Delivery Agreement. This review is ongoing.</p>	01/07/2022				Completed
Finding 2.2.14	42	042 - That the true financial position of NIRC inclusive of necessary capital projects and operational adjustments be considered when evaluating what infrastructure and service responsibilities are retained by NIRC and in establishing the financial assistance grant that is required from the Commonwealth.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This matter is closed and transferred to BAU as enhancements to NIRC financial management is covered in detail elsewhere.</p>				Yes	Completed

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Finding 2.2.15	43	043 - That NIRC continue to levy rates on rateable assessments using a combination of a base charge and a rate in the dollar.	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): This item is closed and transferred to BAU. The rating process will mature over time.				Yes	Completed
Finding 3.2.10	44	044 - That NIRC consider the benefits and costs of requesting fresh valuations to be undertaken to ensure that land valuations appropriately reflect easements and other encumbrances (including useability) based on a combination of desktop analysis and on-ground assessment of land parcels.	Paul Martin	Progress as at 30 June 2022 (1 Apr to 30 June 2022): New land valuation has been completed and being used in the calculation of rates for the 22-23 Financial Year.					Completed
Finding 2.1.5	46	046 - That NIRC continue to apply a waste (import) levy to help fund waste management activities.	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Completed with the adoption of the 22-23 budget. Transferred to BAU.				Yes	Completed
Finding 3.2.12	47	047 - That NIRC consider phasing in moderate increases in waste disposal fees to help fund increasing waste management obligations, noting that any significant increases will increase the risk of illegal burning, burial and dumping of waste.	Paul Martin	Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022): <ul style="list-style-type: none"> • New Waste Management Fee introduced in 2021-2022 Budget. • Existing Miscellaneous Waste Management fees increased in 2021-2022 Budget. • Ongoing review of best ways to fund waste management obligations to be undertaken during 2021-2022 financial year. • All action is finalised and EAF completed. 					Completed
Finding 2.1.6	49	049 - That NIRC ensures that it sets its user fees and charges on a cost reflective basis inclusive of overheads.	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Completed in ongoing budgets so transferred to BAU.				Yes	Completed
Finding 2.1.8	51	051 - That NIRC retain responsibility for the liquor bond given its important net financial contribution to NIRC relative to other revenue sources.	Sandra McFeeters	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): Complete as Liquor Bond remaining with Council. Transferred to BAU.				Yes	Completed

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Finding 2.1.9	52	052 - That the Commonwealth continue to refine the Financial Assistance Grants to account for the ongoing and changing disability factors impacting NIRC's infrastructure and service provision on the Island.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Completed by virtue of the increase to the Financial Assistance Grant. Transferred to BAU.</p> <p>The level of Financial Assistance Grants (FAG) now accounts for these factors and will continue to be refined.</p>				Yes	Completed
Finding 2.1.10	53	053 - That NIRC and the Commonwealth collaboratively develop a clearly articulated, costed, and funded long-term plan developed to meet NIRC's public health and environmental obligations and agreed strategic objectives for the Island.	Philip Reid	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Occurring as part of the Service Delivery Agreement (SDA).</p> <p>Completed.</p>	June 2023	Nil	Sampling and analysis, as allowed for under the SDA	Yes	Completed
Finding 2.1.11	54	054 - That the Commonwealth retain the use of NIRC resources for the provision of SDA responsibilities where possible, given that any change in the arrangements has the potential to undermine the financial sustainability of NIRC.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>As a three (3) year Service Delivery Agreement (SDA) commencing from 1 July 2022 has been signed by the General Manager this item has been transferred to BAU.</p>				Yes	Completed
Finding 4.1.4	55	055 - That special arrangements for NIRC to introduce a local GST as a revenue raising mechanism not be considered, but that a GST be considered by the Commonwealth as a possible mechanism to fund its growing financial obligations on the Island with due consideration given to the offsetting administration and transaction costs associated with managing GST arrangements, compliance on a small, isolated Island, and the flow-on effects on the cost of living/visiting and doing business on the Island.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Matter Referred to Department. Not within Council's Capacity. Unsure of Commonwealth position on this matter. 	Completed. Matter referred to Department				Completed
Finding 2.1.14	60	060 - That responsibility for the liquor bond remain with NIRC given the significant financial contribution it provides to NIRC and has limited financial and resourcing risk.	Sandra McFeeters	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>As there is no suggestion that the bond sits anywhere other than Council, this matter is closed and transferred to BAU.</p>				Yes	Completed

