
**NARROMINE SHIRE COUNCIL
ORDINARY MEETING BUSINESS PAPER – 13 FEBRUARY 2019
REPORTS OF COMMITTEES**

1. INTERNAL AUDIT COMMITTEE

The report to and minutes of the Internal Audit Committee meeting held at the Narromine Shire Council Chambers on Monday 10 December 2018, are attached (**See Attachment No. 1**).

RECOMMENDATION

That the report of the Internal Audit Committee and the recommendations from the minutes of 10 December 2018 be adopted.

2. RURAL FIRE SERVICE LIAISON COMMITTEE

The minutes of the Rural Fire Service Liaison Committee meeting held at the Narromine Shire Council Chambers on Wednesday 30 January 2019, are attached (**See Attachment No. 2**).

RECOMMENDATION

That:-

1. The report of the Rural Fire Services Liaison Committee and the recommendations from the minutes of 30 January 2019 be adopted.
2. Council write a letter to the Rural Fire Service expressing concern that Council has not yet taken any delivery of tankers for the past two years, despite paying the required contributions.

3. LOCAL TRAFFIC COMMITTEE

The report to and minutes of the Local Traffic Committee Meeting held at the Narromine Shire Council Chambers on Monday 4 February 2019, are attached (**See Attachment No. 3**).

RECOMMENDATION

That the report of the Local Traffic Committee and the recommendations from the minutes of 4 February 2019 be adopted.

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4. NARROMINE AUSTRALIA DAY COMMITTEE

The minutes of the Narromine Australia Day Committee meeting held at the Narromine Shire Council Chambers on Monday 21 January 2019, are attached (**See Attachment No. 4**).

RECOMMENDATION

That the report of the Narromine Australia Day Committee and the recommendations from the minutes of 29 January 2019 be adopted.

**MINUTES OF THE NARROMINE SHIRE COUNCIL INTERNAL AUDIT COMMITTEE
MEETING HELD IN COUNCIL CHAMBERS ON MONDAY 10 DECEMBER 2018**

PRESENT: Jane Redden - General Manager NSC, Marion Truscott - Executive Manager Corporate Governance NSC, John Sevil - Director Finance & Corporate Strategy NSC, Cr James Craft NSC, Neil Maltby – Independent External Member, Ron Gillard – Independent External Member, David Nolan – Audit Office NSW, John Thompson - Crowe Horwath (Internal Auditor), Alison Lee – Crowe Horwath (Internal Auditor) via teleconference and Carlyne Marchant (Minute Taker)

1. WELCOME

Jane Redden welcomed everyone to the Inaugural Narromine Shire Council Internal Audit Committee meeting and declared the meeting open at 12.09pm.

2. ELECTION OF COMMITTEE CHAIR

Jane Redden called for nominations for the position of Committee Chair and advised that the Chair is to be an Independent External Member. Neil Maltby nominated for the position. This was seconded by Ron Gillard. There were no other nominations for the position of Chair.

Jane Redden declared that Neil Maltby was duly elected Chair of the Committee.

Neil Maltby assumed the Chair.

3. DISCLOSURES OF INTEREST

Nil

4. ADOPTION OF STRATEGIC INTERNAL AUDIT PLAN 2018/19 – 2020/21

Alison Lee presented the Strategic Internal Audit Plan 2018/19 – 2020/21 and Strategic Planning and Risk Assessment Review to the Committee.

It was noted that whilst Failure of Water Supply/Security had a high residual risk rating, the existing internal controls were considered adequate and therefore this risk will not be addressed in the Internal Audit Plan.

Alison Lee left the meeting at 12.41pm.

RECOMMENDED by consensus that the Strategic Internal Audit Plan 2018/19 – 2020/21 be adopted.

5. OUTCOMES OF 2017/18 EXTERNAL AUDIT

David Nolan presented the Management Letter and Audit Report to the Committee. It was noted that there were no concerns with the 2017/18 Audit. Management are working to improve the Rates and Charges outstanding ratio.

6. ANY OTHER BUSINESS**(i) External Auditor**

It was suggested that the External Auditor, or their representative be invited to future meetings.

**MINUTES OF THE NARROMINE SHIRE COUNCIL INTERNAL AUDIT COMMITTEE
MEETING HELD IN COUNCIL CHAMBERS ON MONDAY 10 DECEMBER 2018**

7. ANY OTHER BUSINESS (Cont'd)

(ii) Number of Internal Audit Committee Meetings

It was noted that there would likely be at least three Internal Audit Committee Meetings each year (March, June and October).

(iii) Compliance Register

Ron Gillard requested that Council's Compliance Register be presented to a future Committee Meeting for consideration.

(iv) Internal Audit – Contract Management

The first Internal Audit will be conducted by the Internal Auditor in January; and will be on site 14/15 January 2019.

8. DATE FOR NEXT MEETING

The next Internal Audit Committee meeting will be held on Monday 25 March 2019 at 12.00 midday.

9. CONCLUSION OF MEETING

The Chair thanked all members for attending.

There being no further business the meeting concluded at 1.22 pm.

The Minutes (pages 1 to 2) were confirmed at a meeting held on the day of _____ 2019, and are a full and accurate record of proceedings of the meeting held on 10 December 2018.

CHAIR



Strategic Planning and Risk Assessment Review

Narromine Shire Council

September 2018

Confidential

Prepared for: Narromine Shire Council

Prepared by: Crowe Horwath

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1 Risk Assessment Process

1.1 Risk Assessment Process

The risk assessment for Narromine Shire Council (Council) was conducted on 11 September 2018. It involved representatives of Senior Management and Crowe Horwath.

The risk assessment process involved the following steps:

- Articulated a risk appetite;
- identified and evaluates risks;
- assesses an inherent risk level for each exposure (that is the level of risk before taking account of risk treatment strategies);
- identified the controls used to manage risk and assesses their effectiveness;
- determined the level of residual risk for each exposure based on the current risk treatment strategies; and
- identifies possible further actions which could improve the effectiveness of the risk treatment and reduce the residual risk.

The Process conducted identified risks, controls and possible additional risk treatment actions for extreme and high residual risks.

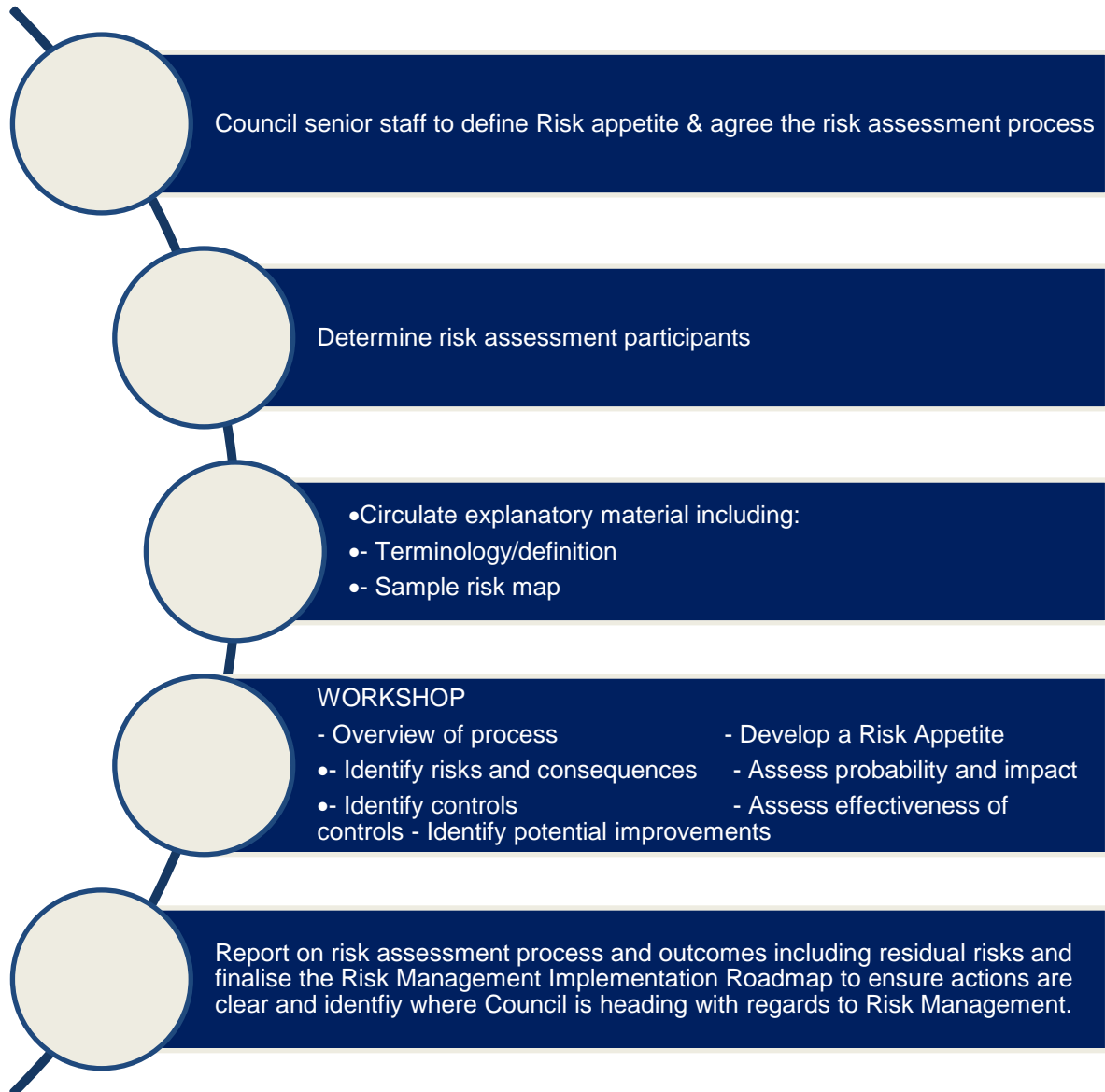
An overview of the Risk Management Model is captured in Appendix 1.

A risk map is included in Appendix 2.

Appendix 3 includes the details of the strategic risks captured at the workshop.

Appendix 4 has Council's Risk Framework.

1.2 Process Overview



1.3 Risk Appetite

In order to achieve its objectives, Council must be willing to take and accept risk.

The Risk Appetite Statement summarises Council's tolerance for risk in each of a whole range of activities undertaken.

Risk appetite applies to the management of existing activities, as well as seeking out new opportunities. It is the responsibility of Council, management and staff to continually review what Council does, to investigate new opportunities, and to take account of individual risks in decision-making.

The Risk Appetite Statement is a written articulation of Council's risk appetite to guide staff in their daily roles. It serves to:

- establish a consistent view of the risk parameters Council operates in; and
- establish boundaries for risk management activities to determine whether further risk mitigation strategies are required.

There is **very low** willingness to accept risks which have no alignment to Council's strategic direction, role in the community and its values. There is also a **very low** appetite to not meet Council's Strategic outcomes.

With this in mind the table below details the risk appetite descriptions established for each key outcome.

