

CITY OF ARMADALE

AGENDA

**OF CITY AUDIT COMMITTEE TO BE HELD IN THE COMMITTEE ROOM,
ADMINISTRATION CENTRE, 7 ORCHARD AVENUE, ARMADALE ON MONDAY,
10 DECEMBER 2018 AT 5:30PM.**

A meal will be served at 6:15 p.m.

PRESENT:

APOLOGIES:

OBSERVERS:

IN ATTENDANCE:

PUBLIC QUESTION TIME

Note:

Meetings of the City Audit Committee are closed to the public on the basis that matters to be dealt with by Committee will generally be of a sensitive and confidential nature which, if disclosed could reasonably be expected to impair the effectiveness of the audit process – Council resolution CS18/2001 refers.

“For details of Councillor Membership on this Committee, please refer to the City’s website – www.armadale.wa.gov.au/your_council/councillors.”

DECLARATION OF MEMBERS' INTERESTS

DEPUTATION

Nil

CONFIRMATION OF MINUTES

RECOMMEND

Minutes of the City Audit Committee Meeting held on 5 November 2018 be confirmed.

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CITY AUDIT COMMITTEE

10 DECEMBER 2018

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***1.1 - LOCAL GOVERNMENT AUDITING REFORMS AND AUDIT COMMITTEE
TERMS OF REFERENCE***

WARD : ALL
FILE No. : M/534/18
DATE : 20 August 2018
REF : FW
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- A number of amendments to the Local Government Act 1995 and related regulations have been passed which change the way local government audits are conducted and the role of the Audit Committee.
- This report recommends that Council reflect the legislative intent in the Audit Committee Terms of Reference.

Tabled Items

Nil

Officer Interest Declaration

Nil.

Strategic Implications

Outcome 4.1 Visionary civic leadership and sound governance
Strategy 4.1.2 Make decisions that are sound, transparent and strategic
Strategy 4.1.3 Support the role of the elected body

Legislation Implications

Local Government Act Division 3A – Financial audit

Section 7.12AA Application

This new section 7.12AA provides that the new Division 3A of the LG Act applies in relation to a local government that does not have an audit contract in force. This Division provides for financial audits to be conducted by the Auditor General.

Section 7.12AB Conducting a financial audit

The new section 7.12AB provides that the auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

Section 7.12AD Reporting on a financial audit

This new section 7.12AD provides that the auditor must prepare and sign a report on a financial audit. The auditor must give the report to the mayor, president or chairperson of the local government; the CEO of the local government, and the Minister.

Section 7.12AE Fees for a financial audit

This new section 7.12AE provides that the auditor must determine whether a fee is to be charged for a financial audit of a local government and if so, the amount of that fee. The local government must pay the fee for a financial audit.

The changes in the report affect the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and the Local Government (Audit) Regulations 1986 and the impacts are detailed in the report.

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

Nil

Consultation

Other metropolitan Local Governments.

BACKGROUND

In 2017, amendments to the Local Government Act 1995 were passed by State Parliament enabling the Auditor General to audit local government finances and performance.

The amendments to the Act have been supported by changes to the Local Government (Financial Management) Regulations 1996 and the Local Government (Audit) Regulations 1996 which were gazette on 26 June 2018.

The Department of Local Government Sports and Cultural Industries (DLGSCI) has produced a guide on the Local Government Audit Reforms, which is attached.

DETAILS OF PROPOSAL

The changes to the regulations are summarised as follows:

Major Changes

- The Auditor General will be responsible for financial and supplementary audits;
- A new category of audits - performance audits have been established, giving the Auditor General the power to conduct audits on economy, efficiency, and effectiveness;
- Publication of annual reports are to be made within 14 days after acceptance by the Local Government;
- Local government duties with respect to audit expanded to include examination of an audit report it receives and implement appropriate action in respect to the significant matters raised; and
- Role of the Audit Committee (this is discussed further below)

Amendments to the Local Government (Financial Management) Regulations 1996

- Timeframe for review of financial management systems (Regulation 5), amended from four years to three years.
- Exclusion of assets valued under \$5,000
- Timeframe for local governments to revalue assets required between three (3) and five (5) years.

Amendments to the Local Government (Audit) Regulations 1996

- Role of the Audit Committee;
- Role of the council assisting the auditor - Strategic, Corporate Business Plans and Informing Strategies to be provided to the Auditor General;
- Timeframe for reviewing audit systems and procedures (Regulation 17), amended from two (2) years to three (3) years.

The role of the Audit Committee

The role of the Audit Committee will be amended so that the Audit Committee will have greater involvement in assisting the CEO to carry out the review under Regulation 17 of the Audit Regulations of systems and procedures concerning risk management, internal control, and legislative compliance.

The Audit Committee is empowered to ‘monitor and advise’ the CEO in reviews of certain systems prescribed by the audit and financial management regulations. The Audit Committee will also support the auditor as required and have functions to oversee:

- the implementation of audit recommendations made by the auditor, which have been accepted by council; and
- accepted recommendations arising from reviews of local government systems and procedures.

These roles reflect the importance of the Audit Committee as a section of council charged with specific responsibilities to scrutinise performance and financial management.

Auditor General

The Office of the Auditor General (OAG) is assuming responsibility for all Local Government Audits. There is a staged transition approach which is occurring over three years as current Local Government Audit contracts expire. The term of the current audit contract for the City of Armadale includes the 2018/19 financial year. The Auditor General will commence financial audits with the City in 2019/20.

COMMENT

Examples of Audit Committee Terms of Reference from a number of other metropolitan local governments were reviewed in addition to consideration of the explicit requirements of the Local Government Act and the Local Government (Audit) Regulations requirements for the operation of Audit committees. A draft Audit Committee Terms of Reference has been developed taking this research into consideration.

ANALYSIS

The Local Government Department Audit Guidelines provide a number of options in determining the membership and meeting frequency for Audit Committees which are explained below. However this report recommends that the Audit Committee terms of reference generally reflect the City’s current approach, with the additional responsibility to ‘monitor and advise’ the CEO in reviews of certain systems.

OPTIONS

Membership:

- a) The Act requires that an audit committee is to consist of a minimum of 3 members and in that situation all must be council members.
- b) Local Governments may decide to appoint a committee involving only elected members or they may appoint one or more persons who are external to the Council. (Reimbursement of approved expenses may/or may not be paid to each external person who is a member of the committee).
- c) Where a committee consists of more than 3 members, then a majority of those members must be council members.
- d) If a Council considers it appropriate, the whole Council can be appointed to the audit committee.

Meetings:

- a) Shall meet at least quarterly
- b) Shall be convened at the discretion of the presiding person
- c) Shall meet in accordance with the Audit Plan, endorsed by the Audit committee.

CONCLUSION

The City of Armadale Terms of Reference has been designed using the City's current operational practices whilst ensuring compliance with the legislation. From the above options this includes membership option (a) being that the audit committee consists of a minimum of 3 members which must all be council members, and meeting option (c) being that the committee shall meet in accordance with the Audit Plan, endorsed by the Audit committee.

