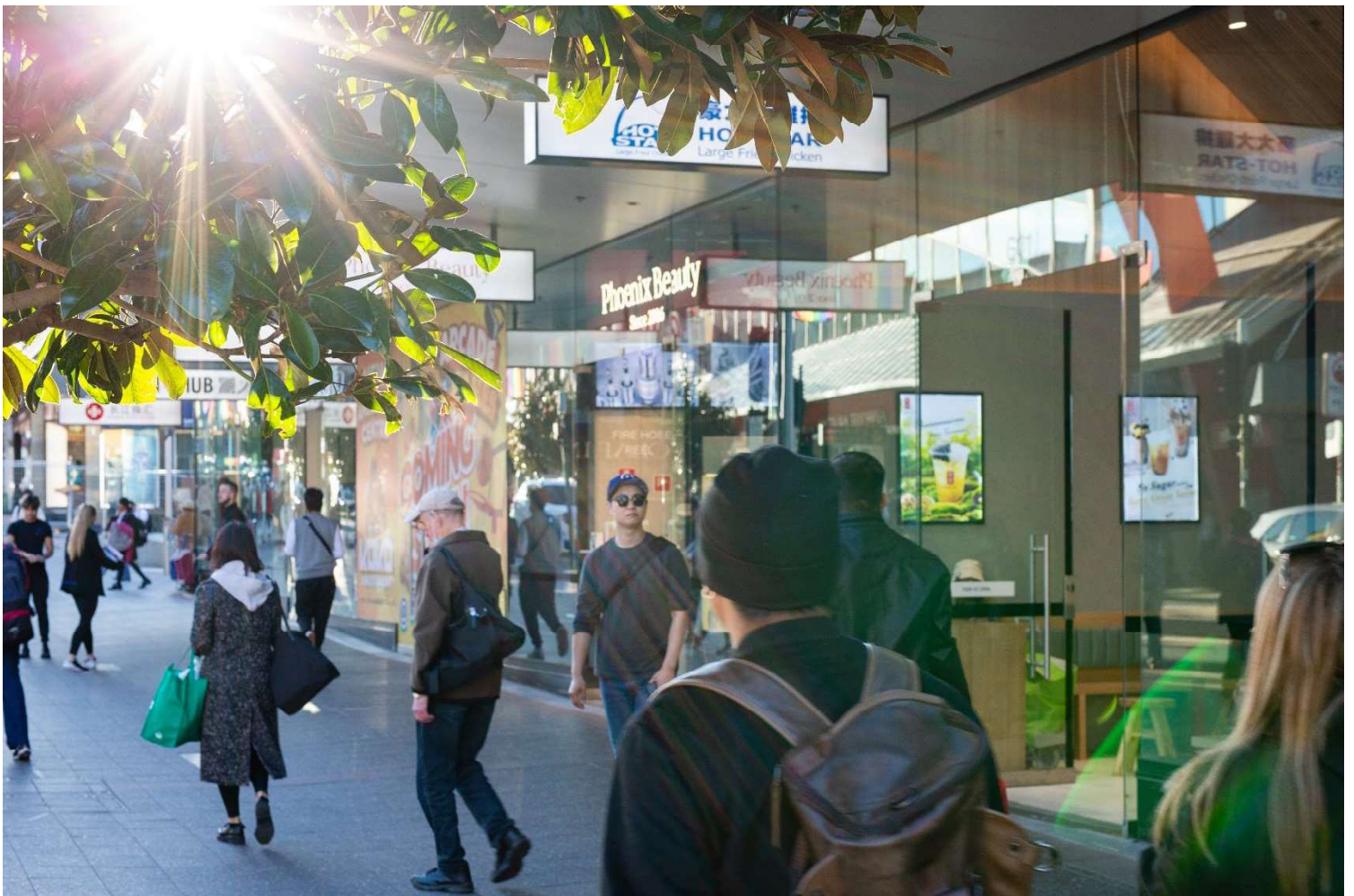


Audit Risk and Improvement Committee and Internal Audit Annual Report to Council 2022-2023



Acknowledgement of country

Georges River Council acknowledges that the Bidjigal people of the Eora Nation are the traditional inhabitants and custodians of all land and water in which the Georges River region is situated.

Council recognises Aboriginal people as an integral part of the Georges River community and highly values their social and cultural contributions.