Assessment Criteria

Assessment	Description
4 - High Risk Appetite	Council accepts an inherent high risk
3 - Moderate Risk Appetite	Council is willing to accept some risk in certain circumstances
2 - Low Risk Appetite	Council is not willing to accept risk in most circumstances
1 - Very Low Risk Appetite	Council is not willing to accept risks under any circumstances

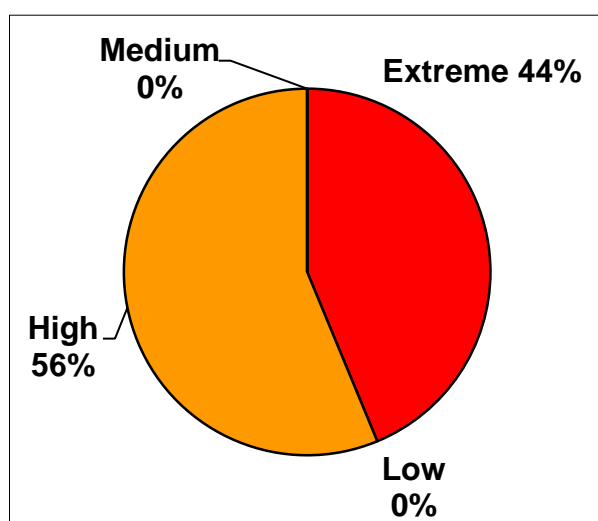
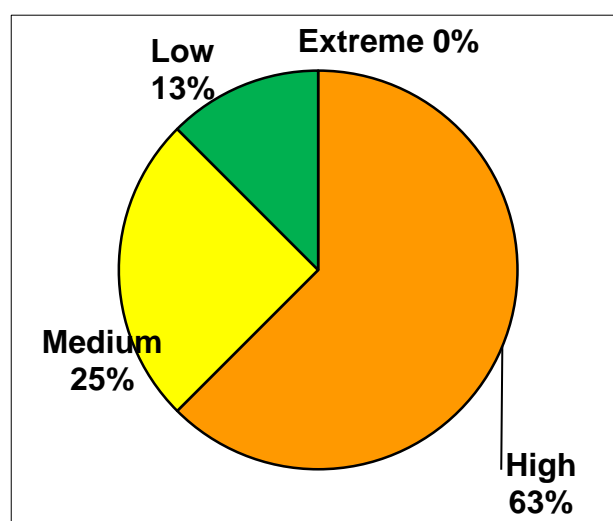
The following risk appetite statement was agreed by participants at the workshop against Council's key areas. The risk appetite against each strategic risk is documented at 1.5. This table allows Council to compare the current residual risk against the risk appetite and implement further actions where residual risk is higher than risk appetite.

Risk Appetite Statement

Key Area	Goal	Risk appetite statement
VIBRANT COMMUNITIES	Council want to create a safe, healthy and connected region that encourages participation and creates a strong sense of pride in our community and each others wellbeing.	Moderate Risk Appetite
GROWING OUR ECONOMY	Council have a diverse economy with thriving businesses that offer a range of employment opportunities supported by skill development options.	Moderate Risk Appetite
PROTECTING AND ENHANCING OUR ENVIRONMENT	Council value our natural and built environment, our resources for the enjoyment of the community and visitors to our Shire	Low Risk Appetite
PROACTIVE LEADERSHIP	Council are an open and accountable local government that involves our community in the decision making process and effectively manages our public resources through sound financial management and well informed strategic planning for our Shire's future.	Low Risk Appetite

1.4 Strategic Risks

The charts below summarise the strategic risks at both the inherent and residual risk level. The extent to which the proportion of risks moves from red/amber to yellow is indicative of the organisation's current risk management strategies and controls

INHERENT RISKS**RESIDUAL RISKS**

1.5 Residual Strategic Risks

Possible actions were documented for Extreme and High Residual risks. Council can continue to develop possible actions for medium risk where the risk appetite is low, using this report.

No.	Risk Description	Residual Risk	Risk Appetite	Possible Actions
1	Failure to adequately plan for Financial sustainability	Medium	Low	
2	Poor Infrastructure sustainability (i.e. road network)	High	Low	<ul style="list-style-type: none"> ▪ Customer Service Policy compliance ▪ improved communications across departments ▪ asset inspections ▪ condition assessments ▪ adequate resourcing ▪ unsealed road closure ▪ communications including response times
3	Inability to attract and retain a skilled workforce	High	Moderate	<ul style="list-style-type: none"> ▪ succession planning ▪ reputation as an employer ▪ community development ▪ more traineeships ▪ staff development ▪ promotion into schools
4	Failure of Water supply / security	High	Low	<ul style="list-style-type: none"> ▪ forward planning ▪ Government lobbying (water allocations and licensing) ▪ increasing water usage costs ▪ consistent review of the strategic plan ▪ regulation of underground water ▪ alternative water supply ▪ town levee bank ▪ explore safe drinking water for village areas
5	Failure to achieve legislative compliance (including changing requirements)	Low	Low	
6	Risk of State and Federal politics	Medium	Low	

No.	Risk Description	Residual Risk	Risk Appetite	Possible Actions
7	Failure of flood Levy bank system (Climate change)	High	Low	<ul style="list-style-type: none"> ▪ finalisation of the levee bank ▪ finalisation / updating of the Flood Risk Management Plan (and inclusion in all documents) ▪ enhance awareness campaign ▪ enhance drought awareness ▪ document community engagement on natural disasters ▪ increased education of the public on efficient use of energy ▪ water usage ▪ procurement practices and policy
8	Poor decision framework (i.e. community strategic planning)	Low	Low	
9	Risk of poor Reputation / community perception / community engagement	High	Low	<ul style="list-style-type: none"> ▪ Councillor professional development training ▪ staff awareness training ▪ customer service policy compliance ▪ earlier community engagement ▪ promotion of community feedback ▪ monitoring of social media ▪ ongoing education of the code of conduct
10	Risk of population growth / decline	High	Moderate	<ul style="list-style-type: none"> ▪ industry incentives ▪ encouraging old generation to stay ▪ proactive planning and development ▪ events ▪ access to services and facilities ▪ community infrastructure (i.e. schools) ▪ community collaboration ▪ education facilities ▪ opening new residential developments ▪ support Dubbo Regional Council ▪ industrial land strategy ▪ crime strategy ▪ managing community perception

No.	Risk Description	Residual Risk	Risk Appetite	Possible Actions
11	Risk of Social factors i.e. crime	High	Moderate	<ul style="list-style-type: none"> ▪ greater community engagement with stakeholders (i.e. door knock for awareness of services) ▪ finalisation of the social plan ▪ engagement with other government agencies and real estate agencies ▪ increased support services ▪ engagement with the police ▪ greater police presence ▪ portraying a positive image ▪ promoting low crime statistics ▪ support organisation's that provide food / services ▪ engage with the legal service at state level ▪ increase youth engagement programs
12	Risk of interruption / loss of IT systems	High	Low	<ul style="list-style-type: none"> ▪ Vendor management ▪ access controls ▪ staff education ▪ penetration testing ▪ disaster recovery testing ▪ Councillor training on emails
13	Risk of Public liability / poor community safety	High	Moderate	<ul style="list-style-type: none"> ▪ greater community engagement ▪ community reporting ▪ risk analysis ▪ greater frequency of asset inspections
14	Risk of poor Business continuity	Medium	Moderate	
15	Poor Contract Management	High	Low	<ul style="list-style-type: none"> ▪ More staff training ▪ contractor supervision ▪ resourcing ▪ cross department collaboration ▪ Councillor training ▪ improved records management practices
16	Risk of a Dysfunctional council	Medium	Low	

2 Risk Assessment Model

2.1 Risk Assessment Process

The risk identification and grading process, as outlined in appendix 1, required the involvement of the Council's Management.

A workshop was conducted with Senior Management and the Audit Committee, at which the risk appetite and strategic risks were identified. Representatives from Crowe Horwath facilitated the workshop. The workshop was conducted on Tuesday 11 September 2018.

The risk assessment process highlighted a number of inherent risks to Council's functions. After considering the effectiveness of controls, there remained a number of areas which have the potential of representing a higher level of residual risk.

The process used by us is generally consistent with that outlined in the International Standard ISO 31000 Risk Management. A key difference between the process used by Crowe Horwath and that detailed in the Standard is that our methodology provides for the separate identification of inherent and residual risks. This allows for separate and specific consideration of both the risk issue and controls.

2.2 Basis and Use of Report

This Report is not to be used by any other party for any purpose nor should any other party seek to rely on the opinions, advice or any information contained within this Report. In this regard, we recommend that parties seek their own independent advice. Crowe Horwath disclaims all liability to any party in respect of or in consequence of anything done, or omitted to be done, by any party in reliance, whether whole or partial, upon any information contained in this Report. Any party, who chooses to rely in any way on the contents of this Report, does it so at their own risk.

The information in this Report and in any related oral presentation made by Crowe Horwath is confidential to Crowe Horwath and should not be disclosed, used or duplicated in whole or in part for any purpose except with the prior written consent of Crowe Horwath. *An Electronic copy or print of this Document is an UNCONTROLLED COPY.*

3 Risk Analysis Model

3.1 Risk Analysis Model

The risk assessment process assists the Audit Committee and Management of Council in assessing the nature and extent of risk, including:

1. Identifying Council's risks.
2. Assessing the impact which these risks could have on organisational objectives.
3. Determining the adequacy of the current level of control of the risks.
4. Developing strategies for dealing with risk which are seen as requiring greater control.

The model allows for the ongoing identification and grading of risks, development of corrective actions and preventative measures and the allocation of individuals responsible for ensuring that corrective actions are implemented.

This model assumes that for risk exposures to be managed appropriately, it is necessary for Council to:

- adequately define and communicate its objectives;
- identify the inherent risks that may impact on the achievement of these objectives;
- put in place a control framework to manage inherent risks; and
- accept a reasonable level of residual risk.

The model recognises that not all risks can be eliminated due to uncontrollable internal and external factors, the cost of control frameworks and error. Risk exposure not controlled by the internal control framework is residual risk. Council must ultimately decide whether the level of residual risk identified during the risk assessment process is acceptable.

3.2 Workshops

Participants on 11 September were are follows:

Workshop 14 June 2018	
Jane Redden General Manager	Mick Bell Acting Director Infrastructure & Engineering Services
Phil Johnston Director Community & Economic Development	Guy Marchant Executive Manager Health, Building and Environmental Services
John Sevil Director Finance & Corporate Strategy	Marion Truscott Executive Manager Corporate Governance
Ashley Bullock WHS Officer	Kayla Robson Executive Manager Planning
Alison Lee	John Thompson
Matthew Paull	Gabriel Faponle

Crowe Horwath Facilitators:

Alison Lee (Associate Principal – Crowe Horwath)

Matthew Paull (Manager – Crowe Horwath)

Crowe Horwath Representatives:

John Thompson (Principal – Crowe Horwath)

Gabriel Faponie (Senior Client Manager – Crowe Horwath)

3.3 Follow Up

As discussed with management the risk management approach will present Council with an opportunity to further review the impact of risks over the next six months and into the future. It will also allow Council to further gauge the systematic and process issues that may also require further attention and follow up.

3.4 Risk Maturity

The Risk Maturity rating scale below highlights the key indicators and activities that comprise a sustainable, repeatable and mature enterprise risk management (ERM) program. A maturity model describes process components that are believed to lead to better outputs and better outcomes. A low level of maturity implies a lower probability of success in consistently meeting an objective while a higher level of maturity implies a higher probability of success.

