

NOTICE OF MEETING



AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

An Audit, Risk and Improvement Committee Meeting of Byron Shire Council will be held as follows:

Venue	Conference Room, Station Street, Mullumbimby
Date	Thursday, 29 August 2019
Time	11.30am

A handwritten signature in black ink, appearing to read 'Vanessa Adams', is located below the meeting details.

Vanessa Adams
Director Corporate and Community Services

CONFLICT OF INTERESTS

What is a “Conflict of Interests” - A conflict of interests can be of two types:

Pecuniary - an interest that a person has in a matter because of a reasonable likelihood or expectation of appreciable financial gain or loss to the person or another person with whom the person is associated.

Non-pecuniary – a private or personal interest that a Council official has that does not amount to a pecuniary interest as defined in the Local Government Act (eg. A friendship, membership of an association, society or trade union or involvement or interest in an activity and may include an interest of a financial nature).

Remoteness – a person does not have a pecuniary interest in a matter if the interest is so remote or insignificant that it could not reasonably be regarded as likely to influence any decision the person might make in relation to a matter or if the interest is of a kind specified in Section 448 of the Local Government Act.

Who has a Pecuniary Interest? - a person has a pecuniary interest in a matter if the pecuniary interest is the interest of the person, or another person with whom the person is associated (see below).

Relatives, Partners - a person is taken to have a pecuniary interest in a matter if:

- The person's spouse or de facto partner or a relative of the person has a pecuniary interest in the matter, or
- The person, or a nominee, partners or employer of the person, is a member of a company or other body that has a pecuniary interest in the matter.

N.B. “Relative”, in relation to a person means any of the following:

- (a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descends or adopted child of the person or of the person's spouse;
- (b) the spouse or de facto partners of the person or of a person referred to in paragraph (a)

No Interest in the Matter - however, a person is not taken to have a pecuniary interest in a matter:

- If the person is unaware of the relevant pecuniary interest of the spouse, de facto partner, relative or company or other body, or
- Just because the person is a member of, or is employed by, the Council.
- Just because the person is a member of, or a delegate of the Council to, a company or other body that has a pecuniary interest in the matter provided that the person has no beneficial interest in any shares of the company or body.

Disclosure and participation in meetings

- A Councillor or a member of a Council Committee who has a pecuniary interest in any matter with which the Council is concerned and who is present at a meeting of the Council or Committee at which the matter is being considered must disclose the nature of the interest to the meeting as soon as practicable.
- The Councillor or member must not be present at, or in sight of, the meeting of the Council or Committee:
 - (a) at any time during which the matter is being considered or discussed by the Council or Committee, or
 - (b) at any time during which the Council or Committee is voting on any question in relation to the matter.

No Knowledge - a person does not breach this Clause if the person did not know and could not reasonably be expected to have known that the matter under consideration at the meeting was a matter in which he or she had a pecuniary interest.

Participation in Meetings Despite Pecuniary Interest (S 452 Act)

A Councillor is not prevented from taking part in the consideration or discussion of, or from voting on, any of the matters/questions detailed in Section 452 of the Local Government Act.

Non-pecuniary Interests - Must be disclosed in meetings.

There are a broad range of options available for managing conflicts & the option chosen will depend on an assessment of the circumstances of the matter, the nature of the interest and the significance of the issue being dealt with. Non-pecuniary conflicts of interests must be dealt with in at least one of the following ways:

- It may be appropriate that no action be taken where the potential for conflict is minimal. However, Councillors should consider providing an explanation of why they consider a conflict does not exist.
- Limit involvement if practical (eg. Participate in discussion but not in decision making or vice-versa). Care needs to be taken when exercising this option.
- Remove the source of the conflict (eg. Relinquishing or divesting the personal interest that creates the conflict)
- Have no involvement by absenting yourself from and not taking part in any debate or voting on the issue as if the provisions in S451 of the Local Government Act apply (particularly if you have a significant non-pecuniary interest)

RECORDING OF VOTING ON PLANNING MATTERS

Clause 375A of the Local Government Act 1993 – Recording of voting on planning matters

- (1) In this section, **planning decision** means a decision made in the exercise of a function of a council under the Environmental Planning and Assessment Act 1979:
 - (a) including a decision relating to a development application, an environmental planning instrument, a development control plan or a development contribution plan under that Act, but
 - (b) not including the making of an order under Division 2A of Part 6 of that Act.
- (2) The general manager is required to keep a register containing, for each planning decision made at a meeting of the council or a council committee, the names of the councillors who supported the decision and the names of any councillors who opposed (or are taken to have opposed) the decision.
- (3) For the purpose of maintaining the register, a division is required to be called whenever a motion for a planning decision is put at a meeting of the council or a council committee.
- (4) Each decision recorded in the register is to be described in the register or identified in a manner that enables the description to be obtained from another publicly available document, and is to include the information required by the regulations.
- (5) This section extends to a meeting that is closed to the public.

BYRON SHIRE COUNCIL
AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

BUSINESS OF MEETING

1. APOLOGIES

2. DECLARATIONS OF INTEREST – PECUNIARY AND NON-PECUNIARY

3. ADOPTION OF MINUTES FROM PREVIOUS MEETINGS

- 3.1 Audit, Risk and Improvement Committee Meeting held on 30 May 2019

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STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES**Report No. 4.1 New Accounting Standards 2018-2019 financial year****Directorate:** Corporate and Community Services**Report Author:** James Brickley, Manager Finance**File No:** I2019/1255**Summary:**

This report is provided to the Audit, Risk and Improvement Committee to consider the implementation of new accounting standards applicable for the 2018-2019 financial year.

Whilst this report is presented post the 2018-2019 financial year, the Audit, Risk and Improvement Committee will be considering Council's Draft Financial Statements for the financial year ended 30 June 2019 at its Meeting to be held on 10 October 2019. The application of new accounting standards as identified in this report will be incorporated into these Financial Statements and therefore needs consideration at this meeting.

The introduction of AASB 9 Financial Instruments is not expected to have any impact on reported results but will influence disclosures in the Financial Statements as identified in the body of this report.

RECOMMENDATION:

That the Audit Risk and Improvement Committee recommends to Council:

- 1. That the report on new applicable accounting standards for the 2018-2019 financial year be noted.**
- 2. That the detail outlined on the report under the heading 'Australian Accounting Standard (AASB 9) Financial Instruments' be adopted by Council as its policy for disclosure in financial statements commencing from the 30 June 2019 financial year.**

REPORT

This report is provided to the Audit, Risk and Improvement Committee to consider the implementation of new accounting standards applicable for the 2018-2019 financial year.

Update 27 to the Local Government Code of Accounting Practice and Financial Reporting (the Code) was issued by the Office of Local Government via Circular 19-04 on 29 March 2019. This version of the Code is to apply to the development and presentation of Council's Financial Statements for the financial year ended 30 June 2019.