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Finding 2.2.17	67	067 - NIRC reconfigure Civica Authority to meet the business requirements of NIRC with an initial focus on simplifying the chart of accounts and general ledger. As the basis for all financial management reporting these two indexes are critical to accurately record all financial transactions during each accounting cycle.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Refer EAF 72 - work on improving reporting addresses concerns regarding chart of accounts. All action is finalised and EAF completed. 					Completed
Finding 3.2.15	69	069 - NIRC negotiate an improved support plan with Civica to improve responsiveness.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Target date to complete integrations has been pushed out to the start of next financial year due to resourcing and technical issues. 					Completed
Finding 3.2.17	71	071 - NIRC provide staff with training in the use of Civica as the core enterprise platform.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Completed. Transferred to BAU.</p>				Yes	Completed
Finding 2.2.18	75	075 - NIRC implement the blueprint across 3 horizons of activity (capabilities, processes, and systems).	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Progress as at 30 Jun 2022 (1 Apr to 30 Jun 2022): Activities ongoing to maximise investment in Civica. Refer EAF 72 (Finding 3.2.6) and EAF 106 (Finding 2.3.15). 				Yes	Completed
Finding 2.3.7	76	076 - That NIRC update its Workforce Plan to include analysis of current and future resourcing needs.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Submitted by Argant Group May 2022. Business Paper submitted to Council Meeting 9 June 2021. Council approved the Argant Group to develop the Norfolk Island Regional Council Workforce Plan. Argent Group has now been engaged. Development of the Workforce Plan is being revisited, with consideration of the implications arising from efficiency targets set by Council for 2021-22. Draft in for consideration and action. 			Submitted by Argant Group May 2022	Yes	Completed

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Finding 2.3.8	77	077 - That the updated Workforce Plan be the vehicle for integrating the “companion” plans of TAAPIIL and the People and Culture Business Plan.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Transferred to BAU. To be progressed based on the work undertaken by the Argent Group in developing the NIRC Workforce Plan. Refer to EAF 76. The argent report is in and is being worked on in this regard. 				Yes	Completed
Finding 2.2.23	82	082 - That in future iterations of the Operational Plan and Delivery Plan performance indicators and targets should be reviewed or refined.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Draft Operational Plan 2021-2022 performance indicators and targets developed and linked to strategic objectives. All action is finalised and EAF completed. Transferred to BAU. 					Completed
Finding 1.1.2	86	086 - Given the current uncertainty over Council’s revenue streams, Council should consider opportunities for reducing operating costs. We understand that Council has implemented an organisational restructure, including redundancies for twenty permanent roles and a significant reduction in casuals and non-replacement of some vacant positions. It is expected to generate cost savings of approximately \$2 million per annum. Council has also recently determined to purchase new batteries and generators for the Norfolk Island power house with a view to reducing diesel fuel costs.	Paul Martin	<p>Progress as at 30 September 2022:</p> <p>Completed as described in the previous update and transferred to BAU.</p> <p>Progress as at 30 Jun 2022 (1 Apr to 30 Jun 2022):</p> <p>A series of redundancies have been effected. The smart meter roll out and lifting the solar moratorium has commenced. These actions will lead to lesser reliance on diesel power generation and the impost of rising fuel costs.</p>				Yes	Completed
Finding 2.2.24	87	087 - Council should carefully monitor the accumulation of outstanding rates and other debts and perform appropriate collection activities.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Outsourced to Collections House (QLD) Resourcing of all Finance activities are under review, including debt collection. Review to be completed by 31 August 2021. Review has been completed and negotiations are underway to outsource finance functions including debt collection. 				Yes	Completed

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Finding 2.2.25	88	<p>088 - Council needs to restore its cash position to ensure it has sufficient cash to adequately cover trust balances and liabilities for employee leave entitlements, fund day to day operations and meet its obligations as they fall due. This may be achieved through:</p> <ul style="list-style-type: none"> Budgeting for and achieving cash surpluses Ensuring expenditure budgets are closely monitored and managed Carefully monitoring the accumulation of outstanding debts and ensuring appropriate recovery action is taken Borrowing – whilst Council is currently debt free and does have the ability to borrow under the Local Government Act, it not generally recommended to borrow for operational purposes. Any consideration of borrowing would also need to take into account Council’s ability to service the debt. It is also noted that borrowing is a charge on the income of Council and the current uncertainty over Council’s income streams may limit the Council’s ability to borrow. The receipt of an injection of additional government funding. 	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>Completed. In House reporting monthly.</p> <p>Council is forecast to meet the \$8M target by 30 June 2023</p>			In House - reported monthly	Yes	Completed
Finding 2.2.26	90	090 - Council needs to restore its working capital position to ensure it has sufficient resources to fund day to day operations and to provide a buffer against unforeseen and unbudgeted expenditures.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. In house, reported monthly. Refer EAF 88 				Yes	Completed
Finding 2.3.9	91	091 - Asset Management Plans should be reviewed and updated in accordance with the guidance provided in the Integrated Planning and Reporting Manual for local government in NSW.	Paul Martin	<p>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</p> <ul style="list-style-type: none"> AssetFinda software implemented. Contractor engaged to coordinate review of integrated planning and reporting manual and update Asset Management Plans and to reconcile asset management tools in AssetFinda. All action is finalised and EAF completed. 					Completed