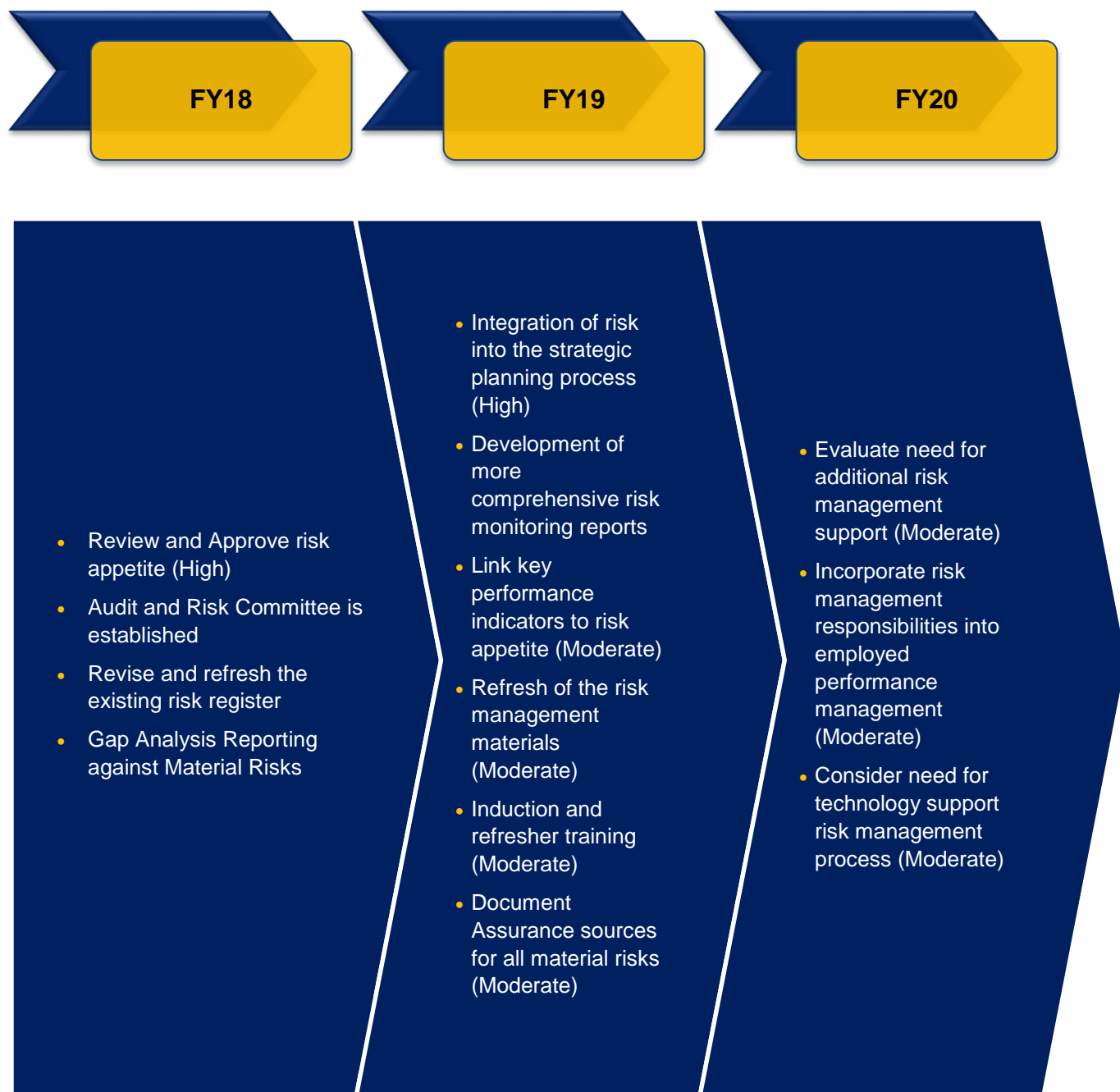
Taking the risk maturity self-assessment, Council can benchmark how their current risk management practices compare with an Optimised risk management function.

	Level 1 Reactive	Level 2 Repeatable	Level 3 Defined & Managed	Level 4 Sustained	Level 5 Optimised
Risk	<ul style="list-style-type: none"> Limited or no risk assessment occurring. 	<ul style="list-style-type: none"> At least annually, a review of process risks is performed. Risk is considered in project plans and initiatives. 	<ul style="list-style-type: none"> A comprehensive risk assessment process is developed that covers strategic, financial, compliance, and operational risks. Potential risk hazards or opportunities are formally evaluated for likelihood and impact. 	<ul style="list-style-type: none"> Management formally articulates risk tolerance. Specific mitigation plans are implemented based on the assessment and cost/ benefit analysis. The risk assessment is reviewed and updated as appropriate throughout the year. 	<ul style="list-style-type: none"> Resource allocation ROI incorporates risk assessment into the prioritization process. Risks are mitigated below the risk tolerance goals set by management.

We have assessed Council as currently sitting at level 2 Repeatable. This risk assessment forms part of the process to help Council move up the maturity scale towards optimised.

3.5 Risk Roadmap

The risk management implementation roadmap is an action plan based on the findings of the maturity assessment relative to the intensions of the risk management strategy. Crowe Horwath has found that by prioritising and sequencing risk requirements the roadmap really simplifies and clearly sets out where the organisation is heading with regards to risk management.



Appendixes

Appendix 1- Risk Assessment Model

What is Risk?

**“Risk is the chance of something happening that will have an impact upon objectives.
It is measured in terms of consequences and likelihood.”**

The risk assessment process is performed in two workshops with senior personnel.

Risk Assessment Workshop

The workshop will commence with Council staff agreeing on a risk appetite for the organisation moving forward. The discussions will be facilitated by Crowe Horwath, however the appetite must be developed by Council senior management to ensure that is aligned with the strategic objectives of Council. Risk appetite is the amount of risk that an entity is willing to accept, or retain in order to achieve its objectives. Determining and articulating an entity's risk appetite assists entities to make better choices by considering risk more effectively in decision making.

Using the definition of risk, in conjunction with senior personnel, risks affecting the achievement of organisational objectives are identified. Consequences of identified risks will also be noted. Risks will be rated by considering the “Likelihood/probability” and “Impact/consequences” of each risk. It is important to ensure that risks are rated without taking into account the current control framework. This enables the inherent risk associated with each exposure to be determined. To assist participants, we have attached criteria for assessing likelihood and impact (and for the second workshop controls) and a sample risk map (showing some sources and types of risks).

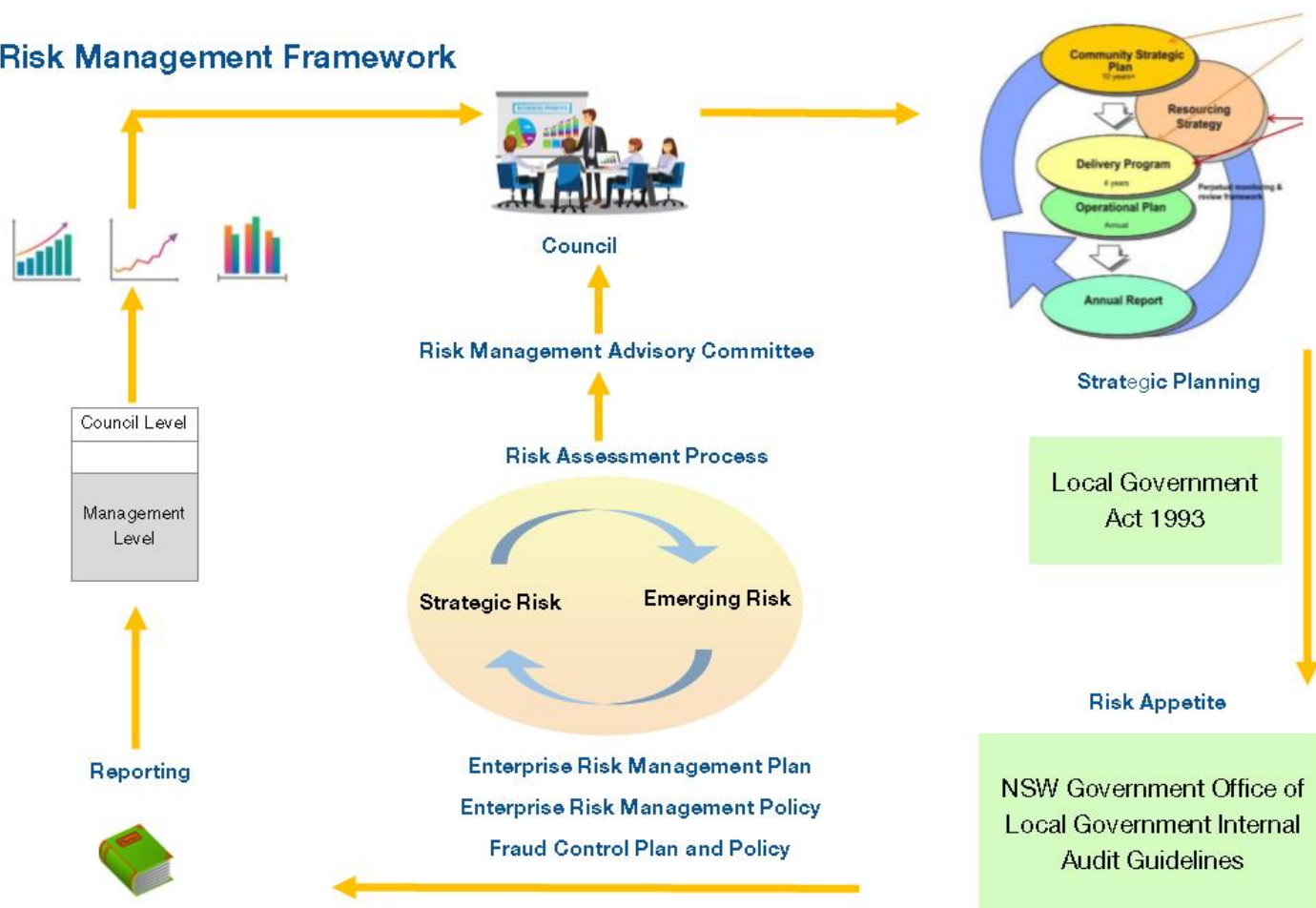
The second half of the workshop will identify the controls in place used to reduce the likelihood of a risk occurring or to reduce the impact of a risk. We also seek suggestions for additional action that may be able to be taken to improve the control framework. Finally, an assessment is made of the strength of the controls in place. This results in an assessment of the residual risk relating to each exposure.

Following the workshops, we will prepare a report outlining the risk assessment process and conclusions of the risk assessment. We also prioritise the identified risks. The report provides a clear outline of the risk assessment process, participants, an understanding of the exposures including consideration of the factors affecting significance and additional steps to be taken by management in further reducing/controlling organisational risks.

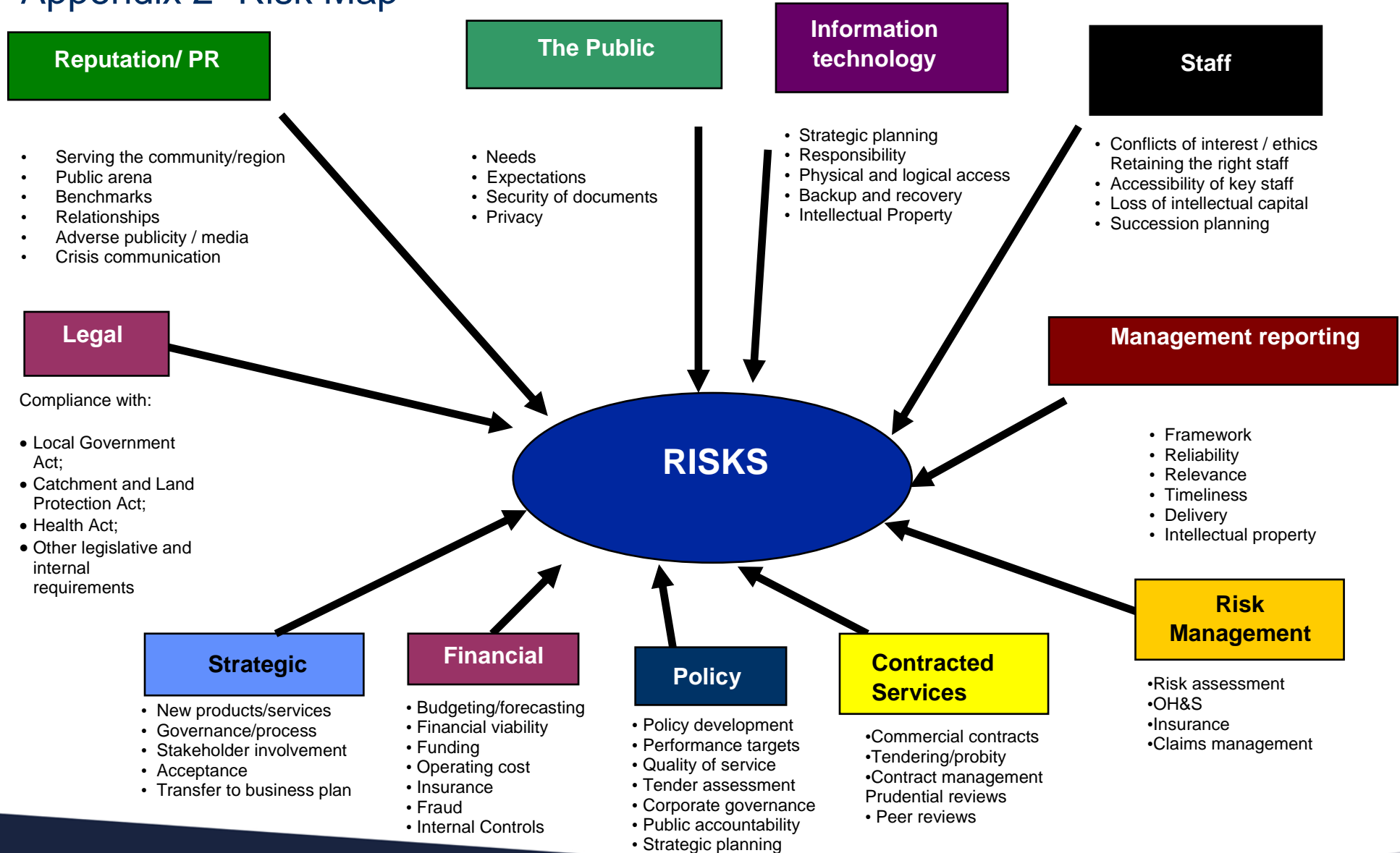
Management is then in a position to:

