



**GLADSTONE**  
REGIONAL COUNCIL

MINUTES OF AN AUDIT RISK AND IMPROVEMENT COMMITTEE MEETING OF  
**GLADSTONE REGIONAL COUNCIL**

HELD AT THE GLADSTONE ENTERTAINMENT AND CONVENTION CENTRE  
56 GOONDOON STREET, GLADSTONE

ON **WEDNESDAY 30 SEPTEMBER 2020** COMMENCING AT **9AM**

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## **PRESENT**

### **Committee Members:**

Kerry Phillips (Chairperson)  
Sandra Collins  
Stephen Coates  
Cr Kahn Goodluck  
Cr Desley O'Grady  
Mayor Matt Burnett (Ex Officio Member)

### **Officers:**

Leisa Dowling, Chief Executive Officer  
Mark Holmes, General Manager Finance, Governance and Risk (via Teams)  
Brooke Saunders, Acting General Manager Finance, Governance and Risk  
Jason Swemmer, Ethics, Integrity and Audit Specialist  
Theunis Mienie, General Manager People Culture and Safety  
John Tumbers, General Manager Operations  
Anna Scott, General Manager Strategic Asset Performance  
Tanya Whalley, Acting Manager Governance  
Vicky Hankinson, Governance Advisor (Minutes)  
Nerrilynne Taylor, Team Leader Financial Operations  
Jessica Rossow, Statutory Accountant  
Tania Brown, Manager Asset Governance  
Sajeewa Rajapakse, Strategic Asset Accountant  
Channa Jayasinha, Manager Strategic ICT (via Teams)  
Kristie Wockner, Manager Contracts and Procurement  
Carly Quinn, General Manager Strategy and Transformation

### **Others in Attendance:**

Steven Bosiljevac, PwC (via Teams)  
John Skilling, PwC  
Will Fellowes, PwC  
Michael Claydon, Queensland Audit Office (via Teams)  
Cr Rick Hansen, Councillor (Observer)

## **1. COMMITTEE IN CAMERA**

There were no matters to report from the Committee in Camera Session.

## **2. CONFIDENTIAL SESSION**

### **2.1. CHIEF EXECUTIVE OFFICER REPORT**

There were no matters to report from the Chief Executive Officer's Report.

### **2.2. LEGAL REPORT**

There were no matters to report from the verbal update on legal matters.

### **3. APOLOGIES**

Nil

### **4. DECLARATION OF CONFLICTS OF INTEREST**

Cr Desley O'Grady declared a Conflict of Interest in the legal report as the briefing included advice on a legal action involving family members. Cr O'Grady left the meeting during the briefing on this matter.

### **5. CONFIRMATION OF MINUTES**

#### **5.1. CONFIRMATION OF AUDIT RISK AND IMPROVEMENT COMMITTEE FOR 24 JUNE 2020**

**Purpose:**

This report presents the minutes from the Audit Risk and Improvement Committee meeting on the 24 June 2020.

**Officer's Recommendation:**

That the Committee confirm the Minutes of the Audit Risk and Improvement Committee meeting held on the 24 June 2020.

**Decision:**

Moved Stephen Coates  
Seconded Sandra Collins

That the Officers recommendation be adopted.

**CARRIED**

### **6. BUSINESS ARISING FROM MINUTES**

#### **6.1. AUDIT RISK AND IMPROVEMENT COMMITTEE OPEN TASKS REPORT**

**Purpose:**

Standing Item to update the Committee on the Open Tasks Report.

**Officer's Recommendation:**

That the Committee note and receive the Open Tasks Report.

**Decision:**

Moved Sandra Collins  
Seconded Stephen Coates

That the Officers recommendation be adopted.

**CARRIED**

## **7. NOTING PAPERS**

### **7.1. QUARTERLY RISK MANAGEMENT REPORT**

#### **Purpose:**

To provide an update on risk management activities.