RECOMMEND

That Council:

1. **Note the changes to the Local Government Finance and Local Government Audit Regulations.**
2. **Adopts the City of Armadale Audit Committee Terms of Reference, as attached.**

ATTACHMENTS

1. [↓](#) Guide to Local Government Auditing Reforms - June 2018
2. [↓](#) Audit Committee Terms of Reference Draft

2.1 - BETTER BUSINESS REVIEW UPDATE 2018

WARD : ALL
FILE No. : M/654/18
DATE : 3 December 2018
REF : FW
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- This report provides an overview of the progress of the Better Business Review and suggests future strategies for enhancement of the program.
- This reports recommends that Council endorse the following BBR actions:
 - Develop a Governance Framework that incorporates both performance and conformance aspects.
 - Develop and seek Audit Committee/Council endorsement of a Risk Policy and Risk Management Framework.
 - Develop, for the Chief Executive Officer's approval, a Compliance Management system.
 - Facilitate Business Area risk workshops with the OMT and Strategic Risks workshops with Executive Directors and Councillors.
 - Facilitate further risk management training and development activities for Managers and a professional development workshop for MANEX/Council.
 - Develop the internal audit plan based on strategic and process based risks, for endorsement by the Audit Committee/Council.
 - Develop and seek endorsement of a Business Continuity Planning program for inclusion in the Corporate Business Plan

Tabled Items

Nil

Officer Interest Declaration

Nil

Strategic Implications

- 4.1 Visionary civic leadership and sound governance
 - 4.1.2 Make decisions that are sound, transparent and strategic
 - 4.1.2.2 Implement the Better Business Review
- 4.2 An innovative and progressive organisation
 - 4.2.2 Implement business plans and practices that improve service delivery
 - 4.2.3 Foster a positive and responsive 'can do' approach

Legislation Implications

Local Government (Audit) Regulations 1996

17. CEO to review certain systems and procedures

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —

- (a) risk management; and*
- (b) internal control; and*
- (c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

Council Policy/Local Law Implications

The report recommends developing a new policy on risk, which establishes the City's approach and commitment to risk management, including the City's tolerance to risk.

Budget/Financial Implications

The risk management workshops and professional development proposed in this report can be accommodated in the current year budget for consultancy for the Better Business Review.

A formal procurement process will be undertaken to determine the cost of implementing the internal audit plan, however it is envisaged that the costs will also be accommodated in the current year budget for consultancy for the Better Business Review.

All other initiatives will be undertaken using internal resources or recurrent funding.

Consultation

MANEX
Better Business Review Team

BACKGROUND

Referring Council recommendations:

- CA6/11/15 – Better Business Methodology - Presented to Council 9 November 2015
- CA7/11/17 – Better Business Review Update - Presented to Council 13 November 2017
- CA8/11/17 – Audit Regulation 17 - CEO's Report - Presented to Council 27 November 2017

The City's 'Better Business Review' program (BBR) was adopted by Council in November 2015 as a continuous improvement initiative in both the organisation's results and the way it achieves them. The approach involves taking a snapshot of where a business is on a regular basis and then measuring changes against this baseline, reporting progress and improvements along the way.

The program was also designed to meet the requirements of the Regulation 17 of the Local Government Audit Regulations. The Regulation requires the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —

- (a) risk management;
- (b) internal control; and
- (c) legislative compliance.

not less than once in every 3 financial years.

Council also endorsed recruiting “an internal staff resource whose role would be to manage, co-ordinate and implement, in conjunction with external providers, an ongoing program of improving business systems and processes that promote high standards of internal control, legislative compliance and risk management”.

At the November 2017 Council meeting, a report on the progress of the BBR was considered, including the ‘Better Business Register’ and risk rating tables. Council adopted the risk rating tables for the purpose of evaluating the City's processes.

The City also commissioned a report from Spark Growth Solutions to review the Better Business Review. The report concluded that “the City of Armadale is on the right track to achieve its objectives of a holistic approach to managing risk, including compliance and internal controls”. The report also made a number of suggestions to improve the City's risk approach, including:

- Consider the benefits of a single risk matrix to be used at each level of the organisation (leadership, management and operations).
- The number and definition of the ranges of risk will need to reflect the level of granularity required to effectively manage risks within defined acceptance criteria or risk appetite.
- Consider the benefits of simplicity when undertaking risk identification and analysis to ensure the regime is operable across the organisation and is sufficiently responsive to add value to the decision making process.
- Consider a risk management framework that enables evaluation, treatment, monitoring and review.

DETAILS OF PROPOSAL

ANALYSIS

In May 2018, the City engaged a Business Improvement Officer to coordinate the BBR. Risk Champions were identified in each Directorate, and together with the Business Improvement Officer, formed the BBR team.

The BBR team has:

- Developed tools for process risk assessment
- Developed risk assessor training, which was conducted with all City Managers.
- Facilitated the collection of data across Directorates for the Better Business Register, including the core services and processes.

Each City Department has completed risk assessments for each process within their section and provided an inherent and residual risk¹ rating and judgement of the effectiveness of the current controls in place to mitigate the nominated risks. The risk assessors also updated and/or nominated the legislation, policy, guidelines or plans relative to the process being used to identify operational risks.

Managers were also asked to contemplate ‘opportunities for improvement’ in the form of additional controls which could be implemented to more effectively manage the risks identified.

The risk assessment data has since been collated into departmental risk registers known as ‘Better Business Action Plans’, sorted by risk priority, reviewed and endorsed by the Executive Directors in each directorate.

The BBR program has resulted in the identification of 487 processes from 164 core services across 28 departments and functional areas. A compliance obligation register has been collated which lists 139 legislative instruments, which the City must comply with. These are known as ‘compliance requirements’. In addition there are 318 policies, plans, strategies, guidelines, manuals and frameworks, which are considered ‘compliance commitments’, that is, requirements the organisation chooses to comply with.

A summary of the compliance obligation register is listed below, with details of the core services and compliance obligation register contained in the attachments. (Attachments A and B).

COMPLIANCE OBLIGATION REGISTER SUMMARY	
Acts	73
Regulations	44
CoA Local Laws/Town Planning & Other Schemes	21
Industry Standards, Codes and Awards	62
State Policies/CoA Publications	42
CoA Non-public Strategies, Frameworks, Guides and Manuals	87
External Guidelines/Guidance & Practice Notes/Manuals	42
Internal Policies & Management Practices (MP's) & Delegations	85
TOTAL	456

A key outcome of this stage of the BBR was the identification and assessment of ‘process’ risks, i.e. mostly lower level risks associated with the City’s processes underpinning service delivery and governance. The following is a summary of the results:

¹ ISO 31000 defines Inherent Risks as unmitigated risk and Residual Risks as the risk remaining after risk treatment

Inherent Risks			Residual Risks			CONTROL EFFECTIVENESS BY RESIDUAL RISK RATING				
	No.	%		No.	%		Effective	Adequate	Inadequate	None Exist
High	137	12%	High	0	0%	High	0	0	0	0
Medium	470	42%	Medium	65	6%	Medium	21	41	3	0
Low	512	46%	Low	1054	94%	Low	554	469	27	4
Total	1119	100%	Total	1119	100%	Total	575	510	30	4

The majority of the residual risks have been assessed as low, and there are (thirty four) 34 low risks where the controls could be improved or there are currently no controls. An improvement plan will be developed and MANEX will be monitoring the implementation of the improvement initiatives, to address these particular risks.

