AGENDA

AUDIT AND RISK COMMITTEE MEETING

MONDAY, 31 OCTOBER 2022

Notice is given that the next Audit and Risk Committee Meeting of the Roper Gulf Regional Council will be held on:

Monday, 31 October 2022 at 10:00am
The Roper Room, Roper Gulf Regional Council Support Centre,
2 Crawford Street, Katherine, NT

Or Via Video/Phone Conference

ID #: (03) 9260 6977
Guest Pin: 6389

Your attendance at the meeting will be appreciated.

Andreea CADDY
ACTING CHIEF EXECUTIVE OFFICER

PLEDGE

“We pledge to work as one towards a better future through effective use of all resources.

We have identified these key values and principles of Honesty, Equality, Accountability, Respect and Trust as being integral in the achievement of our vision, that the Roper Gulf Regional Council is Sustainable, Viable and Vibrant.”

PRAMIS BLA WI

“Mela pramis bla wek gudbalawei bla meigim futja bla wi wanwei, en bla yusim ola gudwan ting bla helpum wi luk lida.

Mela bin luk ol dijlod rul, ebrobodi gada tok trubalawei, wi gada meik so wi gibit firgo en lisin misalp, abum rispek en trastim misalp bla jinggabat bla luk lida, Roper Galf Rijinul Kaunsul deya maindim en kipbum bla wi pramis, dum wek brabli gudbalawei, en im laibliwan.”

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	Nil.	
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	Nil.	
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	Nil.	
17	CLOSED SESSION	
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The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.

17.2 ICAC Reporting

The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iii), information that would, if publicly disclosed, be likely to prejudice the security of the council, its members or staff.

17.3 MYOB Update

The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(i), information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on any person.

17.4 Risk Management Plan & Register

The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(d), information subject to an obligation of confidentiality at law, or in equity.

17.5 Annual Audited Financial Statements

The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv) (e), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person; AND information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

RESUMPTION OF MEETING

18 CLOSE OF MEETING

CONFIRMATION OF PREVIOUS MINUTES

ITEM NUMBER	6.1
TITLE	Confirmation of Audit and Risk Committee Previous Minutes - 17 August 2022
REFERENCE	1299613
AUTHOR	Chloe IRLAM, Governance Engagement Coordinator

RECOMMENDATION

That the Audit and Risk Committee confirms the draft minutes of the Audit and Risk Committee Meeting held on 17 August 2022 and affirms them to be a true and accurate record of that meetings decisions and proceedings.

BACKGROUND

The Audit and Risk Committee last met on Wednesday 17 August 2022 at 10:00am. Attached are the unconfirmed minutes of the Audit and Risk Committee Meeting for the Committee's review and confirmation.

ISSUES/OPTIONS/SWOT

There are no more scheduled Audit and Risk Committee Meetings for the remainder of the 2022 calendar year.

FINANCIAL CONSIDERATIONS

Nil.

ATTACHMENTS

1 Audit and Risk Committee 2022-08-17 [2084] Minutes.DOCX

MINUTES OF THE ROPER GULF REGIONAL COUNCIL, AUDIT AND RISK COMMITTEE MEETING HELD AT THE ROPER ROOM, ROPER GULF REGIONAL COUNCIL SUPPORT CENTRE,
2 CRAWFORD STREET, KATHERINE, NT
ON WEDNESDAY, 17 AUGUST 2022 AT 10:00AM

1 PRESENT MEMBERS/STAFF/GUESTS

1.1 Members

- Independent Member Ian SWAN (Chairperson);
- Independent Member Carolyn EAGLE *(via teleconference)*;
- Independent Member Claudia GOLDSMITH *(via teleconference)*; and
- Councillor John DALYWATER.

1.2 Staff

- Marc GARDNER, Chief Executive Officer;
- Dave HERON, Acting General Manager Corporate Services and Sustainability;
- Hasan ISLAM, Finance Manager; and
- Bhumika ADHIKARI, Governance Officer. *(minute taker)*

1.3 Guests

- Matthew KENNON, Director Merit Chartered Accountants *(via teleconference)*

2 MEETING OPENED

The Audit Committee Meeting opened at 10:26am.