#### **Discussion:**

It was noted that the Risk Management Policy contains the following responsibilities:

*"...all employees take responsibility for managing risk..."; and*

*"There is a consistent and systematic approach to the management of Corporate, Operational Projects and **unforeseen** risks across the organisation".*

Members enquired on what processes will be put in place to assist staff in meeting these obligations.

The Acting General Manager Finance Governance and Risk advised that Officers are in the process of outworking implementation of the new Risk Management Policy. It will involve a broad range of initiatives and strategies including tailored training for staff on risk management / incident reporting in conjunction with the roll out of the new risk management software, risk management dashboards for those involved in managing risks and hazards, training and education on risk as part of the onboarding process and other ongoing awareness and targeted campaigns.

#### **Officer's Recommendation:**

That the Committee receive and note the Quarterly Risk Management Report for September 2020.

#### **Decision:**

Moved Cr Desley O'Grady  
Seconded Stephen Coates

That the Officer's Recommendation be adopted.

**CARRIED**

### **7.2. STRATEGIC INFORMATION, COMMUNICATIONS AND TECHNOLOGY (SICT) QUARTERLY REPORT**

#### **Purpose:**

The purpose of this report is to provide the committee with a quarterly update on work managed by Strategic Information, Communications and Technology (SICT).

**Discussion:**

Members made enquiries on how many of the outstanding service requests were older than one month and what the nature of the requests are that are older than 3 months. Officers advised that there are approximately 200 requests older than 3 months with 50 older than one month. The ICT team is well placed to reduce this to less than 10% by the first week of October 2020. It was noted that 10% is a reasonable target based on industry standards and well within tolerances. Practically some requests do require more time to complete due to the nature of the request. In relation to the type of requests that are older than 3 months, it was noted that it is primarily those that could not be performed remotely due to staff working from home during the COVID-19 restrictions, such as relocating hardware between offices, software installations on office based machines, etc.

The meeting also discussed the Telstra migrations and it was noted that Telstra has given considerable attention to the migration with 80% now complete. Members enquired if there has been any additional costs associated with migration delays. Officers advised that there has been no cost incurred as a result of delays.

Members also made enquiries on cyber security training. Officers advised that they are working with the remaining 30% of staff that have not completed the training to ensure that it is completed as soon as practicable.

The Committee commended the ICT team on ensuring that their audit actions are completed in a timely way and noted that all actions are on track to be completed within the nominated timeframes.

**Officer's Recommendation:**

That the Committee receive and note the Strategic ICT Quarterly Report.

**Decision:**

Moved Cr Desley O'Grady  
Seconded Stephen Coates

That the Officer's Recommendation be adopted.

**CARRIED**

## **8. COMPLIANCE AND ASSURANCE ACTIVITIES**

### **8.1. PROGRESS REPORT - COMPLIANCE AND AUDIT RECOMMENDATIONS**

**Purpose:**

To provide an update on the progress of Ethics, Integrity and Audit activities.

**Discussion:**

The Acting Ethics Integrity and Audit Specialist provided the meeting with a report on the organisation's progress on actioning outstanding audit matters and changes proposed to

foster improved compliance with actioning audit items (ie. additional consultation with affected areas of the business in relation to proposed actions/outcomes). It was noted that whilst it is not currently reflected in the report statistics, there has been a significant focus and work done on outstanding audit actions in recent weeks. It is anticipated that, at the current rate, most outstanding actions will be closed within the next 6 months. The Audit Team has appreciated the support from Executives who have prioritised this work within their business units.

Members made some specific enquiries on items within the report and were satisfied with the responses provided.

Members enquired on progress with the 2020/21 Audit Plan and were advised that a report will be provided to the December ARIC meeting on what Officers consider can be practically achieved in the current financial year and how it is proposed to achieve the outcomes (ie. potential external assistance to complete some audits). Members stressed the importance of considering the budget implications if external resources are engaged. If projects are to be removed from the 2020/21 plan, Members provided the following feedback to guide the amendment process:

1. Retain the proposed Payroll Audit;
2. Retain those audits that are focused on operational areas or project work; and
3. Consider the inclusion of any urgent issues associated with the COVID-19 pandemic.