In addition to the risk assessments, fifty one (51) opportunities for improvement were identified. These have been rationalised into the following areas:

- Internal audit and compliance management system improvements
- Opportunities for further centralisation of the Purchasing function (contracts)
- Improvements to processes, fact sheets and checklists, which support the organisation
- Further strategic planning in some areas to guide priorities and service delivery
- Development of an Environmental Management Plan Guidelines and Framework
- Community and stakeholder engagement strategy, guidelines and training
- Review of current level of environmental approvals in the MRA area, and review to suit City requirements prior to acceptance for normalisation
- Further development of manuals and City standards documents
- Further enhancement of the Asset Management Whole of Project lifecycle workflow and responsibilities framework
- Standardising the approach to property management on leased facilities (leasing, asset management etc.)
- Periodic calculation and review of carbon inventory
- Business Continuity planning

OPTIONS

To continue the City's maturity in its governance, audit and risk approach, a number of further actions have been developed, consistent with the initial plan and objectives of the BBR. These actions have been informed by the International Standard for Risk Management - ISO31000:2018, the Australian Public Sector Commission guide 'Building Better Governance' and the recommendations of the Spark consulting report.

1. Governance Framework

The *Local Government Operational Guideline No 9 – Audit in Local Government* [DLGSC Guideline No 9](#) provide a list of issues that should be considered in the CEO's review of risk management, internal control and legislative compliance. The list is extensive with over 30 suggested areas to be considered.

The Better Business Review currently goes some way to addressing the outlined issues but does not cover all of the recommended areas. Many of the areas are related to corporate governance systems and the aspects of an effective control framework, the majority of which are currently in operation at the City. However a formalised framework could enhance the

approach and provide further clarity around matters such as responsibilities and accountability.

BBR Action: Develop a Governance Framework that incorporates both performance and conformance aspects.

2. Risk Management Policy and Framework

An organisation's commitment to risk management is usually articulated through a policy that clearly conveys the organisation's objectives and commitment to risk management.

An agreed risk management framework formalises and creates consistency in the approach used to manage risk, through the use of appropriate tools and common language.

The endorsement of a risk policy and risk management framework was recommended by Spark Consulting and it is intended to submit this to the Audit Committee/Council for endorsement, early in the new year.

BBR Action: Develop and seek Audit Committee/Council endorsement of a Risk Policy and Risk Management Framework.

3. Compliance Management System

The BBR program has identified 271 compliance risks with 95% of these risks being rated as low. Of these 271 compliance risks, 95% have effective or adequate controls, but there are 11 risks for which the controls require improvement and 3 where no controls currently exist. Effective controls that are managed using a consistent approach across the organisation will ensure that the organisation's compliance obligations are met and that non-compliances are prevented or detected and corrected.

BBR Action: Develop, for the Chief Executive Officer's approval, a Compliance Management system.

4. Strategic and Business Area Risk Management

The risk identification process to date has identified 140 risks related to the strategic category, all with adequate to effective controls in place. However the risks are generally process based, with a possible impact on strategic outcomes. They are not necessarily the type of high level strategic risks that would be considered by Council.

A separate process is recommended to identify high level strategic risks, and this will involve input from Councillors.

In a similar vein, a higher level approach is planned with the Organisational Management Team (OMT) to consider City-wide corporate risks, which may cover one or more business areas.

BBR Action: Facilitate Business Area risk workshops with the OMT and Strategic Risks workshops with Executive Directors and Councillors.

5. Training and Development

The BBR training and development program initially focused on developing managerial skills for risk identification and assessment. There is opportunity for further professional development for Managers and their teams in the principles and practice of risk management, in accordance with the International Risk Standard ISO 31000.

It also remains to facilitate further risk conversations with MANEX and Council regarding the City's approach to risk. This development activity is important in order to reach a common understanding of the system of risk management, and to ensure a common language and agreed outcomes.

BBR Action: Facilitate further risk management training and development activities for Managers and a professional development workshop for MANEX/Council.

6. Internal Audit

The City is now in a more informed position to review its internal audit function and consider the audit plan for the next three years, based on the process risks identified. Internal audit plans typically operate on a three year cycle, in accordance with Local Government Audit Regulation 17(2).

The scope of the internal audit plan is a matter for the Audit committee, with input from the Chief Executive Officer. For local government, the internal auditor should report functionally to the audit committee and administratively to the CEO. It should be remembered that pursuant to section 5.41 of the Act, the CEO is responsible for the day-to-day management of council activities including the direction of staff and implicitly the internal audit function (*DLGSC Audit Operational Guideline No.9*).

To this end, a report will be submitted in the new year to the Audit Committee proposing the internal audit plan for the next three years.

BBR Action: Develop the internal audit plan based on strategic and process based risks, for endorsement by the Audit Committee/Council.

7. Business Continuity Plans

Business continuity management aims to minimise adverse effects of impacts arising from disruptions to business. It involves adopting a whole of business approach to identifying and mitigating risks to critical business functions so that they can be quickly restored in the event of unexpected disruptions such as fire, flood and the failure of IT systems.

Business continuity is a key concern of risk management, and has been identified as a focus area for BBR. Business Continuity Planning is specifically listed as a program which would be included as part of good practice for risk management in the 'Audit in Local Government Guidelines'.

Whilst the City currently has a Disaster Recovery Plan for Information & Communications Technology as well as Records Management, there is currently no whole of organisation Business Continuity approach.

BBR Action: Develop and seek endorsement of a Business Continuity Planning program for inclusion in the Corporate Business Plan.

CONCLUSION

Investment in the Better Business Review initiative has resulted in an extensive amount of risk assessments, based on the City's processes. The results indicate a high percentage of risks with either effective or adequate controls currently in place and a small number of risks requiring management oversight. It is encouraging that a number of opportunities for improvement were also identified through the process.

Whilst the BBR program has initially focused on Audit and Risk, it was established to lead to improvements in overall organisational performance, in addition to meeting the requirements of Audit Regulation 17. The tailored approach has set the basis for wider discussions around specific service planning, performance and conformance. It is envisaged that the program will evolve as an integral component of the Integrated Planning Framework, provide insight to Council on strategic direction and at the same time support the implementation of frameworks to develop the City's corporate governance foundations.

To ensure that the BBR assists the City to meet the requirements of Audit regulation 17, it is important that future strategies encompass governance, risk and compliance aspects in a formalised business framework which provides accountability and assurity.

RECOMMEND

That Council:

1. **Notes the report.**
2. **Endorses the next steps of the Better Business Review program, including:**
 - **Develop a Governance Framework that incorporates both performance and conformance aspects.**
 - **Develop and seek Audit Committee/Council endorsement of a Risk Policy and Risk Management Framework.**
 - **Develop, for the Chief Executive Officer's approval, a Compliance Management system.**
 - **Facilitate Business Area risk workshops with the OMT and Strategic Risks workshops with Executive Directors and Councillors.**
 - **Facilitate further risk management training and development activities for Managers and a professional development workshop for MANEX/Council.**
 - **Develop the internal audit plan based on strategic and process based risks, for endorsement by the Audit Committee/Council.**
 - **Develop and seek endorsement of a Business Continuity Planning program for inclusion in the Corporate Business Plan.**

ATTACHMENTS

1. [↓](#) Attachment A - Core Services Listing
2. [↓](#) Attachment B - Compliance Obligation Register

MEETING DECLARED CLOSED AT _____

CITY AUDIT COMMITTEE**SUMMARY OF ATTACHMENTS**

10 DECEMBER 2018

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Department of
**Local Government, Sport
and Cultural Industries**

A Guide to Local Government Auditing Reforms - June 2018

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June 2018

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All or part of this document may be copied. Due recognition of source would be appreciated. If you would like more information please contact the Department of Local Government, Sport and Cultural Industries.