3 WELCOME TO COUNTRY

4 APOLOGIES AND LEAVE OF ABSENCE

4.1 APOLOGIES AND LEAVE OF ABSENCE

103/2022 **RESOLVED (Claudia GOLDSMITH/John DALYWATER)** ***CARRIED***

That the Audit and Risk Committee does not approve the tendered apology from Councillor Gadrian HOOSAN.

Note: Councillor Gadrian HOOSAN provided his apology for the meeting at 10:09am.

Chief Executive Officer to include apologies and leave of absence in the Terms Of Reference.

5 QUESTIONS FROM THE PUBLIC

Nil.

6 CONFIRMATION OF PREVIOUS MINUTES

6.1 CONFIRMATION OF AUDIT COMMITTEE PREVIOUS MINUTES - 12 APRIL 2022

104/2022 **RESOLVED (Carolyn EAGLE/John DALYWATER)** ***CARRIED***

That the Audit and Risk Committee confirms the minutes of the Audit Committee Meeting held on 12 April 2022 and affirms them to be a true and accurate record of that meeting's decisions and proceedings with an amendment for the meeting to remove Councillor Gadrian HOOSAN in the attendance list as he was an apology.

7 BUSINESS ARISING FROM PREVIOUS MINUTES

Nil.

8 CALL FOR ITEMS OF GENERAL BUSINESS

Nil.

9 DISCLOSURES OF INTEREST

There were no declarations of interest at this Audit Committee Meeting.

10 INCOMING CORRESPONDENCE

Nil.

11 OUTGOING CORRESPONDENCE

Nil.

12 GENERAL BUSINESS

Nil.

13 EXECUTIVE REPORTS

13.1 AUDIT AND RISK COMMITTEE - TERMS OF REFERENCE

105/2022 **RESOLVED (John DALYWATER/Carolyn EAGLE)** ***CARRIED***

That the Audit and Risk Committee recommends that Council amends the Terms of Reference to include:

(a) *The Council will be responsible for expenses, within reason, relating to flights, accommodation and hire vehicles when the Independent Members travel to attend Audit and Risk Committee meetings in person. These travel arrangements can be either made in person and reimbursed (subject to the prior approval of the Chief Executive Officer) or arranged by Council on behalf of the Independent Member.*

(b) *Include provision for where the Chair is absent or unable to attend and a quorum can be formed, the remaining members of the Committee can elect an independent member to act as Chair for that meeting.*

14 COMMUNITY SERVICES AND ENGAGEMENT DIVISIONAL REPORT

Nil.

15 CORPORATE SERVICES AND SUSTAINABILITY DIVISIONAL REPORT

15.1 UPDATE OF MYOBA IMPLEMENTATION

106/2022 **RESOLVED (Claudia GOLDSMITH/John DALYWATER)** ***CARRIED***

That the Audit and Risk Committee receives and notes the Update of MYOBA implementation report.

15.2 AUDIT UPDATE

107/2022 **RESOLVED (John DALYWATER/Claudia GOLDSMITH)** ***CARRIED***

That the Audit and Risk Committee receives and notes the Audit Update report.

16 INFRASTRUCTURE SERVICES AND PLANNING DIVISIONAL REPORT

Nil.

17 ITEMS FOR NEXT MEETING

Nil.

18 MOVE TO CONFIDENTIAL

18.1 MOVE TO CONFIDENTIAL

108/2022 **RESOLVED (Claudia GOLDSMITH/Carolyn EAGLE)** ***CARRIED***

That pursuant to *section 99(2) and 293(1)* of the *Local Government Act 2019* and *section 51(1)(a) of the Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda.

18.1 Confirmation of Previous Audit and Risk Committee Confidential Minutes - 12 April 2022 - *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(e), information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest..*

18.2 Action List - *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.*

18.3 Critical Risks Assessment - *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iv), information that would, if publicly disclosed, be likely to prejudice the interests of council or some other person.*

18.4 ICAC Reporting - *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(c)(iii), information that would, if publicly disclosed, be likely to prejudice the security of the council, its members or staff.*

18.5 Risk Management Plan and Register - *The report will conducted in accordance with the Local Government Act 2019 and Local Government (General) Regulations 2021 s51(1)(d), information subject to an obligation of confidentiality at law, or in equity.*

The meeting moved to the Confidential Items at 11:41am

18.2 RETURN TO OPEN

109/2022 **RESOLVED (John DALYWATER/Claudia GOLDSMITH)** ***CARRIED***

That pursuant to *section 99(2) and 293(1)* of the *Local Government Act 2019* and *section 51(1)(a) of the Local Government (General) Regulations 2021* the meeting be re-opened to the public.

