ATTACHMENTS

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AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)

19 JUNE 2019

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MEMBERS' ATTENDANCE:	Graeme Stratford (Chairperson and External Member); Greg Chemello (Interim Administrator), Robert Jones (Interim Management Committee) and Dr Annette Quayle (External Member)
MEMBER'S APOLOGIES:	Stan Gallo (Interim Management Committee)
OTHER ATTENDANCE:	David Farmer (Chief Executive Officer), Andrew Knight (General Manager Corporate Services), Freddy Beck (Chief Audit Executive), Jeff Keech (Finance Manager), Lisa Fraser (Queensland Audit Office), Sumi Kusumo (Queensland Audit Office), Cathy Murray (Commercial Finance Manager), Tony Welsh (Interim ICT Manager), Brett Davey (Acting General Manager Planning and Regulatory Services), Miranda Reis (Program Manager Business Improvement), Angela Harms (Corporate Governance Manager)
OTHER APOLOGIES:	Patrick Flemming (Queensland Audit Office)

PRESENTATION – ICT STRATEGY

The Interim ICT Manager (Tony Welsh) provided a presentation to the committee in relation to the current state of assessment in current ICT systems, arrangements and practices in Ipswich City Council.

PRESENTATION – IMPROVED PROCUREMENT CONTROLS AND PROCUREMENT PROJECT PROGRESS

The General Manager Corporate Services (Andrew Knight) provided a verbal update in relation to procurement activities at Ipswich City Council.

PRESENTATION – BUSINESS TRANSFORMATION PROJECTS

The Program Manager (Business Improvement) provided an overview of the progress of the Business Transformation Projects.

1.   <u>REPORT - AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(01) OF 13
        FEBRUARY 2019</u>

        This is a report concerning the previous report of the Audit and Risk Management
        Committee No. 2019(01) of 13 February 2019 for confirmation together with an
        extract of the Governance Committee and the Council Ordinary Meeting where the
        report was adopted.

<u>RECOMMENDATION</u>

        That the report be received and the contents noted.

2.   <u>2018-2019 ASSET REVALUATION</u>

        This is a report concerning the 2018-2019 Asset Revaluation and its effect on
        Ipswich City Council's annual financial statements.

        Council's current revaluation procedure FCS-5 provides that Council will revalue all
        its non-current assets on a five year rolling basis provided that these assets do not
        experience significant and volatile change in fair value.

        The current revaluation schedule is as follows:

Year	**Formal Valuation**	**<u>Desktop Valuation</u>**	**Final Report Due Date**
2015	(a) Land	(b),(c),(d),(e)	25-May-15
2016	(b) Roads, bridges and footpaths	(a),(c),(d),(e)	30-Apr-16
2017	(c) Building and Other structures	(a),(b),(d),(e)	30-Apr-17
2018	(d) Flooding and drainage	(a),(b),(c),(e)	30-Apr-18
2019	(e) Artworks	(a),(b),(c),(d)	30-Apr-19

Shaded area only included for completeness.

<u>RECOMMENDATION</u>

That the Audit and Risk Management Committee endorse the following recommendations:

A.   That the report by the Principal Financial Accountant dated 30 April 2019, including

attachments 1, 2, 3 and 4 be received and noted.

B.   That the artworks asset class being a formal valuation and the roads, bridges and footpaths asset class indexation be revalued as outlined in the report by the Principal Financial Accountant dated 30 April 2019 and in accordance with Attachments 1 and 3.

C.   That all other asset classes of land, buildings and other structures, and flooding and drainage not be revalued as the cumulative valuation percentage increases/decreases are below 5%, as outlined in the report by the Principal Financial Accountant dated 30 April 2019.

3.   IMPACT OF NEW ACCOUNTING STANDARDS

This is a report concerning a request from the Queensland Audit Office (QAO) requiring Ipswich City Council (ICC) and its controlled entities to provide a position paper regarding the impact of recently issued or amended accounting standards. Council is required to provide the position paper by the 31 May 2019.

RECOMMENDATION

That the report of the Principal Financial Accountant regarding the impact of the recently released or amended Accounting Standards on Ipswich City Council dated 23 May 2019 be received and the contents noted.

Rob Jones from the Interim Management Committee queried whether council had a model policy in relation to development of manually prepared accounts. It was requested that the Finance Manager investigate a model policy to determine how significant manual models are controlled and provide an update to a future meeting.

4.   ACCOUNTING FOR REINTEGRATION OF IPSWICH CITY PROPERTIES PTY LTD

This is a report concerning a requirement of the Queensland Audit Office (QAO) for Ipswich City Council (ICC) to provide a position paper regarding the impact of the reintegration of Ipswich City Properties Pty Ltd (ICP). Council is required to provide the position paper by the 31 May 2019.

RECOMMENDATION

That the report by the Principal Financial Accountant regarding the impact of the reintegration of Ipswich City Properties Pty Ltd with Ipswich City Council dated 30 May 2019 be received and the contents noted.

5.   UPDATE ON QAO RECOMMENDATIONS (PLANNING AND REGULATORY SERVICES DEPARTMENT)

This is a report concerning the Planning and Regulatory Services Department's progress in complying with the Queensland Audit Office (QAO) recommendations outlined in 'QAO 2018 Closing Report' (adopted by Council on 4 December 2018). Specifically, Appendix A - Internal Control Issues (items 1 to 3) relating to developer infrastructure contributions and fee variations.

RECOMMENDATION

That the report be received and the contents noted.

6.   WASTE TASK FORCE UPDATE

This is a report concerning the Department of Environment and Science ('DES') representatives meeting with Council on 8 April 2019 to provide an update on operations, findings, and outputs of the Odour Abatement Taskforce ('OAT').

RECOMMENDATION

That the report be received and the contents noted.

7.   PROGRESS OF THE 2018-2019 ANNUAL INTERNAL AUDIT PLAN

This is a report concerning the status of the 2018-2019 Annual Internal Audit Plan as outlined within the report.

RECOMMENDATION

That the report be received and the contents noted.

Rob Jones from the Interim Management Committee queried whether internal audit would be involved in any of the business transformation projects in relation to risk processes surrounding change. The answer from the Chief Audit Executive was that a number of these project topics were included in the audit plan and that Internal Audit took part in a number of these projects.

The confidential papers associated with Item 8 are confidential as they relate to internal audits either being undertaken or that have been completed.

8.   INTERNAL AUDIT BRANCH ACTIVITIES REPORT FOR THE PERIOD 4 FEBRUARY 2019 TO 10 JUNE 2019

This is a report concerning the activities of Internal Audit undertaken since 4 February 2019 and the current status of these activities.

RECOMMENDATION

That the report be received, the contents noted and the recommendations in Attachments 2 and 3, be considered finalised and archived.

The confidential papers associated with Item 9 are confidential as they relate to internal audits being considered.

9.   ANNUAL IINTERNAL AUDIT PLAN FOR 2019-2020 THAT INCLUDES THE STRATEGIC IINTERNAL AUDIT PLAN FOR 2020-2022

This is a report concerning the proposed Annual Audit Plan for 2019-2020 that includes the Strategic Internal Audit Plan for 2020-2022.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

A.   That the draft Internal Audit Annual Plan for 2019-2020 that includes the draft Strategic Internal Audit Plan for 2020-2022 (Attachment 1) as prepared by the Chief Audit Executive be reviewed and considered by the Audit and Risk Management Committee.

B.   That, following receipt of the views of the Audit Committee, the Plans subject to amendments as considered necessary, be formally approved by the Chief Executive Officer as required under the Internal Audit Charter.

The confidential papers associated with Item 10 are confidential as they relate to the result of internal audit matters and proposed recommendations.

10.   SUMMARY OF RECENT INTERNAL AUDIT REPORTS ISSUED

This is a report concerning recently completed internal audits and the subsequent reports released since the previous report dated 4 February 2018.

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 11 are confidential as they relate to internal audit matters and proposed recommendations.

11.   OVERDUE RECOMMENDATIONS AS AT 10 JUNE 2019.

This is a report concerning the status of each Department's progress in actioning the internal and external audit recommendations due or overdue for implementation.

RECOMMENDATION

That the report be received and considered.

The confidential papers associated with Item 12 are confidential as they relate to the status of claims currently under investigation by Ipswich City Council.

12.   RISK AND PLANNING SECTION'S PERFORMANCE IN THE MANAGEMENT OF CORPORATE RISK AND INSURANCE

This is a report concerning the performance of the Risk and Planning Section (the Section) in relation to the management of corporate risk and insurance for the period 1 January 2019 to 31 March 2019 (the Quarter).

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 13 are confidential as they relate to the status of complaints currently under investigation by Ipswich City Council.

13.   INTEGRITY AND GOVERNANCE SECTION'S PERFORMANCE IN RELATION TO LEGISLATIVE COMPLIANCE

This is a report concerning the performance of the Integrity and Governance Section (the Section) in relation to managing Council's legislative compliance in the management of complaints, insurance, risk, Right to Information and Information Privacy functions for the period 1 January 2019 to 31 March 2019 (the Quarter).

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 14 are confidential as they relate to information on the QAO interim report which is in draft form at this time.

14.   QAO BRIEFING PAPER AND DRAFT INTERIM MANAGEMENT REPORT

This is a report concerning a briefing paper and draft interim management report submitted by Queensland Audit Office.

RECOMMENDATION

That the reports be received and the contents noted.

Rob Jones from the Interim Management Committee stated that it would be useful to include the root cause of any problems identified to ensure that the issue is not repeated in the future.

15.   NEXT MEETING

The next meeting is scheduled for Wednesday, 28 August 2019.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 1.07 pm.

The meeting closed at 4.02 pm.

MINUTES OF COUNCIL ORDINARY MEETING   25 JUNE 2019

MINUTES OF COUNCIL ORDINARY MEETING

25 JUNE 2019

E X T R A C T

Held in the Council Chambers, Administration Building
45 Roderick Street, Ipswich

The meeting commenced at 9.01 am

Pursuant to section 13 of Council's Local Law No 2 (Council Meetings) 2013, the Interim Administrator invited the Interim Management Committee members present being Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood to address the Council on any matters before it.

ATTENDANCE AT COMMENCEMENT

MEMBER'S ATTENDANCE:

Greg Chemello (Interim Administrator)

INTERIM MANAGEMENT COMMITTEE:

Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood

OFFICER'S REPORTS

REPORT - AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02) OF 19 JUNE 2019

The Interim Administrator of the Ipswich City Council resolves:

That the report be received and the recommendations contained in the report of the Audit and Risk Management Committee No. 2019(02) of 19 June 2019, be adopted.

The motion was put and carried.

MEETING CLOSED

The meeting closed at 9.15 am.