A Guide to Local Government Auditing Reforms – June 2018

Introduction

On 24 August 2017, amendments to the *Local Government Act 1995* were passed by State Parliament that will enable the Auditor General to audit council finances and performance.

The changes to the Act have been supported by amendments to the Local Government *Local Government (Financial Management) Regulations 1996* and *Local Government (Audit Regulations)* gazetted on Tuesday, 26 June 2018,

Unless otherwise specified, the changes to the regulations commence on 27 June 2018. Regulations 13 and 14 of the *Local Government (Financial Management) Regulations 1996* commence on 1 July 2018.

This guide has been prepared by the Department of Local Government, Sport and Cultural Industries (the Department) to inform local governments and auditors about the changes and replaces the guide published in September 2017.

Changes to the *Local Government Act 1995* made in 2017

Auditor General will be responsible for financial and supplementary audits

The reforms made in 2017 have expanded the Auditor General's scope of powers to undertake and report on local government financial audits and provide for the independent oversight of the local government sector.

The Auditor General will take over responsibility for financial audits on a transitional basis as existing audit contracts expire. From 2020-21, all local governments will be audited by the Auditor General, regardless of whether their auditing contracts have expired.

The Department has received advice that this termination requirement will not expose the State, the Director General, or local governments to any liability if audit contracts are cancelled as a result of the changes.

A local government may not appoint a person to be its auditor.

The Auditor General will be able to contract out some or all of the financial audits but all audits will be done under the supervision of the Auditor General.

As is currently the case, local governments will be responsible for meeting the costs of financial audits. The Auditor General will determine the fees for a financial audit.

The Department has published the status of each local government's audit arrangements. This will provide transparency so that members of the community are aware of whether or not the Auditor General has responsibility for a local government audit.

Amendments mean that regional subsidiaries and regional councils will be audited by the Auditor General in the same way as local governments. The Auditor General will have the power to dispense with a financial audit of a local government or regional subsidiary where the Auditor General believes this is appropriate.

The Auditor General must consult with the Minister for Local Government before exercising this power. This could be used, for example, if a regional council has ceased to operate but has not yet been wound up. If this power is exercised, the Auditor General must notify the Public Accounts Committee and the Estimates and Financial Operations Committee of Parliament.

The Auditor General must give the report on the financial audit to the Mayor / President of the local government, the CEO of the local government, and the Minister for Local Government.

New category of audits: performance audits

The 2017 reforms introduced a new category of audits: performance audits. These audits examine the economy, efficiency, and effectiveness of programs and organisations, including compliance with legislative provisions and internal policies.

The new legislation gives the Auditor General the power to conduct such audits, which may focus on a particular issue or theme, such as procurement practices, and may include individual or multiple local governments and related bodies. This is in line with the approach adopted in other jurisdictions and with what applies to State Government agencies. Performance audits will be paid for by the State Government.

The Auditor General publishes its audit program on the Auditor General's website.

Performance audit reports are submitted to both Houses of Parliament for the Public Accounts Committee and the Estimates and Financial Operations Committee. The report is also provided to the relevant local governments.

Publication of financial reports

Commencing with their 2017-18 annual report, local governments will be required to publish the annual report, including audit reports on the local government's official website within 14 days after the report has been accepted by the local government.

Local governments will be required to publish their annual report online regardless of who undertakes the audit.

Local government duties with respect to audits

Legislation now requires local governments to examine an audit report it receives and implement appropriate action in respect to the significant matters raised.

Local governments must prepare a report addressing the significant matters identified in the report and state what action the local government has taken or intends to take. This report must be provided to the Minister within three months of receiving the audit report. Within 14 days after the local government gives the report to the Minister, the CEO must publish a copy of the report on its official website.

Amendments to the Local Government (Financial Management) Regulations 1996

The following amendments to the *Local Government (Financial Management) Regulations 1996* have been made.

Timeframe for review of financial management systems

Regulation 5 regarding the CEO's duties as to financial management has been amended to require the CEO to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures from no less than once in every four financial years to no less than three financial years. This change in combination with amendments to the provisions in the Audit Regulations related to reviewing auditing systems, will achieve greater consistency.

Timeframe for local governments to revalue assets

Regulation 17A(4) has been amended to require a local government to revalue an asset:

- whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and
- in any event, within a period of at least 3 years but not more than 5 years after the day on which the asset was last valued or revalued.

These changes have been introduced to achieve greater consistency with the Australian Accounting Standards.

Assets values under \$5,000

Amendments to Regulation 17A excludes assets valued under \$5,000. This regulation commences on 1 July 2018.

Regulation 17B requires the CEO to take steps to protect excluded portable and attractive assets. This regulation requires a CEO to take all reasonable steps to prevent the theft or loss of non-consumable assets that are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale.

The language of this requirement is consistent with State Government requirements contained in Treasurer's Instruction 410 Record of Assets and has been revised following consultation with the local government sector.

A property register for portable and attractive items may be an appropriate means to properly record portable and attractive assets. The steps necessary to protect portable and attractive assets are a decision for each local government CEO.

Terminology

Amendments to the terminology used in the *Local Government (Financial Management) Regulation 1996* have been made to achieve consistency with the Australian Accounting Standards:

1. the statement from the CEO specified in Schedule 2 Form 1 has been modified replacing the part that states that annual financial report is in the opinion of the CEO properly drawn, with a statement that the annual financial report is 'based on proper accounts and records.'
2. clarification that the annual financial report complies with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Amendments to the Local Government (Audit) Regulations 1996

Role of the Audit Committee

With the transfer of auditing to the Auditor General, local government Audit Committees will have a new and important role.

The role of the Audit Committee has been amended so that the Audit Committee has greater involvement in assisting the CEO to carry out the review under Regulation 17 of the Audit Regulations of systems and procedures concerning risk management, internal control, and legislative compliance. The Audit Committee is empowered to 'monitor and advise' the CEO in reviews of certain systems prescribed by the audit and financial management regulations. The terms 'monitor and advise' have been selected following consultation with the sector.

The reforms are intended to help CEOs formulate recommendations to council to address issues identified in the reviews.

The Audit Committee will also support the auditor as required and have functions to oversee:

- the implementation of audit recommendations made by the auditor, which have been accepted by council; and
- accepted recommendations arising from reviews of local government systems and procedures.

These roles reflect the importance of the Audit Committee as a section of council charged with specific responsibilities to scrutinise performance and financial management. The regulations continue to allow for external membership of Audit Committees. Councils are encouraged to consider inviting appropriate people with expertise in financial management and audit to be members of their Audit Committee.

Role of the council assisting the auditor

Local governments are required to provide the auditor with a copy of their Strategic Community Plan, Corporate Business Plan or another plan or informing strategy. The powers to request documentation are consistent with the Auditor General's powers to request information of State Government agencies when conducting audits.

Timeframe for reviewing audit systems and procedures

An amendment to Regulation 17(2) requires the CEO to undertake a review of audit systems and procedures no less than once in every three financial years. This change will introduce consistency in CEO responsibilities to review financial management and audit systems and procedures in a timely manner.

Compliance Audit Return

Questions regarding the adoption of Integrated Planning and Reporting documents have been included as fields in the Compliance Audit Return.