- determine whether the assessed residual risk for each exposure is acceptable or identify the additional risk treatment actions to be implemented, i.e. 'the what';
- allocate responsible officers for each action, i.e. 'the who';
- set realistic timelines and resourcing to progress these actions, i.e. 'the when';
- monitor and report progress on a regular basis, including updating the assessment of controls and subsequent changes to residual risk; and
- periodically review the risk assessment to ensure it remains relevant to the organisational objectives and operating environment.

Risk Management Framework



Appendix 2- Risk Map



Appendix 3 – Strategic Risks

Risk No.	Risk Description	Likelihood	Impact	Inherent Risk	Controls	Controls Rating	Likelihood	Impact	Residual Risk
1	Failure to adequately plan for Financial sustainability	Possible	Major	High	Budgeting, reporting, external audit, internal audit, project management, ratios	Good	Unlikely	Moderate	Medium
2	Poor Infrastructure sustainability (i.e. road network)	Almost certain	Major	Extreme	Asset management planning, operational planning, strategic planning, policies and procedures, financial, legislative requirements, development control, incident reporting, customer request management system	Good	Possible	Moderate	High
3	Inability to attract and retain a skilled workforce	Likely	Major	High	Policies and procedures, advertising role, Workforce Management Plan, Police checks, flexi-time, Local Government award, training and development, succession planning framework	Good	Possible	Moderate	High
4	Failure of Water supply / security	Almost certain	Catastrophic	Extreme	Policies and procedures, 20 year Strategic Plan, qualified team, live monitoring, financial capacity, government intervention (i.e. DPI Water), asset management, CRM, reporting, water testing, drinking water compliance, forward planning, water restrictions	Good	Possible	Major	High
5	Failure to achieve legislative compliance (including changing requirements)	Almost certain	Major	Extreme	Training, compliance checklist, external and internal audit, staff training, email notifications, monitoring government circulars, professional memberships, conferences and networking, journals	Good	Unlikely	Minor	Low
6	Risk of State and	Likely	Major	High	Legislation, budget, voting, relationship, lobbying, joint organisations, quarterly meetings	Good	Possible	Minor	Medium

Risk No.	Risk Description	Likelihood	Impact	Inherent Risk	Controls	Controls Rating	Likelihood	Impact	Residual Risk
	Federal politics				with state and federal MPs, relationship with LGA peak bodies, memberships				
7	Failure of flood Levy bank system (Climate change)	Likely	Major	High	Floodplain Risk Management Policy, renewable energy, reduce CO2 outputs, drought mitigation, business continuity plan, LEM group, liason within Council for these groups,	Fair	Possible	Moderate	High
8	Poor decision framework (i.e. community strategic planning)	Likely	Major	High	IP&R framework, Council meetings and reporting, community consultation, Community Engagement Strategy, planning framework, specialist advice	Good	Unlikely	Minor	Low
9	Risk of poor Reputation / community perception / community engagement	Almost certain	Major	Extreme	Staff resources, Community Engagement Strategy, Customer Service Policy, media releases, uniform policy, staff training, code of conduct for staff and Councillors	Good	Possible	Moderate	High
10	Risk of population growth / decline	Almost certain	Major	Extreme	Proactive economic development, community servicing, promotion of the shire, industry incentives, funding, strategic planning, land development	Fair	Likely	Moderate	High
11	Risk of Social factors i.e. crime	Likely	Major	High	CCTV, management of public spaces, regular inspections, youth programs, sporting activities, promoting active lifestyle, regular meetings with the police, community crime forum, neighborhood watch program, facilitate community meetings	Good	Likely	Moderate	High
12	Risk of interruption / loss of IT systems	Almost certain	Major	Extreme	IT service providers for firewalling and support, backup, IT Strategic Plan, 5 year budget, qualified experienced staff, regular reporting,	Good	Possible	Moderate	High

Risk No.	Risk Description	Likelihood	Impact	Inherent Risk	Controls	Controls Rating	Likelihood	Impact	Residual Risk
					business continuity, State CIO awareness group				
13	Risk of Public liability / poor community safety	Almost certain	Major	Extreme	Insurance, Risk Management Plans, Incident Management and Reporting Policy, Asset Auditing, adequate community alerts, staff training, Australian Standards, upgrading facilities, embedding a culture of safety	Good	Possible	Moderate	High
14	Risk of poor Business continuity	Likely	Major	High	Business Continuity Plan is regularly tested, business sub-plans are in place, DRP	Good	Possible	Minor	Medium
15	Poor Contract Management	Likely	Major	High	Contract Management Policy, CIMS Management System, Procurement Policy, Contract Register, Project Management system, qualified staff, regular financial reporting, standard terms and conditions in contracts, Tenderlink, pre-qualified tenderers	Good	Possible	Moderate	High
16	Risk of a Dysfunctional council	Likely	Major	High	Training, Code of Conduct, induction training, Code of Meeting practice, Councillor Interaction Policy, continuing Councillor professional development, IP&R, Corporate Values (same for staff and Council), communication between staff and council, media policy	Good	Possible	Minor	Medium

Appendix 4 – Council Framework

Council Likelihood Rating Scale

Risk Likelihood	
Descriptor	Description
Almost Certain	Expected to occur in most cases during normal operations
Likely	Will probably occur at some stage based on evidence of previous incidents
Possible	Not generally expected to occur by may occur under specific circumstances
Unlikely	Conceivable but not likely to occur under normal operations; no evidence of previous events
Rare	Only ever occurs under exceptional circumstances

Consequence Descriptors

Category	Insignificant	Minor	Moderate	Major	Catastrophic
Reputation	Minimal adverse attention or complaint	Heightened community concern or criticism	Significant public criticism with or without media attention	Serious public or media outcry, broad media attention	Extensive public outcry, potential national media attention
Human Resources	Minimal impact on morale or performance; minimal loss to business	Short term impact on morale or performance; minor loss to business	Medium term impact on morale or performance; moderate loss to business	Long term impact on morale or performance; high loss to business	Extensive impact on organisational morale or performance; threat to viability of program or service
Financial	Negligible financial loss (\$10,000); no impact on business operation	Minor financial loss (\$10,000 - \$30,000), minimal impact on business operation	Significant financial loss (\$30,000 to \$150,000); considerable impact on business operation	Major financial loss (\$150,000 - \$500,000); major impact on business operation	Extensive financial loss (\$500,000 or more); loss of business operation
Information Technology	No measurable impact to business	Minor downtime or outage in single area of business; addressed with local resources	Moderate downtime or outage in multiple areas of business; substantial management required and local resources	Loss of critical functions across multiple areas of business; major management and resources required	Extensive loss of functions across business; disaster management required
Infrastructure	Minimal loss; repairable; facility still operational;	Minor loss with limited downtime; repairable;	Moderate loss with temporary disruption of key infrastructure;	Major loss of key infrastructure; requiring replacement	Disaster with extensive loss of key infrastructure
Service Delivery	Insignificant impact on service delivery	Short term impact on service delivery	Moderate impact on service delivery	Major impact on service delivery	Severe impact on service delivery; viability and sustainability threatened

Consequence Descriptors (Cont'd)

Category	Insignificant	Minor	Moderate	Major	Catastrophic
Environmental	Minimal impact; isolated release only	Minor impact; on site release immediately controlled	Moderate impact; on site release contained with assistance	Major impact; release spreading off site; contained with external assistance	Fatalities occur; extensive release off-site; requires long term remediation
Political	Minimal impact on other stakeholders	Minor local community concerns managed through good public relations; adverse impact on other stakeholders	Moderate regional concern and short to mid-term loss of support from the community; adverse impact and involvement of OLG	State media and public concern/exposure with adverse attention and long term loss of support from the community; adverse impact and intervention by State Government	Loss of State Government support; removal of Council; national media exposure; loss of decision-making and capabilities
Legal/Regulatory Compliance	Isolated non-compliance or breach; negligible financial impact	Contained non-compliance with minor financial impact	Serious breach with possible fine or litigation; possible OLG involvement	Major breach with fine or litigation; OLG involvement;	Extensive breaches with fines and litigation; OLG review of business

Council Likelihood and Consequence Matrix

Likelihood	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	4	Medium (4)	Medium (8)	High (12)	High (16)	Extreme (20)
	3	Low (3)	Medium (6)	High (9)	High (12)	High (15)
	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
	1	Low (1)	Low (1)	Medium (3)	Medium (4)	High (5)
			1	2	3	4
Consequence						

	Consequences				
Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	High	High	Extreme	Extreme
Likely	Medium	Medium	High	High	Extreme
Possible	Low	Medium	High	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Medium	Medium	High

Council Description of Risk Levels

Risk Rating	Action		
Extreme	This level of risk is unacceptable. Immediate action required to actively address extreme risks. Allocation of actions and budget for implementation within one month. Report immediately to Manex; regular interval reporting required.	Medium	Develop and implement a specific treatment plan for medium risks. Allocation actions and budget to minimise risk where existing controls deemed inadequate; monitor implementation. Report to Manex within the quarter. Management to consider additional controls, report within the quarter.
High	Develop and implement a specific treatment plan for high risks. Allocation of actions and budget to minimise risk; monitor implementation. Report to Manex within one month, regular internal reporting required.	Low	Accept and monitor low-priority risks. Manage via routine procedures where possible. Monitor via internal reporting mechanisms.

Crowe Horwath Control Effectiveness Rating

Council's risk framework does not include a control effectiveness rating scale. Crowe Horwath's control rating scale was used for the risk assessment.

Control Rating	Description	Definition
4	EXCELLENT	Control effectively reduces risk, is officially documented and in operation.
3	GOOD	Control substantially reduces risk, but documentation and/or operation of control could be improved. Control operating effectively, no deficiencies noted
2	FAIR	Controls partly reduce risk, but documentation and/or operation of control should be improved.
1	POOR	No controls effectively reducing likelihood or impact of risk.

Controls can be:

- Preventive / detective (generally reduces likelihood); or
- Crisis / reactive (generally reduces the impact).