Infrastructure Charges Procedure
Procedure

Our Values: Collaboration | Communication | Integrity | Efficiency | Leadership

TOGETHER WE PROUDLY ENHANCE THE QUALITY OF LIFE FOR OUR COMMUNITY

Version Control and Objective ID	Version No: 2.0	Objective ID: A5706126
Name of parent Policy / Directive	Framework for Development Applications and Related Activities	
Procedure Owner	General Manager (Planning and Regulatory Services)	
Approved by General Manager on	1 August 2019	
Date of Review	1 August 2020	

1. Background

For development approvals in relation to trunk infrastructure, the *Planning Act 2016* authorises Council to;
- adopt by resolution, charges for development infrastructure and levy the charges; and
- impose particular conditions about development infrastructure

For development approvals in relation to non-trunk infrastructure, the *Planning Act 2016* authorises Council to;

- impose particular conditions about development infrastructure

The *Planning Act 2016* provides for a regulation to govern Council's adopted charges and charges by distributor-retailers under the *South East Queensland Water (Distribution and Retail Restructuring) Act 2009* for trunk infrastructure.

In accordance with these authorisations, Council has resolved to establish infrastructure charges through an Adopted Infrastructure Charges Resolution. The Adopted Infrastructure Charges Resolution states the adopted charges, the levied charges and matters relevant to the working out of an offset and refund of a trunk infrastructure contribution. The levied charges are collected through Infrastructure Charges Notices issued as an attachment to a development permit.

Council is only authorised to carry out the above if Council's planning scheme includes a Local Government Infrastructure Plan (LGIP). Council's planning scheme currently includes an LGIP.

The *Economic Development Act 2012* allows a charging entity (such as Council or MEDQ) to issue a charge notice where a relevant charge is levied. As part of the delegation from MEDQ to Council, Council is required to collect these charges and distribute them to the relevant charging entity.

For development in a priority development area under the *Economic Development Act 2012*, Council levies infrastructure contributions in accordance with the Infrastructure Funding Framework (IFF) and provide credits and offsets in accordance with the Infrastructure Funding Framework Crediting and Offset Arrangement (IFFCOA).

Council records levied infrastructure contributions in the Infrastructure Charges Register, Pathway and relevant Infrastructure Agreement Register (if applicable). Additionally, there are various registers relating to specific developments in the Ripley Valley Priority Development Area which record charges collected pursuant to the *Economic Development Act 2012*.

2. Purpose

This procedure provides a framework for assessing, levying, monitoring, collecting, reporting and reconciling of infrastructure contributions, offsets and refunds pursuant to the Ipswich Planning Scheme, the *Planning Act 2016* and the *Economic Development Act 2012*. This procedure also relates to the reconciliation of contributions and credits as part of an infrastructure agreement. There are many components to infrastructure charges, therefore the procedure is segmented into processes for each component. Each process has roles and responsibilities assigned in this procedure in addition to a work instruction.

3. Regulatory Authority

Planning Act 2016
Planning Regulation 2017
Policy titled 'Framework for Development Applications and Related Activities'
Ipswich Planning Scheme 2006
Ipswich Adopted Infrastructure Charges Resolution
Local Government Infrastructure Plan

4. Roles and Responsibilities

The roles and responsibilities for each process is as follows:

Roles and Responsibilities for the calculation of infrastructure contributions for inclusion into Infrastructure Charges Notices

The primary responsibility for the calculation and levying of infrastructure contributions is the responsible Development Planner for the relevant application, and the delegate for the application.

Roles and Responsibilities for matters relating to the Infrastructure Charges Calculator

The primary responsibility for maintaining and updating the Infrastructure Charges Calculator is as follows:
- Maintaining and updating the relevant indexation rates each quarter – managed by the Office of the General Manager
- Maintaining and updating the relevant Maximum Adopted Charges each quarter – managed by City Design Branch
- Ensuring the calculator remains contemporary with any changes to the Ipswich Adopted Infrastructure Charges Resolution and the *Planning Act 2016* – managed by City Design Branch

The primary responsibility for using the Infrastructure Charges Calculator to check infrastructure contributions is the responsible Development Planner, Senior Development Planner or Principal Planner, and the delegate for the application.

Roles and Responsibilities for identified trunk infrastructure

The primary responsibility for determining whether development infrastructure is classified as trunk infrastructure rests with the Development Planning Team Coordinators or Principal Planner and the responsible Development Planner. The determination is undertaken in accordance with section 21 of the Adopted Infrastructure Charges Resolution.

Where development infrastructure is determined to be identified trunk infrastructure, the primary responsibility for including development approval conditions about the standard of the trunk infrastructure is as follows:

- Where the trunk infrastructure development approval condition relates to transport (roads) works which are in accordance with the Local Government Infrastructure Plan (LGIP) Schedule of Works, the Principal Engineering Officers.
- Where the trunk infrastructure development approval condition relates to transport (roads) works which differ from the LGIP Schedule of Works, the Environmental Health and Engineering Manager, in consultation with Council's Infrastructure and Environment Department.
- Where the trunk infrastructure development approval condition relates to public parks or embellishment works for public parks which are in accordance with the LGIP assumptions, the Development Planning Team Coordinators or Principal Planner and the responsible Development Planner, in consultation with Council's Infrastructure and Environment Department.
- Where the trunk infrastructure development approval condition relates to public parks or embellishment works for public parks which differ from LGIP assumptions, the Development Planning Manager, in consultation with Council's Infrastructure and Environment Department.
- Where the trunk infrastructure development approval condition relates to land for community facilities, the Development Planning Team Coordinators or Principal Planner and the responsible Development Planner.

Roles and Responsibilities for working out the establishment cost

The primary responsibility for working out the establishment cost for a trunk infrastructure contribution in accordance with section 23 of the Ipswich Adopted Infrastructure Charges Resolution is as follows:

- For trunk infrastructure contributions for transport (roads) works, the Principal Engineering Officers.
- For trunk infrastructure contributions for land for transport (roads), public parks or land for community facilities, the Development Planning Team Coordinators.

Where the total value of the offsets or refund for the development application is between $0 and $150,000 – the Development Planner and the Principal Engineering Officer (only where the trunk infrastructure contributions is for transport (roads) works) are responsible for a joint memo for approval by the Development Planning Team Coordinator. The memo is to be written by the

Development Planner. The Development Planning Team Coordinator must review the offset calculation methodology.

Where the total value of the offsets or refund for the development application is between $150,000 and $700,000 – the Development Planning Team Coordinator and the Principal Engineering Officer (only where the trunk infrastructure contributions is for transport (roads) works) are responsible for a joint memo for approval by the Development Planning Manager. The memo is to be written by the Development Planner. The Development Planning Team Coordinator must review the offset calculation methodology.

Where the total value of the offsets or refund for the development application is between $700,000 and $2,000,000 – the Development Planning Manager and the Engineering and Environment Manger (only where the trunk infrastructure contributions is for Transport (Roads) Works) are responsible for a joint memo for approval by the General Manager. The memo is to be written by the Development Planner, in consultation with the Development Planner Team Coordinator and the Principal Engineering Officer.

Where the total value of the offsets or refund for the development application is between $2,000,000 and $5,000,000 – the General Manager is responsible for a memo for approval by the Chief Executive Officer. The memo is to be written by the Development Planner, in consultation with the Development Planner Team Coordinator, the Principal Engineering Officer and the Development Planning Manager and consulted with the Executive Leadership Team prior to execution by the General Manager.

Where the total value of the offsets or refund for the development application is over $5,000,000 a memo is to be prepared for approval by Council. The memo is to be written by the Development Planner, in consultation with the Development Planning Team Coordinator, the Principal Engineering Officer, the Development Planning Manager and the General Manager and consulted with the Executive Leadership Team prior to presentation to Council.

The primary responsibility for stating whether an offset or refund applies on the infrastructure charges notice, is the responsible Development Planner for the relevant application, and the delegate for the application. This also includes the provision of additional information about the offset or refund, including when the refund will be given.

Roles and Responsibilities for recalculation of infrastructure contributions where there is no change to the application or there is a Change Application

The primary responsibility for the recalculation of infrastructure contributions where there is no change to the application or where there is a Change Application is the Development Planner, and the delegate for the relevant application.

Roles and Responsibilities for the recalculation of the establishment cost for a trunk infrastructure contribution for work (market cost recalculation)

The primary responsibility for the recalculation of the establishment cost of a trunk infrastructure contribution for works (market cost recalculation) in accordance with section 24 of the Adopted Infrastructure Charges Resolution is the Engineering Planning Team Coordinators, with a memorandum to be approved by an officer with the appropriate financial delegation for the value of the recalculated establishment cost, or alternately Council.

Roles and Responsibilities for the recalculation of the establishment cost for a trunk infrastructure contribution for land (market cost recalculation)

The primary responsibility for the recalculation of the establishment cost for a trunk infrastructure contribution for land (market cost recalculation) is the Development Planning Team Coordinators or Principal Planner and the responsible Development Planner, with a joint memorandum by the Development Planning Team Coordinators and the responsible Development Planner to be approved by an officer with the appropriate financial delegation for the value of the recalculated establishment cost, or alternately Council.

Roles and Responsibilities for the calculation of the actual cost for a trunk infrastructure contribution for works

The primary responsibility for the verification of the actual cost for a trunk infrastructure contribution for works is the Engineering Delivery Team Coordinators, with a memorandum to be approved by an officer with the appropriate financial delegation for the value of the actual cost, or alternately Council.

Roles and Responsibilities for recording levied infrastructure contributions

The primary responsibility for recording levied infrastructure contributions into Pathway following a development approval is the Development Planning Branch Administration and Project Coordinator and relevant Development Planning administration officers.

The primary responsibility for recording levied infrastructure charges in the Infrastructure Charges Register is within the Office of the General Manager section.

Roles and Responsibilities for reconciling levied infrastructure contributions

The primary responsibility for reconciling levied infrastructure contributions in Pathway and in the Infrastructure Charges Register is within the Office of the General Manager section.

Roles and Responsibilities for recovering outstanding infrastructure contributions

The primary responsibility for the recovery of outstanding infrastructure contributions is the Development Planning Compliance Team Coordinator and relevant Development Planning Compliance officers.

Roles and Responsibilities for including development conditions requiring charges to be paid for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)

The primary responsibility for including development conditions requiring charges to be paid in accordance with the Infrastructure Funding Framework (IFF) is the Development Planner for the relevant application, and the delegate for the application.

Roles and Responsibilities for collecting charges and recording collected charges for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)

The primary responsibility for collecting charges and recording collected charges in accordance with the Infrastructure Funding Framework (IFF) is the Development Planning Compliance Team Coordinator and relevant Development Planning Compliance officers.

Roles and Responsibilities for working out credits and/or offsets for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework Crediting and Offsets Arrangement (IFFCOA)

The primary responsibility for working out credits and/or offsets in accordance with the Infrastructure Funding Framework Crediting and Offsets Arrangement (IFFCOA) is the Engineering Delivery Team Coordinators, with a memorandum to be approved by an officer with the appropriate financial delegation for the value of the credits and/or offsets.