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Finding 2.3.10	92	092 - The asset management system that is being purchased should be implemented as soon as practicable and be populated with the most current asset data available including asset specifications, costs, useful lives and conditions determined through the recent revaluation. Going forward, the data in the system should be maintained and updated as necessary.	Paul Martin	<p>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</p> <ul style="list-style-type: none"> AssetFinda software implemented. Action completed and EAF closed. 					Completed
Finding 2.2.27	93	093 - A detailed assessment of Council's infrastructure assets should be undertaken to establish an accurate cost to address Council's infrastructure backlog.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. Reported in 30/06/2022 Financials. Progress as at 30 Jun 2022 (1 Apr to 30 Jun 2022): The assessment is underway and due to be finished before 30 September 2022. 			Reported in 30/06/2022 Financials	Yes	Completed
Finding 2.3.11	95	095 - The use of a system driven financial reporting tool should be investigated to enable accurate real time reporting. Manual processes not only lack efficiency, they also increase risk of human error and reduce the effectiveness of financial data in decision making. We understand that Council has planned for a Civica system upgrade. As part of the upgrade, Council should investigate whether the upgraded Civica reporting tool (Business Intelligence Solution, or 'BIS') will meet its reporting needs or whether another reporting software option is appropriate.	Paul Martin	<p>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</p> <ul style="list-style-type: none"> Refer to Item EAF 72. Council has adopted BIS reporting and is finalising report templates for rollout with Q1 budget review, and ongoing monthly reporting for Managers and Team Leaders. All Action is finalised and EAF complete 					Completed
Finding 2.2.29	96	096 - The existing chart of accounts should be reviewed and redundant accounts and inconsistencies addressed. As part of this review, management should consider whether the chart of accounts meets their needs and whether a complete restructure would be preferred.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Review of chart conducted by contractors Refer EFT72 Redundant accounts identified & inconsistencies addressed New Hierarchy level introduced significantly improving reporting capability Review of GL to be incorporated in daily, monthly monthly close protocol All action is finalised and EAF completed. 					Completed

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Finding 2.2.32	99	099 - Budget managers across the Council should be involved in the budgeting process in order to provide input and confirm the veracity of assumptions applied.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This item is closed and has been transferred to BAU. Managers input their own 22-23 budgets into CIVICA and will be asked to review their own areas during the upcoming first quarter budget review.</p>				Yes	Completed
Finding 2.2.33	100	100 - Budget managers should be provided with progressive management reporting and training to assist them in monitoring and managing their budget responsibilities.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed. In house BIZ function. Refer EAF 71 Transferred to BAU 				Yes	Completed
Finding 2.3.14	104	<p>104 - The payroll function has a number of labour intensive activities, which also have a high risk of error due to a significant amount of manual input, including timesheets and leave accruals. Consideration should be given to utilising the system or appropriate add-ons to automate those processes, including the following:</p> <ul style="list-style-type: none"> Completion of timesheets with appropriate authorisation levels; Linking of timesheets to pay runs; Automated timesheets for those administrative employees that are not required to allocate their time to jobs; Calculation of overtime hours, allowances and other payroll related values; Calculation of all leave accruals; Reduction in leave balances for leave taken, linked to timesheets; and Reporting of current leave balances on payslips so employees can accurately project their leave entitlements for future planning. <p>It is also recommended that Council implement an additional detective control, being the independent review of the payroll master-file after each pay run. This will reduce the risk of errors through mistakes or fraudulent activity</p>	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <p>This item is closed and transferred to BAU as payroll processing now predominately contracted out.</p>				Yes	Completed