Georges River Council is committed to showing respect for Aboriginal people as Australia's first peoples. Council has adopted the practice of acknowledging the Traditional Custodians of Country at events, ceremonies, meetings and functions.

Introduction

This annual report documents the operation and activities of the Audit Risk & Improvement Committee and the Internal Audit function for Georges River Council for the 12-month period 1 July 2022 to 30 June 2023.

Georges River Council's Audit Risk and Improvement Committee (ARIC) provides Council with independent assurance and assistance on its compliance, risk management, financial management, governance, audit, fraud control and service delivery responsibilities.

For the period of the report, there were 3 independent members on the Committee.

The Internal Audit function is primarily responsible for completing the adopted Audit Plan and supporting/coordinating the ARIC activities. The function is resourced by the Chief Audit Executive who has a number of other responsibilities including:

- Code of Conduct Complaints Coordinator
- Public Interest Disclosures Officer
- Advisor on governance matters and ethical conduct
- Staff investigations
- Other governance & audit activities.

Purpose of this report

The purpose of this report is tabled under Clause 15.4 of the ARIC Charter (May 2021) which requires that:

The ARIC, through the Chairperson, shall submit and present on an annual report to Council. The report should include the following matters:

- *A summary of the work ARIC performed to discharge its functions and responsibilities during the year*
- *A summary assessment of the ARIC key responsibility areas: compliance, risk management, fraud control, financial management, governance, implementation of strategic plans, delivery programs and strategies and service reviews*
- *Areas for improvement; and*
- *Details of meetings held during the year and attendance at such.*

As the ARIC's achievements are closely linked to the Internal Audit activities, it is appropriate that both are recounted in the same report.



Audit, Risk and Improvement Committee

How the ARIC fits in with the Community Strategic Plan

The ARIC has been identified as a key element within Council's Delivery Program and Operational Plan under Goal 6 – Our Governance. More specifically, the ARIC's relationship with the Delivery Program 2022-2026 has been captured under:

- Goal 6.2 – Our decisions are based on evidence which consider financial impacts, the environment and impacts on future generations.
- Strategy 6.2.1 - Ensure the behaviour and decisions of councillors and staff is professional and ethical.
- Delivery Program Outcome 6.2.1A - Facilitate the Audit, Risk and Improvement Committee (ARIC) to fulfil its responsibilities under the Local Government Act and ARIC Charter.
 - Action Code 6.2.1Ai - Facilitate ARIC reports to Council on activities and functions, including an Annual Report from the ARIC Chair.
 - 6.2.1Aii - Facilitate replacement of ARIC Chair in June 2022. Recruit 1 new ARIC member to the Committee to replace outgoing/retiring Chair.
 - 6.2.1Aiii - Prepare an annual ARIC Responsibility Calendar reflecting Local Government and ARIC Charter requirements to be completed throughout the year.
- Delivery Program Outcome 6.2.1B - Promote and assist in creating an ethical organisational environment with emphasis on internal controls, efficiency, effectiveness and good governance.
 - 6.2.1Bi - Complete the 2022/23 Audit Program.
 - 6.2.1Bii - Implement any mandatory internal audit guidelines issued by the OLG.
 - 6.2.1Biii - Provide advice, mentoring, education and assistance to the organisation on internal controls, implementation of audit recommendations, ethical behaviours and good governance.

The ARIC and Internal Audit function are on target to achieve all these outcomes.

ARIC Member Profiles

The ARIC has been established as an advisory committee of Council to provide independent assurance. Members have varied qualifications and experience which contribute to the effectiveness of the Committee.

Below is a snapshot of the independent members:

Cliff Haynes – Chair

ARIC Committee Member from March 2021

ARIC Chair from July 2022

FCPA, FLGPA, B.Comm (NSW)



Cliff had a 37-year career in the government sector including 30 years in local government and seven years in the NSW public sector. The positions Cliff held included Deputy General Manager of the City of Sydney and Deputy General Manager of Penrith City Council. In the NSW public Sector Cliff's position included General Manager of Housing Services in Greater Western Sydney and Assistant Director General, Corporate Services Family and Community Services.

Since retiring from the Public Sector Cliff has undertaken a number of management consultancy assignments in both the NSW public sector and local government. He also was appointed as an Interim CEO of a disability organisation which included preparing it for the introduction of the National Disability Insurance Scheme.