Roles and Responsibilities for transferring charges collected under the Economic Development Act to the relevant charging entity.

The primary responsibility for transferring charges collected under the *Economic Development Act 2012* to the relevant charging entity is within the Office of the General Manager section.

5. **Stakeholders**

   Planning and Regulatory Services Department – Development Planning Branch, Environmental Health and Engineering Branch, City Design Branch and Office of the General Manager section.

   Infrastructure and Environment Department.

6. **Education and Training Requirements**

   N/A

7. **Procedure**

   General process for the calculation of infrastructure contributions for inclusion into Infrastructure Charges Notices
   Infrastructure contributions are to be calculated and levied in accordance with:
   - *Planning Act 2016*, particularly Chapter 4
   - Adopted Infrastructure Charges Resolution, particularly Part 3
   - Policy titled 'Framework for Development Applications and Related Activities'
   - Policy titled 'Consideration of Infrastructure Contributions for Modified Developments'
   - Policy titled 'Infrastructure Contribution Relief or Exemptions for Non-Residential Development Undertaken by Community Organisations Policy'
   - Policy titled 'Support for the Reuse of Existing Non-Residential Buildings'
   - Work Instruction - General process for the calculation of infrastructure contributions for inclusion into Infrastructure Charges Notices

   General process for matters relating to the Infrastructure Charges Calculator
   The Infrastructure Charges Calculator is to be maintained in accordance with:
   - Work Instruction – General process for matters relating to the Infrastructure Charges Calculator

   Infrastructure Charges Notices are to be checked using the Infrastructure Charges Calculator in accordance with:
   - Work Instruction - General process for matters relating to the Infrastructure Charges Calculator

   General process for identified trunk infrastructure

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Development approval conditions about trunk infrastructure are to be applied in accordance with:

- *Planning Act 2016,* particularly Chapter 4 division 3
- Local Government Infrastructure Plan
- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for identified trunk infrastructure

General process for working out the establishment cost
Trunk infrastructure offsets or refunds are to be calculated in accordance with:

- *Planning Act 2016,* particularly Chapter 4
- Adopted Infrastructure Charges Resolution, particularly Part 4
- Local Government Infrastructure Plan
- Policy titled 'Framework for Development Applications and Related Activities'
- Development approval conditions about trunk infrastructure
- Work Instruction - General process for working out the establishment cost

General process for recalculation of infrastructure contributions where there is no change to the application
Infrastructure contributions are to be recalculated and levied in accordance with:

- *Planning Act 2016,* particularly Chapter 4
- Adopted Infrastructure Charges Resolution, particularly Part 3
- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for recalculation of infrastructure contributions where there is no change to the application

General process for recalculation of infrastructure contributions for a Change Application
Infrastructure contributions for change applications are to be recalculated and levied in accordance with:

- *Planning Act 2016,* particularly Chapter 4
- Adopted Infrastructure Charges Resolution, particularly Part 3
- Policy titled 'Framework for Development Applications and Related Activities'
- Policy titled 'Consideration of Infrastructure Contributions for Modified Developments'
- Policy titled 'Infrastructure Contribution Relief or Exemptions for Non-Residential Development Undertaken by Community Organisations Policy'
- Policy titled 'Support for 4 to 5 Star Quality Hotel Developments'
- Policy titled 'Support for the Reuse of Existing Non-Residential Buildings'
- Work Instruction - General process for the recalculation of infrastructure contributions for a Change Application

General process for the recalculation of the establishment cost for a trunk infrastructure contribution for work (market cost recalculation)
The market cost recalculation of the establishment cost for a trunk infrastructure contribution for works is to be calculated in accordance with:

- *Planning Act 2016,* particularly Chapter 4
- Adopted Infrastructure Charges Resolution, particularly Part 4
- Local Government Infrastructure Plan
- Policy titled 'Framework for Development Applications and Related Activities'
- Development approval conditions about trunk infrastructure
- Work Instruction - General process for the recalculation of the establishment cost for a trunk infrastructure contribution for work (market cost recalculation)

General process for the recalculation of the establishment cost for a trunk infrastructure contribution for land (market cost recalculation)

The market cost recalculation of the establishment cost for a trunk infrastructure contribution for land is to be calculated in accordance with:

- *Planning Act 2016*, particularly Chapter 4
- Adopted Infrastructure Charges Resolution, particularly Part 4
- Local Government Infrastructure Plan
- Policy titled 'Framework for Development Applications and Related Activities'
- Development approval conditions about trunk infrastructure
- Work Instruction - General process for the recalculation of the establishment cost for a trunk infrastructure contribution for land (market cost recalculation)

General process for the calculation of the actual cost for a trunk infrastructure contribution for works

The actual cost for a trunk infrastructure contribution for works is to be calculated in accordance with:

- *Planning Act 2016*, particularly Chapter 4
- Adopted Infrastructure Charges Resolution, particularly Part 4
- Local Government Infrastructure Plan
- Policy titled 'Framework for Development Applications and Related Activities'
- Development approval conditions about trunk infrastructure
- Work Instruction - General process for the calculation of actual cost for a trunk infrastructure contribution for works

General process for recording levied infrastructure contributions

Infrastructure contributions are to be recorded in accordance with:

- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for recording levied infrastructure contributions

General process for reconciling levied infrastructure contributions

Infrastructure contributions are to be reconciled in accordance with:

- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for reconciling levied infrastructure contributions

General process for recovering outstanding infrastructure contributions

Outstanding infrastructure contributions are to be recovered in accordance with:

- *Planning Act 2016*, particularly Chapter 4
- Adopted Infrastructure Charges Resolution, particularly Part 3
- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for recovering outstanding infrastructure contributions

General process for including development conditions requiring charges to be paid for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)

Development conditions requiring charges to be paid for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF) are to be applied in accordance with:

- *Economic Development Act 2012*
- Infrastructure Funding Framework (IFF)

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- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for including development conditions requiring charges to be paid for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)

General process for collecting charges and recording collected charges for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)

Infrastructure charges for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF) are to be collected and recorded in accordance with:

- *Economic Development Act 2012*
- Infrastructure Funding Framework (IFF)
- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for collecting charges and recording collected charges for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)

General process for working out credits and/or offsets for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework Crediting and Offsets Arrangement (IFFCOA)

Infrastructure credits and/or offsets for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework Crediting and Offsets Arrangement (IFFCOA) are to be worked out in accordance with:

- *Economic Development Act 2012*
- Infrastructure Funding Framework Crediting and Offsets Arrangement (IFFCOA)
- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for working out credits and/or offsets for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework Crediting and Offsets Arrangement (IFFCOA)

General process for transferring charges collected under the *Economic Development Act 2012* to the relevant charging entity.

Infrastructure charges collected under the *Economic Development Act 2012* are to be transferred to the relevant charging entity in accordance with:

- *Economic Development Act 2012*
- Policy titled 'Framework for Development Applications and Related Activities'
- Work Instruction - General process for transferring charges collected under the *Economic Development Act 2012* to the relevant charging entity

8. **Monitoring and review**

This policy is to be reviewed every year or sooner if required. The success and effectiveness of the procedure will be measured by:

- Ensuring infrastructure contributions are levied accurately and consistently in accordance with the procedure.
- Ensuring infrastructure contributions are recorded and reconciled accurately and consistently in accordance with the procedure.

- Ensuring trunk infrastructure offsets and refunds are calculated, recorded and reconciled accurately and consistently in accordance with the procedure.
- Ensuring outstanding contributions are recovered in a timely fashion and in accordance with the procedure.
- Ensuring infrastructure charges collected under the *Economic Development Act 2012* are collected, recorded and transferred in a timely fashion and in accordance with the procedure.

9. **Related documents**

- Policy titled 'Framework for Development Applications and Related Activities'
- Work instruction titled 'General process for the calculation of infrastructure contributions for inclusion into Infrastructure Charges Notices'
- Work instruction titled 'General process for matters relating to the Infrastructure Charges Calculator'
- Work instruction titled 'General process for identified trunk infrastructure'
- Work instruction titled 'General process for working out the establishment cost'
- Work instruction titled 'General process for recalculation of infrastructure contributions where there is no change to the application'
- Work instruction titled 'General process for recalculation of infrastructure contributions for a Change Application'
- Work instruction titled 'General process for the recalculation of the establishment cost for a trunk infrastructure contribution for works (market cost recalculation)'
- Work instruction titled 'General process for the recalculation of the establishment cost for a trunk infrastructure contribution for land (market cost recalculation)'
- Work instruction titled 'General process for the calculation of the actual cost for a trunk infrastructure contribution for works'
- Work instruction titled 'General process for recording levied infrastructure contributions'
- Work instruction titled 'General process for reconciling levied infrastructure contributions'
- Work instruction titled 'General process for recovering outstanding infrastructure contributions'
- Work Instruction titled 'General process for including development conditions requiring charges to be paid for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)'
- Work Instruction titled 'General process for collecting charges and recording collected charges for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework (IFF)'
- Work Instruction titled 'General process for working out credits and/or offsets for development in the Ripley Valley Priority Development Area and in accordance with the Infrastructure Funding Framework Crediting and Offsets Arrangement (IFFCOA)
- Work Instruction title 'General process for transferring charges collected under the *Economic Development Act 2012* to the relevant charging entity'

10. **Definitions**

Council – Means Ipswich City Council.

LGIP – Means Local Government Infrastructure Plan

MEDQ – Minister for Economic Development Queensland

Variation of Development Application Fees
Procedure

Our Values: Collaboration   Communication   Integrity   Efficiency   Leadership

TOGETHER WE PROUDLY ENHANCE THE QUALITY OF LIFE FOR OUR COMMUNITY

Version Control and Objective ID	Version No: 1	Objective ID: A5605337
Name of parent Policy / Directive	Ipswich City Council Register of Fees and Charges	
Procedure Owner	Planning and Regulatory Services	
Approved by ELT on	18 June 2019 (effective 1 July 2019)	
Date of Review	30 June 2021	

1.   Background

This procedure relates to the determination of fee variation requests for any assessment fee contained within the Ipswich City Council Register of Fees and Charges for an application or service provided by the Development Planning, Engineering & Environment or Building & Plumbing branches of the Planning and Regulatory Services Department.

In accordance with the provisions of the *Local Government Act 2009*, Council is permitted to charge reasonable fees based on recovering the cost of processing development applications and must therefore have regard to the complexity of the application and the time that each Council officer will need to put into deciding the application.

2.   Purpose

The objective of this procedure is to provide a framework and process for deciding requests to reduce development application fees as outlined in the Ipswich City Council Register of Fees and Charges. This procedure supports the 'Fee Policies' contained within the Register of Fees and Charges.

