

A vibrant park scene with large trees, a purple-flowering tree, and a flower bed in the foreground. The image is used as a background for the report cover.

AUDIT, RISK AND IMPROVEMENT COMMITTEE **ANNUAL ASSURANCE REPORT 2020/21**

Table of Contents

Table of Contents.....	2
1. Introduction.....	3
2. Purpose of this report.....	3
3. Audit, Risk and Improvement Committee.....	3
4. Member Profiles	3
5. Meetings held during the year.....	5
6. Summary of Work Performed.....	5
7. Overall Assessment of Key Responsibility Areas	7
8. Key Outcomes.....	8
8.1 Annual Financial Statements 2020/21	8
8.2 COVID-19 Pandemic.....	9
8.3 Liverpool Civic Place.....	12
8.4 Governance and Internal Controls over Local Infrastructure Contributions.....	9
8.5 Continuous Risk and Improvement (CRIP)	11
8.6 Asbestos & Contaminated Waste.....	11
8.7 Vendor Accounts & Purchase Cards	12
8.8 Process Mapping Transition Project.....	15
8.9 Heavy Vehicle Safety & Compliance	9
8.10 Integrated Planning & Reporting Performance.....	12
8.11 Enterprise Risk Management.....	13
8.12 Open & Overdue Audit Actions.....	14
8.13 Western Sydney Deals.....	9
9. ARIC Performance and Effectiveness	15
10. Future requirements under the New Audit & Risk Management Framework for NSW Council's	16
11. Conclusion.....	17

1. Introduction

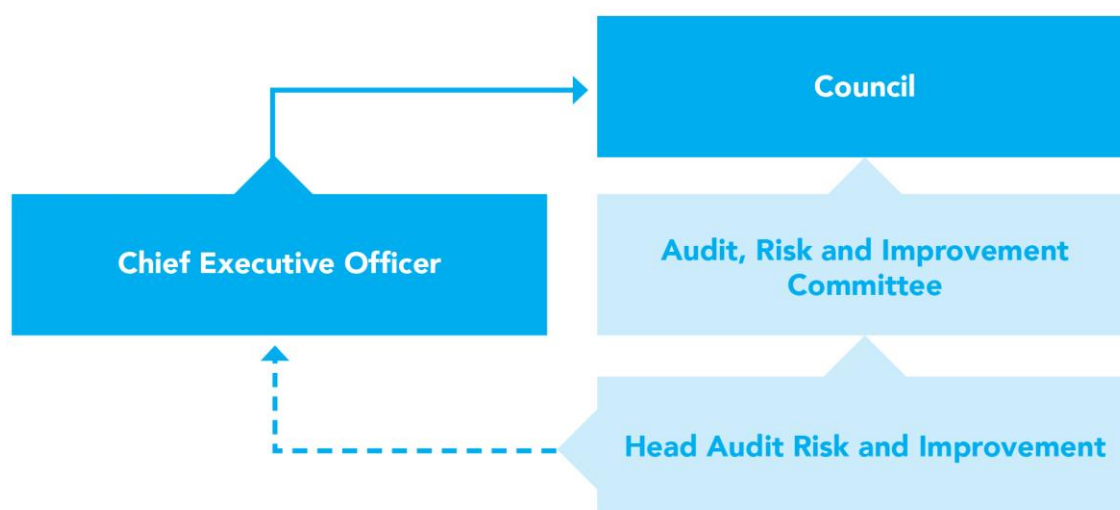
Liverpool City Council's Audit, Risk and Improvement Committee (ARIC) provides Council with independent assurance and assistance on its risk management, control, governance, and external reporting responsibilities.

2. Purpose of this report

The Annual Assurance Report is designed to provide the governing body a summary of the work performed by the Committee to discharge its responsibilities during the preceding year. The report covers the period 1 July 2020 to 30 June 2021.

3. Audit, Risk and Improvement Committee

The Liverpool City Council ARIC was established under the Local Government Act 1993 as an advisory committee of Council to provide independent assurance on risk management, control, governance and external accountability.