The meeting re-opened to the public at 1:07pm

19 CLOSE OF MEETING

The meeting closed at 1:08 pm.

This page and the preceding pages are the minutes of the Audit and Risk Committee Meeting held on Wednesday, 17 August 2022 and will be confirmed Monday, 31 October 2022.

Chairperson Ian SWAN
Confirmed on 31 October 2022

INCOMING CORRESPONDENCE

ITEM NUMBER 10.1
TITLE Incoming Correspondence
REFERENCE 1296056
AUTHOR Chloe IRLAM, Governance Engagement Coordinator

RECOMMENDATION

That the Audit and Risk Committee notes the Incoming Correspondence.

KEY OUTCOME AREA

Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

Item No.	Date Sent	Sender	Sent To	Correspondence Details	InfoXpert Number
01	12/09/2022	Councillor Gadrian HOOSAN	Ian SWAN, Independent Chairperson, Roper Gulf Regional Council Audit and Risk Committee	Audit and Risk Committee Attendance	1295817
02	13/09/2022	David REID Manager Local Government Compliance Local Government and Regional Development	Marc GARDNER Chief Executive Officer Roper Gulf Regional Council	Compliance Review – Onsite Visit	1296269

ATTACHMENTS

1 Audit and Risk - Attendance Cr Hoosan.pdf
2 Department Response - Upcoming Compliance Review Site Visit.pdf

Debbie Branson

Subject: FW: Cr Hoosan

From: Ian Swan <ian@swanbusinessadvisory.com.au>
Date: 12 September 2022 at 9:26:04 am ACST
To: Gadrian Hoosan <Gadrian.Hoosan@ropergulf.nt.gov.au>
Subject: Re: BRWEC5C687AD967_004984.pdf

Good morning Councillor Hoosan
Thank you for your reply. I look forward to meeting you on 31 October.

Regards

Sent from my iPhone
Ian Swan
Swan Business Advisory
PO Box 514, Glenside SA 5065
0419 038 505
ian@swanbusinessadvisory.com.au

On 12 Sep 2022, at 12:52 am, Gadrian Hoosan <Gadrian.Hoosan@ropergulf.nt.gov.au> wrote:

Hi there Ian it's councillor Hoosan here I'm definitely coming this time, cause I couldn't come to that last 2 meeting because COVID as well see you soon cheers

Get Outlook for Android

From: Ian Swan <ian@swanbusinessadvisory.com.au>
Sent: Sunday, September 11, 2022 4:14:03 PM
To: Gadrian Hoosan <Gadrian.Hoosan@ropergulf.nt.gov.au>
Subject: Fw: BRWEC5C687AD967_004984.pdf

Dear Councillor Hoosan

I attach correspondence from me as Independent Chair of the Audit & Risk Committee of Roper Gulf Council for your attention.

Yours faithfully

Ian Swan
Swan Business Advisory
PO Box 514, Glenside, SA, 5065
Email: ian@swanbusinessadvisory.com.au
Phone: 0419 038 505

1

From: Ian Swan <ian@swanbusinessadvisory.com.au>
Sent: 11 September 2022 16:10
To: Ian Swan <ian@swanbusinessadvisory.com.au>
Subject: BRWEC5C687AD967_004984.pdf

Sent from Mail for Windows

Debbie Branson

From: David Reid <David.Reid@nt.gov.au> on behalf of LG Compliance <LG.Compliance@nt.gov.au>
Sent: Tuesday, 13 September 2022 3:26 PM
To: Marc Gardner
Cc: Debbie Branson; LG Compliance
Subject: RE: Notification of Upcoming Compliance Review
Attachments: Notification of Upcoming Compliance Review.pdf

Hello Marc

Thank you for your letter (reattached) suggesting that the onsite compliance review visit for Roper Gulf Regional Council (RGRC) be rescheduled.

Based on your advice of the timing conflict with RGRC's Ordinary Meeting, the Department will reschedule the site visit from Wednesday 22 February 2023 to Thursday 23 February 2023.

Please do not hesitate to email lg.compliance@nt.gov.au if you have any questions.