The Committee expressed its appreciation to the Acting Ethics Integrity and Audit Specialist on so capably and professionally transitioning into the role during what has been a difficult time.

**Officer's Recommendation:**

That the Committee receive and adopt the September 2020 Compliance and Audit Report.

**Decision:**

Moved Stephen Coates  
Seconded Cr Kahn Goodluck

That the Officer's Recommendation be adopted.

**CARRIED**

## **9. EXTERNAL AUDIT**

### **9.1. QUEENSLAND AUDIT OFFICE BRIEFING PAPER**

**Purpose:**

To allow the Queensland Audit Office and External Service Provider to provide an update to the Committee.

**Discussion:**

The Chair welcomed the external audit and QAO representatives to the meeting. The external audit representatives worked through their Briefing Paper with Members and responded to questions. Key points of discussion included:



1. Progress with the audit (currently midway through) with many of the issues identified in the briefing paper to be addressed in the closing report;
2. Materiality and the transition to applying consistent QAO developed benchmarks for all Queensland local governments;
3. Revenue and leasing matters as a result of accounting standard changes; and
4. Gladstone Airport Corporation (GAC) valuation findings.

The major issue of discussion and concern was the Gladstone Airport Corporation's asset revaluation which may prevent Council from meeting the statutory deadline for financial statement sign-off. The meeting noted that there has been a significant reduction (impairment) in GAC's asset values as a result of the revaluation. Members discussed the reasons for the reduced asset values which has stemmed from not only the COVID-19 pandemic affecting passenger numbers, but also an unaddressed actual variance in passenger numbers compared to the forecast of passenger numbers assessed in the 2015 valuation report.

The Chair expressed anxiety and concern if Council misses the statutory sign-off date for its financial statements given that this will be the second year in recent times if it occurs. There may be reputational risks for the organisation. It was suggested that there is still time to work through the GAC asset valuation issues to achieve deadline compliance provided that all parties are strongly committed to prioritising the work required to ensure that consolidated financial statements are produced within the required timelines.

It was noted that External Audit, QAO, the Gladstone Airport Corporation and Council Officers are strongly committed to prioritising and supporting the work required to achieve compliance. It was noted that Council Officers are meeting with GAC tomorrow to develop a compliance timeline. ARIC Members will be progressively updated on progress.

The meeting also discussed the application to the Minister for an extension of time for financial statement sign-off and the timing of future asset revaluations to ensure that they are received well in advance of financial statement preparation.

Members were also briefed by the representative from QAO on a number of reports and papers as contained in the Briefing Paper which members and Officers were recommended to review including:

- Assessing COVID-19 events after the reporting date and why auditors are required to review this
- Local government audit committees - getting the right membership
- Financial report requirements (FRRs) and the new accounting standards 2020
- Returning to the office: does this affect your control environment?
- Lessons learned: Project steering committees for digital transformation projects
- Using risk appetite in the public sector
- Audit committees adding value during COVID-19.

In closing, the Chair expressed appreciation to external audit and the QAO for their ongoing assistance and support.

**Officer's Recommendation:**

That the Committee receive and note the Queensland Audit Office Briefing Paper.

**Decision:**

Moved Stephen Coates

Seconded Cr Desley O'Grady

That the Officer's recommendation be adopted.

**CARRIED**

## **10. FINANCE REPORTS**

### **10.1. MONTHLY FINANCIAL REPORTS FOR PERIOD ENDING 25TH AUGUST 2020**

#### **Purpose:**

To provide the Audit Risk and Improvement Committee with the Monthly Financial Reports for period ending 25 August 2020 that were presented to Council on 15 September 2020.