The Committee provides independent oversight of Council's risk management, control, governance and external accountability. Council's Internal Audit function reports to the Committee.

4. Member Profiles

The Committee includes three independent members and two Councillors (Deputy Mayor and nominated Councillor). Independent members appointed by Council on 26 July 2017 are presented below.

Independent Voting Members



Andrew McLeod (Chair)

Extensive experience in Executive roles both in Local Government and the Private sector. Andrew McLeod's re-appointment has assisted in providing stability and continuity to the work and functioning of the ARIC.



Stephen Horne

Qualified internal auditor, Company Director and Company Secretary. Former CEO of the NSW Internal Audit Bureau, former Assistant Auditor-General, past President of Institute of Internal Auditors Australia, current Chair or Member of a broad portfolio of audit & risk committees.



John Gordon

Former Senior Audit / Assurance Partner with PwC, Chair and Independent Member on fourteen Audit Committees in Local and State Government; qualified as a Chartered Accountant, Chartered Secretary and Certified Practising Accountant with over 36 years' experience in the private, State and Local Government sectors.

Non-Independent Voting Members

Name	Membership dates
Councillor Shelton Councillor Karnib	October 2018 – September 2020
Councillor Shelton Councillor Hadid	October 2020 – Current

5. Meetings held during the year

The Committee held four ordinary meetings during the 2020/21 financial year. Council's 2020/21 Audited Annual Financial Statements were presented to the Committee on 15 October 2021 for endorsement.

Attendance/Meeting Date (July 2020 - June 2021)				
7 August 2020	23 October 2020	11 November 2020 (Special)	5 February 2021	30 April 2021
Independents				
Andrew McLeod	Andrew McLeod	Andrew McLeod	Andrew McLeod	Andrew McLeod
Stephen Horne	Stephen Horne	Stephen Horne	Stephen Horne	Stephen Horne
John Gordon	John Gordon	John Gordon	John Gordon	John Gordon
Councillors (Voting Non-independents)				
Councillor Shelton	Deputy Mayor Hadid	Councillor Shelton	Councillor Shelton	Councillor Shelton
	Councillor Shelton			
Other key attendees				
NSW Audit Office, Director Financial Audit Services				
NSW Audit Office, Audit Leader				

6. Summary of Work Performed

The table below represents a summary of the responsibilities discharged by the Committee under Section 428A of the Local Government Act, and ARIC Charter during the reporting period.

Financial Management and External Accountability	
1	External Annual Engagement Plan
2	Annual Financial Statements
3	Interim Management Letter
4	Financial Performance and Risks
5	Final Management Letter
6	External Auditors In-Camera Session
Audit and Risk Management	
7	Enterprise Risk Management Framework
8	Annual Self-Assessment of Council's Risk Management Framework
9	Enterprise Risk Management Reporting
10	High Risk / Strategic Projects

11	Insurance Arrangements
12	Business Continuity Planning (BCP)
13	Disaster Recovery Planning
14	Annual / Strategic Internal Audit Plan
15	Audit Outcomes
16	Internal / External Audit Recommendations
17	Quality Assurance & Improvement Program
18	Strategic External Quality Assurance Review
Governance, Compliance and Fraud Control	
19	Legal Affairs
20	Council Policies and Procedures
21	Governance and legislative compliance
22	Fraud and Corruption Prevention
23	Probity
24	Public interest disclosures (PIDs) & Complaints
25	Code of Conduct Complaints
Implementation of Council's Strategic Plan, Delivery Program and Strategies	
26	Integrated Planning and Reporting (IP&R) Framework
Service Reviews and Collection of Performance Measurement Data	
27	Process Improvements
28	Service Reviews
29	Customer Experience
30	Procurement
31	Work Health and Safety (WHS)
Information for the purpose of improving Council's performance of its functions	
32	Annual Assurance Report
33	Audit, Risk and Improvement Committee Charter
34	Internal Audit In-Camera Session
35	Minute Circulation
Other functions	
36	Audit, Risk and Improvement Committee Work Plan
37	Audit, Risk and Improvement Committee Performance
38	Training for ARIC members
39	Secretarial support

