

Waverley Council

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24 July 2013

A meeting of the **WAVERLEY COUNCIL AUDIT COMMITTEE** will be held in the Bronte Room, Level 2, Waverley Council Chambers, Corner Bondi Road & Paul Street, Bondi Junction at:

10.00AM, THURSDAY, 1 AUGUST 2013

COMMITTEE MEMBERS:

Independent Members: Mr N Hall (Chair)
Mr M Bass

Councillor Member: Cr B Mouroukas
Cr T Kay (Alternate)

ATTENDEES:

Mr T Reed – General Manager
Mr I Mead – Divisional Manager, Finance & Information
Systems & Services
Mr S Helweh – Senior Internal Auditor
Mr S Kidnapillai – Senior Internal Auditor

INVITEE: Mr G Mottau – Director, Hill Rogers Spencer Steer:

QUORUM: Two Committee members.

APOLOGIES: By telephone or email to the following:

Tony Reed, General Manager
Ph: 9369 8056 or email tonyr@waverley.nsw.gov.au

Robert Russo, Governance Manager
Ph: 9369 8121 or email robertr@waverley.nsw.gov.au

AGENDA

A-1308.A Apologies

A-1308.DI Declarations of Interest

The Chair will call for Declarations of Interest.

A-1308.1 Confirmation of Minutes of Previous Meeting – 24 May 2013

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Recommendation: That the Minutes of the Waverley Council Audit Committee Meeting of 24 May 2013; a copy of which was distributed to each Committee member, be received and that such Minutes be confirmed as a true record of the proceedings of that meeting.

A-1308.2 Matters Arising from Previous Minutes

There are no matters arising from the previous Minutes.

A-1308.3 Audit Committee's Bi-annual Report to Council (A09/1105)

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Part 5 of the Audit Committee Charter adopted by Council requires that the Committee report to Council twice yearly, preferably in May and November, on its activities.

Attached is a copy of the report prepared by the Committee's Chair and included on the Council meeting agenda for 16 July 2013. At that meeting Council resolved to receive and note the report of the Audit Committee.

Recommendation: That the Committee receive and note this information and the Bi-annual report of the Audit Committee.

A-1308.4 **ISSUED SEPARATELY**
CONFIDENTIAL REPORT - Internal Audit Report on the Property Investment Strategy (A10/0632)

This matter is classified as confidential under the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter.

Confidential Internal Audit Report dated 23 July 2013 on the Property Investment Strategy.

The Confidential Internal Audit Report on the Property Investment Strategy has been distributed separately with the agenda.

Recommendation: That:

1. The Committee receive and note this information.
2. The Committee receive and note the Confidential Internal Audit Report on the Property Investment Strategy, which has been distributed separately with the agenda.
3. The Internal Audit Report on the Property Investment Strategy be treated as confidential in accordance with the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter for the following reasons:
 - (a). The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.
 - (b). It is not in the public interest to reveal commercially sensitive information about Council's internal operations and business interests, which if disclosed may prejudice Council's effective operation of its functions.
4. The correspondence and reports relevant to the subject business be withheld from the public as provided by Section 6.4 of the Audit Committee Charter.

A-1308.5
Internal Audit's Progress Report (A10/0345)

Internal Audit will provide a verbal report on progress to date.

Recommendation: That the Committee receive and note the verbal progress report from Internal Audit.

A-1308.6 **PAGE 15**
Proposed New Format for Internal Audit Reports (A09/1105)

The attached proposed new format for Internal Audit reports is submitted for the Committee's consideration.

Recommendation: That the Committee adopt the new format for Internal Audit reports.

Proposed Annual Audit Plan for the Financial Year Ending 30 June 2014 (A10/0345)

The proposed Annual Audit Plan for the financial year ending 30 June 2014 is attached for the Committee's consideration.

Recommendation: That the Committee adopt the proposed Annual Audit Plan for the financial year ending 30 June 2014.

A-1308.8**ISSUED SEPARATELY****CONFIDENTIAL REPORT – Observations and Suggestions for Improvement from the External Audit Management Letter and Management's Responses (A04/0630)**

This matter is classified as confidential under the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter.