3.   Regulatory Authority

Local Government Act 2009
Economic Development Act 2012
Ipswich City Council Register of Fees and Charges
Policy titled 'Framework for Development Applications and Related Activities'

4.   Roles and Responsibilities

Approving Officers: CEO, General Manager (Planning & Regulatory Services), Development Planning Branch Manager, Building and Plumbing Branch Manager, Engineering and Environment Branch Manager.

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Assessing Officers: Team Coordinators (Development), Senior Development Planner, Development Planner, Team Coordinator (Building), Team Coordinator (Plumbing), Principal Engineering Officers, Principal Development Engineers, Team Coordinator (Environment)

5. **Stakeholders**

    Planning and Regulatory Services

    Strategic Client Branch

6. **Education and Training Requirements**

    N/A

7. **Procedure**

    The following steps outline the process for determining fee variations:

Step 1.0	**Request submitted** Requests to reduce development applications fees are to be submitted on the *Request* for *Variation of Development Application Fees* form. Where the applicant is requesting the variation as a bona fide charitable or not-for-profit organisation, proof of status must be submitted with this form (e.g. ABN/ACN, solicitors undertaking, Australian Charities and Not-for-profits Commission registration etc.). ***Community Service Obligations:*** Where work is required to be undertaken which is not captured under the fees and charges, or a fee is unable to be charged under the fees and charges (i.e. providing comments on a proposed public housing development or a community infrastructure designation), the Request for Variation of Development Application Fees form is not required Proceed to Step 4.0
Step 2.0	**Request forwarded to relevant Branch** Requests received by email are forwarded to the relevant Branch mailbox (i.e. development@ipswich.qld.gov.au, building@ipswich.qld.gov.au etc.). Hard copy requests are registered into Objective by the Strategic Client Branch and tasked to the relevant Branch Administration Team (i.e. PD Development Branch Administration Team, PD Building Plumbing Administration Team).

Step 3.0	**Record of request created**
	1. The Administration Officer enters the request into the Pathway Fee Variations Register, including the date of the request, applicant contact details, application number (if known) and property location. Electronic requests are registered into Objective with the following precis:
	
	    [Branch/Register No.] Fee Variation Request Email – [Property Location]
	    Example: DP/635 Fee Variation Request Email – 50 South Street, Ipswich
	
	2. Where required, the Administration Officer separates and registers the PDF *Request for Variation of Development Application Fees* form into the relevant Fee Variation Requests folder in Objective with the following precis:
	
	    [Branch/Register No.] Fee Variation Request Form – [Property Location]

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Example: DP/635 Fee Variation Request Form – 50 South Street, Ipswich

3. The *Administration* Officer records the Pathway Fee Variations Register number on the *Request for Variation of Development Application Fees* form, saves and tasks the form (and supporting documentation) to the relevant Team Coordinator.

Step 4.0	**Request assessed and submitted for approval/refusal** The relevant Team Coordinator (or nominated officer on their behalf) reviews and processes the request as outlined in the *Processing Requests for Variation of Development Application Fees* flowchart (see Attachment A). The request is submitted for approval by the relevant delegated officer (see table below).

REQUEST TYPE	DELEGATED OFFICER
Minor Requests & Community Service Obligations (PID/PPH applications)	Branch Manager
Unreasonable Prescribed Fee/Other (the variation amount is less than $50,000 and less than a 75% reduction of the prescribed fee)	Branch Manager
Unreasonable Prescribed Fee/Other (the variation amount is between $50,000 and $500,000 or greater than a 75% reduction of the prescribed fee)	General Manager
Unreasonable Prescribed Fee/Other (the variation amount is greater than $500,000)	Chief Executive Officer

When a request is made relating to an 'unreasonable prescribed fee', the assessing officer should consider matters such as:
- the applicable fee in other SEQ local government areas;
- previous decisions in the Fee Variation Register; and
- if the fee is comparable with fees charged for applications with a similar complexity and assessment requirements in the fees and charges.

Step 5.0	**Request record updated** 1. The decision is forwarded to the relevant Administration Team. Where the officer's recommendation is to amend the Register of Fees and Charges so that a variation is no longer required or a new category of fee variation is to be created in the Fee Variation Register in Pathway, the decision is also forwarded to the Business Support Branch Manager. 2. The Administration Team register the decision into Objective with the following precis: **[Branch/Register No.] Fee Variation Request [Approval/Refusal] – [Property Location]** *Example: DP/635 Fee Variation Request Approval – 50 South Street, Ipswich*

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	3. The relevant Administration Officer updates the Pathway Fee Variations Register (with details of the approval/refusal) and prepares the *Response to Request for Variation of Development Application Fees* letter (if required) for signature. Once signed, the letter is registered into Objective with the following precis and distributed to the applicant. ***[Branch/Register No.] Response to Fee Variation Request – [Property Location]*** *Example: DP/635 Response to Fee Variation Request – 50 South Street, Ipswich*
Step 6.0	**Transfer documents to application file** When the development application has been lodged with Council, the variation request documentation is saved into the application file and the Pathway Fee Variations register is updated to include the application number.

8. **Monitoring and review**

This process will be monitored through regular reporting to the General Manager (Planning and Regulatory Services) outlining fee variation requests received during the previous quarter.

This details outlined in this procedure will be reviewed every two (2) years from the date of approval.

9. **Related documents**

Attachment A -
Processing Requests

10. **Definitions**

Minor Requests are requests that relate to one of the following:
- Local Government Infrastructure (section 1.6 of the Ipswich City Council Register of Fees and Charges)
- Application Fee Cap (section 1.4 of the Ipswich City Council Register of Fees and Charges)
- Community Organisation and Purpose (section 1.5 of the Ipswich City Council Register of Fees and Charges)
- Development Constraint Overlay Error
- Incorrect Fee Quotation
- Request consistent with an Implementation Guideline or Council Policy
- Resubmission of DA (section 1.12 of the Ipswich City Council Register of Fees and Charges)
- Transfer of DA Fees (section 1.3 of the Ipswich City Council Register of Fees and Charges)

Local Government Infrastructure is where the request relates to a development application that has been made on or on behalf of Ipswich City Council and relates to the provision of standard local government infrastructure and facilities.

Unreasonable Prescribed Fee is where a request has been made that the strict application of the scheduled fee is unfair or unreasonable, in accordance with section 1.3 of the Ipswich City Council Register of Fees and Charges.

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Simone Webbe from the Interim Management Committee suggested that the procedure should include recording of the reason for an approval or refusal as well as include the process for internal or external review rights. The Acting General Manager (Planning and Regulatory Services) advised that this would be incorporated into the next version of the procedure. (Amended Council Ordinary Meeting 25 June 2019).

Item 3 / Attachment 1.

Deficiency	Original Action date	Status	Responsible Officer	Management response	Update
19IR-1: Insufficient segregation of duties between the HR and Payroll Functions	30-Sep-19	Work in Progress	Manager, People and Culture Ken Tapfield	Agreed: The functions and activities aligned to the different sections of the HR branch are currently being reviewed, with changes being finalised by end June 2019. As part of this review there will be a segregation between HR and payroll functions. HR will be responsible for employee master file maintenance. This will be a gradual process as we realign the branch, change processes and up skill employees.	Previously, Payroll would move the new employee from on-boarding in E-Hub to "manage pending recruits" step, and checking/adding job and employment details. They would then add the new employee's substantive salary details. As a result of our review, we have broken the hiring process into two parts: 1. The recruitment team move the new employee from on-boarding in E-Hub to "manage pending recruits" step, check/add job and employment details. The substantive salary details are then entered. In most cases, this process is completed on a Monday ie prior to Tuesday induction. All documentation relating to the new hire will be passed on to the payroll team. 2. On Tuesday, the recruitment team provides payroll with all documentation relating to the new hire (as confirmation that they have attended corporate induction and commenced work). Following the weekly pay run, the payroll team will check the new employee's details in E-Hub, enter the employee's Kronos schedule and any licences required, and enter superannuation and tax details to finalise the hire. P&C are now in the process of updating E-Hub Payroll security role to ensure Payroll team members do not have access to "manage pending recruits".
19IR-2 Absence of System Generated Payroll Reports	28-Jun-19	Work in Progress	Business Systems Coordinator Darrell Rose	Agreed: Management is working through a prioritised list of reports with some reports (eg WH&S) completed. Work on the overall suite of reports required for the E-Hub solution (SAP HR, Payroll, Recruitment, On-Boarding and Learning Management) with progress impeded by the resources also required to work on the implementation, defects resolution, system support, system update and back pay activities required by the new EBA signed off in January 2019. Progress on the reports has been further slowed by the following. • Limitations of the SuccessFactors and Employee Central Payroll reporting facilities resulting in extracts having to be taken from these systems and loaded into an Oracle Discoverer Plus reporting area to allow creation of the reports, and publishing to the Business Area staff that run them. • Research required to identify the data available through the SuccessFactors and Employee Central Payroll reporting facilities, and data set joins Council is investigating a SAP approved third party reporting solution offered by Spinifex to address the reporting difficulties outlined above.	Spinifex Reporting tool has been procured to supplement the limitations of the SAP Payroll and SuccessFactors HR reporting capabilities. With implementation and staff training being completed on the 09/08/2019 work will now begin on the following. a. Audit Report - listing all Masterfile changes. HR - Will be developed using Spinifex. Action Date: 20 September 2019 Payroll - Requesting the Payroll audit logging be turned on. Action Date: 30 September 2019 b. Listing of employees and their associated pay rates. Will be developed using Spinifex. Action Date: 30 August 2019

Deficiency	Original Action date	Status	Responsible Officer	Management response	Update
19IR-3 Insufficient segregation of duties in maintaining SAP system	SAP support personnel segregation of duties - 30 November 2019 Implement system access monitoring controls - 30 September 2019	Not started	Business Systems Coordinator Darrell Rose	SAP support personnel segregation of duties – We will inform SAP Support Vendor of the segregation of duties requirement and agree a plan for their implementation of them. System access monitoring controls – We will identify the system access reporting available and implement a weekly run and review of it for follow up on unauthorised or suspicious activity.	a. Develop a plan to implement segregation of duties between staff that perform system maintenance and those that manage user access and security. Raised with our SAP managed services partner at the last account manager meeting, and Including in a system change and management requirements document being drafted to obtain the costs and timeframes required to implement them. Action Date: 30 November 2019 b. Define and implement detective and monitoring controls as an interim measure. Payroll - Identified there is a standard report available once the Payroll audit logging is turned on. Action Date: 30 September 2019 SuccessFactors (SF) - With return of 2 resources we are now investigating what's available through the SF reporting tool. Action Date: 30 September 2019
19IR-4 Critical security settings are not enabled in SAP system	31-Aug-19	Not started	Business Systems Coordinator Darrell Rose	System overwrite and deletion protection settings: We will work with Councils SAP Support Vendor to configure the controls identified in this recommendation. SAP password settings: Council's ICT Branch Security Officer will work with Council's SAP Support Vendor to achieve update of the SAP password settings.	a. SAP critical security settings are not enabled. Raised with our SAP managed services partner at the last account manager meeting, and Including in a system change requirements document being drafted to obtain the costs and timeframes required to implement them. • set the company code as 'productive' • configure the protection level to no overwriting of the system Action Date: 30 September 2019 b. SAP Password Settings Raised with our SAP managed services partner at the last account manager meeting, and Including in a system change and management requirements document being drafted to obtain the costs and timeframes required to implement them.