Regards

David Reid
Manager Local Government Compliance
Local Government and Regional Development
Department of the Chief Minister and Cabinet

Level 1, RCG Centre, 47 Mitchell St, Darwin
GPO Box 4621, Darwin NT 0801

t. 08 8999 8348
dcm.nt.gov.au

boundlesspossible.com.au

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From: Debbie Branson <Debbie.Branson@ropergulf.nt.gov.au>
Sent: Tuesday, 13 September 2022 1:21 PM
To: LG Compliance <LG.Compliance@nt.gov.au>
Subject: Notification of Upcoming Compliance Review

Debbie Branson
Executive Assistant to the Chief Executive Officer
Ph: 08 8972 9001| Mobile: 0427 715 699
Email: debbie.branson@ropergulf.nt.gov.au
2 Crawford Street, Katherine, NT 0850
P.O. BOX 1321, Katherine, NT 0851

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OUTGOING CORRESPONDENCE

ITEM NUMBER 11.1
TITLE Outgoing Correspondence
REFERENCE 1295816
AUTHOR Chloe IRLAM, Governance Engagement Coordinator

RECOMMENDATION

That the Audit and Risk Committee notes the Outgoing Correspondence.

KEY OUTCOME AREA

Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

Item No.	Date Sent	Sender	Sent To	Correspondence Details	InfoXpert Number
01	18/08/2022	Ian SWAN, Independent Chairperson, Roper Gulf Regional Council Audit and Risk Committee	Councillor Gadrian HOOSAN	Audit and Risk Committee Attendance	1295815
02	13/09/2022	Marc GARDNER, Chief Executive Officer, Roper Gulf Regional Council	Department of the Chief Minister and Cabinet	Notification of Upcoming Compliance Review	1296209

ATTACHMENTS

1 BRWEC5C687AD967_004984.pdf
2 Notification of Upcoming Compliance Review.pdf

Roper Gulf REGIONAL COUNCIL
SUSTAINABLE • VIABLE • VIBRANT

Postal Address:
PO Box 1321
Katherine NT 0850
ABN: 94746956090

Tel: 08 8972 9000
Fax: 08 8972 3714

13 September 2022

Ms Meeta Ramkumar
Director Sustainability and Compliance
Department of the Chief Minister and Cabinet
GPO Box 4396
DARWIN NT 0801

lg.compliance@nt.gov.au

Dear Meeta

Notification of Upcoming Compliance Review

Thank you for advice in regards to the department's requirement to undertake a compliance review of Roper Gulf Regional Council's obligations under the relevant legislation.

The information required will be made available by the due date however the scheduled planned site visit to our Katherine office on Wednesday 22 February 2023 is the same date scheduled for the Roper Gulf Regional Council's Ordinary Meeting. The availability of essential staff, including the Chief Executive Officer, will be limited therefore it is suggested that the department undertake the site visit on Thursday 23 February 2023 or Friday 24 February 2024.

Roper Gulf Regional Council recognises the audit as an essential opportunity to review and improve the Council's governance systems and processes. We look forward to working with the department through the process.

Yours Sincerely

Marc GARDNER
Chief Executive Officer

Roper Gulf REGIONAL COUNCIL
SUSTAINABLE • VIABLE • VIBRANT

Postal Address:
PO Box 1321
Katherine NT 0850
ABN: 94746956090

Tel: 08 8972 9000
Fax: 08 8972 3714

13 September 2022

Ms Meeta Ramkumar
Director Sustainability and Compliance
Department of the Chief Minister and Cabinet
GPO Box 4396
DARWIN NT 0801

lg.compliance@nt.gov.au

Dear Meeta

Notification of Upcoming Compliance Review

Thank you for advice in regards to the department's requirement to undertake a compliance review of Roper Gulf Regional Council's obligations under the relevant legislation.

The information required will be made available by the due date however the scheduled planned site visit to our Katherine office on Wednesday 22 February 2023 is the same date scheduled for the Roper Gulf Regional Council's Ordinary Meeting. The availability of essential staff, including the Chief Executive Officer, will be limited therefore it is suggested that the department undertake the site visit on Thursday 23 February 2023 or Friday 24 February 2024.

Roper Gulf Regional Council recognises the audit as an essential opportunity to review and improve the Council's governance systems and processes. We look forward to working with the department through the process.