Confidential Report on the Observations and Suggestions for Improvement from the External Audit Management Letter of 2 May 2013 and Management's responses.

The Confidential Report has been distributed separately with the agenda.

Recommendation: That:

1. The Committee receive and note the report.
2. The report be treated as confidential in accordance with the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter for the following reason:
 - (a). The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.
 - (b). It is not in the public interest to reveal commercially sensitive information about Council's internal operations and business interests, which if disclosed may prejudice Council's effective operation of its functions.
3. The correspondence and report relevant to the subject business be withheld from the public as provided by section 6.4 of the Audit Committee Charter.

A-1308.9**Schedule of Meeting Dates for 2013 (A09/1105)**

At its last meeting the Committee adopted the following schedule of meeting dates for 2013.

- 10.00am, Thursday, 1 August 2013
- 10.00am, Friday, 18 October 2013
- 10.00am, Friday, 6 December 2013

Recommendation: That the Committee receive and note this information.

A-1308.10

GENERAL BUSINESS

**MINUTES OF THE WAVERLEY COUNCIL
AUDIT COMMITTEE MEETING HELD AT THE
WAVERLEY COUNCIL CHAMBERS ON
FRIDAY, 24 MAY 2013**

Voting Members Present:

Mr N Hall	Independent Member (Chair)
Mr M Bass	Independent Member
Cr B Mouroukas	Waverley Council

Also Present:

Mr S Helweh	Senior Internal Auditor
Mr S Kidnapillai	Senior Internal Auditor
Mr I Mead	Divisional Manager, Finance & Information Systems & Services
Ms J Reid	Governance & Integrated Planning Officer / Assistant Committee Secretary
Mr R Russo	Governance Manager / Committee Secretary

Invitees:

Mr G Mottau	Director, Hill Rogers Spencer Steer (External Auditors)
Ms C Henderson	Director, Community & Recreation Services (for Item A-1305.2.1 – Confidential Internal Audit Follow-up Report – Property Management)
Ms B Kelly	Director, Corporate & Technical Services (for Item A-1305.2.1 – Confidential Internal Audit Follow-up Report – Property Management and Item A - 1305.2.2 – Confidential Internal Audit Follow-up Report – On-Street Parking)
Ms C Price	Divisional Manager, Parking Services (for Item A - 1305.2.2 – Confidential Internal Audit Follow-up Report – On-Street Parking)

At the commencement of proceedings at 10.00am, those present were as listed above.

**A-1305.A
Apologies**

Apologies were received and accepted from:

Cr T Kay	Waverley Council
Mr T Reed	General Manager

A-1305.DI
Declarations of Interest

The Chair called for Declarations of Interest and none were received.

A-1305.1
Confirmation of Minutes of Previous Meeting – 1 March 2013

DECISION: That the Minutes of the Waverley Council Audit Committee Meeting of 1 March 2013; a copy of which was distributed to each Committee member, be received and that such Minutes be confirmed as a true record of the proceedings of that meeting.

A-1305.2
Matters Arising from Previous Minutes

A-1305.2.1
Confidential Internal Audit Follow-up Report – Property Management (A10/0627)

At the last meeting of the Audit Committee held on 1 March 2013 the Committee considered the confidential Internal Audit Follow-up Report on Property Management. At that meeting the Committee resolved the following:

“THAT:

- (i). The report be deferred to the May meeting of the Committee.
- (ii). The original date of the review and the follow-up date be included in the report.
- (iii). Revised implementation dates be included in the report.
- (iv). Updated commentary be included in the report.
- (v). The lead Directors and relevant support staff be invited to attend.”

Confidential Internal Audit Follow-up Report on Property Management was distributed separately with the agenda.

DECISION: That:

1. The Committee receive and note this information.
2. The Committee receive and note the Confidential Internal Audit Follow-up Report on Property Management, which has been distributed separately with the agenda.
3. The Internal Audit Follow-up Report on Property Management be treated as confidential in accordance with the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter for the following reasons:
 - (a). The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

- (b). It is not in the public interest to reveal commercially sensitive information about Council's internal operations and business interests, which if disclosed may prejudice Council's effective operation of its functions.
- 4. The correspondence and reports relevant to the subject business be withheld from the public as provided by Section 6.4 of the Audit Committee Charter.
- 5. The Committee noted the progress to date on the issues contained in the Confidential Internal Audit Follow-up Report on Property Management.
- 6. A follow-up report be submitted to the last meeting of the Committee for 2013.