Terminology

The following amendments for the terminology used in the Audit Regulations have been made:

- references to Executive Director have been replaced by Departmental CEO to reflect Machinery of Government changes; and

- references to the conduct of audits in regulation 9 have been updated to reflect language used in the Australian Accounting Standards.

For more information, please contact:

Department of Local Government, Sport and Cultural Industries
Gordon Stephenson House, 140 William Street, Perth WA 6000
GPO Box R1250, Perth WA 6844

Telephone: (08) 6551 8700 Fax: (08) 6552 1555

Freecall: 1800 620 511 (Country only)

Email: legislation@dlgsc.wa.gov.au Website: www.dlgsc.wa.gov.au

Translating and Interpreting Service (TIS) – Telephone: 13 14 50

City of Armadale Audit Committee Terms of Reference

Purpose and Objectives of Audit Committee

The purpose of the Audit and Risk Committee is to support the Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management, internal and external audit function and ethical accountability.

The primary objective of the audit committee in accordance with Regulation 16 of the Local Government (Audit) Regulations 1996, is to provide assistance and guidance to Council on the discharge of its duties under Part 6 and 7 of the Local Government Act 1995.

The committee will facilitate –

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of enterprise risks and the protection of Council assets;
- compliance with laws, regulations as well as best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the provision of an effective means of communication between the external auditor, internal auditor, the CEO and the Council.

Powers of the Audit Committee

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

Membership

The committee will consist of a minimum of three members of Council elected to the Committee, including the Mayor if he/she so chooses under s.5.10(4) of the Local Government Act 1995. All members shall have full voting rights.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to attend all meetings to provide advice and guidance to the committee. The local government shall provide secretarial and administrative support to the committee.

Meetings

The committee shall meet in accordance with the Audit Plan, endorsed by the Audit committee.

Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

Duties and Responsibilities

The duties and responsibilities of the committee will be to –

- a) Provide guidance and assistance to Council in carrying out its functions:
 - Under Part 6 of the Local Government Act 1995, relating to Financial management.
 - In relation to audits conducted under Part 7 of the Local Government Act 1995.
 - Relating to other audits and other matters related to financial management.

- b) Monitor and advise the CEO, when the CEO is carrying out functions in relation to a review of the appropriateness and effectiveness of systems and procedures of:
 - Risk management, internal control and legislative compliance under Regulation 17(1) of the Local Government (Audit) Regulations 1996; and
 - Financial management systems under Regulation 5 (2)(c) of the Local Government (Financial Management) regulations;

Consider the reports resulting from the reviews and report to the results to Council.

- c) Support the auditor(s) of the City to conduct an audit(s) and carry out the auditor's other duties under the Local Government Act 1995.

- d) Review the reports provided by the external and internal auditors.

- e) Oversee the implementation of any action that the City:
 - Is required to take in response to an audit report received by an internal or external auditor.
 - Has taken or intends to take following a report prepared addressing any matters identified as significant by the auditor.
 - Has agreed following a review of risk management, internal control or legislative compliance.
 - Has agreed following a review of Financial management systems.
 - Has agreed following an internal audit.

- f) Review the Annual Compliance Audit Return and report to the Council the results of that review.

- g) Review and monitor the internal audit program and the scope of internal audits.

- h) Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;

ATTACHMENT A - CORE SERVICES LIST BY DEPARTMENT

Chief Executive's Office

Economic Development & Tourism

Encourage Infrastructure and Investment
Promote and Market Armadale
Support Business
Advocacy
Tourism Development
Visitor Services

Major City Projects

Feasibility
Design
Procurement
Construction
Contract Management
Financial Control

Communication & Marketing

Marketing
Communications
Media

Human Resources

Human Resources
Occupational Health and Safety
Organisational Development
Payroll

CEO's Office Admin

Corporate Leadership and Management
CEO Administration and Governance
Mayoral & Elected Members
Civic Responsibilities

Community Services

Library & Heritage Services

Corporate Library
Library & Heritage Administration
Local Studies Library (Birtwistle)
Museums
Public Libraries (Armadale / Kelmscott / Seville Grove)

Ranger and Emergency Services

Animal Control
Emergency Services
Law compliance – Parking, Off Road
Vehicles, Fire, Litter

Community Planning

Community Infrastructure Planning
Social Planning

Community Development

Access and Inclusion
Armadale Volunteer Services

Arts and Culture
Children and Families
Community Development – coordination
Community Partnerships (including
Financial Assistance)
Community Safety
Indigenous Development
Major Events and Arts
Positive Ageing
Youth

Recreation Services

Recreation Services
Armadale Arena
Armadale Aquatic Centre

Community Services Admin

Service development
Service delivery
Organisational Processes
Team Management

Corporate Services

Governance and Administration

Customer Service
Administration Services
Compliance Services
Governance Services
Elections
Freedom of Information
Legal Services
Insurance
Local Laws
Property Leasing
Records Services
Print Services
Procurement Services

Information & Communications

Technology

ICT Strategy & Governance
ICT Infrastructure & Technology
Business Systems & Applications

ICT User Service & Support
Data, Information & Knowledge Services
ICT Advisory Services & Innovation
ICT Project Management

Financial Services

Accounting, Audit & Tax Services
Accounts Payable & Receivable
Financial Reporting & Acquittals
Financial Planning & Investments
Rating Services
LTFP & Budgets

Corporate Services Admin

Lead & manage the Directorate
Integrated Planning & Reporting
Audit & Risk Management
Annual Report and Annual General Meeting
of Electors

Development Services

Health Services

Chronic Disease Prevention
Communicable Diseases Control Strategies
Contaminated land Management
Emergency management and public safety
Food Safety and Quality
Health Asbestos Management
Health Impact Assessment
Pollution and Nuisance Management
Public Housing and Accommodation
Temporary Accommodation
Waste Treatment and Disposal
Water Bodies Safety and Quality

Building Services

Building Applications
Building Advice
Building Compliance
Building Records
Outside Jurisdiction Certification Services
Private Swimming Pool & Spa Safety Barrier
Inspection Service

Residential Design Code and Fencing Local
Law Variations

Planning

Statutory Applications
Strategic Land Use Planning
Land Administration
Planning Compliance
Geographic Information Systems

Development Services Admin

Committee/Council Administration
JDAP Administration
Leadership & Strategic Planning
(Directorate)
Coordination and Admin of Development
Services
Elected Members
Special Projects
Developer Contribution Schemes

Technical Services

Environmental Services

Development Application Assessments
Community Landcare Support
Environmental Projects
Natural Area Management
Switch Your Thinking Project
Armadale Gosnells Landcare Group
Environmental Compliance - City Works

Parks & Reserves

Landscape Design & Assessment
Natural Areas Management
Parks and Streetscape asset management
Planning of Recreation Areas
Reserves - Construction and Development
Street Tree Management
Vegetation Control

Property Services

Administration
Coordination of office fit-out
Maintenance
New works
Upgrade and renewal works

Waste Management

Administration
General Waste - Collection
General Waste - Disposal
Recycling - Collection
Recycling - Disposal
Waste Advice & Education

Engineering Design

Traffic and Transport Infrastructure
Planning
Drainage & Infrastructure Planning
Streetscape and Infrastructure
Improvement Planning
Concept & Detailed Civil Design