Cliff is currently on the board of St Vincent De Paul Housing and recently stepped down as Director of Australian Foundation for Disability (AFFORD) after 11 years. He is also an Independent Member on the Audit Risk & Improvement Committees of Sutherland Shire Council and Randwick City Council.

Barry Husking – Committee Member

ARIC Committee Member from July 2022

FCPA



Barry is a FCPA qualified former senior executive with extensive leadership, financial and business management experience. He has worked for several large local authorities, including as Acting General Manager and Chief Financial Officer of Penrith City Council where in 2015 he guided the development of a new financial strategy that satisfied the NSW State Government's Fit for the Future criteria.

He has also held senior and operational roles at Strathfield (during a period of council merger proposals), Georges River (consultant), Fairfield, Hawkesbury, Kuring-gai, Ryde and Randwick Councils.

With over 45 years' experience as an employee and consultant to councils and other organisations, Barry has a wide range of strategic planning, financial, governance and performance management skills.

He is currently an independent member of Camden Council's Audit Risk and Improvement Committee and a former member and Chair of CPA NSW's Public Sector Committee. Barry also holds pre-qualification status for NSW State Government audit and risk committees.

Michael Seery – Committee Member

ARIC Committee Member from 2021

JP, BSc, MEd, Grad Cert Mgt



Michael had a 38-year career in the NSW public sector across a number of portfolios. From 1992 to 2015 Michael worked at the Independent Pricing and Regulatory Tribunal where he managed a number of pricing and industry reviews. Michael coordinated IPART's Audits of the major water agencies' compliance with the terms of their operating licence. In 2009 Michael managed IPART's Review of the Revenue Framework for Local Government and subsequently managed IPART's teams reviewing councils' development contribution plans and councils' applications for a special variation.

How the ARIC is supported by Legislation

The ARIC has basically been operating in its current format for 7 years. This was instituted to pre-empt the new *Local Government (Planning and Governance) Amendment Act 2016 Section 428A* which mandates the requirement for an Audit, Risk and Improvement Committee and specifies their responsibilities. The legislation was due to take effect in March 2021 but was extended due to COVID-19 to June 2022 with the Draft Guidelines being issued in December 2022. Council is still awaiting the Local Government (General) Regulations to be amended to finalise the Guidelines.

Georges River Council took a proactive position to implement the ARIC and its operations earlier to support a sound governance framework and to provide greater assurance around Council's activities.

What the ARIC is tasked to do

The Committee operates under the Audit, Risk and Improvement Committee Charter which reflects the Draft Guidelines provided by the NSW Office of Local Government and industry best practice. The Charter was adopted by Council on 1 May 2017 (with subsequent amendments) and includes the new legislative responsibilities.

The Charter contains a number of administrative requirements and also prescribes the main responsibilities of the Committee into the broad legislative categories:

- Compliance
- Risk Management
- Fraud Control
- Financial Management
- Governance
- Service Reviews
- Implementation of the strategic plan, delivery program and strategies
- Collection of performance measurement data

The ARIC annually adopts a forward- meeting plan that ensures coverage of these responsibility areas over a twelve-month period. ARIC meeting agendas are divided into these categories with specific topics under each.

Achievements of the ARIC 2022/2023

The ARIC reviewed all responsibility categories required by the Charter over the course of the 12-month period, 1 July 2022 to 30 June 2023.

Achievements include:

- Adoption of a risk-based Internal Audit Program for 2022/23 and oversight of audits performed
- Review of the Risk Management Framework development including endorsement of the new Model Risk Management Policy and top Strategic Risks
- Recommendations to Council addressing the Long-Term Financial Plan and sustainability concerns
- Review of the Capital Works Program
- Review of updates on Council's Cybersecurity regime, audits and controls including endorsement of the Information Security Policy and Records & Information Management Policy
- Review of the Draft Financial Statements for the year ended 30 June 2022 (November 2022) and oversight of implementation of the External Audit Management Letter recommendations
- Continued oversight of the Compliance, Governance Frameworks and Legislative Compliance process
- Review of Fraud and Corruption Framework
- Review of Council's Business Continuity and Disaster Recovery Planning
- Review of Staff Survey & Metrics, including WHS
- Review of the Development Assessment Improvement Project including status of Developer Contributions
- Review of the Project Governance Implementation Project
- Consideration of the Modern Slavery Legislation impacts on council operations
- Involvement in the review and implementation of the OLG Guidelines-Risk Management and Internal Audit
- Review of alignment of councils Credit Card Procedures to OLG-recommended procedures
- Review IP&R reporting
- Quarterly Budget Reviews
- Review of compliance of councillor expenses in accordance with the Councillor Expenses Policy
- Consideration of the upcoming Enterprise Systems Review
- Monitor status of audit recommendations
- Review of the implementation of the new exception reporting regime