Yours Sincerely

Marc GARDNER
Chief Executive Officer

EXECUTIVE REPORTS

ITEM NUMBER	13.1
TITLE	Upcoming Compliance Review
REFERENCE	1296277
AUTHOR	Marc GARDNER, Chief Executive Officer

RECOMMENDATION

That Audit and Risk Committee receives and notes the Upcoming Compliance Review report.

KEY OUTCOME AREA

Governance: Increase the effectiveness and efficiency of the organisation, including in engagement with staff members, residents and external stakeholders.

BACKGROUND

The Department of the Chief Minister and Cabinet is required to undertake a program of compliance reviews of local government bodies in the Northern Territory pursuant to section 298 of the *Local Government Act 2019*.

The purpose of a compliance review is to ensure that a council is conducting its business lawfully. The compliance review also serves to provide feedback on how council is discharging its obligations under relevant legislation, and to assess management practises.

As part of the compliance review program, Roper Gulf Regional Council has been selected for a compliance review for the period 1 July 2021 to 31 January 2023, with a planned site visit that was proposed 22 February 2023.

Given the 22 February 2023 is the scheduled Ordinary Council Meeting it has been suggested that the department undertake the site visit on either Thursday 23 February 2023 or Friday 24 February 2023 (refer to correspondence out).

The department has replied and will undertake the site visit on Thursday 23 February 2023 (refer to correspondence in).

ISSUES/OPTIONS/SWOT

Council staff foresee no issues with meeting the expectations of the department and will have the information required by 8 February 2023 (refer to the Attachment).

FINANCIAL CONSIDERATIONS

Nil.

ATTACHMENTS

1 Local Government Compliance Review Procedure 2022.pdf

Local Government Compliance Review Procedure

NORTHERN TERRITORY GOVERNMENT

Document title	Local Government Compliance Review Procedure
Contact details	Department of the Chief Minister and Cabinet
Approved by	Meeta Ramkumar, Director Sustainability and Compliance
Date approved	7 September 2022
TRM number	HCD2020/01073-002~001

Acronyms	Full form
The Act	*Local Government Act 2019*
Agency	Department of the Chief Minister and Cabinet
CEO	Chief Executive Officer of a council
Chief Executive	Chief Executive of a Local Government Subsidiary

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1. Background

Section 298 of the *Local Government Act 2019* (the Act), mandates the establishment of a program of compliance reviews for councils and local government subsidiaries (LG Subsidiaries) to ensure that they conduct their business lawfully. This is achieved through inspectors of local government testing the administrative, financial and governance activities of the council or local government subsidiary.

Inspectors of local government are responsible for conducting compliance reviews. After conducting a compliance review, the Department of the Chief Minister and Cabinet (Agency) is required by section 300 of the Act to report to council on the results of the compliance review; or in the case of a local government subsidiary, to report the results of the compliance review to the local government subsidiary and the constituent council or councils.

2. Scope of Work

The compliance review aims to ensure councils and LG Subsidiaries conduct their business lawfully. As a means of making their assessment, inspectors apply and take into consideration the:

- *Local Government Act 2019*;
- *Local Government (General) Regulations 2021*;
- Ministerial Guidelines / General Instructions made under the Act; and
- Any other laws relevant to the operations of the council or subsidiary.

3. Compliance Review Procedure Steps

Step 1: The Agency's CEO approves the local government councils and LG Subsidiaries to be subject to a compliance review during the financial year. The Agency then writes to the council's principal member and CEO, or subsidiary's Board Chair and Chief Executive to advise the council / subsidiary will be subject to a compliance review during the year. The letter will include details outlining the review process and proposed dates of the compliance review site visit.

Step 1.1 The CEO or Chief Executive is to table the compliance review letter at the next council or subsidiary meeting to ensure all council or subsidiary members are aware of the upcoming compliance review.

Step 2: Closer to the commencement of the review, the Agency will write to the CEO or Chief Executive to advise the names of the inspectors and the final dates for the onsite review. The CEO or Chief Executive will be requested to nominate a contact officer (usually a senior or middle manager staff member) as a single point of contact for the inspectors during the review. A list of preliminary information required (listed as 'prior to onsite visit' documents in **Attachment A**) will also be provided and requested to be submitted to the inspectors by a specified date, being at least two weeks prior to the onsite visit.