7. Overall Assessment of Key Responsibility Areas

The Committee has assessed the key responsibility areas as outlined in the Liverpool Audit, Risk and Improvement Committee Charter as follows:

Responsibility	Assessment
Financial Management and External Accountability	<p>The Committee is again pleased to advise that the Council's financial statements were provided with an unmodified audit opinion.</p> <p>The Committee have reviewed the items on this year's management letters and will continue to monitor Council's approach to addressing these items. There have been a number of discussions at the Committee in relation to how to address these items, so they do not appear in future years.</p>
Audit and Risk Management	<p>Overall, the Committee is satisfied with the level of assurance provided by the Internal Audit function, over the effectiveness of internal control and risk management, to Council and the Committee. The Committee reviewed and endorsed the annual plans to guide audit and risk during the period.</p> <p>The activities of Council's Internal Audit function are guided through a risk-based Internal Audit Plan. The plan is a living document that is revised as new risks emerge. The Committee continues to receive updates on audit projects and activities, and the actions management is taking to address the reported findings.</p> <p>Council has implemented a continuous improvement program (Annual Enterprise Risk Management Plan) to further enhance risk management maturity across all levels of Council. The Committee continues to provide oversight over Council's enterprise risks (strategic, operational and compliance risks) in conjunction with the quarterly reports provided to the elected representatives of Council and the Executive Management Team (EMT).</p>
Governance, Compliance and Fraud Control	<p>Overall, Council has a strong governance framework in place. Council had 187 Policies, Standards, Charters and Procedures as at 30 June 2021. The governance team is continuing to work with the various business units to have the overdue policies updated or revoked if no longer required. The new system to track and report on policies and procedures due for review have enhanced reporting to the executive team and committee to ensure policies are reviewed in a timely manner.</p> <p>The Governance unit continues to provide independent probity reviews for medium risk procurement. High risk probity is outsourced by Council. Work has also commenced to develop a probity framework to embed probity principles throughout the other processes such as Development Applications and Works-in-Kind.</p> <p>Council implemented a new legislative compliance system during the financial year and assigned more than 1,195 obligations. Council was 96% compliant at year end with remediation action implemented to address those items partially / non-compliant. Significant matters of non-compliance have been escalated and receives the necessary</p>

Responsibility	Assessment
	attention through Council's Enterprise Risk Management Framework.
Implementation of Council's Strategic Plan, Delivery program and Strategies	<p>The Committee reviews Biannual reports assessing 103 Principal Activities that measure Council's progress in achieving the vision outlined in the Community Strategic Plan</p> <p>During this period, Council has focused on assisting local businesses to mitigate the impact of the COVID-19 pandemic, as well as continuing to engage with the community.</p> <p>The Committee acknowledges that Council continues to manage the effect the COVID-19 pandemic has had on operations. The uncertainty has brought about continuous and rapid change in Council's daily operations including the cancellation of major events and the closure of several Council facilities. This has impacted the local community, economy and Council's operations and financial performance.</p> <p>Council's priority during this period was the safety of residents and staff. Council followed federal and state government advice and developed local initiatives tailored to meet the needs of the community. This included a comprehensive package to support local businesses affected by the COVID-19 pandemic and a range of capital works.</p> <p>By the end of June 2021, 95 per cent of the 103 Principal Activities in the Delivery Program were reported as on track.</p>
Service Reviews and Collection of performance measurement data	<p>The Committee continues to provide oversight over process improvements, customer experience, procurement and Work Health & Safety. No formal service reviews have been conducted at Council during the period.</p> <p>The Committee looks forward to monitoring the implementation of a comprehensive Partnership and Joint Venture Framework to assist Council with economic growth.</p>
Other functions	The performance and effectiveness of the Committee for 2020/21 was reviewed in July 2021. Overall, the stakeholder assessment was very positive, further information is available under separate heading.