ARIC assessment of key responsibility areas for 2022/23

The ARIC has assessed the key responsibility areas as follows:

Key Responsibility Area	Assessment
Compliance	Specific areas of compliance are well established, including work health safety and financial reporting. Comprehensive council-wide compliance risk framework remains under development.
Risk Management	ERM is under development though continual improvement in maturity is noted by ARIC. Commitment by management to a strong risk culture is evident. The ARIC is pleased with the progress of a comprehensive audit program for monitoring & managing cyber risks.
Fraud Control	Fraud Control is still being developed. A Fraud Survey has recently been distributed to all staff to commence the process of identifying the current understanding of fraud control across the organisation and to align training accordingly. The fraud control area may be strengthened by having a non-cash policy with alternate payment options being offered, for consideration by the Council.
Governance	Governance frameworks are continuing to evolve.
Financial Management	Council is aware of its tight fiscal constraints with current budget projections. The ARIC has provided formal advice to Council in support of budget control and careful processes of due diligence relating to new expenditure proposals.
Strategic Plan, Delivery Program & Strategies	Mature reporting of outcomes against plan objectives has been received and noted by the ARIC.
Service Reviews	A program needs to be developed & progressed over the next year.
Performance Measurement Data	Performance Measurement Data has not been reviewed by ARIC except in the course of other key responsibility areas where data has been presented. A program needs to be developed to assess this area.



Overall Assessment of ARIC Key Responsibility Areas

ARIC maturity is evident across all of the domains of its responsibility, and we believe that the ARIC is already complying with the anticipated formal guidance from the Office of Local Government.

Audit recommendations touching all of the above responsibility areas require focus with particular attention to addressing the high-risk items.

Status of Internal Audit Recommendations

This table presents the number of internal audit recommendations completed (implemented), outstanding (implementation date not yet due) and overdue (implementation date past) by the risk rating attached to the recommendation. This is the total number of internal recommendations made relating to the Audit Plans 2018-current.

Status Of Recommendations	Risk Rating: High	Risk Rating: Medium	Risk Rating: Low	Informational	Total
Completed	215	256	66	14	551
Outstanding	4	40	8	-	52
Overdue	15	19	13	-	47
Total	234	315	87	14	650

Particular attention needs to be focused on implementing audit recommendations resulting from the Internal Audit reports, with high-risk recommendations being treated as a priority. The extensive and robust Audit Plan spanning 2018 to 2022 has resulted in 650 audit recommendations requiring implementation. The majority of these have been completed but constant and consistent resourcing and effort needs to be applied to ensure the organisation has a robust control environment.

Key Message to Council from ARIC

During this past year Council has consolidated its financial position. However, a disciplined approach needs to continue if the Council is going to achieve its long-term financial goals.

Implementation of high-risk audit recommendations also continues to be a high priority.



ARIC Dashboard

1. Participation in meetings during 2022/23

The ARIC had 4 scheduled normal meetings during the 12-month period and one special meeting for the review and endorsement of the financial statements (17 November 2022). Attendance of all 5 meetings (4 normal and 1 special financial) recorded as follows:

Name	Role	Eligible	Attended
Cliff Haynes	Independent - Chair	5	5
Barry Husking	Independent	5	5
Michael Seery	Independent	5	5
Non-Committee Regular Attendees			
NSW Audit Office	NSW Audit Office	5	4
Deloitte's	External Audit Contractor	4	3
David Tuxford	General Manager	5	4
Juliette Hall	Chief Audit Executive	5	5
Danielle Parker/Sue Weatherly	Acting Director, Business & Corporate Services / CFO	5	4
Craig Henry/Scott Henwood	Chief Financial Officer/Acting CFO	5	4
Jennifer Anderson/Renata Sala	Manager, Governance & Risk	4	3
Vicki McKinley or representative	Manager, Office of the General Manager	3	2



2. ARIC Business Papers and Reports reviewed

During the course of the 5 meetings held throughout the year, ARIC were presented with and considered 63 business papers on a range of topics. Each meeting comprised papers related to the topics within the legislative requirements.