Deficiency	Original Action date	Status	Responsible Officer	Management response	Update
19IR-5 Processes and oversight in managing SAP system	31-Aug-19	Not started	Business Systems Coordinator Darrell Rose	User access and change management – We will document and obtain formal agreement with Council's SAP Support Vendor for the user access and change management procedures that are in place. Security - Access to administration functions is restricted to the HR, Payroll and ICT staff that require them to perform their role. We will investigate and implement the logging and monitoring available.	a. User Access Management Raised with our SAP managed services partner at the last account manager meeting, and Including in a system change and management requirements document being drafted to obtain the costs and timeframes required to implement them. Action Date: 30 September 2019 b. Change Management Raised with our SAP managed services partner at the last account manager meeting, and Including in a system change and management requirements document being drafted to obtain the costs and timeframes required to implement them. Action Date: 30 September 2019 c. Security Oversight Process The Masterfile changes reporting being developed and payroll audit logging being turned on will facilitate monitoring of critical system and user administration functions. Action Date: 30 September 2019
19IR-6 Privileged user activities not monitored for Pathway and Oracle eBusiness systems	30-Nov-19	Not started	Business Systems Coordinator Darrell Rose	Agreed – We will investigate and implement the logging and monitoring available. Changes in these systems are noticed by users and reported to the service desk for investigation, which along with the purchasing separation of duties, daily revenue and general ledger reconciliations make it difficult for unexpected changes to go unnoticed.	Defines and implement processes to identify, log and review high risk activities of users with higher privileges to the Pathway and Oracle eBusiness applications. We will investigate and implement the logging and Monitoring available. Action Date: 30 November 2019
19IR-7 Incorrect coding of expenses - Corporate credit cards (re-raised)	30-Sep-19	Work in Progress	Finance Manager Jeff Keech	Agreed that costs should be reviewed prior to capitalisation to ensure correct costs are capitalised. Following previous recommendations, operating expense codes have been set up for specific projects and project costs are reviewed before capitalisation to ensure expenses capitalised are only of a capital nature. We will review the specific expenses identified by QAO to confirm if they have been capitalised to an asset or still in WIP yet to be capitalised which would be expected to be identified as part of the costs review before capitalisation. Where incorrect coding has occurred, it is agreed that further training is to be provided.	Following up details of incorrect costings with QAO to understand the specific source and reasons for coding as previously expense project tasks were set up for operating costs.

Deficiency	Original Action date	Status	Responsible Officer	Management response	Update
19IR-8 Independent verification of vendor bank details not documented (part re-raised)	30-Jun-19	Work in Progress	Finance Manager Jeff Keech	As noted in the issue raised; a new form has been implemented in January 2019 to ensure recording of the name and date of the person contacted. Prior to this, whilst the process outlined that calls would be made and staff as part of the approval emailed that "details checked and are correct"; management accepts that it did not provide evidence of the verification as there was no record on the approval of the person spoken with.	As notes by QAO in issues raised - a new form was implemented in Jan 2019 and there exceptions were prior to this form. Awaiting to discuss with QAO at final audit re closing the issue
19IR-9 Lack of effective control when changing employee bank account	31-Aug-19	Work in Progress	Manager, People and Culture Ken Tapfield	Agreed – Management will review the process for payroll bank account changes. The new E-hub System provides easier capability for employee self-service to change accounts. Management will as part of the review outlined in 19IR-1 assess the segregation of HR and payroll functions and the process for field-based staff.	Council depots are currently being set up with PCs for use by field staff. Once this has been completed, Payroll will remove the "Authority for Deductions/Bank Splits" form from The Wire and communicate that employees will change bank account details via E-Hub. Having PCs set up at depots will facilitate this change and instructions will be available at Depots.
19IR-10 Managing access to Pathway and SAP systems	Pathway system – 31 December 2019 SAP system – 31 July 2019	Work in Progress	Business Systems Coordinator Darrell Rose	'Same as access' for Pathway system: Roles are currently under review and update by the team in People and Culture working on implementation of the Performance and Goals module within the E-Hub solution. We will look again at the Pathway access instructions to see if they can be simplified for use by a larger number of support personnel. We will also look at what can be performed from a profile perspective. Generic accounts in SAP system: Council will investigate and resolve as generic users is against our practice, and duplicate users should not exist.	a. SAP Access Recommendations on generic and potential duplicate accounts will be completed. Action Date: 30 September 2019 b. Pathway Access Review of the Pathway access instructions will be carried out, and the access request forms. Action Date: 13 December 2019
19IR-11 Security configuration for the information technology network (re-raised)	Password security settings - 30 September 2019 Passwords set to never expire - 31 July 2019	Work in Progress	Business Systems Coordinator Darrell Rose	Password security settings - Councils ICT Security Officer raised this issue at a meeting earlier this month, at which it was agreed for work to begin on identifying and addressing the factors required to allow strengthening of password settings, and conformance with the directive. Passwords set to never expire - An ongoing activity is in place to move all user accounts to be subject to the standard password expiry / reset timeframe. We will follow this up as while there are a number of system service accounts required to be set to password never expires, last advice was there were no longer any user accounts with never to expire.	a. Update the network password security settings to be in line with the ICT directive. Action Date: 30 August 2019 Changes are being made to Active Directory on the 23/08/2019 to bring the password security settings in line with the ICT directive. The changes will include strengthening of password complexity by requiring use of three (3) of the following character types: Upper case alphabetical, Lower case alphabetical, Number, Special, Unicode b. Review users accounts that have passwords do not expire. Action Date: 30 August 2019 Implementing a monthly review as follow on from a review completed earlier this year during which users with never expire were contacted and changed to the standard expiry conditions, leaving only system service accounts with never to expire.

	BRIEFING NOTE

MATTER/ISSUE:	Report to Audit and Risk Committee on ICT Controls
DEPARTMENT:	Corporate Services – ICT Branch
PREPARED FOR:	Tony Welsh – Interim ICT Management and Support
PREPARED BY:	Rob Stower – ICT Strategy, Architecture & Governance Manager
OBJECTIVE ID:	

Purpose

Audit and Risk Committee (ARC) has requested an update on "Information systems control framework presentation including aspects such as cybercrime and projects implementation" from ICT Branch.

ICT Capability Model and ICT Strategy

ICT Branch is leveraging a general capability model for ICT developed by Gartner. This tool provides ICC with a means to consider maturity of ICT functions in comparison with global averages. As part of the Current State assessment developed for the ICT Strategy, a detailed survey and benchmark of ICT Branch capability was developed using this model and a summary of the results are at Appendix A.

ARC should note an overall low score (below industry benchmark/average) for most capabilities. The ICT Strategy develops a program of work and future state operating model that focuses on a sub-set of capabilities identified in Appendix A.

InfoSec Framework

ICT Branch has developed an InfoSec Framework that is used to categorise, evaluate, prioritise and govern InfoSec capabilities. This framework outline is at Appendix B.

Audit Committee should note columns "Capability Score" and "Priority" which assess current state maturity for each individual capability and sets priority (Low-Medium-High-Critical) for focus and development by ICT Branch.

The ICT Strategy has considered the capabilities and gaps identified across the InfoSec Framework and has outlined several initiatives to address/remediate. The cross reference between the critical/high gaps identified in the InfoSec current state assessment (column "Priority") and the ICT Strategy is at Appendix C. ARC should note that while the ICT Strategy has been approved, individual projects are not automatically funded and each project must develop and present a Business Case in order to secure funding release.

Operational InfoSec Controls

Broadly speaking there are four forms of Operational InfoSec Controls in place in ICC:

- **Identity, Authorisation and Access Control:** These controls address how user credentials are provided to provide individual user with broad access to the ICC network and how individual users are provided access to specific applications and how that access is withdrawn when no longer needed.
- **AntiVirus/Malware:** These controls are anti-virus/malware installed on workstations/laptops and servers. Generally, these are well administered and current.
- **Network and Edge Security Controls:** These controls site on the 'network edge' and monitor/inspect all forms of network activity and intervene as necessary. These controls include firewalls and proxies and are provided/administered by DXC under an outsourced services arrangement.

BRIEFING NOTE

- **Security Incident and Event Management (SIEM):** SIEM is an overarching service that collects, in real-time, network security data/logs, analyses these logs, creates alerts and incidents, and helps InfoSec operations investigate and remediate InfoSec incidents. SIEM is provided/administered by DXC under an outsourced services arrangement. An example of a monthly SIEM report from DXC, showing the type and volume of security incidents may be found in Objective <here>.

Audit Committee should note the following key matters in regard the Operational Infosec Controls:

- **Observation 1.1:** Identity, Authorisation and Access Controls are weak or inconsistently applied (particularly in relation to SaaS), as previously advised to Audit Committee on 13 Jun 19 and a project to remediate issues is planned for FY19/20. Audit Committee is advised that conflicting priorities, the volume of work called out in the ICT Strategy and resource constraints in ICT Branch are challenging mobilisation of this project.
- **Observation 1.2:** ICT Branch is experiencing significant engagement, quality and delivery issues with the outsourced services provided by DXC (addressing both network controls and SIEM). ICC has suspended payments to DXC and a significant program of remediation work is underway. A key issue with this dispute is that the quality and value of InfoSec reporting is weak (to non-existent) and incident management protocols require significant uplift.
- **Observation 1.3:** ICT Branch periodically conducts 'penetration testing' to test the effectiveness of the Network Controls. To ensure independence these tests are conducted by an external party (Telstra) and the next round of penetration testing is scheduled for Sep 19. Results will be provided to RAC if required.

Project Governance and Project/Solution Development Lifecycle

Appendix C describes the major ICT Project Gates and Phases as defined under existing ICT governance arrangements. These gates, if observed, ought provide adequate oversight and control over project scope, delivery and outcomes. Full body of ICT Project Controls are published on the The Wire <here>.