8. Key Outcomes

8.1 Annual Financial Statements 2020/21

Liverpool is a large NSW Metropolitan Council with an annual operating budget of over \$300 million. Council invests on average \$150 million annually on essential infrastructure.

In 2020-21, Council posted a net operating deficit result of \$11.6 million. While the COVID-19 pandemic has significantly impacted Council operations, it has demonstrated a sound financial position by achieving above benchmark performance on three key State Governments indicators. Management continues to review and develop new strategies to improve its financial performance and position.

8.2 COVID-19 Pandemic

The COVID-19 pandemic has had significant impact on Council's operations which is reflected in the financial statements.

In April 2020, Council endorsed several initiatives to support its ratepayers and business community. Apart from a general slowdown in business activities, several Council facilities, services and events were affected due to mandatory restrictions which resulted in reduced revenues.

Council recognised the financial difficulties experienced by ratepayers and suspended its debt collection activity which resulted in higher-than-normal level of outstanding rates and annual charges at 30 June 2021.

The pandemic is expected to have a continued impact on Council's operations in 2021/22.

8.3 Western Sydney Deals

The Western Sydney City Deal (City Deal) is a partnership between the state and federal governments and councils that make up the Western Parkland City; the Blue Mountains, Camden, Campbelltown, Fairfield, Hawkesbury, Liverpool, Penrith and Wollondilly. The partnership was signed in March 2018, with 38 commitments to be delivered collaboratively over twenty years.

As home of Western Sydney International (Nancy-Bird Walton) Airport and the Aerotropolis, Liverpool is a key partner in realising the vision of the City Deal and transforming the Western Parkland City into a twenty-second century city that includes world-class jobs and a great quality of life.

The City Deal encompasses a complex governance structure to ensure that all levels of government are contributing and collaborating to commitments and projects as part of the deal.

Council is also involved in external groups relating to the City Deal to achieve shared outcomes, such as the Western Sydney Planning Partnership, the Western Sydney Health Alliance and the Digital Action Plan Steering Committee.

In the three years since its inception, the City Deal has delivered numerous benefits for Liverpool, including:

- Funding through the Liveability Program to assist the delivery of Phillips Park, Lurnea and Light Horse Park, Liverpool;
- The Yarpa Indigenous Business and Employment Hub opened in Liverpool;
- An Opportunity Hub has opened in Liverpool;
- Close collaboration on the Aerotropolis Plan, including the Agribusiness Precinct;
- Funding to accelerate the Local Environmental Plan review; and

- Establishment of united external groups, such as the Western Sydney Planning Partnership and the Western Sydney Health Alliance.
- In addition, the City Deal has allowed Council to provide valuable input into and participate in close collaboration with planning for the region.

To ensure effective monitoring and reporting, Council provides quarterly updates to the Western Sydney City Deal Delivery Office on the progress of projects funded under the Liveability Program (Phillips Park, Lurnea and Light Horse Park, Liverpool).

In addition, Council provides updates on progress made against the Western Parkland Councils Delivery Program, which is related to commitments in the City Deal. Progress on the City Deal is reported to the community through Council's Biannual Reports.

As per Implementation and Governance commitment I3 – Key performance metrics, the City Deal will be independently evaluated in 2021. The evaluation framework will assess the 38 commitments in terms of appropriateness, efficiency, effectiveness, adequacy and the process used.

Internally, comprehensive bimonthly reports are provided to the Executive Management Team (EMT) and Strategic Panel. The most recent bimonthly report to EMT has been attached for your information.

8.4 Heavy Vehicle Safety & Compliance

Chain of Responsibility (Heavy Vehicle National Law (NSW) No 42a of 2013) is current Legislation in NSW which is administered by the NSW Police and Transport for NSW (TfNSW). The law applies to all parties to the Legislation who operate or work with heavy vehicles (GVM> 4.5T).

The purpose of the audit was to identify Liverpool City Council's (Council's) compliance levels (ratings) with the Heavy Vehicle National Law (NSW) No 42(a) and Work Health and Safety Act and Regulations 2017.