Meeting Date	Number of Papers/Reports reviewed, considered and discussed
25 August 2022	15
17 November 2022 Special Financial Statements Meeting	2
9 December 2022	17
2 March 2023	14
18 May 2023	15
Total	63



3. Internal Audit Reports reviewed and considered

The following specific reports were reviewed, considered and discussed by ARIC in 2022/23. This is in addition to standard ARIC meeting reporting on audit recommendations, audit plan status, prior minutes and ARIC actions items.

Audit Name	ARIC Meeting Date
Councillors' Expenses Claims	25 August 2022
Work Health & Safety Statistics & Trends	25 August 2022
Information Security Framework Policy	25 August 2022
Capital Works Program	25 August 2022
Development Application Process Improvement	25 August 2022
Project Governance & Management Framework	25 August 2022
Records and Information Management Policy	25 August 2022
Modern Slavery Legislation	25 August 2022
Financial Sustainability	25 August 2022
NSW Audit Office Engagement Plan	25 August 2022
Recovery of Developer Contributions	25 August 2022
Quarterly Budget Review	17 November 2022
Unaudited Financial Statements	17 November 2022
NSW Audit Office Management Letter & Financial Statements	9 December 2022
IP&R End of Term Report 2021/22	9 December 2022
Risk Management and Business Continuity	9 December 2022
Cyber Security	9 December 2022
Capital Works Program	9 December 2022
Strategic Risks: - Employee Wellbeing & Mental Health Resilience - Reputation	9 December 2022
Internal Audit – Cash Management	9 December 2022
Governance and Compliance	9 December 2022
Project Governance Framework	9 December 2022
Payroll Compliance Audit – Exception Reporting	9 December 2022



Community Engagement & Your Say Platform	9 December 2022
Annual Report 2021/22	2 March 2023
OLG Guideline Review – Credit Card Management administration, and policy	2 March 2023
Governance & Compliance Update	2 March 2023
OLG Guidelines – Risk Management & Internal Audit	2 March 2023
Strategic Risk – IT Disruption & Cybersecurity	2 March 2023
Employee Staff Survey Results	2 March 2023
People and Culture Metrics	2 March 2023
Financial Sustainability & Budget	2 March 2023
Capital Works Program	18 May 2023
Enterprise Systems Review	18 May 2023
Financial Sustainability & Budget	18 May 2023
Governance Policy Framework	18 May 2023
IM&T Audit – Penetration Testing	18 May 2023
NSW Audit Office Final Management Letter	18 May 2023
Legislative Compliance	18 May 2023
Fraud and Corruption Control	18 May 2023
Model ARIC Terms of Reference	18 May 2023

Other activities included:

- Reviewing the top 10 strategic risks and their treatment plans/controls
- Reviewing Code of Conduct statistics and updates, including compulsory external reporting to other agencies
- Monitoring the status of audit recommendations
- Monitoring the status of the 3-year Audit Plan and Annual Audit Program
- Oversighting Councillors' Expenses in accordance with the Councillors' Expenses Policy
- Discuss OLG Draft Guidelines/Discussion Papers on Internal Audit, Risk Management and Councillor Misconduct Framework
- Oversighting External Audit activities
- Revisiting prior audits for status updates
- Reviewing IP&R results and reporting
- Completion of annual declarations of interests by all Committee members



Internal Audit

Internal Auditor

Council has a full-time qualified Chief Audit Executive (CAE), Juliette Hall, reporting administratively to the General Manager and functionally to the Audit Risk & Improvement Committee. The CAE is a member of the Institute of Internal Auditors and, by being so, is required to comply with the International Standards for the Professional Practice of Internal Auditing.

This position strives to support the ARIC as well as performing other internal audit functions. This includes developing and implementing the 3-year risk-based Audit Plan, carrying out/coordinating internal audits, providing related consultancy advice, performing/assisting as an ex-officio member with Service Reviews and conducting investigations.

The CAE has the ability to engage experienced/specialist contractors to undertake independent reviews and internal audits.