- **Observation 2.1:** Over the past 8 months there has been a 100% attrition of ICT staff assigned to manage, coordinate and report on ICT Project Portfolio Governance and Reporting and there are numerous gaps and inconsistencies in adherence to the controls identified at Appendix B. ICT Branch is rebuilding/recruiting for these governance functions however it will be another 2-3 months before this capability has been restored.
- **Observation 2.2:** Information Architecture, and particularly as it might advise integration requirements and InfoSec planning is weak with no established practices or internal resources to enable. The recent organisational changes and the outcomes of TP#8 – Knowledge and Information Management have yet to provide clarity on how ICC is to pursue 'Data as an Asset'.
- **Observation 2.3:** Business willingness to consider and help define information integration requirements is leading to increased 'island of automation' with little to no though given to how reference and master data ought be shared between systems. This is leading to a significant erosion of data quality and making any form of integrated reporting and analytics difficult to impossible.
- **Observation 2.4:** Practices and design thinking to address system non-functional requirements (performance, security, availability, DR etc) are weak to non-existent. This is leading to a general failure to consider, test and operationalise systems design and administration mechanisms which in turn lead to business frustration when these aspects of system performance become problematic once in production. Further, a failure to consider aspects such as InfoSec, system performance, DR and Information Lifecycle Management during design and implementation means that these features are generally overlooked in implementation.
- **Observation 2.5:** System testing practices are weak with material gaps in testing regimes leading to functional, performance and supportability issues.
- **Observation 2.6:** All too often implementation scope does not include the decommissioning of the system to be replaced. This is leading to an increasingly 'long tail' of obsolete systems that ICT Branch must manage in production 'for archive/read-only' purposes. Examples include AS/400 (10 years obsolete), TechOne ECM (4 years obsolete) and Taleo (1 year obsolete).

BRIEFING NOTE

InfoSec Controls Development Within the Project/Solution Development Lifecycle

The InfoSec Framework (Appendix B) identifies a number InfoSec capabilities that ought be considered/applied during a solution's design/build/test phase including Threat Modelling & Risk Assessment, Network Zones and Segmentation, Application/Service User Guidelines for InfoSec, Solution Architecture (Security Viewpoint), Solution Security Test Plan and Secure by Design Practices.

Appendix E (Table of Contents only) is a 'checklist' style guideline recently developed by ICT Branch to consider and test the need for InfoSec controls and the effectiveness of these controls as offered by the SaaS provider. This guideline has been developed with a specific emphasis on cloud or Software-as-a-Service (SaaS) solutions.

Audit Committee should note the following key matters in regard the inclusion of InfoSec Controls and validation across ICT project lifecycle:

- **Observation 3.1:** Project Governance Controls at Appendix D do not address specific technical controls or InfoSec analysis/design/testing techniques specific project lifecycle controls. As identified in Appendix B InfoSec analysis/design/testing capabilities, and the reliable application of these functions to individual projects are critically weak/absent.
- **Observation 3.2:** ICT Enterprise & Solution Architecture, Project Delivery and Application Portfolio Management are critically deficient in capability, practices and disciplines relating to Information Management (IM), Information Governance (IG) and Information Lifecycle Management (ILM). Until ICC matures thinking and develops capability in these areas, most of the dependant InfoSec concerns may not be properly focussed on protecting critical information assets.
- **Observation 3.3:** A significant majority of new ICT systems are being produced directly by business stakeholders as SaaS offerings, often with no consultation with or visibility by ICT Branch. The ICT Strategy comfortably embraces SaaS however ICT Branch is often unaware of, or more often unable to influence business approach to and consideration of InfoSec practices when adopting SaaS and cannot assure the existence, integrity or effectiveness of any InfoSec controls for many of these services.

CyberCrime

ICT Branch has no internal capability or focus on "CyberCrime" and views the matter of CyberCrime as a function of Audit and Investigations. CyberCrime may leverage capabilities from the InfoSec Framework as necessary to support technical analysis and forensic investigation required to identify and analyse real or suspected fraudulent activity involving ICT systems.

Appendices:

Appendix A: ICT Branch Capability Model – Current State Assessment
Appendix B: InfoSec Framework (Outline)
Appendix C: ICT Strategy Implications on InfoSec Capability
Appendix D: ICT Project Governance Model (Overview)
Appendix E: Cloud Security Guideline (ToC only)

Item 5 / Attachment 1.

BRIEFING NOTE

Appendix A: ICT Branch Capability Model – Current State Assessment

ICT Capability Maturity (April 2019)

Item 5 / Attachment 1.
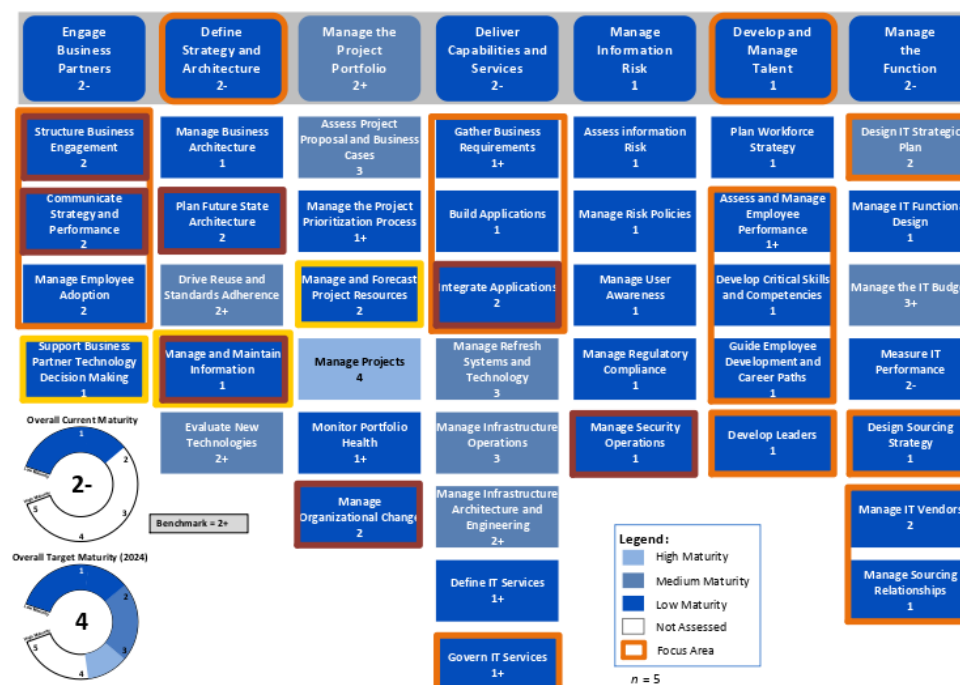
BRIEFING NOTE

Appendix B: InfoSec Framework (Outline)

InfoSec Aspect or Capability	Anchor Technology	Org	People	Process	Tech	Svs	Capability Score	Outcomes	Priority
Governance and Compliance									
ISMP Part 1 -> InfoSec Policy	The Wire	4	3	4	5	3	4	3	L
ISMP Part 2 -> InfoSec Directives	The Wire	5	3	3	5	3	4	3	L
ISMP Part 3 -> InfoSec Framework	The Wire	3	2	2	4	2	3	2	H
ISMP Part 4 -> InfoSec Awareness & Training	e-Hub	2	2	1	3	3	2	2	H
ISMP Part 5 -> InfoSec Development Program		2	2	2	2	2	2	2	C
Information Governance		1	1	1	1	1	1	1	M
Information Classification Guideline		3	2	2	2	2	2	1	M
Information Architecture		1	1	1	1	1	1	1	L
Threat Modelling & Risk Assessment		1	2	1	2	1	1	1	M
Vendor and Contract Management	Oracle EBS	2	2	2	2	2	2	2	C
InfoSec Incident Management (ITIL Aligned)	ServiceNow	2	2	2	2	2	2	2	C
InfoSec Audit Program (Plan + Results + Actions)		2	2	2	2	2	2	2	
Identity, Authentication and Access (IdAM)									
ILM1.1 - Role Management	e-Hub	2	2	2	2	1	2	2	H
ILM1.2 - User Management	e-Hub	2	3	3	2	1	2	2	H
ILM1.3 - Entitlement Mgmt (Auth)	e-Hub	2	3	3	2	1	2	3	H
ILM1.4 - Access Provisioning	ServiceNow	3	3	3	2	1	2	3	H
ILM1.5 - Access De-provisioning	ServiceNow	2	2	2	2	1	2	2	H
ILM1.6 - Privileged Account Mgmt	ServiceNow	2	2	2	1	1	2	2	H
ILM1.7 - Account Audit & Attestations		3	3	2	3	1	2	3	H
Web SSO	ADFS (F5 + ??)	2	2	2	2	1	2	2	H
Enterprise SSO	AD (F5)	3	3	3	3	1	3	3	H
Multi Factor Authentication	RSA	3	3	3	3	1	3	3	L
Vendor/3rd Party Secure Remote Access	(F5)	1	1	1	3	1	1	2	M
Password Management/Password Vault		1	1	1	2	1	1	2	L
Network and Edge Security									
Network Architecture	Cisco	4	4	4	5	4	4	4	L
Edge Security Services Architecture		3	2	2	5	2	3	4	L
Network Zones and Segmentation	Checkpoint	4	2	2	4	2	3	3	M
Network Traffic Malware Monitoring & Protection		2	2	2	2	2	2	2	H
Network Intrusion Detection and Protection (IDS/IPS)	Checkpoint	3	2	2	4	2	3	2	H
Network Firewall	Checkpoint	3	2	2	4	2	3	3	C
Forward Proxy	Bluecoat	3	2	2	4	2	3	2	C
Reverse Proxy	F5	3	2	2	4	2	3	2	M
Secure Remote Access (SOE - SSL-VPN)	Citrix (F5)	3	2	2	4	2	3	2	H
Secure Remote Access (Non SOE)	Citrix	3	3	3	2	2	3	3	H
Secure Remote Access (MDM)	AirWatch	3	3	3	2	2	3	TBC	H
Secure Channel Access (IPSec VPN)	F5	3	2	2	5	2	3	TBC	L
Wireless Intrusion Prevention (WIPS)		3	2	2	1	1	2	1	L
Network DDoS		3	2	2	4	1	2	1	L
Port-based Network Access Control	Cisco ISE	3	3	2	3	3	TBC	TBC	M
Host, OS, Application & Data Security									
Application/Service User Guidelines for InfoSec		2	2	2	2	2	2	1	L
Solution Information Risk Assessment		1	2	1	1	1	1	1	M
Solution Architecture (Security Viewpoint)		1	2	1	1	1	1	1	M
Solution Security Test Plan		1	2	1	1	1	1	1	H
Solution Security Test Report		1	2	1	1	1	1	1	H
Secure by Design Practices		1	2	1	1	1	1	1	L
Data Loss Prevention		1	1	1	1	1	1	1	M
Web Application Firewall	F5	2	2	2	4	1	2	1	H
Host (Server) Malware & Antivirus Protection	McAfee / SIEM	4	4	4	4	4	4	3	L
EUC Malware & Antivirus Protection	Sophos / SIEM	4	4	4	4	3	4	3	L
Host Intrusion Monitoring & Protection	Tripwire	4	4	2	4	2	3	3	L
Cloud Access Security Broker		1	1	1	1	1	1	1	H
Host Encryption (Server/DB)		2	2	2	2	2	2	3	L
Host Encryption (EUC)		1	1	1	1	1	1	3	L
Mobile Device Protection	AirWatch	2	2	2	4	2	TBC	TBC	H
Removable Media Protection		1	1	1	1	1	1	1	M
Application / Content Whitelisting		2	2	2	5	2	3	2	M
Application DDoS		1	1	1	1	1	1	1	M
Test Data Obfuscation		1	1	1	1	1	1	1	H
API Security		1	1	1	1	1	1	1	H
Digital Rights Management		1	1	1	1	1	1	1	L
Fraud Monitoring (ICT application misuse)		1	1	1	1	1	1	1	H
Data Backup & Restore Services		3	3	2	3	3	3	4	M
Verticals									
SIEM	ArcSight	3	2	2	5	2	3	1	C
Business Continuity Plan		2	2	2	2	2	2	2	H
Disaster Recovery (Procedures and Mechanisms)		2	2	2	3	3	2	2	C
Disaster Recovery Test Plan		1	1	1	1	2	1	2	C
Security Requirements for Cloud Adoption		2	2	4	1	1	2	2	H
Design Patterns for Resiliency & DR		2	2	2	3	2	2	3	M
PKI and Certificate Management		2	2	3	3	2	2	3	M
Penetration Testing		2	2	2	2	2	2	2	M
Change Monitoring and Secure Configuration Management (FIM)	TripWire	4	4	2	5	2	3	2	H
Vulnerability Scanning and Management (aka VSM, MVA)	TripWire	4	4	2	5	2	3	2	H