Appendix J to the Code identifies new applicable accounting standards that apply to the 2018-2019 financial year as follows:

- AASB 9 Financial Instruments and associated amending standards
- AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments
- AASB 2014-1 Amendments to Australian Accounting Standards
- AASB 2014–7 Amendments to Australian Accounting Standards arising from AASB 9
- AASB 2014-8 Amendments to Australian Accounting Standards arising from AASB 9
- AASB 2016-6 Amendments to Australian Accounting Standards - Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts
- AASB 2017 – 3 Amendments to Australian Accounting Standards – Clarifications to AASB 4
- AASB 2016-5 Amendments to Australian Accounting Standards – Classification and Measurement of Share-based Payment Transactions

Australian Accounting Standard (AASB 9) Financial Instruments

In respect of completing the 2018-2019 Financial Statements of Byron Shire Council and for future financial years, the following guiding principles in relation to AASB 9 Financial Instruments are to apply:

- AASB 9 is a new accounting standard applicable as of 1 July 2018 or the 2018-2019 reporting period. There is no retrospective application of the standard and therefore prior period information will not be restated.
- A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
- The application of AASB 9 is likely to alter disclosure in the following notes to Council's Financial Statements:
 - Note 6 concerning investments
 - Note 7 concerning receivables
 - Note 15 concerning accumulated surplus, asset revaluation reserves, changes in accounting policies, accounting estimates and errors
 - Note 20 concerning financial risk management
 - Note 23 concerning fair value measurement
- AASB 9 will apply to all types of financial instrument applicable to Council except the following:
 - Interests in subsidiaries, associates and joint ventures unless otherwise permitted by other accounting standards

- Rights and obligations under leases to which AASB 117 Leases and AASB 16 Leases apply from 1 July 2019.
 - Insurance or similar contracts.
 - Loan commitments that cannot be settled net.
 - Employers rights and obligations under employee benefit plans
 - Reimbursement rights in respect of provisions.
 - Rights and obligations within the scope of AASB 15 Revenue from Contracts with Customers that are financial instruments except for those that AASB 15 specifies are accounted for in accordance with AASB 9.
- AASB 9 stipulates that financial assets need to be classified as either:
 - Fair value through other comprehensive income (FOCI)
 - Fair value through profit and loss (FVPL)
 - Amortised cost
- If a financial asset cannot be classified as FOCI or amortised cost, the default position is FVPL (Fair Value through Profit and Loss).
- Council's financial assets considered financial instruments are essentially cash equivalents, cash investments and receivables. In this respect the following classifications will be applied:
 - Cash equivalents and cash investments – FVPL categorisation given this is the current designation applied and given the active management of Council's investment portfolio where all cash equivalent and investments are recognised at fair value and can be traded either in the short term market (term deposits) or secondary market for other investments.
 - Receivables – Amortised cost categorisation given this is the current designation applied. Receivables are shown at fair value less any provision for those receivables considered doubtful or impaired.
- Council's financial liabilities considered financial instruments are essentially borrowings or loans. These are currently recognised initially at fair value net of any transaction costs and subsequently measured at amortised cost.
- It is the responsibility of Council to ensure the correct categorisation and disclosure of Financial Instruments in its Financial Statements, however that disclosure will be discussed and clarified with Council's Auditors as part of the annual audit process.

STRATEGIC CONSIDERATIONS

Community Strategic Plan and Operational Plan

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 5: We have community led decision making which is open and inclusive	5.5	Manage Council's finances sustainably	5.5.2	Ensure the financial integrity and sustainability of Council through effective planning and reporting systems (SP)	5.5.2.2	Complete annual statutory financial reports

Legal/Statutory/Policy Considerations

Regulation 206 of the Local Government (General) Regulation 2005 requires Council's accounting records and accounting practices to accord with the Code. The Code refers to the Code of Accounting Practice and Financial Reporting

Financial Considerations

It is expected that the implementation of new applicable accounting standards for the 2018-2019 financial year will not require any additional resources.

In terms of Council's reported financial position for the 2018-2019 financial year, the introduction of AASB 9 Financial Instruments is not expected to have any impact on reported results but will influence disclosures in the Financial Statements as identified in the report.

In formulating the position in terms of applying AASB 9 in respect of Council's Financial Statements, reference has been made to NSW Treasury Policy and Guidelines Paper TPP 19-05 issued in June 2019 regarding Accounting for Financial Instruments.

Consultation and Engagement

Consultation on the application of new accounting standards for the 2018-2019 financial has been undertaken with Council's Auditors, the Audit, Risk and Improvement Committee and Council's Executive Team.

Report No. 4.2 **Additional Audit, Risk and Improvement Committee Meeting**
Directorate: Corporate and Community Services
Report Author: Heather Sills, Corporate Governance Officer
File No: I2019/1260

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Summary:

10 The Audit, Risk and Improvement Committee has one remaining meeting scheduled in 2019, being 10 October 2019. This meeting is for the purpose of reviewing the 2018/19 Annual Financial Statements.

15 There are two upcoming internal audit reviews to be undertaken in October 2019, Grants Management and Paid Parking. These audit reviews will not be completed in time for consideration by the Committee at the 10 October 2019 meeting.

20 It is therefore recommended that an additional meeting of the Committee be scheduled for 11:30am on 14 November 2019.

RECOMMENDATION:

That an additional Audit, Risk and Improvement Committee meeting be held at 11:30am on 14 November 2019.

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REPORT

The Audit, Risk and Improvement Committee has one remaining meeting scheduled in 2019, being 10 October 2019. This meeting is for the purpose of reviewing the 2018/19 Annual Financial Statements.

There are two upcoming internal audit reviews to be undertaken in October 2019, Grants Management and Paid Parking. These audit reviews will not be completed in time for consideration by the Committee at the 10 October 2019 meeting.

It is therefore recommended that an additional meeting of the Committee be scheduled for 11:30am on 14 November 2019.

STRATEGIC CONSIDERATIONS***Community Strategic Plan and Operational Plan***

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 5: We have community led decision making which is open and inclusive	5.6	Manage Council's resources sustainably	5.6.7	Develop and embed a proactive risk management culture	5.6.7.4	Manage Audit, Risk and Improvement program including coordinating committee recommendations

Legal/Statutory/Policy Considerations

The [Audit, Risk and Improvement Committee Constitution](#) clause 7b) provides that “The Chairperson may call a meeting if requested to do so by the General Manager, Committee member, the Internal or the External Auditor.”

Financial Considerations

The additional costs associated with attendance fees can be accommodated within the existing budget.

Consultation and Engagement

Notification to all members of additional meeting.