The list of documents at Attachment A is not an exhaustive list and local government inspectors can request further documents in connection with the compliance review under section 302(2) of the Act.

Step 3: In response to the Agency's letter, the CEO or Chief Executive is to advise the name, email and phone number of the nominated contact officer. The council / subsidiary (usually through the nominated contact officer) is to submit the preliminary information to the inspectors by the requested date.

Step 4: The inspectors will provide a list of selected samples from the preliminary information provided (requested in Step 3), to the nominated contact officer. The contact officer is to ensure all requested documents and information is made available to the inspectors during the onsite visit.

Step 5: The inspectors will then commence the onsite review. In most cases, at the start of the site visit, the inspectors will aim to meet with the CEO or Chief Executive to outline the compliance review process. The onsite visit will include (but is not limited to) reviewing the selected samples and information listed under 'onsite documents' in **Attachment B** as well as any other documents / information the inspectors consider necessary to conduct the review (note powers under section 303 of the Act). The review may include visits to council service centres in one or more communities.

Step 6: Near completion of the site visit, the inspectors may meet with the CEO or Chief Executive to discuss the preliminary findings and any outstanding matters or information.

Step 7: The inspectors will then assess the information against legislative requirements and document the findings in a compliance review report. Additional information may be requested from the nominated contact officer as required.

Step 9: Within six weeks after receiving all requested documents from the council or local government subsidiary, the inspectors will draft a compliance review report. The report will contain issues which the inspectors consider require attention, along with recommendations to action.

Step 10: A copy of the draft compliance review report will be sent to the CEO or Chief Executive to review and provide any information that may cause the inspectors to alter the findings made in the report. From the provision of this draft compliance review report the CEO or Chief Executive will be given 2 weeks to provide this information.

> **Step 10.1 –** In the event additional information is provided to the inspectors, the inspectors will then review the information provided and determine if the compliance review report is to be revised or not.

NOTE: There is no compulsion on the inspectors to alter the report if in their opinion the information provided does not negate the finding(s) made in the report.

Step 11: After the two weeks, a final compliance review report will be sent to the CEO or Chief Executive. As soon as practicable after receiving the report, the CEO must provide the report to all council members; and the Chief Executive must provide the report to the constituent council or councils. If the report contains findings of improper conduct, the inspector must report the matter to the Minister for Local Government (the Minister) and the Independent Commissioner Against Corruption (ICAC).

> **Step 11.1 (for councils)** The council must consider the compliance review report at the council meeting held immediately following the provision of the report to the CEO. The council can provide the inspectors with any feedback on the report, or request the inspectors to attend a council meeting to go through the findings and recommendations.
>
> **Step 11.2 (for LG subsidiaries)** The Chief Executive is to provide a copy of the report to the CEO of each constituent council of the local government subsidiary. As soon as practicable after receiving the report, the CEO of each constituent council must provide a copy of the report to all council members, and must formally consider the report at its next council meeting. All feedback on the report is to be provided to the inspectors through the subsidiary's Executive Committee.

NOTE: It is expected the CEO or Chief Executive will commence actioning the recommendations made in the compliance review report as soon as the final compliance review report is issued to the council or subsidiary.

Step 12: Within three months of issuing the final compliance review report, the inspectors will follow-up on the progress of the recommendations made in the report with the council or local government subsidiary.

Step 12.1 The inspectors may schedule another site visit to the council or local government subsidiary, or seek additional information to substantiate completion of the recommended action. This follow-up is to ensure recommended actions are being actively progressed by the council or local government subsidiary.

Step 12.2 If, during the follow-up review, inspectors find any further issues that need to be rectified, then these will be added to the compliance review report as additional items to be remedied and the CEO or Chief Executive will be formally notified of this. A right of reply will be offered to the CEO or Chief Executive before the finding is included in the report. A copy of this notification and revised compliance review report must be tabled at the next council or subsidiary meeting.

Step 13: The inspectors will continue to monitor the council or local government subsidiary (as required) to address the issues identified in the compliance review report.

Step 14: Once the inspectors are satisfied all issues identified in the report have been appropriately remedied, they will write to the council or local government subsidiary to formally advise the review is closed.