The gap audit identified a number of nonconformance to legislation or opportunities for improvement.

Critical to effective and efficient implementation, Council have committed to establish a working group to provide leadership and guidance across Council business units. The Committee will continue to monitor the implementation of recommendations until such time that it is deemed the risk no longer requires active monitoring.

8.5 Local Infrastructure Contributions

The NSW Audit Office conducted an audit on the effectiveness of governance and internal controls over local infrastructure contributions, also known as developer contributions, held by four councils during the 2017–18 and 2018–19 financial years.

Councils collect Local Infrastructure Contributions (LICs) from developers under the Environmental Planning and Assessment Act (1979) and the Local Government Act (1993) to fund infrastructure required to service and support new development.

At 30 June 2018, councils across NSW collectively held more than \$3.0 billion in LICs collected from developers. Just over \$1.37 billion in total was held by ten councils. Councils collecting LICs must prepare a contributions plan, which outlines how LICs will be calculated and apportioned across different types of infrastructure.

Development timeframes are such that there is often several years between when LICs are collected and the infrastructure is required. Good governance and internal controls are needed over these funds to ensure they are available when needed and spent appropriately.

This audit assessed the effectiveness of governance and internal controls over LICs collected by four councils during the 2017–18 and 2018–19 financial years: Blacktown City Council, Central Coast Council, City of Sydney Council and Liverpool City Council. As at June 2018 these councils held the four highest LIC balances, each in excess of \$140 million.

Based on actions arising from Council's previous internal audit of developer contributions, Council is well placed to address the recommendations of the external auditor's report. The report made a range of specific recommendations for Liverpool City Council.

1. regularly report to senior management on the projected financial status of contributions plans
2. update council's policies and procedures to provide consistent guidance about how works and land offered by developers should be valued
3. update council's Works-in-Kind and Land Acquisition Policy to address probity risks during negotiations with developers
4. improve public reporting about expenditure of cash collected under VPAs
5. mitigate risks associated with lack of independence in valuations of works-in-kind and dedicated land

The committee discussed Council's approach to implement these changes were briefed on significant reforms happening within the contributions planning framework.

8.6 Asbestos & Contaminated Waste

The objective of the audit was to evaluate Council's Asbestos and Contaminated Waste Management framework, strategies, policies, procedures and related activities and to:

- assess whether they have been adequately designed and implemented and have been operating effectively throughout the period under review; and
- identify potential improvements.

The audit has assessed the control environment in respect of Council's Asbestos and

Contaminated Waste Management function as “**Controlled**”, which means controls are functioning as intended with few minor additional actions necessary.

The Committee also noted that in 2019, Council was highly commended in the Local Government NSW Excellence in the Environmental Awards – Asbestos Management (Division C – population over 70,000). In 2020, Council won the Asbestos Management Award for Division C for its Asbestos Exposure – Risk Assessment Project. This demonstrates Council’s commitment to implement a 'best practice' management system that has resulted in the introduction of procedures for staff on managing all asbestos waste encountered by Council, a tracking system for all asbestos waste that is found and disposed by Council and increased the level of awareness across Council in managing asbestos, waste, and environmental matters.

8.7 Liverpool Civic Place

The development of the Western Sydney Airport at Badgerys Creek will attract significant investment and jobs to Liverpool. The Greater Sydney Commission (GSC) sees Liverpool as a strategic centre and collaboration area with the potential to become a health and education hub.

Liverpool City Council’s (Council) vision for the southern end of Liverpool CBD is for a major development to act as a catalyst in activating the area. The redevelopment of 52 Scott Street into the proposed Liverpool Civic Place Project (LCP) seeks to execute on this vision. LCP provides space for Council, community, retail, education, hotel and commercial uses on the southern end of the Liverpool CBD.

LCP is listed as a strategic project within Council’s Delivery Program. The project consists of both Council and developer works involving Council offices, a new library, parking, hotel and commercial office space.

The Committee continues to provide oversight over the project and discusses updates from Council’s Project Control Group and professional advisors as appropriate, at each meeting.