Report No. 4.3 **2018-2019 Financial Statements - Accounting for Crown Land**
Directorate: Corporate and Community Services
Report Author: James Brickley, Manager Finance
File No: I2019/1263

Summary:

Each financial year, the Audit Risk and Improvement Committee receives a report on the proposed Audit Engagement Plan (AEP) outlining the audit focus associated with Council's annual Financial Statements. For the 2018-2019 financial year, the AEP was presented to the Audit, Risk and Improvement Committee Meeting held on 30 May 2019. One of the key issues outlined in the AEP is focusing on the completeness and accuracy of Crown Land assets.





To address this component of the AEP, a position paper has been prepared and as part of this report is presented to the Audit, Risk and Improvement Committee for consideration. The position paper identifies how Council has dealt with Crown Land assets in respect of the 2018-2019 Financial Statements.

RECOMMENDATION:

That the Audit Risk and Improvement Committee recommends to Council:

- 1. That the report on accounting for Crown Land related to the 2018-2019 Financial Statements year be noted.**
- 2. That the position paper on Crown Land Assets (#E2019/61507) be adopted and included as part of Council's 2018-2019 Financial Statement working papers to address the NSW Audit Office Audit Engagement Plan requirement.**

Attachments:

- 1 Position Paper on Crown Land Assets, E2019/61507 , page 13  
- 2 Crown Land Asset Listing as at 30 June 2019, E2019/61592 , page 18  

REPORT

One of the key issues outlined in the AEP is focusing on the completeness and accuracy of Crown Land assets.

To address this, a position paper has been prepared which identifies how Council has dealt with Crown Land assets in respect of the 2018-2019 Financial Statements.

As background, the rationale for the focus on recognition of Crown Land assets as part of the audit of the Financial Statements was due to the commencement of the Crown Land Management Act 2016 on 1 July 2018. In 2017 Council did significant work in relation to Crown Land assets, particularly in respect of the definition of 'control'. The position paper provided at Attachment 1 builds on this work as further reconciliation has been done to address the recognition of Crown Land assets. This work has referred to:

- Council's records
- NSW Department of Industry records.

Council is addressing this key issue through the listing of Crown Land assets provided at Attachment 2, which will be included in the Financial Statements for the 2018-2019 financial year.

STRATEGIC CONSIDERATIONS***Community Strategic Plan and Operational Plan***

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 5: We have community led decision making which is open and inclusive	5.5	Manage Council's finances sustainably	5.5.2	Ensure the financial integrity and sustainability of Council through effective planning and reporting systems (SP)	5.5.2.2	Complete annual statutory financial reports

Legal/Statutory/Policy Considerations

Regulation 206 of the Local Government (General) Regulation 2005 requires Council's accounting records and accounting practices to accord with the Code. The Code refers to the Code of Accounting Practice and Financial Reporting. Council also needs to address the items outlined in the Audit Engagement Plan of which for the 2018-2019 financial year, the recognition of crown assets is a focus.

Financial Considerations

The specific accounting treatments in relation to the reconciliation of Crown Land for the 2018-2019 financial year are outlined in the position paper provided at Attachment 1.

Including the proposed accounting entries in the position paper, there is a list of Crown Land assets considered under Council's control at Attachment 2 which has been extracted from Council's Capital Value Register (CVR). This list indicates that Council is recognising 92 separate parcels of Crown Land under its control with a carrying value of \$43.267million.

Aside from the capital value of these assets, Council is currently and will be responsible where applicable, for their ongoing maintenance.

Consultation and Engagement

- 5 Consultation on the accounting for Crown Land for the 2018-2019 financial year has been and will be undertaken with Council's Auditors, the Audit, Risk and Improvement Committee and Council's Executive Team.



Position Paper – Councils’ Recognition of Crown Land Assets in Relation to the new Crown Land Management (CLM) Act 2016

Prepared by: Sean Baker – Management/Asset Accountant, 17 June 2019

#E2019/43071

Purpose

The aim of this position paper is to explain how Council has recognised Crown land where Council is the Reserve Trust Manager (to be known as the Crown Land Manager from 1 July 2019) or has a lease or licence over Crown land.

Background

The Audit Office of New South Wales sent Council an Annual Engagement Plan (AEP) with one of the audit issues or risks identified being the completeness and accuracy of Crown Land, referring to the new Crown Lands Management Act (CLM Act) 2016.

The new CLM Act 2016 came into effect on 1 July 2018. The CLM Act provides a revised management structure for Crown Reserves that recognises the diversity and capability of Crown land managers. As of the 1 July 2019, Council will no longer be known as the "Reserve Trust Manager" but as the "Crown Land Manager".

Council has referred to the Department of Local Government Asset Accounting Manual, Update No. 4, July 1999 for some direction as to the recognition of Crown Land. Section 3.2.3 (b) refers to Control over Crown Land and states "That before Crown Land can be recognised by local government, control over the asset must be established. The question that must be answered in the affirmative in determining if control exists is: - Does the entity (Council) have the power to decide if the asset can or will be used, within the existing regulations for its use, to meet it's objectives".

Council undertook a comprehensive review of Crown reserves, leases and licences during the 2017 financial year so was not expecting to find many, if any discrepancies.

Analysis and Options

1) Reserve Trust Managers

To ensure all parcels of land are valued where Council is the Reserve Trust Manager, a listing of these was sourced from the Department of Industry (DOI), Crown Lands as at 20 March 2019. This listing showed that Council is the manager of 31 Reserve Trusts. This listing was compared to the current community land register to highlight any differences. It became apparent that there were 4 Reserve Trusts that are not currently on Councils asset register. Council has subsequently obtained values for these parcels of land from the Valuer General (please note that 3 of the reserves are on the same parcel of land so only have one value):-

Reserve #	Purpose	Lot/DP	Parcel #	Value
48640	Night Soil Depot	Lot 400 DP 724696 Parish Brunswick County Rous	181520	\$281,000
73709	Addition; Sanitary Purposes	Lot 400 DP 724696 Parish Brunswick County Rous	As Above	See above
73711	Sanitary Purposes	Lot 400 DP 724696 Parish Brunswick County Rous	As Above	See above
65234	Rubbish Depot	Lot 134 DP 728166 Parish Clunes County Rous	184160	\$18,900
			TOTAL	\$299,900

To recognise these parcels of land, it is proposed to create the following accounting entry:-

\$299,900	DR	Non-Current Asset	5255.294.982
\$299,900	CR	Equity – Asset Revaluation Reserve	5399.299.999

2) Devolved to Council

Council assumes control of these parcels as responsibility has been "Devolved" from the State to Council under section 48 of the Local Government Act. To ensure all parcels of Crown land devolved to Council are valued, a listing of these was sourced from the DOI, Crown Lands as at 20 March 2019. This listing identified 17 reserves that have been devolved to Council. This listing was compared to the current community land register to highlight any differences. It became apparent that there were 2 devolved reserves that are not currently on Councils asset register. Council has subsequently obtained values for these parcels of land from the Valuer General:-

Reserve #	Purpose	Lot/DP	Parcel #	Value
3056	Plantation	Lot 139 DP 728507 Parish Clunes County Rous	184650	\$45,000
38997	Reservoir	Lot 172 DP 755695 Parish Byron County Rous	147580	\$885,000
TOTAL				\$930,000

To recognise these parcels of land, it is proposed to create the following accounting entry:-

\$885,000	DR	Non-Current Asset	5255.294.982
\$45,000	DR	Non-Current Asset	5251.294.982
\$930,000	CR	Equity – Asset Revaluation Reserve	5399.299.999

3) Leases or Licences

Where Council holds a S34a Lease or licence over the land:-

Licences or leases that Council holds over Crown land are for various purposes such as a car park, community centre and bush fire brigade purposes, amongst others.