Civil Works

Construction – Roads, Stormwater
Drainage, Pathways (footpaths & shared),
Verge treatment
Maintenance – Roads, Stormwater
Drainage, Pathways (footpaths & shared),
Bridges, Bus Shelters, Street lighting, Verge
treatment
Administration and Compliance
Workshop, Plant & Equipment
Management

Assets

Asset Accounting
Asset Data Management
Asset Maintenance
Asset Management Planning
Asset Procurement
Condition Monitoring
Plant, Fleet & Equipment Management

Technical Services Admin

Closed Circuit television
Easements/Land Acquisition
Road closures for Events
Licence and Permit approvals
Financial & HR Planning
Graffiti
TS Committee/Council Administration

Subdivisions

Application Assessment of Civil Drawings
Development Application Assessments
Drainage Infrastructure Planning
Financial Administration & Compliance
Periodic Compliance Inspections of
Development Works
Provide Technical Support/Advice

ATTACHMENT B – COMPLIANCE OBLIGATION REGISTER

Compliance Requirements

ACTS

A New Tax System (Goods and Services Tax) Act 1999	Library Board of WA Act 1951
Age Discrimination Act 2004	Liquor Control Act 1988
Archives Act 1983	Litter Act 1979
Australian Human Rights Commission Act 1986	Local Government Act 1995
Biodiversity Conservation Act 2016	Local Government Miscellaneous Provisions Act 1960
Building Act 2011	Main Roads Act 1930
Bush Fires Act 1954	Metropolitan Redevelopment Authority Act 2011
Caravan Parks and Camping Grounds Act 1995	National Greenhouse and Energy Reporting Act 2007
Carbon Credits (Carbon Farming Initiative) Act 2011	National Land Transport Act 2014
Cat Act 2011	Occupational Health, Safety & Welfare Act 1984
Civil Judgments Enforcement Act 2004	Planning & Development Act 2005
Clean Energy Legislation (Carbon Tax Repeal) Act 2014	Public Health Act 2016
Competition and Consumer Act 2010	Public Interest Disclosure Act 2003
Control of Vehicles (Off-road Areas) Act 1978	Public Works Act 1902
Criminal Code Compilation Act 1913	Racial Discrimination Act 1975
Criminal Procedure Act 2004	Rates and Charges (Rebates and Deferments) Act 1992
Dangerous Goods and Safety Act 2004	Rights in Water and Irrigation Act 1914
Disability Discrimination Act 1992	Road Traffic Act 1974
Disability Services Act 1993	Salaries & Allowances Act 1975
Dividing Fences Act 1961	Sex Discrimination Act 1984
Dog Act 1976	Spent Convictions Act 1988 (WA)
Electronic Transaction Act 2011	State Records Act 2000
Emergency Management Act 2005	Strata Titles Act 1985
Emergency Services Levy Act 2002	Superannuation Guarantee (Administration) Act 1992
Environmental Protection Act 1986	Superannuation Industry (Supervision) Act 1993
Equal Opportunity Act 1984	Taxation Administration Act 1953
Evidence Act 1906	Tobacco Products Control Act 2006
Fair Work Act 2009	Valuation of Land Act 1978
Financial Management Act 2006	Volunteer & Food & Other Donors (Protection from Liability Act) 2002
Fire and Emergency Services Act of 1998;	Waste Avoidance & Resource Recovery Act 2007
Food Act 2008	Waste Avoidance and Resource Recovery Levy Act 2007
Fringe Benefits Tax Assessment Act 1986	Workers Compensation and Injury Management Act 1981
Fuel Tax Act 2006	Workers Compensation Reform Act 2004
Graffiti Vandalism Act 2016	Working With Children (Criminal Record Checking Act) 2004
Health (Miscellaneous Provisions) Act 1911	
Heritage of Western Australia Act 1990	
Industrial Relations Act 1979 (WA)	
Insurance Commission of Western Australia Act 1986	
Land Administration Act 1997	

REGULATIONS

Building Regulations 2012
Caravan Parks and Camping Grounds Act 1995
Control of Vehicles (Off-road Areas) Regulations 1979
Control of Vehicles (Off-road Areas) Regulations 1979
Dog Regulations 2013
Environmental Protection (Clearing of Native Vegetation) Regulations 2004
Environmental Protection (Noise) Regulations 1997
Environmental Protection Regulations 1987
Fair Trading (Fitness Industry Code of Practice) Regulations 2010
Fair Work Regulations 2009
Food Regulations 2009
Hairdressing Establishment Regulations 1972
Health (Aquatic Facilities) Regulations 2007
Health (Asbestos) Regulations 1992
Health (Offensive Trades Fees) Regulations 1976
Health (Pesticides) Regulations 2011
Health (Public Buildings) Regulations 1992
Health (Skin Penetration Procedure) Regulation 1998
Health (Temp Sanitary Conveniences) Reg 1997
Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974
Industrial Relations (General) Reg. 1997
Land Administration Regulations 1998
Land Information Authority Regulations 2007
Library Board (Registered Public Libraries) Regulations 1985
Litter Regulations 1981
Local Government (Administration) Regulations 1996
Local Government (Audit) Regulations 1996
Local Government (Constitution) Regulations 1998
Local Government (Elections) Regulations 1997
Local Government (Employee Superannuation) Regulations 2016
Local Government (Financial Management) Regulations
Local Government (Function & General) Regulations 1996
Local Government (Long Service Leave) Regulations
Local Government (Parking for People with Disabilities) Regulations 2014

Local Government (Rules of Conduct) Regulations 2007
Local Government (Uniform Local Provisions) Regulations 1996
Occupational Health and Safety Regulations 1996
Planning & Development (Local Planning Schemes) Regulations 2015
Planning and Development (Development Assessment Panels) Regulations 2011
Planning and Development Regulations 2009
Tobacco Products Control Regulations 2006
Waste Avoidance & Resource Recovery Regulations 2008
Waste Avoidance and Resource Recovery Levy Regulations 2008
Workers Compensation Code of Practice (Injury Management) 2005

CITY OF ARMADALE LOCAL LAWS, TOWN PLANNING & OTHER SCHEMES

Armadale Redevelopment Scheme 2
City Of Armadale Activities and Trading in Thoroughfares and Public Places Local Law.
City of Armadale Bush Fire Brigades Local Laws
City of Armadale Environment, Animals and Nuisance Local Laws 2002
City of Armadale Extractive Industries Local Law
City of Armadale Fencing Local Law 2011
City of Armadale Health Local Laws 2002
City of Armadale Local Government Property Local Law
City of Armadale Local Law Relating to Dogs
City of Armadale Local Law relating to Livestock in Public Places and Wandering at Large 2015
City of Armadale Parking & Parking Facilities Local Law
City of Armadale Pest Plant Local Law 2013
City of Armadale Removal of Refuse, Rubbish and Disused Materials Local Laws
City of Armadale Standing Orders Local Law 2000
City of Armadale Street Numbering Local Law 2010
Metropolitan Region Scheme
MRA Armadale Redevelopment Scheme 2
MRA Development Contribution Scheme
Town Planning Scheme No.4
WAPC Delegations
Water Licences and Allocations