Examples of controls:

- Preventive / detective (reduce likelihood):
 - Information system logical and physical access controls;
 - Management reporting;
 - Review and approval processes;
 - Documented procedures to govern the way an activity is performed.
- Reactive / crisis controls (reduce impact):
 - Insurance;
 - Communication policies;
 - Business continuity plans;
 - Back ups of computer systems/files;
 - First aid training.

Some controls may be both preventive and reactive such as security alarms which may act as a deterrent and as a means of response.



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Strategic Internal Audit Plan- 2018/2019 - 2020/2021

Narromine Shire Council

September 2018

Confidential

Prepared for: Narromine Shire Council

Prepared by: Crowe Horwath Albury



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1 Executive Summary

1.1 Objective

Narromine Shire Council (Council) has contracted Crowe Horwath to provide internal audit services to assist with its internal control systems, design, risk management and compliance activities.

This internal audit plan presents:

- An indicative audit plan for 2018/2019 to 2020/2021, and
- An internal audit universe for future years.

1.2 Development of the Strategic Internal Audit Plan

This Strategic Internal Audit Plan including the Annual Audit Plan, sets out the scope of the planned work to be undertaken by Internal Audit for 2018/2019 and was developed based on consideration of the following:

- Council's risk profile;
- Core Council's business processes; and
- Discussions with management.

Through these discussions, potential internal audits were identified and prioritised for 2018/2019 - based on those areas viewed as higher risk, core business processes, and areas where management are seeking to improve internal controls.

2 Narromine Shire Council Internal Audit- Strategic & Risk Focussed

2.1 Aligning Council strategies and risks to your internal audit programme

The Council's Internal Audit Program has been developed using a strategic, risk-based and business priority approach. Using this approach, in conjunction with consideration of areas where management are seeking to improve internal controls, management have prioritised the Internal Audit Projects using their tolerance for risk linked to the available budget.

2.2 Linked to Council's risk profile

Outlined below is Council's strategic risk profile for high residual risks from September 2018, linked to proposed internal audit coverage per year.

Risk Description	Residual Risk Rating	Proposed Internal Audit Coverage		
		2018/2019	2019/2020	2020/2021
Poor Infrastructure sustainability (i.e. road network)	High		■	
Inability to attract and retain a skilled workforce	High			■
Failure of Water supply / security	High			
Failure of flood Levy bank system (Climate change)	High			■
Risk of poor Reputation / community perception / community engagement	High		■	
Risk of population growth / decline	High			
Risk of Social factors i.e. crime	High			
Risk of interruption / loss of IT systems	High	■		
Risk of Public liability / poor community safety	High		■	
Poor Contract Management	High	■		



3 2018/2019 Internal Audit Plan

3.1 Summary of Internal Audit Projects – 2018/2019

Internal Audit Project Title		Hours	\$
1	Strategic Risk Assessment	75	9,750
2	Contract Management	60	7,800
3	IT Governance	85	11,050
Sub-total internal audit projects		220	\$28,600
Engagement Management			
	Attendance at Audit Committee meetings	4	520
Sub-total engagement management		4	520
Total Internal Audit Budget for 2018/2019		224	\$29,120

3.2 Indicative Project Scopes – 2018/2019

2018/2019 Internal Audit Projects

1 **Strategic Risk Assessment (75 Hours)**

The risk assessment process will involve:

- You and your colleagues participating in a workshop facilitated by us.
- The first part of the workshop identifies what potential strategic risks face Council from your perspective. (While we are very experienced in facilitating the risk assessment process the expertise and experience amongst your management team and the risks they see facing Council, is what we are trying to capture).
- We also assess what are the likelihood of these risks coming to pass and if we try and exclude all the management controls your organisation have introduced, how severe might be the outcomes.
- The second part of the workshop identifies how good / adequate are the management controls in managing / protecting against the risks which have been identified and what additional actions might be considered to further reduce the risk.
- The review will also include an assessment of Councils risk policy and framework.

2 **Contract Management (60 Hours)**

The objective of the audit is to review the adequacy of:

- Contract policies and procedures;
- Processes for compliance and monitoring;
- Monitoring of total individual vendor expenditure in excess of \$100,000 which have not gone to tender;
- Processes for monitoring and assessing progress of contract deliverables;
- Documentation and follow up of contract management meetings and actions; and
- Ensuring currency and management of bank guarantees, insurances, OH&S obligations (and monitoring).

The audit will focus on 2 contracts which are to be selected in conjunction management.

3 **IT Governance (85 Hours)**

The objective of the audit is to review the adequacy of:

- IT governance framework;
- Change control management over operating systems, database management systems and communications management systems;
- Internet/Intranet and email management;
- System availability management over the information systems environment; and
- Controls over the management of system availability and the management of business continuity planning.

3.3 Indicative Project Scopes – 2019/2020

2019/2020 Internal Audit Projects

1. **Infrastructure Management (60 Hours)**

The objective of the audit is to review the adequacy of:

- Accountability established for infrastructure condition assessments;
- Costing of infrastructure;
- Link to Special Schedule 7 - Report on Infrastructure Assets;
- Asset management plans;
- Evaluation of alternatives and assessment of risks and benefits;
- Control structures established for asset management and review of ageing infrastructure; and

Disposal and analysis of the methods which achieve the best available net return.

2. **Community Engagement (60 Hours)**

The objective of the audit is to review the adequacy of:

- Policies, frameworks and guides;
- Council budget and plans;
- Community Plans;
- Other Council activities; and
- Compliance implementation framework.

3. **Community Safety (55 Hours)**

The objective of the audit is to review the adequacy of:

- Mechanisms for the community to report incidents;
- Public reporting on community safety incidents;
- Risk assessment, training and post incident responses; and
- Insurance coverage.

3.4 Indicative Project Scopes – 2020/2021

2020/2021 Internal Audit Projects

1	<p>Workforce Planning, Recruitment and Retention (65 Hours)</p> <p>The objective of the audit is to review the adequacy of workforce management specifically:</p> <ul style="list-style-type: none"> ▪ Career and succession planning / talent acquisition; ▪ Talent management and/or applicant tracking; ▪ Learning management and/or training management; ▪ Performance management; ▪ Forecasting and scheduling; and <p>Workforce tracking and emergency assistance.</p>
2	<p>Climate Change (80 Hours)</p> <p>The objectives of the review are to consider:</p> <ul style="list-style-type: none"> ▪ Resilience of systems to cope with climate variability; ▪ Status of any strategic project work performed around the ability of Council to adapt to climate variability and whether these processes are embedded; ▪ Processes to address customer issues about climate adaptation; ▪ Climate change scenarios to assess how resilient Council systems are to the effects of future climate scenarios; and ▪ Areas for further improvement.
3	<p>Follow Up (40 Hours)</p> <p>This internal audit will consider:</p> <ul style="list-style-type: none"> ▪ Follow-up on selected risk matters raised in prior internal audit reports; ▪ Risk matters chosen for follow-up will be those which were identified as being of a higher risk in nature; and ▪ Audit will review what corrective action has been implemented or is to be implemented, by management. <p>The subsequent reviews selected for the Follow up Review include:</p> <ul style="list-style-type: none"> ▪ Infrastructure management; ▪ Workforce planning, recruitment and retention; and ▪ Community engagement.

Appendix 1

Internal Audit Universe

Narromine Shire Council's internal audit universe details projects for consideration in the years 2018/19 - 2020/21, in addition previous audit coverage is detailed in the table below.

Previous	Project title	Risk Ratings			2018/19	2019/20	2020/21
		Inherent Risk	Controls Rating	Residual Risk			
	Targeted compliance and operational reviews						
	Follow Up Review of Previous Recommendations						
	Accounts Payable						
	Asset / Infrastructure Management		Good				
	Budgeting & Forecasting						
	Building Maintenance						
	Business Continuity Planning		Good				
	Capital Works						
	Cash Handling						
	Change Management						
	Climate Change		Fair				
	Community Engagement		Good				
	Community Safety		Good				
	Community Strategic Planning (Risk Assessment)		Good				

Previous	Project title	Risk Ratings			2018/19	2019/20	2020/21
		Inherent Risk	Controls Rating	Residual Risk			
	Targeted compliance and operational reviews						
	Contract Management		Good				
	Corporate Governance						
	Councillor Expenses						
	Debtor Management						
	Delegations of Authority						
	Emerging Issue						
	Events and Festival Management						
	Financial Accountability/Strategic planning						
	Financial Performance/Sustainability		Good				
	Fleet Management						
	Fraud Controls						
	Governance						
	Government Information Public Assess Act						
	Grants						
	Halls Management						
	Health Act Compliance						
	Performance Management						
	Internal Reporting/Strategic Planning						

Previous	Project title	Risk Ratings			2018/19	2019/20	2020/21
		Inherent Risk	Controls Rating	Residual Risk			
	Targeted compliance and operational reviews						
	IT Governance		Good				
	IT Security						
	IT Logical Access						
	IT Systems / Controls						
	Landfill and waste handling						
	Legislative Compliance		Good				
	Library Facilities						
	Local Laws Enforcement						
	Long Term Financial Plan						
	Management & Performance Reporting						
	Payroll						
	Playground and Recreation Ground Maintenance						
	Privacy Act						
	Procurement and Tendering						
	Project Management						
	Property Portfolio						
	Purchasing Cards						
	Risk Assessment						

Previous	Project title	Risk Ratings			2018/19	2019/20	2020/21
		Inherent Risk	Controls Rating	Residual Risk			
	Targeted compliance and operational reviews						
	Revenue & Accounts Receivable						
	Rates						
	Records Management						
	Regulatory Compliance						
	Requests and Complaints Management						
	Road Management Plan						
	Routine Maintenance						
	Section 355 Committees						
	Stores and Depot Inventory						
	Taxation Compliance (including fuel tax recoupment)						
	Tendering						
	Tree Management						
	Water Supply / Security		Good				
	Work Health and Safety						
	Workforce Planning (talent attraction and retention)		Good				



Key to Risk Ratings

KEY TO RISK RATINGS			
Extreme	High	Medium	Low

Control Ratings

RATING	DESCRIPTION
Poor	No controls effectively reducing likelihood or impact of risk
Fair	Controls partly reduce risk, but documentation and/or operation of control should be improved.
Good	Control substantially reduces risk, but documentation and/or operation of control could be improved
Excellent	Control effectively reduces risk, is officially documented in operation



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INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial report

Narromine Shire Council

To the Councillors of Narromine Shire Council

Opinion

I have audited the accompanying financial report of Narromine Shire Council (the Council), which comprise the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2018, the Statement of Financial Position as at 30 June 2018, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

In my opinion,

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial report:
 - has been presented, in all material respects, in accordance with the requirements of this Division
 - is consistent with the Council's accounting records
 - presents fairly, in all material respects, the financial position of the Council as at 30 June 2018, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial report have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Report' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

Other information comprises the information included in the Council's annual report for the year ended 30 June 2018, other than the financial report and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial report does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule 2 - Permissible income for general rates.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Report

The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting except where the Council will be dissolved or amalgamated by an Act of Parliament, or otherwise cease operations.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to:

- obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial report.

A description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note 18 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule 2 - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial report on any website where it may be presented
- about any other information which may have been hyperlinked to/from the financial report.

A handwritten signature in dark ink, appearing to read "David Nolan", with a long horizontal flourish extending to the right.

David Nolan
Director, Financial Audit Services

30 October 2018
SYDNEY

Councillor Craig Davies
 Mayor
 Narromine Shire Council
 PO Box 115
 NARROMINE NSW 2821

Contact: David Nolan
 Phone no: 02 9275 7377
 Our ref: D1826628/1769

30 October 2018

Dear Mayor

Report on the Conduct of the Audit
for the year ended 30 June 2018
Narromine Shire Council

I have audited the general purpose financial statements of Narromine Shire Council (the Council) for the year ended 30 June 2018 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's general purpose financial statements.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2018 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the general purpose financial statements issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2018	2017	Variance
	\$m	\$m	%
Rates and annual charges revenue	8.3	8.0	↑ 3.4
Grants and contributions revenue	10.9	12.7	↓ 14.2
Operating result for the year	2.8	5.7	↓ 50.9
Net operating result before capital amounts	0.014	4.5	↓ 99.8

Council's operating result (\$2.8 million including the effect of depreciation expense of \$6 million) was \$2.9 million lower than the 2016–17 result. The decrease from the previous period is mainly due to reduced funding from grants and contributions and increased depreciation charges.