#### **Discussion:**

Officers advised that future Committee Monthly Financial Reports will include any comments or feedback from Council for the information of members.

#### **Officer's Recommendation:**

That the Audit Risk and Improvement Committee note the Monthly Financial Reports for period ending 25 August 2020.

#### **Decision:**

Moved Stephen Coates  
Seconded Sandra Collins

That the Officer's recommendation be adopted.

**CARRIED**

### **10.2. DRAFT FINANCIAL STATEMENTS 2019-20**

#### **Purpose:**

To provide the Committee with an update of the status of the Financial Statements for the year ended 30 June 2020.

#### **Discussion:**

The Chair opened discussion by acknowledging and extending the Committee's appreciation to Officers and Audit for the work done to date in developing the financial statements. Officers presented an overview of the Draft Financial Statements for 2019/20 as follows:

#### 1. What changes have been made?

##### Asset Changes

- \$18.4m disposal of structure assets relating to "Earthworks"
- \$7m unfavorable revaluation adjustment as a result of timing of valuation data and NDRRA (Natural Disaster Relief and Discovery Arrangements) flood affected assets

re-componetised.

The Strategic Asset Accountant provided a more detailed briefing on the asset changes which included advice on the treatment of detention basin assets constructed in prior years which QAO are to provide advice on in respect to the accounting treatment and the \$7M adjustment associated with finalising valuation data.

#### Other Changes

- Note 18 – Leases - Reduction in 'Direct operating expenses from property that did not generate rental income' due to Bluefit fees costed to incorrect project.
- Note 6 – GECC community service obligation offsetting Other Materials and Services – moved to offset Donations and Sponsorships
- Formula error identified in GRC contract assets / liabilities resulting in an adjustment 80k
- Movement of GAC deferred income from payables to contract liabilities
- Reclassification of contract asset for body corporate upgrade from current to non-current.

#### 2. Successes 2019/20

- Prepayment process has been implemented
- Statutory Accountant role stepped up into Team Leader role for the first time
- Application of new standards
- Training of new staff for month end processes, including asset accountant
- Completed comprehensive RDTI asset valuation
- Finance and Asset Governance team working well together.

#### 3. Lessons Learned and Looking Forward

- Month End Processes to be reviewed and refined (to include balance sheet accounts)
- Refine end of year (EOY) accrual process
- Involve other departments in variance analysis work
- Prepare a detailed project timetable including financial statement notes
- Early close procedures on accounts for EOY
- Investigate integrated general ledger (GL) and Financial Statements with other Councils/LG Solutions
- Lockyer Valley and Townsville have been contacted to develop further learnings
- Train other officers and continue to derive succession plans
- Investigate asset register software solutions
- Review comprehensive revaluation processes.

#### 4. Gladstone Airport Corporation Valuation Update

- Draft valuation report has been received by Council
- Workshop was undertaken Tuesday 25th with PwC to understand impacts and impairment calculations
- Position paper will be developed over the next few weeks
- Meeting with GAC officers Thursday 1st October to establish an agreed timeline
- Letter to Minister to extend sign off date to 4th January has been requested.

Members made a number of enquiries primarily focused on the Financial Statement notes including:

- Note 33 - National Competition Policy - Business Activities - it was suggested that Officers liaise with external audit and QAO to assess whether there needs to be an additional disclosure to this note to better inform users of the prior year error in relation water, sewer and waste.
- Note 21 - Provisions - Employee Benefits - there was a question on the reference to the former Council entities in this note. Officers provided a more detailed explanation which involves provisions associated with prior enterprise bargain agreements which need to be retained until those employees leave the organisation.

The meeting had a further discussion on the Gladstone Airport Corporation (GAC) asset valuation process and its impact on the preparation of consolidated financial statements. The Chair advised that whilst Council has sought an extension of time from the Minister for the financial statement sign-off, it was suggested that this may not be granted given that the previous request was denied and the current circumstances and grounds are similar to last time (asset valuations).