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Finding 2.2.35	105	<p>105 - Whist acknowledging segregation of duties can be difficult to achieve with a small team, it is desirable to limit an employee's involvement in all aspects of the receipting cycle. Additional controls to reduce risk should be considered including:</p> <ul style="list-style-type: none"> Independent review of end of day reconciliations; Independent employee responsible for banking cash using banking slips which can be matched to deposit slips obtained from the bank; Detailed bank reconciliations performed by an employee independent of the receipting system; and Monthly reconciliations of external unintegrated systems to the general ledger. 	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed, transferred to BAU. Refer EAF 96 (Finding 2.2.29) and EAF 106 (Finding 2.3.15). Segregation of duties testing to be included in 2021-2022 Internal Audit Plan and referred to subsequent meeting of Audit Committee after results received. Many of these initiatives will be introduced before the start of the 22-23 financial year. 			Audit, Risk and Improvement Committee (ARIC)	Yes	Completed
Finding 2.3.15	106	<p>106 - The issues identified surrounding the bank reconciliation appear to relate to a lack of appropriate training provided to Council staff, likely due to the high turnover in recent times. Council should identify all unknown differences in the bank reconciliation and investigate these items to ensure postings are accurate and allocated correctly. Going forward, employees responsible for the bank reconciliation should be provided with any necessary training in the bank reconciliation process. The reconciliations should be reviewed on a regular basis by an officer independent of the preparer.</p>	Paul Martin	<p>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</p> <ul style="list-style-type: none"> A Civica specialist has provided Bank Reconciliation Training to Finance staff. Significant progress has been made in clearing unreconciled revenue and expenditure held in suspense accounts. End of month processing procedures will be implemented by 31 July 2021 that will address timeliness and accuracy issues. Action completed and EAF closed 					Completed

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
Finding 2.3.16	107	107 - Consideration should be given to utilising the Asset Accounting system available in Civica Authority, or an alternative, and upload an up to date, complete fixed asset register into the system. Prior to uploading, the Council should complete a comprehensive clean-up of the fixed asset register spreadsheet, confirming asset values, useful lives and the completeness of the register, including disposing of assets that no longer exist. Although it would be a significant project to ensure the fixed asset register is complete and accurate, once it is set up correctly, the utilisation of the system would save time in accounting for assets. This would also reduce the likelihood of misstatement through error in calculations or posting of journals, improving the accuracy of asset reporting.	Paul Martin	<p>Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022):</p> <ul style="list-style-type: none"> Refer to Item EAF 92. Action completed and EAF closed. 					Completed
Finding 2.2.38	110	110 - Council should determine an appropriate method for allocating overheads. Workings behind these allocations should be kept as an audit trail so that knowledge is not lost going forward. The resultant rates can be updated in the system so that expenditure can be systematically allocated across cost centres.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> In preparing 2021-2022 Budget decision was taken to only allocate overhead to SDA services. View taken that relatively small size of Council means that there is limited value-add by allocating overhead costs. Enable Managers to focus on controllable costs Capacity to revisit in future years Action completed and EAF closed. 					Completed
Finding 2.2.40	112	112 - The Civica Authority system can only be used to its potential if staff fully understand how the system works and how their designated tasks are meant to be performed within the system. Consideration should be given to investing in training in the use of the system and related processes and procedures to assist staff in performing their roles in the most effective and efficient manner. The training should be ongoing and accompanied by ongoing support.	Paul Martin	<p>Progress as at 30 Sept 2022 (1 July to 30 Sept 2022):</p> <ul style="list-style-type: none"> Completed and transferred to BAU. Additional training for new staff always encouraged. Refer EAF 67, 68, 71, 72, 96, and 106. 		\$20,000 per year	CIVICA	Yes	Completed

Plan Number	EAF Number	Description	Owner	Last Update	Target Completion Date	Financing Costs	Resourcing	Transferred to Business as Usual	Status
Finding 2.3.17	113	113 - Council should fully reconcile and determine the financial position of the scheme before the administration of it is handed over to a third party provider (Workers Compensation Scheme).	Paul Martin	Progress as at 31 Mar 2022 (1 Jan to 31 Mar 2022): <ul style="list-style-type: none"> Administration of Workers Compensation scheme handed over to third party provider January 2021. Bank account has been closed and financial reconciliation will be included in calculation of final 2020-21 SDA Q4 invoice due 31 July 2021. All Action is finalised and EAF complete 					Completed
Finding 2.3.19	115	115 - Failure to introduce special rates, levies, charges and efficiency measures to fund deficits in Council's business operations	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): <ul style="list-style-type: none"> Completed. Refer Commissioner conclusions p. 170 Transferred to BAU. 				Yes	Completed
Finding 2.3.21	117	117 - Lack of meaningful action to reverse the trend of declining own sources revenue	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): <ul style="list-style-type: none"> Completed. Refer Commissioner conclusions p. 170 					Completed
Finding 2.3.24	120	120 - Failure to engage with the Audit Committee in applying its risk management policy	Paul Martin	Progress as at 30 Sept 2022 (1 July to 30 Sept 2022): <ul style="list-style-type: none"> Completed. Transferred to BAU A new Audit, Risk and Improvement Committee (ARIC) has commenced in 2021, who have been more interactive and skilled in Local Government. Continued engagement will occur over the next few years to restore confidence in our system. 		\$30,000 per year	ARIC and Peak Services Team	Yes	Completed

Report Legend
 No Update

 Overdue

 Priority