Capability Components

Org: *Organisation*, considers clarity of organisational structure and functional design between Departments and Teams required to deliver outcomes

People: Considers the skills and capacity of in-place resources required to deliver outcomes

Process: Considers the effectiveness and clarity of policies and processes required to deliver outcomes

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Capability Scale:

1: No effective capability (or capacity)

2: Some ad-hoc capability, but largely ineffective with significant gaps or issues

3: Mostly effective capability with manageable gaps or issues

4: Good coverage, gaps and issues well managed

5: Entirely fit-for-purpose

Outcomes Scale:

1: No observable influence on overall InfoSec posture

2: Some influence across overall InfoSec posture, but largely ineffective

3: Positive influence across overall InfoSec posture, but material gaps, risks and issues remain

4: Positive influence across overall InfoSec posture, manageable gaps, risks and issues

5: Contributing 'best practice' outcomes across overall InfoSec posture

City of Ipswich

BRIEFING NOTE

Appendix C: ICT Strategy Implications on InfoSec Capability

InfoSec Aspect or Capability	Anchor Technology	Org	People	Process	Tech	Svs	Capability Score	Outcomes	Priority	Related ICT Strategy Work Package
MP Part 3 -> InfoSec Framework	The Wire	3	2	2	4	2	3	2	H	ITGOV05
MP Part 4 -> InfoSec Awareness & Training	e-Hub	2	2	1	3	3	2	2	H	BAU
MP Part 5 -> InfoSec Development Program		2	2	2	2	2	2	2	C	BAU
endor and Contract Management	Oracle EBS	2	2	2	2	2	2	2	C	BP03
foSec Incident Management (ITIL Aligned)	ServiceNow	2	2	2	2	2	2	2	C	ITSM03
foSec Audit Program (Plan + Results + Actions)		2	2	2	2	2	2	2	H	ITGOV02
M1.1 - Role Management	e-Hub	2	2	2	2	1	2	2	H	ITSM04
M1.2 - User Management	e-Hub	2	3	3	2	1	2	2	H	ITSM04
M1.3 - Entitlement Mgmt (Auth)	e-Hub	2	3	3	2	1	2	3	H	ITSM04
M1.4 - Access Provisioning	ServiceNow	3	3	3	2	1	2	3	H	ITSM04
M1.5 - Access De-provisioning	ServiceNow	2	2	2	2	1	2	2	H	ITSM04
M1.6 - Privileged Account Mgmt	ServiceNow	2	2	2	1	1	2	2	H	ITSM04
M1.7 - Account Audit & Attestations		3	3	2	3	1	2	3	H	ITSM04
feb SSO	ADFS (F5 + ??)	2	2	2	2	1	2	2	H	GAP
nterprise SSO	AD (F5)	3	3	3	3	1	3	3	H	GAP
etwork Traffic Malware Monitoring & Protection	F5	2	2	2	2	2	2	2	H	ITSM03
etwork Intrusion Detection and Protection (IDS/IPS)	Checkpoint	3	2	2	4	2	3	2	H	ITSM03
etwork Firewall	Checkpoint	3	2	2	4	2	3	3	C	ITSM03
orward Proxy	Bluecoat	3	2	2	4	2	3	2	C	ITSM03
ecure Remote Access (SOE - SSL-VPN)	Citrix (F5)	3	2	2	4	2	3	2	H	ITSM02
ecure Remote Access (Non SOE)	Citrix	3	3	3	2	2	3	3	H	ITSM02
ecure Remote Access (MDM)	AirWatch	3	3	3	2	2	3	TBC	H	GAP
olution Information Risk Assessment		1	2	1	1	1	1	1	H	ITCAP05
olution Security Test Plan		1	2	1	1	1	1	1	H	ITCAP05
olution Security Test Report		1	2	1	1	1	1	1	H	ITCAP05
lobile Device Protection	AirWatch	2	2	2	4	2	TBC	TBC	H	GAP
EM	ArcSight	3	2	2	5	2	3	1	C	ITSM03
usiness Continuity Plan		2	2	2	2	2	2	2	H	ITGOV01
isaster Recovery (Procedures and Mechanisms)		2	2	2	3	3	2	2	C	ITSM06
isaster Recovery Test Plan		1	1	1	1	2	1	2	C	ITSM06
foSec Requirements for Cloud Adoption		2	2	4	1	1	2	2	H	ITCAP05
I and Certificate Management Directive		1	1	1	1	1	1	1	H	BAU

Capability Components

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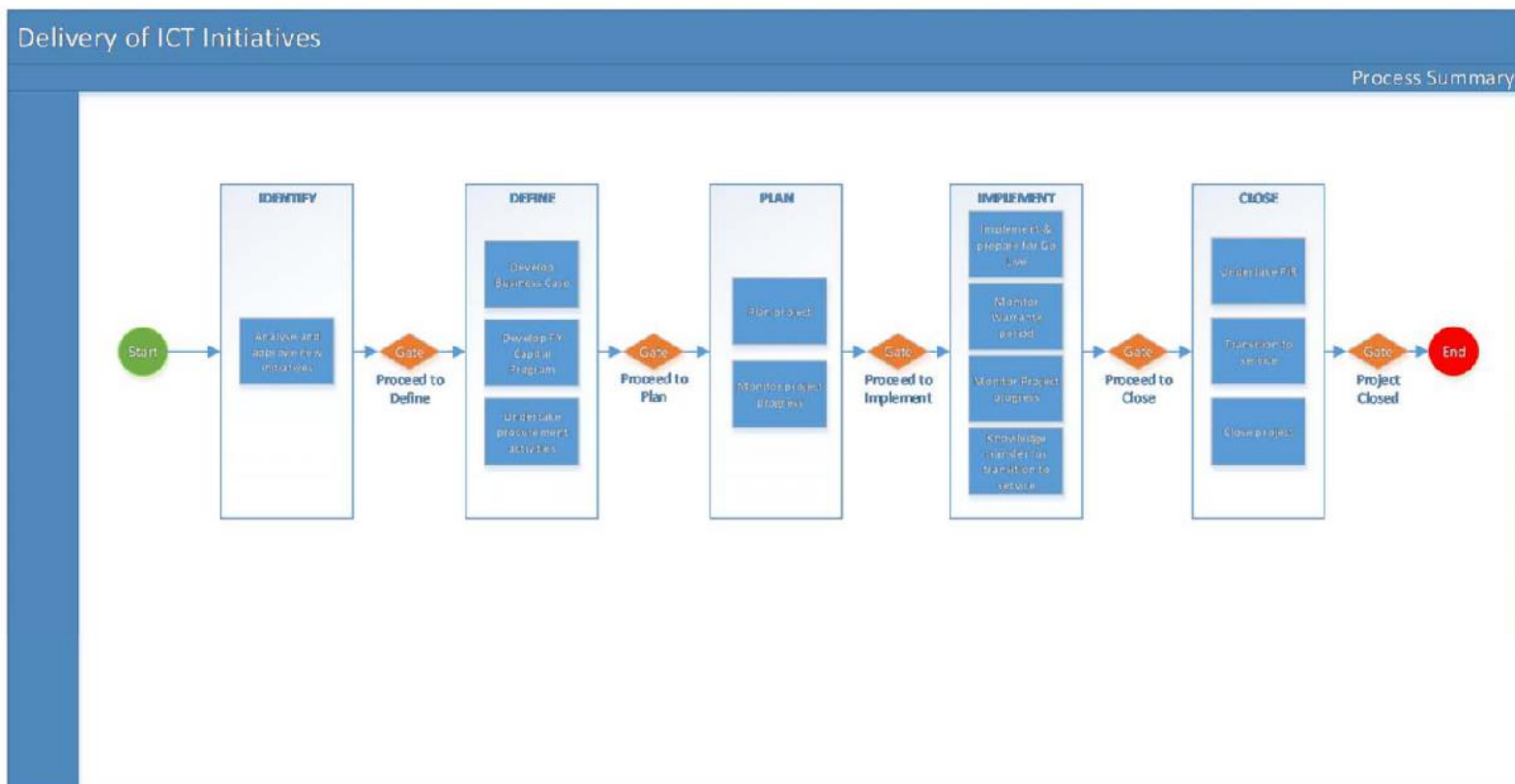4: Good coverage, gaps and issues well managed

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BRIEFING NOTE

Appendix D: ICT Project Governance Model (Overview)

BRIEFING NOTE

Appendix E: Cloud Security Guideline (Table of Contents only)

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Internal Audit Report Status

2018/2019 Financial Year			
Reference	Audit Name	Final Report	Finalised
A1819-01	Business Case Development	07/082019	
A1819-05	Credit Cards Framework – Allocation and Use	31/07/2019	
A1819-09	Infrastructure Services Capacity Review	25/07/2019	
A1819-11	Objective	In Progress	
A1819-12	Operations of Fleet and Plant	In Progress	
A1819-13	Penalty Infringement Process	25/07/2019	
A1920-06	Enterprise Resource Planning (ERP) Observation/Advice	In Progress	
A1920-16	Receipting, Cash Handling and Floats	In Progress	