Members made a number of suggestions for Officers to consider in their ongoing improvement and development of the EOY process:

- Consideration be given to the introduction of one or two soft closes during the year to expose emerging issues early
- asset revaluations be done well in advance of financial statement preparation to provide the business with time to consider the implications and to challenge valuation findings and methodologies when required
- working with universities to build the experience and 'grow' local students during the course of their accountancy degree which may translate into the recruitment of quality graduates
- the importance of working closely with external audit and drawing on their knowledge and support
- leveraging off the experience of other local governments who have developed processes to make EOY closures more efficient, such as performing 'soft closes' throughout the year (November / April) and commencing the closure process early.

**Officer's Recommendation:**

That the Committee receive and note the 2019/20 Draft Financial Statements Report.

**Decision:**

Moved Cr Desley O'Grady  
Seconded Stephen Coates

That the Officer's recommendation be adopted.

**CARRIED**

### **10.3. 2020/21 BUDGET OVERVIEW**

**Purpose:**

To present an overview of Council's 2020/21 Budget.

**Discussion:**

The meeting worked through the report with the following comments and questions raised by

**Members:**

1. Benaraby Landfill: It was noted that the recent fires in this area will not affect the programmed works on cell 3
2. The primary focus of the budget is to minimise costs and financially support the local economy through the unfavourable economic impacts of the COVID-19 pandemic. The budget includes COVID-19 related concessions and grants. COVID-19 has had some impact on decision making for some capital works project priorities to maximise the benefits of government grants
3. It was suggested that the actions related to new business activities (page 165) lacked some specificity in its deliverables for the purposes of measuring the KPI outcomes ('improvement' - what is the baseline for the measurement of improvement?).
4. It was also suggested that the KPI for compliance with audit items (page 156) may be better set at 100% rather than 95% and 95% be set as the KPI for completion of the scheduled asset management improvement action plan (page 160)
5. It was confirmed that the financial information contained in the operational plan is reconciled back to budget prior to publishing.

The Chair commented that in relation to the document presented she commended the level of transparency, accountability and detail from a financial perspective which demonstrates Council's progression in its maturity journey.

**Officer's Recommendation:**

That the Committee receive and note the 2020/21 Budget Overview.

**Decision:**

Moved Sandra Collins  
Seconded Cr Desley O'Grady

That the Officer's recommendation be adopted.

**CARRIED**

## **11. ASSET MANAGEMENT REPORTS**

### **11.1. ASSET MANAGEMENT**

**Purpose:**

To provide an update on Council's asset management activities including a summary of the current status of Council's asset data and future data improvement actions.

**Discussion:**

Members made a number of enquiries on the report and were satisfied with the responses provided. The Chair thanked the Asset Governance Team for the work they have done in supporting the preparation of the financial statements and congratulated the team on the quality of the report presented and the ongoing work in developing a more robust asset management framework.

**Officer's Recommendation:**

That the Asset Management Report be received and noted.

**Decision:**

Moved Cr Kahn Goodluck  
Seconded Cr Desley O'Grady

That the Officer's recommendation be adopted.

**CARRIED**

## **12. OFFICER'S REPORTS**

### **12.1. AUDIT RISK AND IMPROVEMENT COMMITTEE POLICY REVIEW**

**Purpose:**

The purpose of this report is to present a draft revision of the Audit, Risk and Improvement Committee Policy for consideration and feedback prior to tabling for approval by Council.

**Discussion:**

The meeting discussed the proposal to change 'proxy' members to a single 'alternate' member for Councillor appointees to the Committee. There was support for retaining the current proxy delegate arrangement on the basis that it provides for more involvement, diversity and difference in perspectives. There was also some discussion on the role of proxy delegates and it was agreed that proxy members should be free to exercise their own judgement on issues when they are attending for sitting members rather than representing the view of the absent member/s. It was also agreed it was beneficial for proxy members to remain up to date with Committee business and that the policy encourage proxy member attendance at meetings as Observers.

