

### 10.3 FORWARD PROGRAM OF COUNCIL BUSINESS PAPERS RELATED TO IMPLEMENTATION OF THE EXTERNAL AUDIT FINDINGS - FOR THE PERIOD APRIL 2021 TO JULY 2021

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#### SUMMARY

The purpose of this paper is to provide a forward program detailing the Business Papers to be tabled at Norfolk Island Regional Council (Council) meetings for the period April 2021 to July 2021, concerning the implementation of the External Audit Findings (EAFs) as adopted by Council on 24 February 2021.

The focus for the forward program April 2021 to July 2021 is based on the Findings assessed for delivery in 1-12 months.

#### BACKGROUND

The Council at its meeting on 24 February 2021 passed the following Resolution:

##### Resolution 2021/3

1. *That Council adopt all Recommendations (total of 113) as presented in the External Audit Reports prepared by:*
  - a) *Grassroots Connections Australia - "Norfolk Island Regional Council Independent Governance and Financial Audit" Report dated 15 November 2020 (84 recommendations) (Attachment 1).*
  - b) *Nexia Australia - "Independent Audit of Financial Performance" Report dated 30 October 2020 (29 recommendations) (Attachment 2).*
2. *That Council instructs the General Manager to commence initial planning with scoping of work / projects and the development of detailed business cases where necessary, so that key deliverables, budget requirements and delivery timeframes can be clearly identified and agreed, thereby enabling priorities to be set, and a program of work to be determined.*
3. *That Council continue to liaise with the Department of Infrastructure, Transport, Regional Development and Communications for appropriate funding sources when developing priorities of the adopted recommendations.*

Noting the above resolution the Recommendations as presented in the External Audit Reports will be referred to as External Audit Findings (EAFs) in Council papers and documentation.

Business Papers presented to Council involving the EAFs will be clearly identified with the relevant EAF number/s in the Paper's title, together with specific details of the Finding/s referenced in the Paper.

#### RELEVANCE TO THE STRATEGIC PLAN AND RESOURCING STRATEGY

As the Findings found in the External Audit Reports are wide ranging and involve many areas of Council operations, including financial and resource planning, it is considered these Findings align with and impact all strategic directions and objectives detailed in the Community Strategic Plan and the Resourcing Strategy.

**ORDINARY COUNCIL MEETING AGENDA****7 APRIL 2021****DISCUSSION**

Implementation of the EAFs has commenced with a priority to progress those Findings assessed by Council as being delivered in 1-12 months.

At the same time, work is also continuing on Findings assessed in the medium and long term, and these will be added to the forward program as detailed planning is progressed.

A forward program of Business Papers for submission to Council meetings for the period April 2021 to July 2021 is presented below.

The work program reflects a total of 29 EAFs being progressed over the period from April 2021 to July 2021.

| <b>Forward Program NIRC Business Papers – Council Meetings April 2021 to July 2021</b> |                       |  |                            |                                       |
|--|-----------------------|--|----------------------------|---------------------------------------|
| <b>Month</b>   | <b>Area</b>           | <b>Business Paper</b>  | <b>Responsible Officer</b> | <b>External Audit Finding/s (EAF)</b> |
| Apr-21   | Services              | Meeting program of fortnightly meetings established with NIRC and DITRDC.  | Bruce Tylor                | EAF 10                                |
| May-21   | General Manager       | Paper regarding the transfer of responsibility for KAVHA, Airport Fire Services and Court Services from NIRC to the Commonwealth.  | Andrew Roach               | EAF 39, 63, (part 37)                 |
| May-21   | People and Culture    | Status as to implementation of payroll software Element Time.  | Leanne Tanti               | EAF 104                               |
| May-21   | General Manager       | New Advisory Committee Structure and Charters.   | Andrew Roach               | EAF 1 & 2                             |
| May-21   | General Manager       | Proposed Quarterly Meeting Schedule between NIRC and DITRDC to discuss strategic issues involving: <ul style="list-style-type: none"> <li>• NIRC Mayor &amp; GM</li> <li>• The Administrator</li> <li>• Assistant Secretary DITRDC.</li> </ul> | Andrew Roach               | EAF 11 & 12                           |
| May-21   | Corporate and Finance | Final Report on handover of Workers Compensation Scheme.   | Alistair Innes-Walker      | EAF 113                               |
| Jun-21   | Corporate and Finance | Report on review of the procurement process involving the raising of purchase orders and associated staff training.  | Alistair Innes-Walker      | EAF 103                               |
| Jun-21   | Corporate and Finance | Report on bank reconciliation process, appointment of new  | Alistair Innes-Walker      | EAF 106                               |

**ORDINARY COUNCIL MEETING AGENDA****7 APRIL 2021**

|        |                       |  |                       |                                   |
|--------|-----------------------|--|-----------------------|-----------------------------------|
|        |                       | accounting staff, and staff training.  |                       |                                   |
| Jun-21 | Corporate and Finance | Report on Asset Finder software implementation.  | Alistair Innes-Walker | EAF 40, 91, 92, 93, 94, 107       |
| Jun-21 | Corporate and Finance | Report on implementation of Open Gov software reporting.   | Alistair Innes-Walker | EAF 3, 4, 72, 82, 83, 84, 95, 101 |
| Jul-21 | General Manager       | Engagement of Valuer for land valuations.  | Andrew Roach          | EAF 44                            |
| Jul-21 | People and Culture    | Report on integration of updated Workforce Plan with "companion" plans of TAAPILI and the HR business. | Leanne Tanti          | EAF 77                            |
| Jul-21 | People and Culture    | Report on update of NIRC Workforce Plan to include an analysis of current and future resourcing needs. | Leanne Tanti          | EAF 76                            |

It is proposed to present Council with a quarterly progress report as to the status of implementing the EAFs.

**GOVERNANCE/POLICY IMPLICATIONS**

A forward program detailing the Business Papers to be submitted to Council provides for accountability and transparency regarding Council's progress towards implementing the EAFs.

**LEGAL IMPLICATIONS**

Nil

**ENVIRONMENTAL IMPLICATIONS**

Nil

**SOCIAL IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**CONCLUSION**

In developing a forward program, the initial focus is implementing those Findings assessed by Council for delivery in 1-12 months. The program presented identifies the Business Papers for submission to Council meetings for the period April 2021 to July 2021.

The forward program will be regularly reviewed and updated as planning continues, and work is progressed.

**RECOMMENDATION**

That Council note the forward program as presented detailing the Business Papers to be tabled at Council meetings for the period April 2021 to July 2021; and that the program has prioritised those External Audit Findings (EAFs) assessed for delivery in 1-12 months as adopted by Council on 24 February 2021.

**ATTACHMENTS**

Nil