On advice from the Committee, Council appointed an independent probity advisor to the Liverpool Civic Place, Project Control Group (PCG). The probity advisor provides oversight and advice in relation to the project delivery following the execution of a Project Delivery Agreement with Built. The advisor attends all Councils PCG meetings, and meetings with the developer for the duration of the project.

Council has also obtained independent accounting advice for the Liverpool Civic Place Project to ensure the accounting treatment over the project is appropriately disclosed in the Annual Financial Statements.

8.8 Integrated Planning & Reporting Performance

The combined Delivery Program 2017-2022 and Operational Plan 2020-2021 details Council’s Principal Activities including Key Performance Indicators (KPIs) and

milestones that have been developed to measure the overall progress in achieving the vision outlined in the Community Strategic Plan. This is reported biannually as per Section 404(5) of the Local Government Act 1993

During this period, Council has focused on assisting local businesses to mitigate the impact of the COVID-19 pandemic, as well as ensuring it continued to provide essential services and deliver critical capital works projects to the community.

The period brought continuous change which led to the cancellation of events and closing of several facilities. In addition, the Australian Broadcasting Network operated a pop-up newsroom in Liverpool showcasing stories of residents and the community's diverse backgrounds, viewpoints, and experience. With the ease of restrictions Council reintroduced face-to-face community events and re-opened facilities in line with government directions.

By the end of June 2021, 95 per cent of the 103 Principal Activities in the Delivery Program were reported as on track.

8.9 Vendor Accounts & Purchase Cards

The objective of this audit was to provide assurance that controls are adequate and effective in managing vendor accounts to prevent and detect irregularities.

Council has designed and implemented an appropriate and fit for purpose framework, overarching policies and procedures for vendor accounts and purchase cards, including the Procurement Policy and Procurement Standards.

Council demonstrated adequate oversight and governance over the vendor accounts and purchase cards processes including designated Procurement and Financial Services functions, ongoing directorate oversight, and quarterly reporting to the Audit, Risk and Improvement Committee.

There are ongoing strategic initiatives to further enhance the effectiveness and efficiency of the vendor management processes in Council including the MyBuy Procurement Hub, refining the Procurement Roadmap, Spend Analytics Dashboards and automation of the Contract Management System.

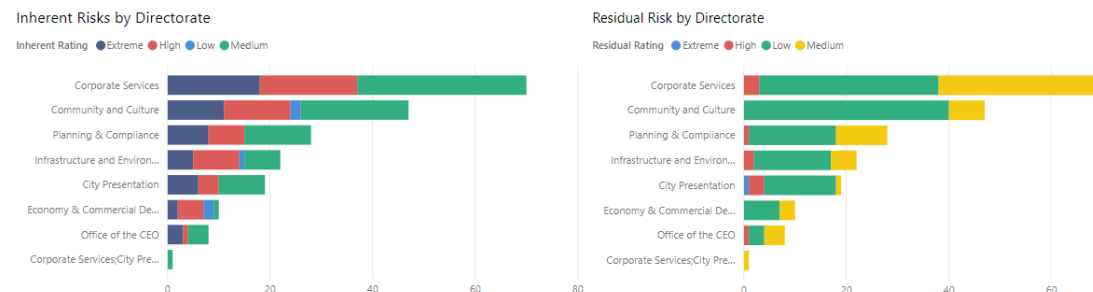
The audit identified two moderate risk issues including a recurring audit finding with respect to purchasing goods and services prior to authorisation of a purchase order (PO). 860 POs totalling \$10.2M were authorised after the invoice date during the period 1 January to 31 December 2020.

8.10 Enterprise Risk Management

Council had 28 strategic, 42 compliance and 135 operational risks at 30 June 2021. Council has an established risk appetite statement and have committed to reducing these risks by establishing the appropriate controls (risk treatments) for those risks

above Council's risk appetite level. The Committee will continue to monitor the progress of these treatments.

The following graph represents Council's inherent and residual risks by Directorate.