There was some discussion to provide additional clarity on the role of the Mayor as an Ex-Officio Member of the Committee. The Committee appreciated the regular attendance of the Mayor at meetings and it was agreed that the Mayor should remain in the meeting for the in-camera sessions involving audit and Committee members. However, it was agreed that Committee Members only (excluding Ex-Officio) participate in the pre-meeting in-camera session which is simply an opportunity for members to discuss any issues on the agenda prior to the commencement of the meeting.

**Officer's Recommendation:**

That the Committee endorse the proposed revision of the Audit, Risk and Improvement Committee Policy for Council adoption.

**Decision:**

Moved Sandra Collins  
Seconded Cr Desley O'Grady

That subject to the following amendments, the Committee endorse the proposed revision of the Audit, Risk and Improvement Committee Policy for Council adoption:

1. Amend the membership provisions to maintain the current arrangement of having two proxy delegates to serve in the absence of the Councillor appointed Committee

- Members as required; and
2. Include an additional provision that states that it is desirable and beneficial for proxy delegates to regularly attend meetings as Observers.

**CARRIED**

## **12.2. PEOPLE SERVICES QUARTERLY REPORT**

### **Purpose:**

The purpose of this report is to provide the Committee with an update on the People and Culture statistics and activities.

### **Discussion:**

The meeting was pleased with the additional information now included in the People Services Quarterly Report. Members discussed and raised a number of queries in the areas of:

- Sick leave statistics
- Workforce age distribution
- Excess leave accruals
- Training
- Vacancy rates
- Staff turnover
- Attraction and retention of staff (particularly in relation to hard to fill professional positions)
- Employee numbers.

The Chair enquired if it is possible to include in future reports, indicators of workforce sentiment / behaviour. Members would like some insights into how well people are performing, staff morale, workplace harassment and bullying, staff engagement, etc. Officers briefed the meeting on the annual staff engagement and wellbeing survey results; provided an overview on industrial relations statistics and other disputes; and advised that in the coming year, additional initiatives will be rolled out including a workplace culture survey. This information can be incorporated into future reports for Members information.

The issue that prompted the most discussion was workforce numbers, with members enquiring on the current 'headcount' statistic and how that aligns with the original planning and targets associated with the organisation redesign. The Committee enquired if it was possible for a report to be provided that shows:

- Fulltime Equivalent Employees (FTE) prior to Organisation Redesign and the staff resourcing targets adopted for post Redesign;
- Current FTE and how that aligns with the original planning including advice on reasons for any deviations from original target FTE numbers; what any deviations have produced in terms of productivity and value for money for ratepayer constituents; and how employee costs are funded (for example: grant funding, operating expenditure).

The Chief Executive Officer agreed to action this request.

### **Officer's Recommendation:**

That the People Services Quarterly Report be received and noted.

**Decision:**

Moved Sandra Collins  
Seconded Stephen Coates

That the Officer's recommendation be adopted.

**CARRIED**

### **12.3. HEALTH SAFETY & WELLBEING QUARTERLY REPORT**

**Purpose:**

The purpose of this report is to provide the Audit Risk and Improvement Committee with an update of the Health Safety and Wellbeing (HSW) KPIs and trends.

**Discussion:**

Members agreed that it is pleasing to see the reduction in lost time injuries (3.07%) which is the lowest it has been in many years. The significant improvements in work health and safety can be attributed to Council's investment in, and commitment to, the improved Health and Safety Management Plan which is delivering positive results. Some of the improvement was also attributed to the Executive Team leadership and visibility in the business and the improved relationship and support from Unions. Of particular note was the 82% reduction in the cost of claims, the 74% improvement in lost time injuries which has translated to a \$100,000 reduction in the workcover insurance premiums in the current financial year.