To ensure all parcels of land that Council manages through a lease or licence have been identified, a listing of these was received from the DOI, Crown Lands. Council then had to determine control of the land by asking the question "Does the entity (Council) have the power to decide if the asset can or will be used, within the existing regulations for its use, to meet its objectives". This was determined by evaluating the licence agreements.

This listing was compared to the current community land register to highlight any differences. Upon this review, it became apparent that there are 3 leases that are all currently valued on council's asset register. It also showed 11 Licences with 4 currently valued on the asset register (shown in (a) below), 4 previously identified and determined not to be under Councils control (shown in (b) below) and 3 that Council has not previously valued but are deemed not to be under Councils control (shown in (c) below).

- a) 3 Leases and 4 Licences currently on the register:
- | | |
|----------------|--|
| 202604 Licence | Sandhills – Deemed Council has control. |
| 327293 Licence | South Golden Beach Community Centre |
| | - Council has the building on its asset register and is responsible for maintenance of the land and building therefore Council has the "power to |

- | | |
|---------------------|---|
| 335675 Licence | decide if this asset can or will be used, within the existing regulations for its use, to meet its objectives".
Mullumbimby Depot – Deemed Council has control. |
| 362803 Lease (S34a) | Airstrip/Shooting Range. It is deemed that Council has the "power to decide if this asset can or will be used, within the existing regulations for its use, to meet its objectives". |
| 453912 Lease (S34a) | Mullumbimby Neighbourhood Centre - Council has the building on its asset register and is responsible for maintenance of the land and building therefore Council has the "power to decide if this asset can or will be used, within the existing regulations for its use, to meet its objectives". |
| 461738 Lease (S34a) | Mullum Youth Information and Resource Centre - Council has the building on its asset register and is responsible for maintenance of the land and building therefore Council has the "power to decide if this asset can or will be used, within the existing regulations for its use, to meet its objectives". |
| 502191 Licence | Mullum Rural Fire Service Station – The building on the land is on Councils asset register and has therefore been deemed that Council has control. |
- b) 4 Licences have not been previously valued and should remain that way:**
- | | |
|----------------|--|
| 196673 Licence | Simpson Creek Footbridge Brunswick Heads - Council already carries this asset on its bridge register. |
| 453621 Licence | These land parcels are showing as beach, bushland behind the beach or in the ocean |
| 547749 Licence | Pontoon:Ramp:Walkway. The land this licence refers to is currently managed by Council who is the Reserve Trust Manager (R80457) and is therefore already valued on this basis. |
| 564194 Licence | These land parcels are showing as beach, bushland behind the beach or in the ocean |
- c) 3 Licences - 494336 is in the ocean, 565834 is land around Sandhills and 593318 is land for Weed control that expires on 22 July 2019 are deemed to not be under Councils control.**

4) Permissive Occupancy

Council also has a "Permissive Occupancy" (PO 135775 - Car Parking in Gordon Street, Mullumbimby) on 2 parcels of land (Lot 385 DP 728164 and part lot 387 DP

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 1

728164) and carries a value for each on the asset register. This Permissive Occupancy is no longer in existence as Council terminated this on 30 March 2018 before a Native title determination on the basis that it is not big enough for the purpose of a car park.

Reserve #	Purpose	Lot/DP	Parcel #	Value
135775	Parking	Lot 387 DP 728164	7080	\$165,914.20
135775	Parking	Lot 385 DP 728164	168690	\$102,085.80
			TOTAL	\$268,000.00

To remove these parcels of land from the asset register, it is proposed to create the following accounting entry:-

\$268,000	DR	Equity – Asset Revaluation Reserve	5399.299.999
\$268,000	CR	Non-Current Asset	5265.294.982

5) Reclassifications

Council has applied to reclassify 5 full or part reserves to operational land. This application was submitted on 28 June 2019 with no outcome at the time of writing this report. More detail is available from CM9 (records system) in document E2019/46541.

Conclusion

After reconciling the listing received from DOI, Crown Lands dated 20 March 2019 against Councils asset register, it became apparent that additional accounting entries would be required to ensure the 6 Crown Reserves identified where Council is the Reserve Trust Manager but do not currently show on the asset register are added to the register. Council also needs to remove the permissive occupancy record as Council no longer has this agreement in place.

After the above accounting adjustments, Byron Shire Council's Community Land asset register fully reconciles to the listing provided by the DOI, Crown Lands on 20 March 2019.

The new Act suggests that Council do not have to remit annual reports to the NSW Department of Industry. Even though this recommendation has been made, Council will continue to compile this information annually. It will replicate the old annual report format to enable Council to obtain financial information relevant to each reserve readily upon request.