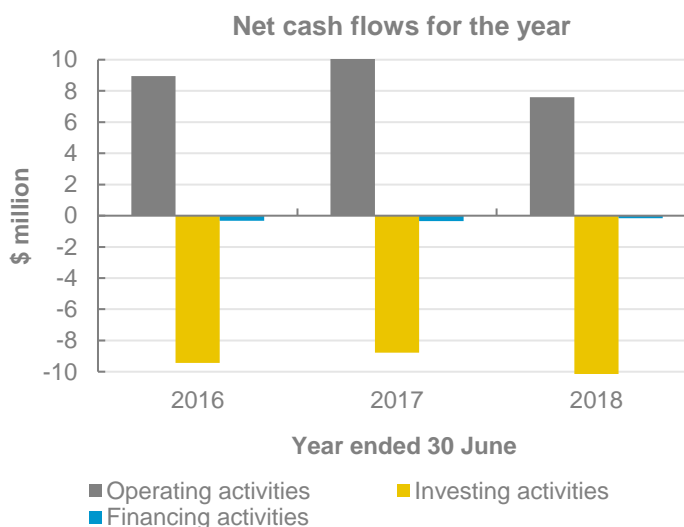
The net operating result before capital grants and contributions (\$14,000) was \$4.5 million lower than the 2016–17 result due a reduction in operating grants and increased depreciation charges.

Rates and annual charges revenue (\$8.3 million) increased by \$0.3 million (3.8 per cent) in 2017–2018.

Grants and contributions revenue (\$10.9 million) decreased by \$1.8 million (14.2 per cent) in 2017–2018 due to the timing of financial assistance grants received over the past two years.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash decreased by \$2.8 million to \$1 million at the close of the year.
- The decrease can be attributed to holding more funds in term deposits rather than cash.



FINANCIAL POSITION

Cash and Investments

Cash and Investments	2018	2017	Commentary
	\$m	\$m	
External restrictions	13.4	14.0	• External restrictions include unspent specific purpose grants, contributions and domestic waste charges, and water and sewerage funds.
Internal restrictions	7.7	7.5	
Unrestricted	3.3	3.3	• Balances are internally restricted due to Council policy or decisions for forward plans including works program. • Unrestricted balances provide liquidity for day-to-day operations.
Cash and investments	24.4	24.8	

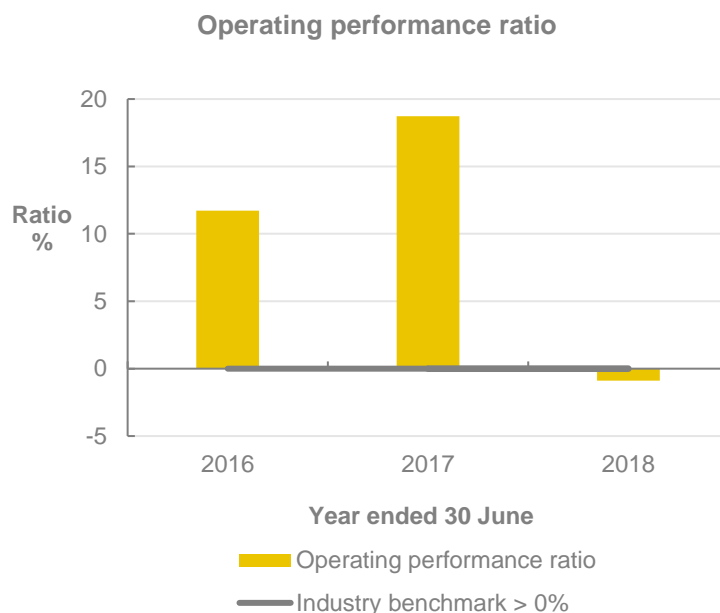
PERFORMANCE RATIOS

The definition of each ratio analysed below (except for the 'building and infrastructure renewals ratio') is included in Note 23 of the Council's audited general purpose financial statements. The 'building and infrastructure renewals ratio' is defined in Council's Special Schedule 7 which has not been audited.

Operating performance ratio

- The indicator of -0.88 per cent was below the industry benchmark.
- The variance from the previous year is due to the reduced operating result noted above.

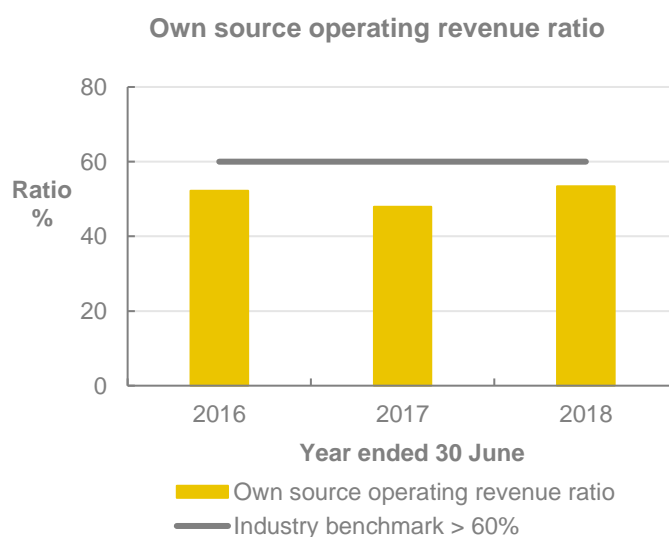
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by the Office of Local Government (OLG) is greater than zero per cent.



Own source operating revenue ratio

- Council's own source operating revenue ratio of 53.43 per cent was below the industry benchmark.
- This indicator would increase with the inclusion of the financial assistance grant.

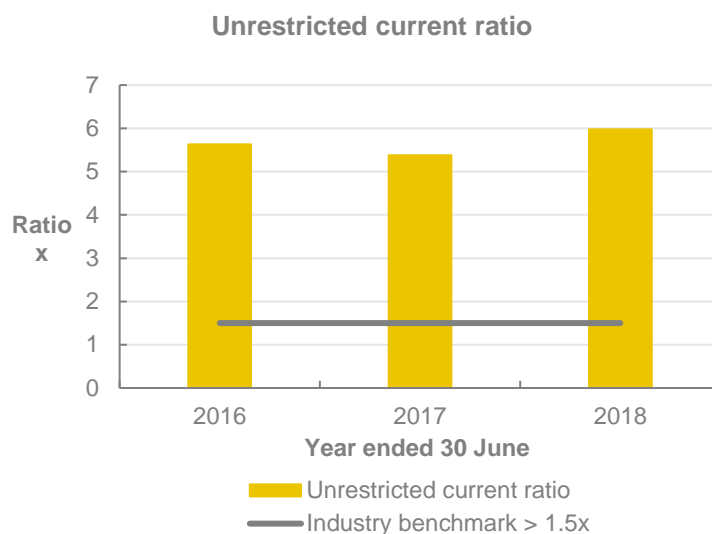
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

- This ratio indicated that Council currently had 5.98 times of unrestricted assets available to service every one dollar of its unrestricted current liabilities. This exceeded the industry benchmark.

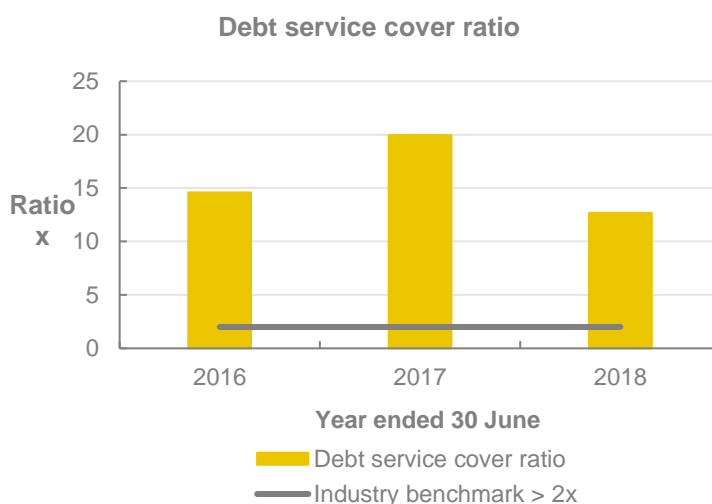
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

- The debt service cover ratio of 12.68 times exceeded the industry benchmark.
- The variance from the previous is a reflection of the reduced operating result for 2017-18.

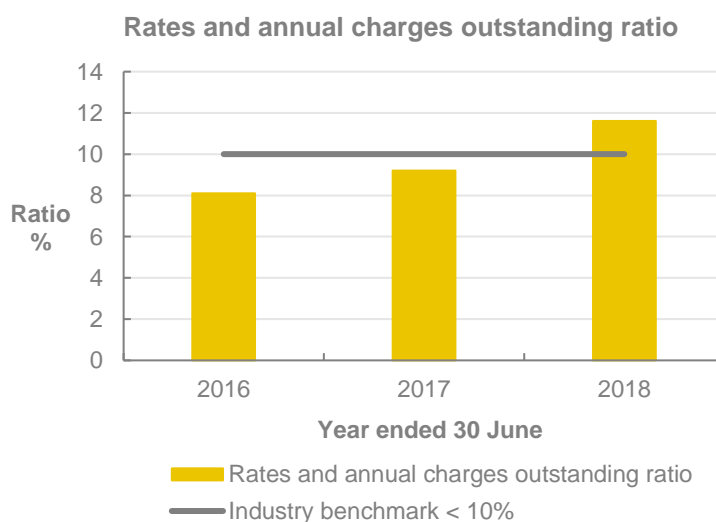
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding ratio

- Council's outstanding rates and charges ratio of 11.61 per cent was outside of the industry benchmark.
- Management attribute the deterioration of this ratio to hardship caused by the drought.

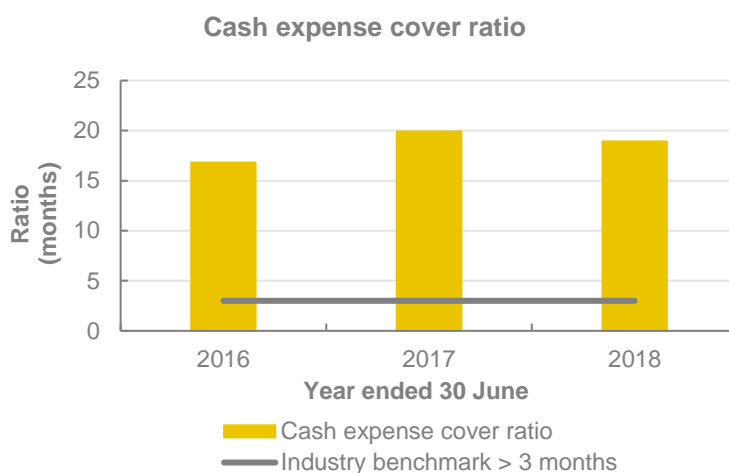
The 'rates and annual charges outstanding ratio' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

- Council's cash expense cover ratio of 18.93 months well exceeded the industry benchmark.