2018/2019 Financial Year			
Reference	Audit Name	Final Report	Finalised
A1718-03	Community Lease Agreements	24/01/2019	
A1718-04	Construction Quality Verification	30/10/2018	30/10/2018
A1718-07	Design Certification	19/12/2018	03/07/2019
A1718-09	Environmental Plan Levy	25/07/2018	
A1718-10	ICT Managed Services Implementation	04/10/2018	04/10/2018
A1819-02	Civic Hall Safety and Security	03/06/2019	09/07/2019
A1819-07	Enterprise Resource Planning Observation/Advice	30/06/2019	30/06/2019
A1819-08	Fraud Prevention and Investigation Process	21/06/2019	21/06/2019
A1819-15	Pound Operations	27/06/2019	
A1819-18	Waste Business Management Systems	14/05/2019	22/07/2019

2017/2018 Financial Year			
Reference	Audit Name	Final Report	Finalised
A1617-05	Ethics	23/08/2017	05/06/2019
A1617-10	IT Security	10/11/2017	10/11/2017
A1617-14	Process of Communications Release	16/08/2017	31/07/2018
A1617-15	Procurement and Contract Management	15/08/2017	

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2017/2018 Financial Year			
Reference	Audit Name	Final Report	Finalised
A1617-17	Service Request Management	18/07/2017	
A1718-01	Arboriculture	20/04/2018	
A1718-08	Enterprise Resource Planning Observation/Advice	30/06/2018	30/06/2018
A1718-11	Immunisation Program	29/06/2018	
A1718-12	Line Marking and Signs	29/06/2018	14/08/2019
A1718-16	Residential Swimming Pools	16/11/2017	
A1718-17	Security and Safety Cameras	29/06/2018	
A1718-18	Waste Business Management Systems	20/04/2018	04/12/2018

2016/2017 Financial Year			
Reference	Audit Name	Final Report	Finalised
201602	Change Management IT	16/12/2016	16/05/2017
201603	Contributed Assets	19/09/2016	07/01/2019
201608	Governance of Controlled Entities	12/10/2016	07/08/2018
A1617-02	~~Data#3 (Compliance)~~ ICT Managed Services - Probity	16/06/2017	16/06/2017
A1617-04	Enterprise Resource Planning (ERP) Observation/Advice	30/06/2017	30/06/2017
A1617-06	Fees and Charges (Revenue)	12/04/2017	07/12/2018
A1617-07	Fuel and Corporate Cards	02/06/2017	02/06/2017
A1617-08	Food Safety Program	12/04/2017	10/10/2017
A1617-09	Infrastructure Agreements	03/03/2017	16/05/2017
A1617-11	Library	27/03/2017	28/02/2018
A1617-12	Overtime and Allowances	30/01/2017	15/02/2017
A1617-13	Parks, Open Spaces and Playgrounds	28/10/2016	30/05/2018
A1617-18	SES	02/06/2017	
A1617-19	IWS Business Management System	03/03/2017	11/09/2017

2015/2016 Financial Year			
Reference	Audit Name	Final Report	Finalised
201509	IT Security	07/09/2015	15/02/2017
201511	Privacy/Identity Management	02/02/2016	03/08/2016
201516	Social Media	16/07/2015	15/02/2017

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2015/2016 Financial Year			
Reference	**Audit Name**	**Final Report**	**Finalised**
201601	Business Process Reengineering and Benefits Realisation	18/01/2016	17/02/2016
201604	Enterprise Resource Planning (ERP) Observation/Advice	30/06/2016	03/08/2016
201605	Enterprise Risk Management (ERM)	29/04/2016	
201606	Fire Safety	23/05/2016	30/06/2017
201609	Independent Validation of Internal Audit Quality Self–Assessment	30/06/2016	
201610	Internal Audit Recommendations Implementation Follow-up	03/06/2016	03/08/2016
201611	Objective – Record Storage, Clarification and Retrieval	30/06/2016	03/08/2016
201613	Procurement (External Audit Recommendations)	23/03/2016	18/05/2016
201614	Program Management Process (IS) review new process	13/04/2016	18/05/2016
201618	Transport Corridor Planning	05/02/2016	18/05/2016
201619	IWS Management Systems Review	19/04/2016	03/08/2017

2014/2015 Financial Year			
Reference	**Audit Name**	**Final Report**	**Finalised**
201401	Animal Management	07/08/2014	17/02/2016
201402	Budget Management	08/01/2015	17/02/2016
201404	Cloud Computing	22/08/2014	22/10/2014
201405	Contract Management	25/09/2014	31/07/2018
201501	Abandoned Vehicles	17/10/2014	13/05/2015
201502	Appointment Process	15/04/2015	13/05/2015
201503	Asset Management – Strategic (WPR)	20/03/2015	17/02/2016
201504	Cemeteries	25/02/2015	
201505	Dealing with Children	07/11/2014	13/10/2016
201506	Enterprise Resource Planning (ERP) Observation/Advice	30/06/2015	05/08/2015
201508	IT Governance	16/06/2015	05/08/2015
201510	Parking Fines	27/05/2015	03/10/2007
201513	Purchase Card Industry – Data Security Standard	19/06/2015	03/08/2016
201514	Roads Rehabilitation Maintenance	19/06/2015	18/05/2016
201517	Transfer Station	11/06/2015	28/10/2015
201518	Workplace Health & Safety	20/03/2015	16/05/2017

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2014/2015 Financial Year			
Reference	Audit Name	Final Report	Finalised
201519	Ipswich Waste Services Management Systems Review	28/05/2015	05/08/2015
201520	Rates	21/05/2015	05/07/2017

2013/2014 Financial Year			
Reference	Audit Name	Final Report	Finalised
201303	Asset Management Tool and Software Capability	08/11/2013	22/10/2014
201311	Project Quality Management (Actual vs. Specified) (IS)	23/08/2013	21/05/2014
201312	Purchase Cards (Supervision)	09/08/2013	12/02/2014
201315	Task Performance Management (Absenteeism, Productivity) (WP&R)	19/12/2013	13/05/2015
201403	Business Activity Statement (BAS) Preparation	26/09/2013	21/05/2014
201406	ECM Records (Assessment of Pilot)	30/06/2014	12/08/2014
201407	Enterprise Resource Planning (ERP) Observation/Advice	30/06/2014	12/08/2014
201408	Flood Damage Management	06/11/2013	21/05/2014
201409	Investigation and Compliance (HS&RS)	26/09/2013	22/10/2014
201410	Internal Financial Control (C&CS)	19/12/2013	12/08/2014
201411	Phone Contract Management	05/02/2014	21/05/2014
201412	Plant Hire	15/05/2014	11/02/2015
201415	Security of Council Assets and People	18/02/2014	13/05/2015
201417	Tender Evaluation	01/05/2014	16/05/2017
201418	Waste Drivers Time and Attendance Recording	15/08/2013	11/02/2015
201419	Ipswich Waste Services Management Systems Review	05/02/2014	12/08/2014

2012/2013 Financial Year		
Reference	Audit Name	Final Report Date
201202	Business Intelligence & Reporting	28/09/2012
201210	Intellectual Property and Commercialisation (C&CS)	28/09/2012
201214	Private Work (IS, P&D)	26/09/2012
201215	Project Management (Review 2 or 3 selected projects) (IS, WP&R)	14/08/2012
201217	Restructuring (Loss of Control Measures)	28/09/2012
201302	Asset Management Portable and Attractive (HS&RS)	20/03/2013

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2012/2013 Financial Year		
Reference	**Audit Name**	**Final Report Date**
201304	Enterprise Resource Planning (ERP) Assurance	30/06/2013
201305	Financial Capitalisation and Asset Recognition (IS, F&CS)	18/06/2013
201306	Footpath Inspection and Maintenance (WP&R)	25/06/2013
201307	Grants and Subsidies Received and Allocated	04/12/2012
201308	Investigation Procedure and Guidelines	19/06/2013
201310	Payroll Allowances and Reconciliations	18/06/2013
201316	Transfer Station	20/03/2013

2011/2012 Financial Year		
Reference	**Audit Name**	**Final Report Date**
201102	Asset Valuation, Depreciation & Impairment	01/08/2011
201106	Disaster Recovery Processes & Business Continuity (Waste Pilot)	27/06/2012
201201	Bushfire Planning and Preparation (P&D, WP&R)	14/05/2012
201203	Community Engagement Plans	23/03/2012
201204	Control Processes and Documentation (P&D)	25/06/2012
201205	Disaster Recovery Processes & Business Continuity (F&CS (IT), WP&R)	27/06/2012
201206	Enterprise Resource Planning (ERP) Assurance	30/06/2012
201207	Estimates Process for Capital and Other Projects (IS, WP&R)	31/01/2012
201208	General Complaints Process	14/05/2012
201209	Hiring of Contractors	02/12/2011
201211	Performance & Appraisal Process (Staff)	17/02/2012
201212	Policy & Procedure Currency Review	15/11/2011
201213	Privacy (Protect Sensitive & Private Information (HS&RS)	01/03/2012
201216	Receivals – Actual/Outcome versus Specifications/Requirements	02/12/2011
201218	Secure Mobile Devices	02/03/2012
201219	Flood Reconstruction Due Process (Special Audit)	30/09/2011

2010/2011 Financial Year

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Reference	Audit Name	Final Report Date
201011	One Stop Shop Compliance Framework (HP&R, P, ES)	13/08/2010
201014	Project Management (F&CS, P, E)	14/12/2010
201001	Accounts Payable	24/03/2011
201104	Continuous Control Monitoring (Fraud Prevention and Detection)	30/06/2011
201107	Enterprise Resource Planning (ERP) Assurance	30/06/2011
201108	FBT (Policy & Calculation)	21/09/2010
201109	IT Security (Oracle)	04/11/2010
201110	Legislative Compliance	06/04/2011
201113	Procurement (Roles & Segregation)	03/11/2010
201114	Quality Assessment of Internal Audit Unit	13/04/2011
201115	Training Framework	12/11/2010

2009/2010 Financial Year		
Reference	Audit Name	Final Report Date
200908	Enterprise Risk Management (ERM)	18/08/2009
200910	Facilities Management	20/07/2009
201001	Infrastructure Assets Maintenance & Rehabilitation	28/04/2010
201002	Asset Sales and Disposal	29/06/2010
201003	Bank Reconciliation (F&CS)	30/06/2010
201004	Cash Handling Sites	05/03/2010
201005	Continuous Control Monitoring (Fraud Prevention and Detection)	30/06/2010
201006	Delegations	18/08/2009
201008	Enterprise Resource Planning (ERP) Assurance	30/06/2010
201009	Financial Accounting (Oracle)	21/04/2010
201012	Overtime and Allowances	10/02/2010
201013	Performance Measurement	02/06/2010
201015	Revenue Loss	17/12/2009