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

Number of Parcels 92

CVR	Node	Desc	Use Lif	Res Lif	Purchase Value	Open Acc	Beg Yr WD	Additions	Reval	Adjustments	Sales	Disposals	Depr	Rev Depr	At Cost	At Valuation	Tot Cost+Valuation	Acc Depr	WD Value	Parcel #
37014	81497	178740 - CROWN RESERVE R72386 BANGALOW SHOWGROUND	0	0	642,314.48	-	642,314.48	-	-	-	-	-	-	-	-	642,314.48	642,314.48	-	642,314.48	178740
37032	81515	209520 - CROWN RESERVE R74460 BANGALOW CEMETERY LO	0	0	4,837.42	-	4,837.42	-	-	-	-	-	-	-	-	4,837.42	4,837.42	-	4,837.42	209520
37035	81518	239656 - CROWN RESERVE R61102 BANGALOW CEMETERY GE	0	0	1,511.69	-	1,511.69	-	-	-	-	-	-	-	-	1,511.69	1,511.69	-	1,511.69	239656
37036	81519	239118 - CROWN RESERVE R755695 BANGALOW CEMETERY L	0	0	14,512.26	-	14,512.26	-	-	-	-	-	-	-	-	14,512.26	14,512.26	-	14,512.26	239118
37060	81543	85400 - CROWN RESERVE R72386 BANGALOW SHOWGROUND L	0	0	1,493,176.17	-	1,493,176.17	-	-	-	-	-	-	-	-	1,493,176.17	1,493,176.17	-	1,493,176.17	85400
37062	81545	193420 - CROWN RESERVE R72386 BANGALOW SHOWGROUND	0	0	1,902.34	-	1,902.34	-	-	-	-	-	-	-	-	1,902.34	1,902.34	-	1,902.34	193420
37066	81549	85440 - CROWN RESERVE R72386 BANGALOW SHOWGROUND P	0	0	603,000.00	-	603,000.00	-	-	-	-	-	-	-	-	603,000.00	603,000.00	-	603,000.00	85440
37071	81554	81810 - CROWN RESERVE R140034 LOT: 145 DP: 726458	0	0	832,000.00	-	832,000.00	-	-	-	-	-	-	-	-	832,000.00	832,000.00	-	832,000.00	81810
37073	81556	8170 - CROWN RESERVE R95798 RESCUE STATION LOT: 37	0	0	574,000.00	-	574,000.00	-	-	-	-	-	-	-	-	574,000.00	574,000.00	-	574,000.00	8170
37075	81558	240955 - CROWN RESERVE R80349 MEMORIAL PARK LOT: 4	0	0	124,036.58	-	124,036.58	-	-	-	-	-	-	-	-	124,036.58	124,036.58	-	124,036.58	240955
37076	81559	177660 - CROWN RESERVE R80349 MEMORIAL PARK LOT: 5	0	0	144,264.87	-	144,264.87	-	-	-	-	-	-	-	-	144,264.87	144,264.87	-	144,264.87	177660
37077	81560	240956 - CROWN RESERVE R80349 MEMORIAL PARK LOT: 6	0	0	200,514.49	-	200,514.49	-	-	-	-	-	-	-	-	200,514.49	200,514.49	-	200,514.49	240956
37078	81561	240961 - CROWN RESERVE R80349 MEMORIAL PARK LOT: 7	0	0	126,424.11	-	126,424.11	-	-	-	-	-	-	-	-	126,424.11	126,424.11	-	126,424.11	240961
37079	81562	240954 - CROWN RESERVE R80349 MEMORIAL PARK LOT: 7	0	0	46,559.37	-	46,559.37	-	-	-	-	-	-	-	-	46,559.37	46,559.37	-	46,559.37	240954
37080	81563	240957 - CROWN RESERVE R80349 MEMORIAL PARK LOT: 7	0	0	126,200.62	-	126,200.62	-	-	-	-	-	-	-	-	126,200.62	126,200.62	-	126,200.62	240957
37086	81569	239431 - CROWN RESERVE R80457 LOT: 11 DP: 1067553	0	0	32,000.00	-	32,000.00	-	-	-	-	-	-	-	-	32,000.00	32,000.00	-	32,000.00	239431
37087	81570	183920 - CROWN RESERVE R78676 BRUNS REC GROUND LOT	0	0	401,126.72	-	401,126.72	-	-	-	-	-	-	-	-	401,126.72	401,126.72	-	401,126.72	183920
37088	81571	238575 - CROWN RESERVE R78676 BRUNS REC GROUND LOT	0	0	700,550.11	-	700,550.11	-	-	-	-	-	-	-	-	700,550.11	700,550.11	-	700,550.11	238575
37089	81572	181470 - CROWN RESERVE R78676 BRUNS REC GROUND LOT	0	0	73,707.58	-	73,707.58	-	-	-	-	-	-	-	-	73,707.58	73,707.58	-	73,707.58	181470
37090	81573	181480 - CROWN RESERVE R78676 BRUNS REC GROUND PT	0	0	474,615.59	-	474,615.59	-	-	-	-	-	-	-	-	474,615.59	474,615.59	-	474,615.59	181480
37091	81574	85050 - CROWN RESERVE R97604 LOT: 379 DP: 47471	0	0	1,850,000.00	-	1,850,000.00	-	-	-	-	-	-	-	-	1,850,000.00	1,850,000.00	-	1,850,000.00	85050
37092	81575	192840 - CROWN RESERVE R97139 LOT: 424 DP: 729272	0	0	66,472.49	-	66,472.49	-	-	-	-	-	-	-	-	66,472.49	66,472.49	-	66,472.49	192840
37093	81576	181590 - CROWN RESERVE R97139 LOT: 425 DP: 729272	0	0	6,056.38	-	6,056.38	-	-	-	-	-	-	-	-	6,056.38	6,056.38	-	6,056.38	181590
37094	81577	181600 - CROWN RESERVE R97139 VENTURE PARK LOT: 42	0	0	1,243,774.06	-	1,243,774.06	-	-	-	-	-	-	-	-	1,243,774.06	1,243,774.06	-	1,243,774.06	181600
37096	81579	198340 - CROWN RESERVE R97139 LOT: 437 DP: 839424	0	0	103,697.08	-	103,697.08	-	-	-	-	-	-	-	-	103,697.08	103,697.08	-	103,697.08	198340
37097	81580	181600 - CROWN RESERVE R97139 SURF LIFESAVING CLUB	0	0	1,900,000.00	-	1,900,000.00	-	-	-	-	-	-	-	-	1,900,000.00	1,900,000.00	-	1,900,000.00	181600
37098	81581	178260 - CROWN RESERVE R540011 PILGRIM PARK TOILET	0	0	220,000.00	-	220,000.00	-	-	-	-	-	-	-	-	220,000.00	220,000.00	-	220,000.00	178260
37099	81582	167880 - CROWN RESERVE R67201 LOT: 438 DP: 729107	0	0	564,000.00	-	564,000.00	-	-	-	-	-	-	-	-	564,000.00	564,000.00	-	564,000.00	167880
37103	81586	CROWN RESERVE R82000 BYRON BAY SURF CLUB PT: 10 DP	0	0	2,780,000.00	-	2,780,000.00	-	-	-	-	-	-	-	-	2,780,000.00	2,780,000.00	-	2,780,000.00	CROWN