NOTE: Councils and LG subsidiaries are expected to do all things necessary to address the issues identified in the compliance review report within 6 months of receiving the final compliance review report or revised report. If the recommendations made in the compliance review report are not being progressed by the council or local government subsidiary, the Agency may recommend remedial action to the Minister pursuant to section 316 of the Act.

All information for the compliance review is to be emailed to lg.compliance@nt.gov.au.

Attachment A

Information required prior to the onsite visit

Information Required	Legislative Base (Councils)	Legislative Base (LG Subsidiaries)	√
Delegation Manual or Policy	s40 of the Act	s40 of the Act	
Investment Policy	s194(3) of the Act	s194(4) of Act	
Borrowing Policy (if relevant)	s197 of the Act	s197 of the Act	
Accounting Policies and Procedures	Regulation 6(1) of the LGGR	Regulation 6(2) of the LGGR	
Details on all Investments	s194 of the Act	s194 of the Act	
All Council established Committee Terms of References	s82 of the Act	N/A	
All Council Confidential Meeting Notices, Agendas, Reports, Business Papers and Minutes **Note:** Reports containing personnel information should be redacted.	s92 & 101 of the Act	N/A	
Human Resources Management Policies	s172 & 173 of the Act	s176 of the Act	
Gifts or Benefits Policies	Regulation 6 (1) of the LGGR	Regulation 6 (2) of the LGGR	
Accountable Forms Policy	Regulation 6 (1) of the LGGR	Regulation 6 (2) of the LGGR	
Fraud and Corruption Control Policy Protection Plan	Regulation 6 (1) of the LGGR	Regulation 6 (2) of the LGGR	
Asset Management Policy	Regulation 6 (1) of the LGGR	Regulation 6 (2) of the LGGR	
Procurement Policy	Regulation 33 (1) of the LGGR	Regulation 33 (2) of the LGGR	

Human Resource Management (Councils and LG Subsidiaries)	√
List of newly appointed staff (from 1 July 20XX to YTD)	
List of terminated staff (from 1 July 20XX to YTD)	
List of staff given a promotion (from 1 July 20XX to YTD)	

Financial Management (Councils and LG Subsidiaries)	√
List of purchase orders issued > $10 000 but < $100 000 (from 1 July 20XX to YTD)	
List of all payments > $10 000 but < $100 000 where a Purchase Order has not been raised in the period	
List of purchase orders issued > $100 000 but < $150 000 (from 1 July 20XX to YTD)	
List of all payments > $100 000 but < $150 000 where a Purchase Order has not been raised in the period	
List of purchase orders issued > $150 000 (from 1 July 20XX to YTD)	
List of all payments > $150 000 where a Purchase Order has not been raised in the period	
List of debtors (excluding rate debtors) with an ageing of over 60 days	
List of creditors with an ageing of over 60 days	
List of rates written off (from 1 July 20XX to YTD)	
List of other debtors written off (from 1 July 20XX to YTD)	
A register of major, portable and attractive assets – Regulation 26 of the LGGR	
List of money or assets written off – Regulation 28 of the LGGR - (from 1 July 20XX to YTD)	
All Credit Card Statements (from 1 July 20XX to YTD)	

Attachment B

Onsite documents to be made available to inspectors

Information Required	Legislative Base (Councils)	Legislative Base (LG Subsidiaries)	√
Common Seal Register	Regulation 55 of the LGGR	Likely in the subsidiary constitution	
Register of Interests - Staff	Regulation 107 of the LGGR	Regulation 107 of the LGGR	
Conflict of Interest Disclosure Register – Elected Members	Section 116 of the Act	Likely in the subsidiary constitution	

Financial Review (Councils and LG Subsidiaries)	√
List of credit card holders and card limits	
Access to credit card statements, records and reconciliations	
All bank statements and reconciliations	
Access to rate records including assessment records	
Records of the most recent stocktakes performed	
Records of the most recent asset valuation report	
Access to petty cash records (reconciliations and supporting documents)	
Access to movement and travel requisitions	
List of payments to council members (from 1 July 20XX to YTD)	

Human Resource Management (Councils and LG Subsidiaries)	√
List of newly appointed staff (from 1 July 20XX to YTD)	
List of terminated staff (from 1 July 20XX to YTD)	
List of staff given a promotion (from 1 July 20XX to YTD)	
List of employment-related grievances filed with management (from 1 July 20XX to YTD)	