Internal Audit Plan

The Internal Audit Plan for 2021-2023 is a very robust and comprehensive Plan using a risk-based approach.

The following table indicates the 2021-2023 Audit Program status.

No	Audit Program Item	Audit Status	Comments
Year 1 – 2021/22			
1	RMS DRIVES System Annual Compliance Audit	Completed	Completed in July 2021 Presented to ARIC 19 August 2021
2	Swimming Pool Compliance	Completed	Completed in June 2021 Presented to ARIC 19 August 2021
3	Project Governance & Methodology	Completed	Completed August 2021 Presented to ARIC 15 October 2021
4	Development Related Fees	Completed	Completed September 2021 Presented to ARIC 15 October 2021
5	Bonds, Bank Guarantees & Security Deposits	Completed	Completed October 2021 Presented to ARIC 25 November 2021



No	Audit Program Item	Audit Status	Comments
6	IM&T Audit – Physical Intrusion Testing	Completed	Presented to ARIC 15 October 2021
7	IM&T Audit – ASD Essential 8 Maturity Assessment	Completed	Presented to ARIC 15 October 2021
8	IM&T Audit – Records Management Security Framework	Completed	Presented to ARIC 25 November 2021
9	IM&T Audit – Network Segmentation	Completed	Presented to ARIC 24 February 2022
10	IM&T – Microsoft 365 Best Practice Assessment	Completed	Presented to ARIC 2 June 2022
11	Procurement Spend Analysis Review	Completed	Presented to ARIC 2 June 2022
12	Complying Development Payments Pilot Study (arising from Development Related Fees audit)	Completed	Presented to ARIC 24 February 2022 & 25 August 2022
13	TfNSW DRIVES Compliance Audit 2022	Completed	Completed July 2022
Year 2 – 2022/23			
1	Cash Management	Completed	Presented to ARIC on 9 December 2022
2	Implementation of recommendations or requirements relating to External Agency recommendations/outcomes	Not commenced	Awaiting external Agency recommendations
3	Exception/oversight reporting	In Progress - Ongoing	Payroll Compliance-completed & presented to ARIC 9 December 2022 Accounts Receivable/Debtors reports – referred to Finance Unit for assistance
4	IM&T – Internal Network Penetration Testing	Completed	Presented to ARIC 18 May 2023
5.	Budget Management	Not yet commenced	The Budget Management Policy was adopted October 2021. The audit has been deferred to allow time for this policy to be



No	Audit Program Item	Audit Status	Comments
			implemented across the organisation.
6.	Community Leases	Completed	Completed August 2023 Presented to ARIC on 10 August 2023
7.	Consultancy, Contractor and Labour Hire usage	Completed	Completed August 2023
8.	TfNSW Drives Compliance Audit 2023	Completed	Presented to ARIC on 10 August 2023
9.	IM&T – Microsoft 365 Assessment	Completed	Completed. Recommendations being reviewed.
Year 3 2023-24 Proposed			
	Fleet & Motor Vehicles	New addition Not yet commenced	Scheduled to commence late 2023
	IM&T – External Network & WIFI Penetration Testing	Expected commencement September 2023	
	IM&T – ASD Essential 8 Maturity Assessment	Expected commencement November 2023	
	IM&T – Social Engineering Testing	Expected commencement January-April 2024	
	IM&T – Physical Intrusion Testing	Expected commencement April-June 2024	
	Asset Management		
	Enterprise Risk Management Controls & Treatment Plans		
	Employee Leave Entitlements		
	Compliance Hotspots & Education		
	Legislative Compliance		
	Drug & Alcohol Testing		
	TfNSW Drives Terms of Access Agreement 2024		



Other audit activities undertaken

The following other audit activities have been performed by the CAE during the period:

- Follow up audit recommendations and report on their status
- Provision of corporate advice on various topics and agency reports
- Provision of training and workshops on Code of Conduct, ethics, internal controls and governance
- Facilitation and investigative work on behalf of the General Manager
- ARIC secretariat functions
- Coordinated responses to and action required in relation to recommendations relating to the NSW Audit Office performance audits and ICAC investigations
- Duties as Complaint Coordinator and PID Officer
- Ex-officio member of Development Application Process Project and Project Governance Committees
- Coordination of responses to OLG on Internal Audit and Risk Management Framework Discussion Paper and Draft Guidelines, including Councillor Briefings
- Coordinate a Code of Conduct (Operations) Manual
- Review, investigate and finalise online corruption allegations lodged on council's website
- Exception reporting program
- Review policies for governance and control adequacy
- Distribute relevant materials from ICAC
- Drive implementation of the Cost of Works calculator for development applications
- Continuing professional development and ongoing involvement with the Institute of Internal Auditors, Corruption Prevention network, Local Government Internal Audit Network, ICAC, NSW Ombudsman, OLG and LG Professionals
- Incorporate audit and ARIC activities into the Integrated Planning & Reporting Framework (Delivery Program, Operational Plan, Annual Report and End of Term Report)
- Advocate for internal audit in Local Government



Next Year

Expected activities for 2023/24 (in addition to business as usual)

Internal Audit and Risk Management Guidelines and compliance with legislation

The Office of Local Government (OLG) issued the draft Guidelines for Risk Management and Internal Audit in NSW Local Councils in December 2022. The Guidelines will be mandated in 2023 once the Local Government (General) Regulations have been legislated.

The CAE and Head of Corporate Governance and Risk conducted a Councillor Briefing on the 7 August 2023 to advise Council of the status of our compliance with the Guidelines and further actions required. This includes:

- Council adoption of the ARIC Terms of Reference
- Council adoption of the Risk Management Policy
- Nominations for a non-voting councillor member on ARIC
- Council adoption of an Internal Audit Charter
- Council involvement in determining high level Risk Management criteria (risk appetite, strategic risks).

The CAE will continue to ensure compliance with critical dates for implementation of the ARIC and internal audit requirements across the Guidelines.

The Coordinator, Corporate Governance & Risk will continue to ensure compliance with critical dates for implementation of the risk management requirements across the Guidelines.

ARIC Membership – addition of ONE non-voting Councillor Member

The OLG issued Circular 22-21, 20 July 2022 “Councils will have the option of appointing one non-voting councillor member to their ARIC who meets the eligibility criteria for councillor members.” The EOI will be extended to Councillors in August, with an appointment anticipated in September 2023 in line with Councillor appointments to Committees. This will provide a clearer link between the ARIC and the governing body to ensure the governing body receives maximum value from ARIC’s expertise.

Audit Office of NSW

The NSW Audit Office has become more robust and targeted in the conduct of its financial and performance audits, since becoming the external auditor for local government in NSW in 2016.

Council has worked cooperatively with the NSW Audit Office with their representative being a regular invitee to all Committee meetings. The NSW Audit Office has advised Councils of their areas of focus for both financial audits and performance audits during 2022-2024 being:

- road asset maintenance
- cyber-security
- precinct planning
- managing the Code of Conduct
- performance management and monitoring

The NSW Audit Office program complements the 2021-2024 Internal Audit Program, reducing duplication.

Audit Program & Recommendations

The 2022/2023 Audit Program has been completed. Management needs to monitor the recommendations to ensure they are implemented within reasonable time frames, with particular attention to the high-risk recommendations.

ICAC Report Recommendations

It is expected that ICAC will release its report for Operation Galley in 2023. It is anticipated that this will contain recommendations for council to implement. The CAE will liaise with the General Manager on the best approach to review and implement these as required.

Retirement & Replacement of Chief Audit Executive (CAE)

The incumbent CAE, with 35 years local government experience, is retiring in September 2023. This position will be replaced as per the requirements under the OLG Risk Management & Internal Guidelines, however, a transitional period is expected which may delay normal internal audit activities such as the Audit Program, follow up of audit recommendations and ARIC secretariat functions.

Conclusion

The three-year audit program is progressing well. Among a number of issues, management is focusing on improvement in its programming of capital works, reporting and completion within budget and timeframe.

ARIC has fulfilled its responsibilities under the Audit Risk and Improvement Charter for this period and looks forward to continuing its work. The committee and management have worked well together.

I would like to thank my colleagues Michael Seery and Barry Huskings for their contribution. I thank the General Manager, management and staff for their ongoing support. ARIC looks forward to working with the Auditor General's team as they conduct the financial audit. The Office of Local Government has proposed some changes to the operations of ARIC and we look forward to those new challenges.

Cliff Haynes

Chair, Georges River Council Audit, Risk and Improvement Committee

August 20