This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

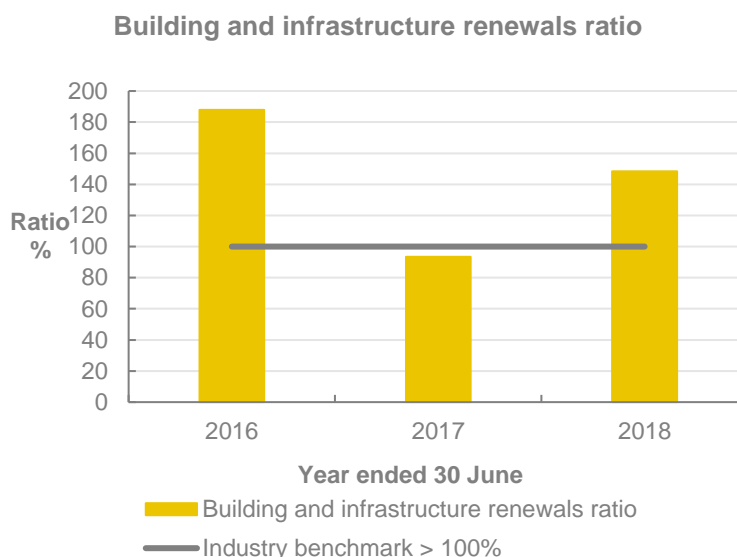


Building and infrastructure renewals ratio (unaudited)

- Council's building and infrastructure renewals ratio of 148.4 per cent exceeded the industry benchmark.

The 'building and infrastructure renewals ratio' assesses the rate at which these assets are being renewed against the rate at which they are depreciating. The benchmark set by OLG is greater than 100 per cent.

This ratio is sourced from council's Special Schedule 7 which has not been audited.



OTHER MATTERS

New accounting standards implemented

AASB 2016-2 'Disclosure Initiative – Amendments to AASB 107'

Effective for annual reporting periods beginning on or after 1 January 2017

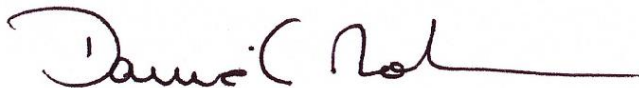
This Standard requires entities to provide disclosures that enable users of financial statements to evaluate changes (both cash flows and non-cash changes) in liabilities arising from financing activities.

Council's disclosure of the changes in their liabilities arising from financing activities is disclosed in Note 10(b).

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial reports. The Council's:

- accounting records were maintained in a manner and form to allow the general purpose financial statements to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



David Nolan
Director, Financial Audit Services

cc: Ms Jane Redden, General Manager
Tim Hurst, Chief Executive of the Office of Local Government

**MINUTES OF THE RURAL FIRE SERVICE LIAISON COMMITTEE MEETING HELD AT THE
NARROMINE SHIRE COUNCIL CHAMBERS ON WEDNESDAY 30 JANUARY 2019**

PRESENT:

Cr Robert McCutcheon	Chair, Councillor, NSC
Superintendent Lyndon Wieland	NSW Rural Fire Service, Orana
Inspector Peter Fothergill	NSW Rural Fire Service, Orana
Neville Roberts	Group Captain, Euromedah Brigade
André Pretorius	Director Infrastructure and Engineering Services, NSC
Sarah Masonwells	Minute Secretary

1. WELCOME

The Chair welcomed those present and declared the meeting open at 10.00 am.

2. APOLOGIES

RECOMMENDED Cr McCutcheon/Neville Roberts that the apology of Cr Colin Hamilton be accepted.

3. MINUTES OF THE PREVIOUS MEETING

RECOMMENDED Neville Roberts/Supt Wieland that the minutes of the previous meeting held on 30 October 2018 be accepted as a true and accurate record of the meeting.

4. BUSINESS ARISING FROM THE MINUTES

Nil.

5. SCHEDULE THREE REPORT

Supt. Wieland tabled the Quarterly Performance Report (**see Attachment No. 1**) and December 2018 Overview (**see Attachment No. 2**).

RECOMMENDED Supt Wieland/Neville Roberts that the Quarterly Performance Report and December 2018 Overview as presented to the meeting be accepted.

6. INFRASTRUCTURE – STATION BUILDS

Supt Wieland to liaise with Councils finance department regarding Wyanga station build for final payment claim.

Director Infrastructure and Engineering Services, NSC noted a Permit 68 had been issued for Bundemar station build.

7. GENERAL BUSINESS

- 1) Inspector Fothergill provided an update on the Goonoo Fire – 640 ha burnt and was handed back to National Parks 23 December 2018.
Heavy vehicle communication on the ground was improved with a heavy vehicle supervisor supplied by Dubbo Regional Council.
Communication was boosted with the portable wifi units.
Identification of staff to be made easier with the wearing of tabards.

**MINUTES OF THE RURAL FIRE SERVICE LIAISON COMMITTEE MEETING HELD AT THE
NARROMINE SHIRE COUNCIL CHAMBERS ON WEDNESDAY 30 JANUARY 2019**

7. GENERAL BUSINESS CONT.

Cool rooms and water were supplied and were appreciated.

- 2) Supt Wieland noted he has a meeting with the National Parks regarding decisions being made by the RFS and fires not being a section 44.
- 3) Cr McCutcheon enquired if the Trangie Truck was included in the servicing program. Inspector Fothergill noted it had been attended to.
- 4) Supt Wieland noted the Tanker Replacement Program is a big concern, with Council paying their required contribution with no deliveries of tankers for the last two years.
Supt Wieland suggested a letter written from Council with their concerns for him to pass onto the RFS, with Cr McCutcheon to get it on the agenda of the next Council meeting.

8. NEXT MEETING

The date for the next meeting to be April 2019, with final date to be advised by NSW RFS Orana.

There being no further business the meeting closed at 11 am.

The minutes (pages 1-2) were confirmed on _____ 2019 and are a true and accurate record of proceedings of the meeting held on 30 January 2019.

CHAIR.

**NSW RURAL FIRE SERVICE**

MEMORANDUM

To Orana Liaison
From: Orana Manager
Subject: December Report
Date: 16/01/19 File No. Type File No.

December 2018 Report Overview

- > Council HR work has commenced require an update as to achievement's to date.
- > Station Builds Bundemar, Curra Creek & Frost Toilets have been ordered by Council. May have enough funds to build Boggypains.
- > Tanker Servicing Completed
- > Goonoo Fire update.
- > BIRS reports 100% completed and validated
- > Fire weather update
- > Mark Pickford has been appointed as Orana WHS officer
- > Council Station build claims need completing
- > 3 senior management meetings held to date
- > Orana Staff update.

Attachment No 2
Attachment No 2.

QUARTERLY PERFORMANCE REPORT											
Region West			QTR			December		Financial Year		2018/19	
Orana											
BP Reference	INITIATIVE/PROGRAM/ACTIVITY (What are we doing to achieve the Corporate Objective)	EXPECTED OUTCOME (What do we expect to achieve through this initiative)	Q2 TARGET (Date, number or %)	x	y	KPI or Milestone Result	STATUS	OVERALL INITIATIVE STATUS (schedule and deliverables)	REASON BEHIND	WHAT HAPPENED (include any issues)	CORRECTIVE ACTION
A1.1.1	Enhance leadership and operational capability of NSW RFS members	Minimum of one multi-agency incident management exercise conducted at each District by 1 October annually	Complete by Q2	1	1	100%	Completed				
A1.1.2	0	Minimum of one joint training activity undertaken between RFS and FRNSW in accordance with relevant district MAA/MOU	Minimum 1 per District by Q4	8	8	100%	Completed				
A1.1.3	0	Each District to undertake an operational quick decision exercising (ITASC, FTASC, Emergency Logistics, Planning). Complete five (5) sessions a quarter	Minimum 5 per District per Quarter	4	5	80%	On Target				
A1.1.4	0	Undertake gap analysis of completion and approval of pre-planning requirements for hazard reduction activities - gap analysis to be completed by end of Q2	Complete by Q2	2	4	50%	On Target				
A1.2.1	Comply with data requirements for operational corporate systems	BIRS reports validated (90%)	90%	242	242	100%	On Target				
A1.2.2	0	All ICAM level 2 investigations with a draft completed within one month of being allocated	100%	100%		#DIV/0!	On Target				
A1.3.1	Increase understanding of current dispatch practices	Each District to provide a brief to Region on current dispatch processes	Complete by Q4	1	1	1	Completed				
A2.1.1	Enhance fire trail networks	Number of Districts that have held a FAFT workshop in accordance with the published schedule, including volunteer consultation	Complete by Q4	2	2	2	On Target				
A2.1.2	0	Number of Districts that have a BFMC endorsed FAFT plan in accordance with the published schedule	Complete by Q4	1	1	100%	On Target				
A2.2.1	Ensure completion of District Bush Fire Risk Management Plan annual works program	Percentage of the District BFRMP annual proposed works plan completed (IE Those proposed works in BRIMS against those completed)	80% by Q4	2	5	40%	On Target				
A2.5.1	Formalise inclusion of smoke management in HR planning	Engage FBANS for HRs that will impact communities (Number of times FBANS engaged year to date)	Number	3	5	60%	On Target				
A3.1.1	Training adequately planned	Number of members with PBS qualification increased (target two (2) members per District signed off annually)	Minimum 2 per District by Q4	91		91	On Target				
A3.1.3	0	All training plans endorsed by the District Manager by Q3 annually	100% by Q3	1	1	100%	Completed				
A3.1.4	0	Increase number of volunteers with IMT qualifications	Number	26	26	100%	Completed				
A3.2.1	Members are publicly recognised for their outstanding contribution to the NSW RFS	Number of eligible members presented with long service awards in current financial year (min 30 per District)	Minimum 30 per District by Q4	40	40	100%	Completed				

Attachment No 2
Attachment No 2.

QUARTERLY PERFORMANCE REPORT											
Region West			QTR			December		Financial Year		2018/19	
Orana											
BP Reference	INITIATIVE/PROGRAM/ACTIVITY (What are we doing to achieve the Corporate Objective)	EXPECTED OUTCOME (What do we expect to achieve through this initiative)	Q2 TARGET (Date, number or %)	x	y	KPI or Milestone Result	STATUS	OVERALL INITIATIVE STATUS (schedule and deliverables)	REASON BEHIND	WHAT HAPPENED (include any issues)	CORRECTIVE ACTION
A3.3.1	Effective consultation contributes to achievement of corporate objectives	Minimum of two Captains meetings held per year	Minimum 2 per District by Q4	5	2	250%	Completed				
A3.3.2	0	Minimum of four SMT meetings held per year	Minimum 4 per District by Q4	2	4	50%	On Target				
A3.4.1	Promote organisational diversity through inclusive and flexible membership ensuring volunteer culture remains core to our business now and in the future (response, capability, recruitment, retention, training, mentoring)	Number of brigades that have undertaken a brigade health check with the assistance of District staff in line with recruitment and retention kit (target two (2) checks per year undertaken per District)	Minimum 2 per District by Q4	2	2	100%	On Target				
A4.1.1	Ensure fire fighting appliances are inspected in accordance with the requirements of the Rural Fires Act	All District annual fire fighting appliances roadworthy inspection recorded on SAP EAM	100%	145	145	100%	Completed				
A4.2.2	Comply with HSW legislation for Districts and Brigades for the continuous improvement of District safety initiatives	All non-compliant mezzanines permanently restricted (other than sign) where ongoing use of mezzanine is not desired	100%	4	4	100%	Completed				
A4.2.3	0	All Brigade WHS validated Site Management plans are reviewed annually and are current	Review complete by Q4	nyd	nyd	#VALUE!	On Target				
A4.3.1	Implement planned program for station/FCC builds	Three year planned Stations/FCC build program to be reviewed by end of Q1 annually	Complete by Q1	1	1	100%	Completed				
A4.3.2	0	Complete stations/FCC building works in line with approved project proposal and budget allocation (individual projects to be listed in DM work plans)	Complete by Q4	NYD	NYD	#VALUE!	On Target				
A4.4.1	Complete implementation of SAP EAM (fleet first priority)	Review SAP EAM data and highlight identified issues with Engineering to ensure fleet data is as up to date and accurate as possible	Complete by Q3	NYD	NYD	#VALUE!	On Target				
A5.1.1	Comply with professional development and work plan framework	All current staff (established ongoing roles) have a work plan developed and agreed with their Manager	100%	7	7	100%	Completed				
A5.2.1	Actively engage with Local Government	Minimum of two District Liaison Committee meetings held per committee per year	Minimum 2 per District by Q4	1	2	50%	On Target				
A5.2.2	0	Minimum of two meetings held between Council General Manager/Mayor and District Manager to ensure key stakeholder engagement	Minimum 2 per District by Q4	2	2	100%	Completed				

MINUTES OF THE LOCAL TRAFFIC COMMITTEE MEETING HELD AT THE NARROMINE SHIRE COUNCIL CHAMBERS ON MONDAY 4 FEBRUARY 2019

PRESENT: Cr Dawn Collins (Chair, Narromine Shire Council), David Vant (Roads & Maritime Services), André Pretorius (Director, Infrastructure and Engineering Services, Narromine Shire Council), Jane Redden (General Manager, Narromine Shire Council), Cr Rob McCutcheon (Local Member Representative Dubbo), Michael Donley (Senior Constable, Orana Mid-Western Police District, NSW Police) entered from 9.37am, and Sarah Masonwells (Minute Secretary).