8.11 Continuous Risk and Improvement (CRIP)

A CRIP Audit was conducted by the CivicRisk Mutual designed to objectively examine the establishment, implementation, monitoring, review and continual improvement cycle in each of the members' respective risk management frameworks.

It incorporates the key elements and principles contained in AS/NZS ISO 31000:2018 Risk Management – Principles and Guidelines. In addition, the tool adopts some of the processes for management systems implementation as well as audit best practice techniques.

The CRIP tool consists of a series of auditable elements in three parts:

1. Enterprise Risk Management Framework
2. Implementing the Enterprise Risk Management framework; and
3. Managing Insurable Risks

The review found that there has been good progress with development and implementation of the Risk Management Framework at Council. The Enterprise Risk Management Policy and Strategy are both comprehensive and are supported by an effective risk management system.

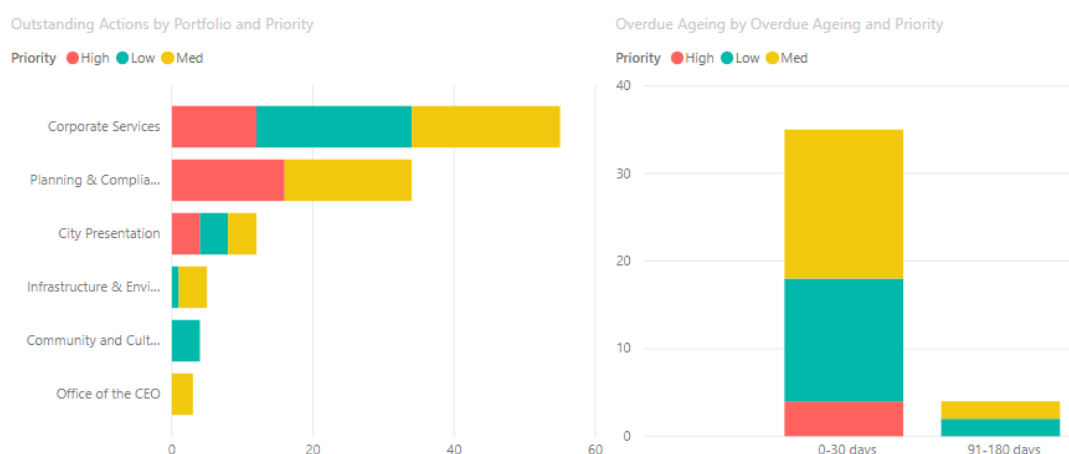
Council has established a comprehensive risk register that incorporates both strategic and operational risks. These are reviewed on a structured basis and high-level reports are provided to EMT and ARIC regularly.

8.12 Open & Overdue Audit Actions

Recommendations in audit reports highlight actions that are expected to improve performance when implemented and generally address risks to the successful delivery of outcomes. The appropriate and timely implementation of recommendations that have been agreed by management is an important part of realising the full benefit of an audit.

Successful implementation of audit recommendations requires strong senior management oversight. While the ARIC do not undertake management responsibilities and are not a substitute for management controls, they have a role in ensuring that the anticipated benefits of audit reports are realised, through the effective and timely implementation of audit recommendations.

A total of 64 (2020: 95) audit actions remained open as at 30 June 2020. 39 action items were due or overdue by year end. The Committee continues to monitor the overdue and high-risk outstanding items and is satisfied with the overall progress made on the implementation of audit action items.



8.13 Process Mapping Transition Project

In 2015 Council commenced a journey of process improvement under the former Business Improvement Directorate. The roll out was not well received by many in the organisation as people feared redundancies and the likes.

Despite the rollout of numerous quality management workshops and training sessions with business units the uptake of “process mapping” has not received dedicated priority.

On 18 February 2021, EMT agreed in principle to phase out process mapping using the Nintex Promapp platform across Council.

The high-level review identified only 294 of 513 processes mapped needed to be recorded formally. 189 of processes that needed to be kept were already recorded in another Policy, Procedure or Standard.