37138	81621	168360 - CROWN RESERVE R67201 LOT: 359 DP: 704247	0	0	6,352.60	-	6,352.60	-	-	-	-	-	-	-	-	6,352.60	6,352.60	-	6,352.60	168360
37139	81622	168350 - CROWN RESERVE R67201 PT OF LOT ADDED TO A	0	0	267,647.40	-	267,647.40	-	-	-	-	-	-	-	-	267,647.40	267,647.40	-	267,647.40	168350
37140	81623	142250 - CROWN RESERVE R88993 LOT: 389 DP: 728537	0	0	890,135.94	-	890,135.94	-	-	-	-	-	-	-	-	890,135.94	890,135.94	-	890,135.94	142250
37141	81624	142260 - CROWN RESERVE R88993 LOT: 390 DP: 728538	0	0	66,514.03	-	66,514.03	-	-	-	-	-	-	-	-	66,514.03	66,514.03	-	66,514.03	142260
37143	81626	144710 - CROWN RESERVE R89621 LOT: 5 SEC: 26 DP: 7	0	0	2,250,000.00	-	2,250,000.00	-	-	-	-	-	-	-	-	2,250,000.00	2,250,000.00	-	2,250,000.00	144710
37147	81630	184370 - CROWN RESERVE R1000669 BYRON BAY CEMETERY	0	0	128,141.05	-	128,141.05	-	-	-	-	-	-	-	-	128,141.05	128,141.05	-	128,141.05	184370
37148	81631	184390 - CROWN RESERVE R1000669 BYRON BAY CEMETERY	0	0	115,574.40	-	115,574.40	-	-	-	-	-	-	-	-	115,574.40	115,574.40	-	115,574.40	184390
37149	81632	184380 - CROWN RESERVE R1000669 BYRON BAY CEMETERY	0	0	27,486.52	-	27,486.52	-	-	-	-	-	-	-	-	27,486.52	27,486.52	-	27,486.52	184380
37150	81633	184400 - CROWN RESERVE R1000669 BYRON BAY CEMETERY	0	0	109,315.33	-	109,315.33	-	-	-	-	-	-	-	-	109,315.33	109,315.33	-	109,315.33	184400
37151	81634	184410 - CROWN RESERVE R1000669 BYRON BAY CEMETERY	0	0	10,722.90	-	10,722.90	-	-	-	-	-	-	-	-	10,722.90	10,722.90	-	10,722.90	184410
37152	81635	184440 - CROWN RESERVE R1000670 BYRON BAY CEMETERY	0	0	4,759.80	-	4,759.80	-	-	-	-	-	-	-	-	4,759.80	4,759.80	-	4,759.80	184440
37155	81638	90770 - CROWN RESERVE R96441 LOT: 37 SEC: 3 DP: 16	0	0	126,000.00	-	126,000.00	-	-	-	-	-	-	-	-	126,000.00	126,000.00	-	126,000.00	90770
37174	81657	241903 - CROWN LAND INCLUDES SANDHILLS YOUTH ACTIV	0	0	983,847.92	-	983,847.92	-	-	-	-	-	-	-	-	983,847.92	983,847.92	-	983,847.92	241903
37179	81662	238790 - CROWN RESERVE R82000 BYRON POOL PT: 10 DP	0	0	2,800,000.00	-	2,800,000.00	-	-	-	-	-	-	-	-	2,800,000.00	2,800,000.00	-	2,800,000.00	238790
37180	81663	238790 - CROWN RESERVE R82000 FISHHEADS RESTAURANT	0	0	1,480,000.00	-	1,480,000.00	-	-	-	-	-	-	-	-	1,480,000.00	1,480,000.00	-	1,480,000.00	238790
37202	81685	50060 - CROWN RESERVE R96998 PRE-SCHOOL LOT: 10 DP	0	0	537,744.94	-	537,744.94	-	-	-	-	-	-	-	-	537,744.94	537,744.94	-	537,744.94	50060
37203	81686	50040 - CROWN RESERVE R89520 SENIOR CITIZENS CENTR	0	0	1,960,000.00	-	1,960,000.00	-	-	-	-	-	-	-	-	1,960,000.00	1,960,000.00	-	1,960,000.00	50040
37204	81687	50050 - CROWN RESERVE R96998 PRE-SCHOOL LOT: 9 DP:	0	0	1,322,255.06	-	1,322,255.06	-	-	-	-	-	-	-	-	1,322,255.06	1,322,255.06	-	1,322,255.06	50050
37205	81688	238789 - CROWN RESERVE R82000 CLARKES BEACH CAFE L	0	0	861,000.00	-	861,000.00	-	-	-	-	-	-	-	-	861,000.00	861,000.00	-	861,000.00	238789
37215	81698	160280 - CROWN RESERVE R88993 LOT: 391 DP: 728539	0	0	173,350.03	-	173,350.03	-	-	-	-	-	-	-	-	173,350.03	173,350.03	-	173,350.03	160280
37216	81699	129710 - CROWN RESERVE R88993 LOT: 392 DP: 728539	0	0	466,836.76	-	466,836.76	-	-	-	-	-	-	-	-	466,836.76	466,836.76	-	466,836.76	129710
37217	81700	160320 - CROWN RESERVE R88993 (INCLUDES TOILETS FO	0	0	191,163.03	-	191,163.03	-	-	-	-	-	-	-	-	191,163.03	191,163.03	-	191,163.03	160320
37227	81710	184640 - CROWN RESERVE R1000667 CLUNES CEMETERY LO	0	0	106,000.00	-	106,000.00	-	-	-	-	-	-	-	-	106,000.00	106,000.00	-	106,000.00	184640
37229	81712	239849 - CROWN RESERVE R49182 LOT: 137 DP: 728167	0	0	28,000.00	-	28,000.00	-	-	-	-	-	-	-	-	28,000.00	28,000.00	-	28,000.00	239849
37241	81724	66820 - CROWN RESERVE R97213 OLD SCHOOL HOUSE EWIN	0	0	454,000.00	-	454,000.00	-	-	-	-	-	-	-	-	454,000.00	454,000.00	-	454,000.00	66820
37242	81725	105960 - CROWN RESERVE R95471 PRE-SCHOOL & COMMUNI	0	0	592,000.00	-	592,000.00	-	-	-	-	-	-	-	-	592,000.00	592,000.00	-	592,000.00	105960
37245	81728	228590 - CROWN RESERVE R95471 LOT: 90A DP: 374765	0	0	498,000.00	-	498,000.00	-	-	-	-	-	-	-	-	498,000.00	498,000.00	-	498,000.00	228590
37249	81732	168130 - CROWN RESERVE R90770 LOT: 59 DP: 755743	0	0	10,300.00	-	10,300.00	-	-	-	-	-	-	-	-	10,300.00	10,300.00	-	10,300.00	168130
37251	81734	200770 - CROWN RESERVE R55796 DURRUMBUL PRE-SCHOOL	0	0	182,000.00	-	182,000.00	-	-	-	-	-	-	-	-	182,000.00	182,000.00	-	182,000.00	200770
37254	81737	181980 - CROWN RESERVE R55796 DURRUMBUL HALL LOT:	0	0	169,893.44	-	169,893.44	-	-	-	-	-	-	-	-	169,893.44	169,893.44	-	169,893.44	181980
37256	81739	183360 - CROWN RESERVE R55796 LOT: 180 DP:																		