1. WELCOME

The Chair welcomed those present and declared the meeting open at 9.31 am.

2. APOLOGIES

Nil.

3. MINUTES OF THE PREVIOUS MEETING

RECOMMENDED Cr Rob McCutcheon/David Vant that the Minutes of the previous meeting of the Local Traffic Committee held on 4 December 2018 be accepted as a true and accurate record of that meeting.

4. BUSINESS ARISING FROM THE PREVIOUS MINUTES

1. Item 4, General Business – 1) Taxi Rank Relocation

The General Manager and Director, Infrastructure and Engineering Services advised contractors have been contacted and a purchase order has been raised for the pram ramp.

2. Item 4, Business Arising from the Previous Minutes – 2) Pedestrian Crossing Dandaloo Street

The General Manager advised the pedestrian crossing has been completed.

3. Item 4, Business Arising from the Previous Minutes - 3) Truck Stop Trangie

The General Manager and Director, Infrastructure and Engineering Services advised the signage has been ordered and the landscaping will be completed in the cooler months.

4. Item 4, Business Arising from the Previous Minutes - 4) St Augustine's Parking

The Director, Infrastructure and Engineering Services will follow up on an official letter to be sent to the Safety Around Schools Project Officer, RMS requesting completing an audit into safer options for all schools in the Shire.

**MINUTES OF THE LOCAL TRAFFIC COMMITTEE MEETING HELD AT THE NARROMINE SHIRE
COUNCIL CHAMBERS ON MONDAY 4 FEBRUARY 2019**

4. BUSINESS ARISING FROM THE PREVIOUS MINUTES Cont'd.

- **Item 4, Business Arising from the Previous Minutes - 5), 40km Speed Limit in CBD and Dandaloo St – Nymagee St Intersection**

The General Manager and the Director, Infrastructure and Engineering Services will prepare a report for Council in regards to reducing the speed limit in the CDB to 40km/h before being put out for community consultation. David Vant suggested to contact Forbes or Parkes Councils as they have recently conducted the same community consultation process.

5. DECLARATION OF PECUNIARY/CONFLICT OF INTEREST

Nil

6. REPORT TO LOCAL TRAFFIC COMMITTEE

1) APPLICATION FOR ROAD RALLY – HISTORIC RALLY CLUB NSW & ACT

David Vant noted due to the event being classified Class 3, Council can make the recommendation to the applicant and it did not need to be submitted to the Local Traffic Committee for approval.

The General Manager requested David Vant to circulate Classification Guidelines, and these along with Council's internal policy will be tabled for discussion at the next Local Traffic meeting.

RECOMMENDED Cr Rob McCutcheon/David Vant that the Historic Rally Club NSW & ACT be granted permission to conduct a class three (3) motor event in the Shire as described in the application from 28 – 30 March 2019, ensuring all insurance requirements are appropriate.

7. GENERAL BUSINESS

- 1) Michael Donley, enquired about stop lines being remarked at local railway intersections. Director, Infrastructure and Engineering Services will follow up on the matter.

8. NEXT MEETING

The next Meeting of the Local Traffic Committee will be held on **Monday, 1 April 2019** commencing at **9.30 am** in the Narromine Shire Council Chambers.

There being no further business, the meeting closed at 10.11am.

The Minutes (pages 1 –2) were confirmed on _____, 2019 and are a full and accurate record of proceedings of the meeting held on 4 February 2019.

CHAIR

NARROMINE SHIRE COUNCIL
LOCAL TRAFFIC COMMITTEE BUSINESS PAPER – 4 FEBRUARY 2019

1. APPLICATION FOR ROAD RALLY – HISTORIC RALLY CLUB NSW & ACT

Author Director, Community and Economic Development
Responsible Officer Director Infrastructure and Engineering Services

Executive Summary

The purpose of this report is to provide the Local Traffic Committee with information regarding a proposed Road Rally in March, 2019.

Report

Council have received a request letter from the Historic Rally Club NSW & ACT including a completed submission pack to conduct a motor event through the Shire 28 – 30 March 2019. See **Attachment No 1**. for detailed list of proposed roads for event. A copy of the documentation is being provided under separate cover.

Approvals have been sought by NSW Police, Forestry Corporation of NSW, Lachlan Shire Council, Forbes Shire Council and Parkes Shire Council.

The event will be run as a Road Rally under the regulations of the Confederation of Australian Motor Sport, which will only be granted a permit after the approval of the NSW Police and all Councils being traversed has been obtained. A copy of their current Public Liability Insurance Policy has been provided.

RECOMMENDATION

That approval be granted to the Historic Rally Club NSW & ACT to conduct a motor event in the Shire as described in the application from 28 – 30 March 2019.

André Pretorius
Director, Infrastructure and Engineering Services

DETAILED LIST OF PROPOSED ROADS ON EVENT ROUTE

TL: Turn left TR: Turn right SO: Straight on KL: Keep left KR: Keep right SF: State Forest

Day 1 - Thursday 28 March 2019

- Start at the Parkes Country Cabins, first crew leaves at 9.00 am
- Finish at Parkes Country Cabins, first crew due at 9.00 pm

Part 1	Part 2	Part 3
TL Newell Hwy North Parkes	TL from Cowal S.F. onto	Peak Hill Showground Coradgery Rd
TL Copley's Lane	Boggy Plains Rd	TL Coradgery Rd
TR Plowman's Lane	Narromine	TR Trewilga Rd
TR Ward's Lane Goonumbra	TL Farrendale Rd	TL Peak Hill- Tullamore Rd
TL Newell Hwy	TR Heywood's Rd	BL Bogan Rd
TL Foster's Lane Alectown	SO Narwonah Rd	TR Boorr Hill Rd Goonumbra
TL Alectown West Rd	TL The McGrane Way	KL Willandra Lane
TR Mickibri Rd	TR Narwonah Siding Rd?	TL Adavale Lane
TR Claremont Rd	TL Tomingley Rd	TL Bogan Rd
TL Newell Hwy	TR Pinedean Rd	TR Taweni Rd
TR Baldry – Peak Hill Rd Trewilga	TL Un-named Rd along	TR Alectown West Rd
TL Parkes St	Wallaby Ck generally	TR Avondale Rd
TL Trewilga Rd then U-turn &	SSE	TL Bogan Rd
return to Newell Hwy	TR Tantitha Rd	TR McClintocks Lane
TR Newell Hwy	SO Benson's Rd Tomingley	TL Hopetoun Lane
TL Trewilga Rd	TR Newell Hwy	TL Back Trundle Rd
TL Taweni Rd Peak Hill	TR Tomingley Rd	TL Nanardine Lane
TR Robertson Rd	TL Tinks Lane	TL Back Trundle Rd
TR Coradgery Rd	TL Lover's Lane	TR Youlden St
TL The Grange Rd	SO Back Tomingley West Rd	TL Henry Parkes Way
TR Genanegie Rd	TR Newell Hwy to Peak Hill	TR Westlime Rd
TL Trewilga Rd		SO Hartigan Ave
SO Peak Hill- Tullamore Rd	(Rest Break)	TR London Rd
TR Bogan Rd		TL Saleyards Rd
TL Mingerong Rd		TR Hideway Lane
TL Bulgandramine Rd		TR Newell Hwy
TR Frecklington Crossing Rd		TL Parkesborough Rd
Tomingley		TL Parkesborough Rd
SO Sharkey's Lane		TR Back Yamma Rd
TL Raeburn Lane		TL Ernie Hodges Rd
TR The McGrane Way		TR Ashburnham Rd
Narromine		TL Kooringle Rd
TL Belmont Rd		TL Back Yamma Rd
TR Lockwood Rd		Back Yamma SF
SO Narwonah Rd		SO Forest East Rd
TL Heywood's Rd		TR Parkes Eugowra Rd
TR Heywood's Rd		TL Mackeys Creek Rd
TL Farrendale Rd		TL Amaroo Way
TR Boggy Plains Rd		SO Trigg Hill Rd
TR into Cowal S.F.		TR Parkes Eugowra Rd
		TL Clarinda St
		TR Russell St
		TL Reid St
		TR Lorking St
		SO Webb St
		TR Charles Rigg Ave
		TL Webb St
		TR Newell Hwy
		TL Parkes Country Cabins

**MINUTES OF THE NARROMINE AUSTRALIA DAY COMMITTEE MEETING HELD IN
NARROMINE SHIRE COUNCIL CHAMBERS ON MONDAY 21 JANUARY 2019**

PRESENT: Cr Les Lambert (Chair), Cr Mark Munro, Jeanette Nash, Gwen Crook, Ros Reid, Pr. David Taylor, Jock Webb, Phil Johnston (Director Community and Economic Development) and Lesley-Ann Roberts (Minute Secretary).

The Chair welcomed those present and declared the meeting open at 4.31pm.

1. APOLOGIES

David Taylor/Ros Reid that the apology of Pr. Peter Richards be accepted.

2. DECLARATION/CONFLICT OF INTEREST

Nil

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

RECOMMENDED by consensus that the Minutes of the previous meeting of the Narromine Australia Day Committee held on 19 November 2018 be adopted as a full and accurate record of proceedings of that meeting.

4. BUSINESS ARISING FROM THE MINUTES

a) Wet Weather Venue: Jock Webb advised that Narromine Public School will be the wet weather venue and this has been confirmed with the school Principal.

b) Music: It was noted, Jock Webb has not yet confirmed singers as he has had a few cancellations.

Sing Australia is confirmed to provide a set of songs as well as sing the national anthem of Australia.

5. EVENT PLAN

a) Flag Bearers: It was noted, the flag bearers for both the Australian and Aboriginal flags are now confirmed.

b) Barbecue: It was noted, Phil Johnston will procure a barbecue grill on behalf of Council.

c) Australia Day Ambassador Dinner: It was noted, an invitation has been sent out for a dinner with the Australia Day Ambassador; Councillors have been invited as well as the Australia Day Committee.

d) Cake Topper: Confirmed, to be picked up by Phil Johnston.

6. GENERAL BUSINESS

It was agreed that Cr Lambert, Phil Johnston and Lesley-Ann Roberts will meet on Tuesday, 22 January at 8.45 am at Dundas Park to finalise site layout prior to the event.

**MINUTES OF THE NARROMINE AUSTRALIA DAY COMMITTEE MEETING HELD IN
NARROMINE SHIRE COUNCIL CHAMBERS ON MONDAY 21 JANUARY 2019**

There being no further business, the meeting closed at 5.06 pm.

The Minutes (pages 1 - 2) were confirmed at a meeting held on the _____ day
of _____ 2019 and are a full and accurate record of the
meeting held on the 21 January 2019.

CHAIR