A-1305.2.2

Confidential Internal Audit Follow-up Report – On-Street Parking (A10/0631)

At the last meeting of the Audit Committee held on 1 March 2013 the Committee considered the confidential Internal Audit Follow-up Report about On-Street Parking. At that meeting the Committee resolved the following:

“THAT:

- (i). The report be deferred to the May meeting of the Committee.
- (ii). The original date of the review and the follow-up date be included in the report.
- (iii). Revised implementation dates be included in the report.
- (iv). Updated commentary be included in the report.
- (v). The lead Directors and relevant support staff be invited to attend.”

Confidential Internal Audit Follow-up Report about On-Street Parking was distributed separately with the agenda.

DECISION: That:

- 1. The Committee receive and note this information.
- 2. The Committee receive and note the Confidential Internal Audit Follow-up Report about On-Street Parking, which has been distributed separately with the agenda.
- 3. The Internal Audit Follow-up Report about On-Street Parking be treated as confidential in accordance with the provisions of Section 6.4(d) of Waverley Council's Audit Committee Charter for the following reasons:
 - (a). The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.
 - (b). It is not in the public interest to reveal commercially sensitive information about Council's internal operations and business interests, which if disclosed may prejudice Council's effective operation of its functions.
- 4. The correspondence and reports relevant to the subject business be withheld from the public as provided by Section 6.4 of the Audit Committee Charter.

5. The Committee noted the progress to date on the issues contained in the Confidential Internal Audit Follow-up Report about On-Street Parking.
6. A follow-up report be submitted to the last meeting of the Committee for 2013.
7. The Committee noted that Council has recently approved the calling of tenders for the supply, installation and ongoing maintenance of new parking meters to replace and expand the existing meter network and other on-street parking system integration and efficiency initiatives.
8. The Committee noted the high frequency of issues contained in the Confidential Internal Audit Follow-up Report about On-Street Parking where Management has not accepted the findings of the Internal Auditor.

A-1305.2.3

Council's response to ICAC on Operation Jarek (A11/0745)

At the February 2013 meeting of the Committee the General Manager advised that ICAC had released its report about Operation Jarek, an investigation into allegations that staff from a number of local councils and other public authorities accepted secret benefits from suppliers and that staff from two local councils facilitated payment of false invoices from suppliers.

At the February meeting, the General Manager advised that Council had received the recommendations contained in the ICAC report and was required to respond to the ICAC about the actions we have taken in regard to the recommendations. He said that Council's response to the ICAC would be submitted to the Audit Committee.

At the last meeting of the Audit Committee held on 1 March 2013 Council's response to the ICAC was not available. The Committee subsequently decided to defer the matter to this meeting for consideration.

A copy of Council's response to the ICAC dated 25 February 2013 was attached to the agenda.

DECISION: That the Committee:

1. Receive and note this information and Council's response to the ICAC.
2. Recommends that the General Manager present to Council the actions taken in regard to the implementation of each of the ICAC's corruption prevention recommendations arising from the investigation into Operation Jarek.

A-1305.3

Internal Audit's Progress Report (A10/0345)

Report dated 13 May 2013 from Internal Audit providing an update on progress with FY2013 Audit Plan.

DECISION: That the Committee receive and note this progress report.

A-1305.4
Schedule of Meeting Dates for 2013 (A09/1105)

The Committee adopted the following schedule of meeting dates for the remainder of 2013:

- 10.00am, Thursday, 1 August 2013
- 10.00am, Friday, 18 October 2013
- 10.00am, Friday, 6 December 2013

DECISION: That the Committee receive and note this information.

A-1305.5

GENERAL BUSINESS

There were no Items of General Business.

THE MEETING CLOSED AT 12.15PM

REPORT TO COUNCIL

Waverley Audit Committee Bi-Annual Report (A09/1105)

Report dated 8 July 2013 from the Chairperson, Waverley Audit Committee on the operations of the Waverley Audit Committee for the period May 2012 to June 2013 as required under the Audit Committee Charter.