Compliance Commitments

Industry Standards, Codes and Awards

AS 4678 - Earth Retaining Structures	Australian Curriculum
AASB 5 - Non-current Assets Held for Sale and Discontinued Operations	Australian Standard - AS 2890 - Parking Facilities
AASB1031 - Materiality	Australian Standard - AS 1428 - Design for Access and Mobility
AASB1051 - Land Under Roads	Australian Standard - AS 2303:2015 - Tree Stock for Landscape use
AASB108 - Accounting Policies, Changes in Accounting Estimates and Errors - August 2015	Australian Standard - AS 4373-2007 - Pruning of Amenity trees;
AASB116 - Property, Plant and Equipment	Australian Standard - AS 4422:2016 - Playground surfacing
AASB117 - Leases	Australian Standard - AS 4685.0:2017 - Playground equipment and surfacing
AASB13 - Fair Value Measurement	Australian Standard - AS 4964 - Asbestos Testing
AASB136 - Impairment of Assets	Australian Standard - AS4419-2003 Soils for landscaping and garden use
AASB138 - Intangible Assets	Australian Standard - AS4454-2012 - Composts Soil conditioners and mulches
AASB140 - Investment Property	Australian Standard - AS4970-2009 - Protection of Trees on Development Sites
AS 1158 - Road Lighting	Australian Standard / New Zealand Standard - AS/NZS - 4438:1997 - Height Adjustable swivel chairs
AS 1726 Geotechnical Site Investigations	Australian Standards - AS 2201 - Intruder alarm systems
AS 2150-2005 Hot Mix Asphalt - A Guide to good practice	Australian/New Zealand Standard - AS/NZS 4819:2011 - Rural and Urban Addressing
AS 4360 Risk Management	Australian/New Zealand Standard - AS/NZS 3000-2007 Electrical Installation Standards
AS 5100.1-2004 Bridge Design	Building Code of Australia
AS ISO 21500:2016 - Guidance on Project Management	Fair Work Commission Rules 2013
AS 1742.3-2009 Manual of Uniform Traffic Control	ISO 12653-3:2014 Electronic Imaging
AS 1742.3 - 2009 - Manual of uniform traffic control devices	ISO 15489:2015 Records Management
Australia Standards - AS 1670 - Automatic fire alarm installations	ISO 20000 - Information Technology Service Management
AS ISO 10002-2006 - Customer Satisfaction Guidelines	ISO 55000 - Asset Management
AS 1742.3-2009 Manual of Uniform Traffic Control	Local Government Industrial Award 2010
AS 1379-2007 Specification and Supply of Concrete	MRWA Standards
AS 1743:2018. Road signs - Specifications	Museums Australia Incorporated Code of Ethics 1999
AS/NZS 1158	National Employment Standards
AS/NZS 3500.3:2015 Plumbing & Drainage - Part 3. Stormwater Drainage	Policies and Standards for Geographical Naming in Western Australia (Landgate)
AS/NZS 3500.3-2003 - Plumbing and Drainage - Stormwater Drainage	Public Service Standards in Human Resource Management
AS1100.101 -1992 - Technical Drawing	Traffic Management for Works on Roads Code of Practice (MRWA)
Australia & New Zealand Food Standard Code	WorkCover WA Standard
Australia Standard - AS 1851 - Service & Maintenance of Fire Protection Systems and Equipment	
Australia Standards - AS 2444 - Portable fire extinguishers & fire blankets	
Australia Standards - AS 4421 - Guards and Patrol security services	
Australian Accounting Standards	

State Policies/CoA Publications

City of Armadale Annual Report
City of Armadale Code of Conduct
City of Armadale Community Perceptions 2014
City of Armadale Corporate Business Plan
City of Armadale Council & Committee meeting minutes
City of Armadale Customer Service Charter
City of Armadale Digital Strategy 2017-22
City of Armadale Disability Access & Inclusion Plan
City of Armadale Firebreak Notice
City of Armadale Gift Register
City of Armadale Library Strategic and Development Plan 2012
City of Armadale Long Term Financial Plan
City of Armadale Major Land Transaction Business Plan
City of Armadale Museum Interpretation Plan
City of Armadale Positive Ageing Strategy
City of Armadale Primary & Annual Return
City of Armadale Public Arts Strategy
City of Armadale Register of Financial Interests
City of Armadale Register of owners and occupiers and electoral rolls
City of Armadale Strategic Community Plan
City of Armadale Tender Register
City of Armadale Urban Forest Strategy Final Report
City of Armadale Volunteer Strategy 2010-2013
City of Armadale Youth Strategy 2010-2012
City of Armadale Annual Budget
Development Control Policy 1.7 - General Road Planning
Development Control Policy 5.1 - Regional Roads (Vehicular Access)
Perth and Peel @3.5million
Policy for Classification, proclamation and transfer of Western Australian Roads
State Planning Policy 2.10 Swan Canning River System,
State Planning Policy 2.8 Bushland Policy for the Perth Metropolitan Region,
State Planning Policy 2.9 Water Resources
State Planning Policy 3.1 Residential Design Codes
State Planning Policy 3.5: Historic Heritage Conservation
State Planning Policy 3.6: Development Contributions for Infrastructure
Switch Your Thinking Program MOU highlighting the relationship between the CoA, CoG, Shire of SJ

WAPC Development Control Policies
WAPC Draft Structure Plan Framework
WAPC Statement of Planning Policy
MRA Policies
Liveable Neighbourhoods
Local Structure Plans

City of Armadale Non-public Strategies, Frameworks, Guides and Manuals

Advocacy Strategy
Annual Budget Calendar
Aquatic Centre - pool operations manual
Asset Accounting Policy
Asset Disposal Policy
Asset Management Activity Timeline
Asset Management Framework
Bore and Irrigation Specification
Building Procedures Manual
Bushfire Management Arrangements
Business Continuity Plan
Business Process and MRRG Road Rehabilitation Guidelines
Business Process Manual
Business Process Manual for Infrastructure (Draft)
Business Process Manual for Infrastructure Assets
Business Process Manual for Land and Buildings (Draft)
Business Process Manual for Land and Buildings (Draft)
Business Process Manual for Parks and Reserves Assets
Business Process Manual for Plant and Fleet
Business Process Manual for Plant, Fleet and Machinery
CCTV Standard Operating Procedure
City of Armadale Levels of Service Document
City of Armadale Skeletal Path Plan
City of Armadale Stormwater Specifications
Community Development Strategy
Community Facilities Signage protocol
Community Infrastructure Plan
Community Planning Framework
Community Services Working outside Normal hours
Corporate induction Booklet
Corporate Meeting Calendar
Corporate Style Guide
Creche Operating Procedures
Curator Procedures
Customer Feedback Protocol

Customer Service Procedure Manual
Dangerous Dogs Procedures
Delegations Register
Depot Operating Procedure - Vehicle & Safety
Induction
Developer Contribution Scheme
Dog Impounding & Dog Pound Procedures
Economic Development Strategy
Enterprise Agreement 2016
Events Strategy
Finance Procedure Manual
Fire Management Plans
Friends Group Manual
Governance Procedure Manual
Grant Application Procedure Manual
Guide to Written Style
Guidelines for Annual Corporate Staff
Performance Reviews
History House Museum Volunteers Handbook &
Guidelines
HR Policies & Procedures
ICT Disaster Recovery Plan
Information Technology Infrastructure Library
(ITIL) framework
Landscape Guidelines for New Residential
Developments
LAR (Live Application Register)
Library Procedures and Guidelines
Local Emergency Management Arrangements
Local Planning Strategy Town Planning Scheme 4
Memorandum of Understanding between CoA,
DFES & Community Emergency Services
Coordinator
Mosquito Management Plan 2016
OHS Procedures
Parks Facilities Strategy
Planning Procedures Manual
Plant and Fleet Replacement Program
Policies & Management Practices - Review
Schedule
PrinterFace Approval System
Public Health & Wellbeing Plan
Public Open Space Strategy
Rangers Procedure Manual
Rates Procedure Manual
Record Keeping Plan 2016
Records Services Procedure Manual
Recreation Services Booking Procedures Manual
Room Booking Procedure
Senior Customer Service Procedure Manual
Signing Matrix