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.3 - ATTACHMENT 2

37271	81754 30220 - CROWN RESERVE R755692 LEASE RE461738 WAR W	0	0	173,000.00	-	173,000.00	-	-	-	-	-	173,000.00	173,000.00	-	173,000.00	30220
37272	81755 30210 - CROWN RESERVE R755692 LICENCE LI502191 RUR	0	0	173,000.00	-	173,000.00	-	-	-	-	-	173,000.00	173,000.00	-	173,000.00	30210
37273	81756 7080 - CROWN RESERVE R21956 PO 1980/6 PARKING PT:	0	0	165,914.20	-	165,914.20	-	-	-	-	-	165,914.20	-	-	-	7080
37277	81760 35350 - CROWN RESERVE R42924 SWIMMING POOL PT STUA	0	0	749,000.00	-	749,000.00	-	-	-	-	-	749,000.00	749,000.00	-	749,000.00	35350
37278	81761 225760 - CROWN RESERVE R42924 STUART PARK LOT: 390	0	0	87,800.00	-	87,800.00	-	-	-	-	-	87,800.00	87,800.00	-	87,800.00	225760
37279	81762 183820 - CROWN RESERVE R73836 PT STUART PARK LOT:	0	0	98,400.00	-	98,400.00	-	-	-	-	-	98,400.00	98,400.00	-	98,400.00	183820
37288	81771 128960 - CROWN RESERVE R85663 LOT: 451 DP: 728526	0	0	581,000.00	-	581,000.00	-	-	-	-	-	581,000.00	581,000.00	-	581,000.00	128960
37289	81772 177830 - CROWN RESERVE R25960 Mullumbimby Cemetery	0	0	29,537.54	-	29,537.54	-	-	-	-	-	29,537.54	29,537.54	-	29,537.54	177830
37290	81773 277820 - CROWN RESERVE R14104 Mullumbimby Cemetery	0	0	236,119.10	-	236,119.10	-	-	-	-	-	236,119.10	236,119.10	-	236,119.10	277820
37291	81774 177800 - CROWN RESERVE R1016149 Mullumbimby Cemete	0	0	124,805.81	-	124,805.81	-	-	-	-	-	124,805.81	124,805.81	-	124,805.81	177800
37292	81775 177810 - CROWN RESERVE R14104 Mullumbimby Cemetery	0	0	29,537.54	-	29,537.54	-	-	-	-	-	29,537.54	29,537.54	-	29,537.54	177810
37312	81797 183690 - CROWN RESERVE R58412 LOT: 461 DP: 729099	0	0	421,000.00	-	421,000.00	-	-	-	-	-	421,000.00	421,000.00	-	421,000.00	183690
37331	81816 61230 - CROWN RESERVE R95667 LOT: 441 DP: 755687	0	0	250,835.56	-	250,835.56	-	-	-	-	-	250,835.56	250,835.56	-	250,835.56	61230
37332	81817 168160 - CROWN RESERVE R95667 LOT: 442 DP: 755687	0	0	263,868.27	-	263,868.27	-	-	-	-	-	263,868.27	263,868.27	-	263,868.27	168160
37335	81820 69670 - CROWN RESERVE R95667 LOT: 440 DP: 755687	0	0	270,296.17	-	270,296.17	-	-	-	-	-	270,296.17	270,296.17	-	270,296.17	69670
37384	81869 63650 - CROWN RESERVE R140052 LOT: 456 DP: 728222	0	0	585,000.00	-	585,000.00	-	-	-	-	-	585,000.00	585,000.00	-	585,000.00	63650
37385	81870 201300 - CROWN RESERVE R88045 LICENCE LI327293 SG8	0	0	331,000.00	-	331,000.00	-	-	-	-	-	331,000.00	331,000.00	-	331,000.00	201300
37422	81907 217450 - CROWN RESERVE R97066 LOT: 7004 DP: 106564	0	0	1,060,000.00	-	1,060,000.00	-	-	-	-	-	1,060,000.00	1,060,000.00	-	1,060,000.00	217450
37456	81941 180480 - CROWN RESERVE R48969 LOT: 394 DP: 724670	0	0	10,300.00	-	10,300.00	-	-	-	-	-	10,300.00	10,300.00	-	10,300.00	180480
37457	81942 184030 - CROWN RESERVE R33876 LOT: 407 DP: 728640	0	0	67,000.00	-	67,000.00	-	-	-	-	-	67,000.00	67,000.00	-	67,000.00	184030
37458	81943 241414 - CROWN RESERVE R83262 LEASE RE362803 AIRST	0	0	420,000.00	-	420,000.00	-	-	-	-	-	420,000.00	420,000.00	-	420,000.00	241414
90968	85547 184650 - (LOT: 139 DP: 728507) Plantation (Crown R	0	0	-	-	-	45,000.00	-	-	-	-	45,000.00	45,000.00	-	45,000.00	184650
90969	85548 147580 - (Lot: 172 DP: 755695) Crown Reserve 38997	0	0	-	-	-	885,000.00	-	-	-	-	885,000.00	885,000.00	-	885,000.00	147580
90970	85549 184160 - (Lot:134 DP:728166) Grazed Land - Crown 6	0	0	-	-	-	18,900.00	-	-	-	-	18,900.00	18,900.00	-	18,900.00	184160
90971	85550 181520 - (Lot: 400 DP: 724696)Crown Reserves 4864	0	0	-	-	-	281,000.00	-	-	-	-	281,000.00	281,000.00	-	281,000.00	181520
				42,305,405.63	-	42,305,405.63	1,229,900.00	-	-	-	268,000.00	-	43,267,305.63	43,267,305.63	-	43,267,305.63

Report No. 4.4 **Business Continuity Management - update and next steps**
Directorate: Corporate and Community Services
Report Author: Emma Fountain, Strategic Risk & Business Continuity Coordinator
File No: I2019/1282

5

Summary:

- 10 The purpose of this report is to provide an update on the Business Continuity Management workshops and outline next steps.

RECOMMENDATION:

That the Audit, Risk and Improvement Committee notes this Business Continuity Management update and next steps.

15 **Attachments:**

- 1 Confidential - Business Continuity Management Workshop - 25June2019_JLT presentation, E2019/52615
- 20 2 Confidential - Business Continuity Management_Business Process Assessment collated_JLT, E2019/52619
- 3 Confidential - Business Continuity Management_Business Impact Analysis Items_JLT, E2019/52617

REPORT

Council has engaged JLT to assist with finalising its Business Continuity Plan (BCP).

5 *Business Continuity*

Business Continuity (BC) workshops were held with ET, managers and key staff in late June. The presentation is included at Confidential Attachment 1 (E2019/52615) for reference.