Recommendation: That Council receive and note the report.

Purpose of Report

The Waverley Audit Committee under Part 5 of the Audit Committee Charter adopted by Council in September 2011 requires that the Committee report to Council on its activities at least twice a year.

Background / Introduction

Consistent with its commitment to open and transparent governance that meets the highest community expectations, in February 2010 Council resolved to enhance its governance framework by establishing an Internal Audit Function and an Audit Committee to provide Council with independent oversight and monitoring of Council's audit processes.

The principles adopted were based upon guidelines issued by the Department of Premier & Cabinet Division of Local Government in October 2008 and revised in 2010.

Following an advertising and assessment programme, Council appointed two suitably qualified, independent members for the Committee in May 2010 for the term of Council, after which they will be eligible for extension or re-appointment following a formal review of their performance.

In accordance with the Audit Committee Charter, the current independent members have been re-appointed following a formal review of their performance. The independent members will remain on the Audit Committee for the term of the current Council, that is, until the next NSW Local Government Elections scheduled to be held in September 2016.

Committee Members

The Committee is comprised of the following members:

Independents:

- Mr. Noel Hall (Chairperson)
- Mr. Martin Bass

REPORT TO COUNCIL

Councillors:

- Councillor Bill Mouroukas
- Councillor Tony Kay (Alternate)

Advisors to the Committee

All meetings:

- Tony Reed, General Manager
- Ian Mead, Divisional Manager, Finance & Information Systems & Services
- Sam Helweh, Senior Internal Auditor, SSROC
- Seyonne Kidnapillai, Senior Internal Auditor, SSROC
- Council's External Auditors Hill Rogers Spencer Steer, as required.

Meetings of the Committee

The table below sets out the meetings of the Committee held during the reporting period from May 2012 to date and members' attendance.

Summary Of Committee Meetings and Member Attendance

Current Council

Meeting Date	Noel Hall	Martin Bass	Cr Mouroukas
24 May 2013	✓	✓	✓
1 March 2013	✓	✓	✓
7 December 2012	✓	✓	✓

Previous Council

Meeting Date	Noel Hall	Martin Bass	Crs Sloan / Cancian
27 July 2012	✓	✓	x

Background to the Internal Audit Function

Following consideration of its requirements for suitably qualified internal resources, Council resolved to join with six other Southern Sydney Regional Organisation of Councils (SSROC) councils to develop a shared internal audit function. The Shared Internal Audit Function is an initiative shared between the following Councils:

- Waverley Council
- Ashfield Council
- Marrickville Council
- Burwood Council
- Botany Council
- Canterbury Council

REPORT TO COUNCIL

The benefits of a shared service were that the group could acquire more resources and that learnings from the audit of one council can be used to focus areas of risk in other member councils.

The Internal Audit function is monitored by the Audit Committee, which itself is governed by a Charter that has been adopted by the Council. The Charter and the Internal Audit Function are based on best practice recommendations made by the Department of Premier & Cabinet Division of Local Government in their Guidelines.

The internal audit function is now into its fourth year at Waverley Council, in the last three years the Council and its officers have embraced the function and its purpose. The continuous education process with Council officers on the importance of the function as a additional governance arm and value add objectives. This level of cooperation has allowed for the timely completion of annual audit plans for the relevant years.

The appointment of Mr Seyonne Kidnapillai, as a Senior Internal Auditor (SIA) after the resignation of the previous SIA, has enabled the function to fulfil its 2012 and 2013 Audit Plans, and deliver the required assurance service to the organisation.

The 2012/13 Annual Audit Plan is currently being reviewed based on results of the internal audit process to date, follow up actions of Council's management in observation of internal audit findings and from a more formal risk review. Detailed discussions have also been held with the Executive team to align some reviews with Council's strategic direction and activities undertaken by the Council in meeting community expectations.