The committee continues to monitor the transition into Council’s Policy register to ensure all relevant procedures are captured.

9. ARIC Performance and Effectiveness

Effective audit, risk and improvement committees (ARICs) are integral to good governance they provide added confidence in Council's financial reporting, internal controls, risk management and legislative compliance functions. These areas and others are outlined in the Liverpool Council ARIC Charter.

In order to ensure that the Committee is operating effectively and is appropriately discharging its obligations as per it's the Charter an annual self-assessment is performed on the performance of the ARIC.

The overall effectiveness of Council's Audit, Risk and Improvement Committee for the 2020/21 financial year was self-assessed by independent members, committee members and external auditors as a 4.5 out of 5. (rating scale being 1 Poor, 3 Satisfactory, 5 Excellent)

Overall ARIC Effectiveness

Roles and Responsibilities	4.4
Skills and Experience	4.6
Authority & Independence	4.8
Membership	4.8
Financial & Performance Management	4.5
Governance, Compliance & Internal Control	4.2
Risk Management	4.1
Internal Audit	4.6
External Audit	4.7
Meetings	4.5
Management Input	4.4
Relationships	4.6

10. Future requirements under the New Audit & Risk Management Framework for NSW Council's

In 2016, the NSW Government made it a requirement under the Local Government Act that each Council have an Audit, Risk and Improvement Committee. This requirement will take effect from March 2022 i.e. 6 months after the next ordinary election.

In 2016, the *Local Government Act 1993* was amended to require councils to appoint an audit, risk and improvement committee (ARIC).

The Office of Local Government (OLG) has since been working with councils and other key stakeholders and industry experts to develop the framework that will support the operation of ARICs and the establishment of a risk management and internal audit function in each council.

A discussion paper, *A New Risk Management and Internal Audit Framework for Local*

Councils in NSW, was released in late 2019 on the proposed model. OLG received over 150 submissions from the local government sector and risk management and internal audit practitioners in response to the discussion paper.

OLG has refined the proposed model in response to this feedback and reissued the draft guidelines in 2021 for further feedback prior to finalising them.

The new framework will be governed by regulations and *Guidelines for risk management and internal audit for local councils in NSW*. These will prescribe the minimum standards for each council's audit, risk and improvement committee, risk management framework and internal audit function.

In anticipation of these future requirements, Liverpool City Council in October 2017 made some changes to the Audit & Risk Committee, incorporating the new "improvement" element to rebrand to an Audit, Risk and Improvement Committee (ARIC). Given Liverpool Council's mature Audit and Risk function and an ARIC which is already aligned to the legislation, Council is well positioned to transition to the core requirements set out in the proposed framework. Given Council's maturity in this space, it is expected that a full transition will be made well before the deadline set out by the Government.

11. Conclusion

The Audit, Risk and Improvement Committee has fulfilled its responsibilities under the Audit, Risk and Improvement Committee Charter for this period. The Committee has operated cooperatively to provide feedback and assurance to management and Council.

The Internal Audit function has implemented a number of changes during the period in preparation for the future requirements of the Office of Local Government and NSW Audit Office. The function has also assisted the Committee is providing a more disciplined and robust approach to coverage of responsibilities.

I would like to take this opportunity to thank my fellow Committee members, management and staff for their forthrightness and cooperation in the operation and outcomes of the Committee during this period.


Andrew McLeod (Chair)
Audit, Risk and Improvement Committee
Liverpool City Council

11/01/22

For further information



Visit Us

Customer Service Centre

Ground Floor, 33 Moore Street, Liverpool, NSW 2170

Open Monday - Friday, 8.30am - 5pm



Phone

1300 36 2170

Calling from interstate: (02) 8711 7000

National Relay Service (NRS): 133 677

(for hearing and speech impaired customers)



Email

lcc@liverpool.nsw.gov.au



Post

Locked Bag 7064, Liverpool BC, NSW 1871



Website

www.liverpool.nsw.gov.au



Subscribe

www.liverpool.nsw.gov.au/subscribe