Staff Training Programme
Standard Specification for Irrigation System
Design and Installation.
Tourism Destination Strategy
Training and Development Framework
Verge Landscape Guidelines
Volunteer Handbook
Water Resource Position Paper (Std)
Website CMS Approval
Workforce Development Plan

Guidelines/Guidance & Practice Notes/Manuals

Asset Management Framework and Guidelines
Australian Government Information Security
Manual (ISM)
Australian Infrastructure Financial Management
Manual (AIFMM)
Australian Rainfall and Run-off (ARR) Guidelines
Australian Road Research Board (ARRB)
Specifications
Austroads Guides
Better Practice Guidelines - Reuse Shops June
2016 (WALGA Publication)
Crown Land Practice Manual (Landgate)
Department of Planning Transport Impact
Assessment Guidelines
Department of Sport and Recreation - Guide to
Share Use Facilities
Department of Sport and Recreation Sports
dimensions Guide
Department of Water Better Urban Water
Management Guidance Notes
Department of Water Better Urban Water
Management Guidance Notes
Dept of Health Guidelines for concerts, events &
organised gatherings
Development Assessment Panels Practice Notes
November 2017
Drupal (Content Management System) User
Manual
EPA Guidance Statement 33 Environmental
Guidance for Planning and Development (2008),
General Conditions of Contract for Works and
Services
General Disposal Authority for Local Governments
Guidelines for Notification and Risk Management
after Detection of a Clandestine Drug Laboratory
Healthy Active by Design: Master Checklist - Heart
Foundation

Integrated Planning and Reporting Framework and Guidelines
International Infrastructure Management Manual (IIMM)
IPWEA Plant and Vehicle Maintenance Safety Practice Guide
IPWEA Plant and Vehicle Management Manual
IPWEA WA - Local Government Subdivisional Engineering Guidelines
Land Titles Registration Practice Manual
Local Law Statutory Procedures Checklist
Metropolitan Regional Road Grant Scheme Rehabilitation Guidelines
Ministerial Directions - Local Laws Explanatory Memoranda (RM) Directions 2010
MRWA HVS Transport Assessment Guidelines
NAMS Practice Note for Buildings, Parks. Road Visual Condition Assessment Manual published by WALGA.
Office of State Revenue - Procedural Manual
Procedures for the Closure of Pedestrian Access ways Planning Guidelines (WAPC)
Social Impact Assessment: Guidance for assessing and managing the social impacts of projects - International Association for Impact Assessment
State Black Spot Program Development & Management Guidelines
Stormwater Management Manual for Western Australia - Dept of Water
Utility Providers Code of Practice
Vegetation guidelines for stormwater biofilters in the south-west of Western Australia
WAPC Pedestrian Accessways Planning Guidelines
Water Sensitive Urban Design (WSUD)
Worksafe WA Guidance Notes

Internal Policies & Management Practices (MP's) & Delegations

ADM 1 - Staff Resignation Gifts
ADM 10 - Use of Council Crest and Logo
ADM 11 - Vesting of Crown Reserves in Urban Areas
ADM 12 - Acting 'Senior' Positions
ADM 13 - Petitions in Premises
ADM 14 - Safety and Health
ADM 15 - Record Keeping Policy
ADM 16 - Equal Employment Opportunity
ADM 17 - Legal Representation
ADM 18 - Common Seal
ADM 19 - Procurement of Goods and Services

ADM 2 - Property Lease Rentals
ADM 21 - Authority to Sign Documents
ADM 22 - Social Media
ADM 3 - Conferences, Seminars and Training
ADM 4 - Staff Study Time
ADM 5 - Staff Establishment Levels
ADM 6 - Recognition of Achievement in the Community
ADM 7 - Defence and Emergency Service – Staff Paid Leave for Volunteer Duty
ADM 9 - Vehicle Use
COMD 1 - Financial Assistance
COMD 2 – 2 - Community Consultation
COMD 2-1 - Community Consultation
COMD 3 - Volunteer Involvement
COMD 4 - Art Collection
COMD 5 - Sponsorship of the City's Events, Programs, Facilities and Publications
COMD 6 - Assistance in relation to a natural or other disaster
COMD 7 - Jull Street Mall Activities
COMD 8 - Public Art Policy
COMD 9 - Community Garden
DEV 1 - Street Numbering
DEV 2 - Naming of Roads, Parks, Places and Buildings
EM 1 - Reimbursement of Councillor's Expenses
EM 10 - Councillors' Lounge – Use in conjunction with meetings/events
EM 11 - Promotional Presentation Gifts – Sale of
EM 12 - Orderly Conduct of Meetings
EM 13 - Provision and Use of Mayoral Vehicle
EM 14 - Recognition of Service by Councillors
EM 15 - Councillor Referrals to Standing Committees
EM 2 - Councillor's Use of Council Facilities
EM 4 - Requests For Reports By Councillors
EM 5 - Conferring of Honours
EM 6 - Public Question Time
EM 7 - October Council and Committee Meetings
EM 8 - Communication between Councillors and Staff
EM 9 - Councillor Communications
ENG 1 - Taking of Flora
ENG 12 - Resumptions
ENG 13 - Asset Management Vision
ENG 14 - Landscaping
ENG 15 - Constructed Waterbodies
ENG 16 - Graffiti
ENG 17 - Footpaths (In Progress)
ENG 18 - CCTV

ENG 19 - MCCTV
ENG 2 - Standard Crossovers
ENG 3 - Road Closures for Events
ENG 4 - Footpath/Kerb/Verge Bonds
ENG 6 - Street Tree Management – Removals and Replacements, Trees in Streets, Ways and Reserves
ENG 7 - Public Access Ways – Management
ENG 8 - Fireworks
ENG 9 - Managing Phytophthora Dieback
FIN 1 - Officer Telephone Accounts
FIN 2 - Severance Payments to Officers
FIN 3 - Payments to Members of Committees Who Have a Disability
FIN 4 - Investments
FIN 5 - Use of Corporate Credit Cards
FIRE 1 - Firebreaks
FIRE 3 - Training and Qualifications
FIRE 4 - Health Declaration
HLTH 1 - Smoke Free Outdoor Areas
HLTH 3 - Alcohol Risk Minimisation
HLTH 4 - Occupation of a Caravan Other than at a Caravan Park
HLTH 5 - Smoke Free Workplace
HTG 1 - Movable Heritage Collection
HTG 2 - Local Studies Library Collection
LIB 1 - Displays of Arts and Crafts in Library Buildings
LIB 2 - Library Public Notice Boards
LIB 3 - Public Internet Use
RECN 1 - Lighting on Sporting Reserves
RECN 3 - Club/Community Group Application(s) for Council Support of Capital Works
RECN 4 - Hire of Halls and Buildings
RECN 5 - Provision of Goal Posts and Structures
RECN 6 - Recreation Fees and Charges
RECN 7 - Major Event Sponsorship