10 These workshops covered:

- BC Framework and Structure
 - Strategic
 - Tactical
 - Operational
- 15 • Continuity Management Team (CMT)
 - Determining team members and their alternates
 - Member responsibilities
- Tactical support
 - Determining team members and their alternates
- 20 • Lifespan of the BCP
 - Determining 2 weeks as the maximum period the entire business can be non operational
- Identifying the BC Coordination Centre and Alternate Operations Centre
- Establishing a monitoring and review schedule
- 25 • Business Process Assessment
 - Managers workshopped their business processes and answered a series of questions to develop a list of Council's most critical business functions. These were determined as any business function that has to be operational within 2 weeks and has a consequence of major or catastrophic.

30

Attachment 2 (E2019/52619) provides further information.

Business Impact Analysis

35 A Business Impact Analysis (BIA) workshop was held with managers and key staff on 15 August.

Participants worked through a series of discussion points included at Attachment 3 (E2019/52617) which will form the basis of individual BC Sub Plans for each of the 16 identified critical functions in the table below.

40

BYRON SHIRE COUNCIL

STAFF REPORTS - CORPORATE AND COMMUNITY SERVICES

4.4

Critical Function List

A - Division	B - Section	C - Function	MAO	Impact
General Manager Office	Media & Communications	External media liaison & Website administration combined	1 hr	Major
Corporate & Community Services	Business Systems & Technology	IT Systems Support	1 hr	Major
Infrastructure Services	Utilities	On-Call / LEMO Liaison	2 hrs	Major
Infrastructure Services	Works	Emergency Works	3 hrs	Major
Infrastructure Services	Utilities	Water Supply / Network/ Treatment	6 hrs	Major
Infrastructure Services	Utilities	Sewerage	6 hrs	Major
Sustainable Environment & Economy	Business Support & Community Enforcement	Community Enforcement	12 hrs	Major
Corporate & Community Services	Corporate Services	Customer Service - front counter & Switch combined	1 day	Major
Infrastructure Services	Open Spaces & Resource Recovery	Resource Recovery	1 day	Major
Sustainable Environment & Economy	Business Support & Community Enforcement	Administration Support	2 days	Major
Executive Services	People & Culture	Payroll Processing	2 days	Major
Corporate & Community Services	Social & Cultural Planning	Community Resilience	3 days	Major
Corporate & Community Services	Social & Cultural Planning	Children Services	5 days	Major
Sustainable Environment & Economy	Environmental & Economic Planning	Certificates 10.7	1 week	Moderate
Sustainable Environment & Economy	Environmental & Economic Planning	Events Licensing and Approvals	1 week	Major
Corporate & Community Services	Finance	Creditors & Revenue combined	1 week	Major

Next steps

JLT will review the BIA information collected at the sessions and begin drafting the BC Sub Plans and overarching BC documents. JLT will work closely with the Strategic Risk and Business Continuity Coordinator to finalise the BCP documentation.

A further workshop will be organised to conduct CMT and BC training and scenario testing. This workshop is proposed to be held over 2 days at the start of December.

It is intended that the BCP and testing will be finalised by the end of the calendar year.

STRATEGIC CONSIDERATIONS**Community Strategic Plan and Operational Plan**

CSP Objective	L2	CSP Strategy	L3	DP Action	L4	OP Activity
Community Objective 5: We have community led decision making which is open and inclusive	5.6	Manage Council's resources sustainably	5.6.7	Develop and embed a proactive risk management culture	5.6.7.3	Implement Business Continuity Plan

Legal/Statutory/Policy Considerations

Nil

Financial Considerations

The development and implementation of the BCP is included in the 2019/20 budget.

Consultation and Engagement

JLT, ET, critical function managers and key staff.

CONFIDENTIAL REPORTS - CORPORATE AND COMMUNITY SERVICES

Report No. 5.1 CONFIDENTIAL - Customer Request Management Audit Review

Directorate: Corporate and Community Services

Report Author: Heather Sills, Corporate Governance Officer

File No: I2019/1077

Summary:

Council's Internal Auditors, O'Connor Marsden and Associates (OCM), conducted an internal audit review of Customer Request Management systems and processes. Their report is at Confidential Attachment 1.

The audit received an audit rating of 2 - Satisfactory – with a small number of minor control weaknesses / performance improvement opportunities (efficiency, effectiveness or economy). Two Medium risks were identified and the agreed recommendations and actions are included in the Confidential Attachment.

RECOMMENDATION:

1. That pursuant to Section 10A(2)(d)i of the Local Government Act, 1993, Council resolve to move into Confidential Session to discuss the report Customer Request Management Audit Review.
2. That the reasons for closing the meeting to the public to consider this item be that the report contains:
 - a) commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it
3. That on balance it is considered that receipt and discussion of the matter in open Council would be contrary to the public interest, as:

nature and content of the audit report is for operational purposes

Attachments:

- 1 Internal Audit - Final Report - Customer Request Management - July 2019, E2019/44485

Report No. 5.2 **CONFIDENTIAL - Audit Progress Report - August 2019**
Directorate: Corporate and Community Services
Report Author: Heather Sills, Corporate Governance Officer
File No: I2019/1246

5

Summary:

10 This report presents the Internal Audit Outstanding Actions Report - August 2019 prepared by Council and the Internal Auditor, O'Connor Marsden and Associates (OCM).

15 The activity report contains the remaining outstanding recommendations from each audit review conducted by Council's previous internal audit provider as well as recommendations from recently completed audit reviews conducted by OCM.

RECOMMENDATION:

- 20 1. That pursuant to Section 10A(2)(d)i of the Local Government Act, 1993, Council resolve to move into Confidential Session to discuss the report Audit Progress Report - August 2019.
- 25 2. That the reasons for closing the meeting to the public to consider this item be that the report contains:
 a) commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it
- 30 3. That on balance it is considered that receipt and discussion of the matter in open Council would be contrary to the public interest, as:

 nature and content of audit report is for operational purposes

35 **Attachments:**

- 1 Internal Audit Activity Report - as at August 2019, E2019/60622

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Report No. 5.3 **CONFIDENTIAL - Update on IT Actions**
Directorate: Corporate and Community Services
Report Author: Phil Pountney, Manager Business Systems and Technology
File No: I2019/1236

5

Summary:

10 This report provides an update on outstanding audit actions that fall under the Business Systems and Technology portfolio.

RECOMMENDATION:

- 15 1. That pursuant to Section 10A(2)(f) of the Local Government Act, 1993, Council resolve to move into Confidential Session to discuss the report Update on IT Actions.
- 20 2. That the reasons for closing the meeting to the public to consider this item be that the report contains:
- a) details of systems and/or arrangements that have been implemented to protect council, councillors, staff and Council property
- 25 3. That on balance it is considered that receipt and discussion of the matter in open Council would be contrary to the public interest, as:
- Exposes information security risk and vulnerabilities that could assist threats in the environment to expose Council data and systems to those without authorisation.