Members requested the following additional information in future reports:

- The definition of 'medical treatment' as this can differ from business to business; and
- Information on the type of injuries that result in a lost time injury (for example, broken bone, back injury, etc). It was further clarified that Members have requested in future reports specific information each quarter about the more serious injuries (ie. what was the cause of each medical treatment, injury and each lost time injury).

It was agreed to action this request as part of the next report to the Committee.

**Officer's Recommendation:**

That the Health Safety and Wellbeing update report be received and noted.

**Decision:**

Moved Cr Kahn Goodluck  
Seconded Sandra Collins

That the Officer's recommendation be adopted.

**CARRIED**

### **12.4. CONTRACTS AND PROCUREMENT REPORT**

**Purpose:**

The purpose of this report is to update the committee on business improvement activities



being completed across Council's contracts and procurement processes.

**Discussion:**

Members raised concerns on the key performance indicator (KPI) results and enquired if the difficulties in achieving improved performance is COVID related or other factors. Officers advised that the primary issues affecting current performance are related to software/technology and organisation culture. Council is not utilising some of the functionality of the contract software module which has resulted in a level of manual intervention in aligning purchase transactions to contracts and monitoring contracted rates. Until the software system is changed / improved it is difficult to change workforce purchasing culture.

Given the COVID-19 pandemic, Members enquired if Council is paying its suppliers and service providers promptly to ensure that businesses that may already be under economic pressure are not subject to further pressures as a result of late payments. Officers advised that it is difficult to determine payment turnaround times due to Council's current practice of distributing invoices out to responsible officers for approval and receipt in the system prior to payment processing. The meeting discussed internal processes in more detail and the Chief Executive Officer advised that she would table the current issues associated with software limitations, work practices, workforce purchasing culture and prompt payment of invoices for discussion at the Executive Team level and will report back to the Committee on this matter. However, it was acknowledged the organisation does have a limit on the level of change it can successfully implement whilst maintaining effective operations. Members agreed that some priority should be given to this issue.

The meeting also discussed local award of contracts of less than \$15,000 and the issues associated with being able to accurately report on this information.

**Officer's Recommendation:**

That the Contracts and Procurement Report be received and noted.

**Decision:**

Moved Stephen Coates

Seconded Sandra Collins

That the Officer's recommendation be adopted.

**CARRIED**

### **13. SELF-DEVELOPMENT**

- Cr O'Grady reported that she has recently joined and attended the annual general meeting of the Australian Local Government Women's Association, Queensland Branch.
- Stephen Coates advised that he has been working with Chief Audit Executives on what Audit Committees expect from Audit Teams including how audit can assist in managing work from home environments and other associated matters.
- Sandra Collins advised that she has been developing her knowledge through the Australian Institute of Company Directors webinars in the area of managing crises and economic outlooks.
- Kerry Phillips reported that she has been actively involved in Certified Practising Accountant webinars. She recommended CPA resources available to the public to support COVID business response, reviewing QAO papers as they relate to Audit

Committees and associated matters, and reviewing the work of an Australian and New Zealand Local Government CPA Group focused on audit.

## **14. COUNCIL REFERRALS**

There were no Council referrals or urgent business.

## **15. GENERAL BUSINESS**

There were no general business items.

## **16. CLOSED SESSION - AUDIT REPRESENTATIVES**

There were no items to report on from the closed session.

## **17. NEXT MEETING**

**Meeting Date:** 2 December 2020  
**Time:** 9.00am to 1.30pm  
**Venue:** Gladstone Entertainment and Convention Centre

There being no further business the Chair closed the meeting.

### **THE MEETING CLOSED AT 2.23PM**

I hereby confirm that I have read the minutes and they are a true and correct record of the proceedings of the meeting. I certify that these 18 pages form the official copy of the Gladstone Regional Council Audit Risk and Improvement Committee Meeting Minutes of the 30 September 2020.

.....

Kerry Phillips (Chairperson)

...../...../.....  
Date