Achievements to Date

Since the Committee's last report to Council in August 2012, the following milestones have been achieved:

- (i) The 2012/13 Annual Audit Plan is now complete. The current achievements of the Audit function continually demonstrate the commitment by management to its objectives and purpose.
- (ii) The Committee is anticipating a draft copy of the 2013/14 at its August meeting, whereby it may be amended and approved. The three year plan is currently pending an organization wide risk assessment to deliver a risk based audit plan in future
- (iii) The Council has continued its support for resourcing Internal Audit to five days per week, supported by two Senior Internal Auditors provided by SSROC.
- (iv) The following reviews have been completed since the last report. The completed reviews are as follows;
 - Delegations of Authority (FY12)
 - Fleet Management (FY12)
 - Domestic Waste – Follow up (FY12)
 - Cash Management – Follow up (FY12)
 - Asset Management - Kerb and Gutter (FY13)
 - Accounts Payable (FY13)

REPORT TO COUNCIL

- Cash Management Part 2 (FY13)
- Disaster Recovery (FY13)
- Capital Works Management – Waverley Pavilion (Reporting Phase)
- Property Management – Follow up
- On-street parking – Follow up

Analysis

Financial: Funds have been allocated in the budget for the operation and support of an internal audit function.

Delivery Program/Operational Plan: This activity is in line with Delivery Program Direction G1, 'Inspiring community leadership is achieved through decision making processes that are open, transparent, corruption resistant and based on sound integrated planning' and Direction G4, at Strategy G4a, 'Promote and advocate the regular review of services to ensure they are efficient, effective and responsive to customer needs'.

One of the deliverables in the 2013/2017 Delivery Program is the support of an internal audit function. This is supported by corresponding actions in the 2013/2014 Operational Plan to implement an internal audit program, provide support to the Audit Committee, review the internal audit program, conduct regular meetings of the Audit Committee and that the Committee report to Council on its activities on a bi-annual basis.

Consultation: The contents of this report have been reviewed by Committee members and comments have been provided to the Chairperson and the Senior Internal Auditors.

Timeframe

The next Audit Committee report to Council will be prepared by the Chairperson for Council's consideration at its November 2013 meeting in accordance with the Audit Committee Charter.

Recommendation: That Council receive and note the report.

Noel Hall
Chairperson Waverley Audit Committee



Waverley Council
Report of ABC

Period of Review:		Date Issued:	
Distribution of this report has been made to the following:			
Name	Title		

1 Introduction

1.1 Background

1.1.1 The review formed part of the FY 2013 Audit Plan

1.2 Objectives and Scope

The objectives of this review are to:

- (i) Obtain an understanding of the key financial and operational controls and assess their efficiency and effectiveness over:
 - Objective one
 - Objective two

- (ii) Identify control weaknesses and provide recommendations to strengthen the general control environment.

1.3 Summary of Observations

Objectives Reviewed	Control	Comment
Objective 1	✔	
Objective 2	*	
Objective 3	❖	
Objective 4	✘	
Overall Comments: Overall it was found		

Assessment Key: ✔ = Satisfactory * = Minor improvement required ❖ = Improvement required ✘ = Immediate action required

2 Conclusion

Overall, The agreed actions are set out in the detailed section of the report below.

The Senior Internal Auditor would like to thank management for their support throughout this review.

DRAFT

INTERNAL AUDIT REPORT

Detailed Findings Report

Observation	Risk	Opportunity	Management Agreed Action	Responsible Manager	Target Date
1. [Observation Title Here]					High
The observation and finding described here	The identified potential risk	The internal audit opportunity for improvement noted here	<p><i>Agreed/Disagree:</i></p> <p><i>Action:</i></p> <p><i>To be completed by management once its been cleared and agreed to with Internal Auditor, should management not accept the findings it is to be clearly stated here... "Management does not agree with finding and accepts the risk"</i></p>		
2.					Medium
3.					Low

2.1.1.1 Appendix 1 – Rating Classification of Internal Audit findings

The following framework for internal audit ratings has been developed for prioritising internal audit findings according to their relative significance depending on their impact to the process. The individual internal audit findings contained in this report have been discussed and rated with Management.

Rating	Definition	Examples of business impact	Action required
High	Issue represents a control weakness, which could have or is having major adverse effect on the ability to achieve process objectives.	<ul style="list-style-type: none"> ▪ Major impact on operations or functions. ▪ Probable decrease in the public's confidence in the council. ▪ Major decline in service delivery, value and/or quality recognised by community. ▪ Contractual non-compliance or breach of legislation or regulation with probable litigation or prosecution and/or penalty. ▪ Extensive injuries. 	<ul style="list-style-type: none"> ▪ Requires prompt management action. ▪ Requires executive management attention. ▪ Requires a detailed plan of action to be put in place within 60 days with an expected resolution date and a substantial improvement within 6 months. ▪ Reported in executive summary.
Medium	Issue represents a control weakness, which could have or is having significant adverse effect on the ability to achieve process objectives.	<ul style="list-style-type: none"> ▪ Moderate impact on operations or functions. ▪ Possible decrease in the public's confidence in the council. ▪ Moderate decline in service delivery, value and/or quality recognised by community. ▪ Contractual non-compliance or breach of legislation or regulation with threat of litigation or prosecution and/or penalty. ▪ Medical treatment required. 	<ul style="list-style-type: none"> ▪ Requires short-term management action. ▪ Requires general management attention. ▪ Requires a detailed plan of action to be put in place within 90 days with an expected resolution date and a substantial improvement within 9 months. ▪ Reported in executive summary of report.
Low	Issue represents a minor control weakness, with minimal but reportable impact on the ability to achieve process objectives.	<ul style="list-style-type: none"> ▪ Minor impact on internal operations only. ▪ Should not decrease the public's confidence in the council. ▪ Minimal decline in service/product delivery, value and/or quality recognised by community. ▪ Contractual non-compliance or breach of legislation or regulation with unlikely litigation or prosecution and/or penalty. ▪ First aid treatment. 	<ul style="list-style-type: none"> ▪ Requires management action within a reasonable time period. ▪ Requires process manager attention. ▪ Timeframe for action is subject to competing priorities and cost/benefit analysis, eg. 12 months. ▪ Reported in detailed findings in report

Waverley Council

Proposed Annual Audit Plan

For Financial Year Ending 30 June 2014

The Internal Audit vision is to provide a highly valued internal audit function that assists management to achieve their business objectives and discharge their responsibilities by working together to develop an efficient and effective system of internal control and processes.

Foreword

The Audit Plan has been constructed to:

- Establish the scope of activities of the Internal Audit function through consultation with senior management and risk assessment.
- Reflect a review and analysis of the organisation's business activities and associated risks, and to align with organisations priorities.
- To take into consideration previous reviews and perform follow up reporting on implementation of management action plans.

Audit Plan 2013/14 – Proposed

Division	Auditable Area	Proposed Scope	Rating	Qtr	2013/14
Business & Services	Commercial Waste Services	Review of the processes to manage the commercial waste services including new customer setup, pricing, service level agreements, compliance and financial performance.	M	1	✓
Community & Recreation	Outdoor events permit & licensing (parks and reserves)	Review the processes for issuing event permits and licenses for externally run events taking place outdoors on Waverley controlled land, including reviewing the process for determining appropriate conditions in the permit or licence.	M	2	✓
Finance & Information Systems	Accounts Receivable	Review of the end to end processes of monies collected, receipting, timely reporting, provisions, accurate billing rates	L	3	✓
Planning & Environmental Services	Section 149 Certification	Review the end to end process on property advice as provided as part of the Section 149 Certification, checking for the accuracy of this information and the accurate processing of development applications, etc	M	4	✓

Follow Up Reviews 2013/14

Division	Auditable Area	Proposed Scope	Rating	Qtr	2013/14
Human Resources & Organisational Development	Payroll	Review the processes of entering and updating employee payroll information in HR systems, accurately paying valid employees in accordance with their agreed terms and conditions. The process includes the management of employee master data and the recording of timesheets, personal details and rates.	M	1	✓
Public Works and Services	Procurement – Stores	Review end to end process of the stores buying and management of council assets	H	2	✓
Finance & Information	Budgeting	Review of the key risks/issues identified and reported in budgeting review to determine the status of management action plans	H	3	✓

Planning & Environmental Services	Developer Contributions – Section 94A	Review of the processes to manage s94A developer contributions end to end, considering assessment, communication, collection and application of contributions, enforcement and management of private certifiers.	M	4	✓
Community and Recreation	Customer Complaints & Request Handling	Review the end to end process of managing customer complaints and requests.	M	4	✓