



TOWN OF PORT HEDLAND

AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING MINUTES

TUESDAY 9 AUGUST 2016 AT 5:30PM

**COUNCIL CHAMBERS, MCGREGOR STREET,
PORT HEDLAND**

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**“A nationally significant, friendly city that people are proud
to call home”**

*Chris Linnell
Acting Chief Executive Officer*

TERMS OF REFERENCE

1. Purpose of the Terms of Reference

The purpose of the terms of reference is to facilitate the operation of the Audit, Risk and Governance Committee.

2. Introduction

The Audit, Risk and Governance Committee has been established in accordance with Part 7 of the Local Government Act 1995.

The Audit, Risk and Governance Committee is an advisory committee formally appointed by the Council and is responsible to the Council. The Audit, Risk and Governance Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any financial responsibility. The Audit, Risk and Governance Committee does not have any management functions and is therefore independent of management.

The ARG committee will primarily focus on relevant matters relating to Audit (internal and external), Risk and Governance.

The Audit, Risk and Governance Committee objective is to assist the Town of Port Hedland Council in liaising with the auditor and overseeing the external audit function and promoting the transparency and accountability of the Town's financial management systems and reporting. The role of the Committee is to report to the Council and provide appropriate advice and recommendations on matters relevant to its terms of reference in order to facilitate decision making by the Council in relation to the discharge of its responsibilities.

3. Objectives

The objectives of the Audit, Risk and Governance Committee are to oversee:

- 3.1 The integrity of external financial reporting, including accounting policies.
- 3.2 The scope of work, objectivity, performance and independence of the external auditor.
- 3.3 The establishment, effectiveness and maintenance of controls and systems to safeguard the Town's financial and physical resources.
- 3.4 The systems or procedures that are designed to ensure that the Town and its subsidiaries comply with relevant statutory and regulatory requirements.
- 3.5 The process for recognising risks arising from the Town's operations and strategies, and consider the adequacy of measures taken to manage those risks.
- 3.6 The process and systems which protect the Council against fraud and irregularities.

The Audit, Risk and Governance Committee must also add to the credibility of Council by promoting ethical standards through its work.

4. Authority

The Audit, Risk and Governance Committee has the authority to:

- 4.1 Review and suggest improvements to the internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken.
- 4.2 Formally meet with the Town's appointed external auditor as necessary.
- 4.3 Seek resolution on any disagreements between management and the external auditors on financial reporting.
- 4.4 Advise Council on any or all of the above as deemed necessary.

5. Composition

- 5.1 The Audit, Risk and Governance Committee will comprise of six members, four Elected Members and two independent members.
- 5.2 The Council will appoint Audit, Risk and Governance Committee members.
- 5.3 The Presiding Member and Deputy Presiding Member will be appointed by the Audit, Risk and Governance Committee, biennially by election by all committee members after the Ordinary Local Government Election.
- 5.4 The members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Town. At least one member of the committee will have accounting or related financial management experience with an understanding of accounting and auditing standards in a public sector environment.
- 5.5 Independent members will be appointed until the next Ordinary Local Government Election.
- 5.6 A quorum will be a minimum of 50% of the membership.
- 5.7 Audit, Risk and Governance Committee members are required by the Local Government Act and Code of Conduct in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting.
- 5.8 New members will receive relevant information and briefings on their appointment to assist them to meet their committee responsibilities.

6. Meetings

- 6.1 Meetings may be called by the Presiding Member of the Audit, Risk and Governance Committee, or at the request of the Mayor or Chief Executive Officer.
- 6.2 The Audit, Risk and Governance Committee meetings are generally open to the public unless the Presiding Member or Chief Executive Officer deem it necessary to proceed behind closed doors pursuant to Section 5.23 of the Local Government Act 1995.

- 6.3 All Elected Members are invited to attend each Audit, Risk and Governance Committee meeting.
- 6.4 All Audit, Risk and Governance Committee members are expected to attend each meeting in person.
- 6.5 The Chief Executive Officer will facilitate the meetings of the Audit, Risk and Governance Committee and invite members of management, internal and external auditors or others to attend meetings as observers and to provide pertinent information, as necessary.
- 6.6 The Audit, Risk and Governance Committee will develop a forward meeting schedule that includes the dates, location, and proposed work plan for each meeting for the forthcoming year, that cover all the responsibilities outlined in this terms of reference.
- 6.7 Meeting agendas will be prepared and provided at least one week in advance to members, along with appropriate briefing materials.
- 6.8 Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation.

7. Responsibilities

The Audit, Risk and Governance Committee will carry out the following responsibilities:

7.1 Risk management

- 7.1.1 Review and suggest improvements to whether management has in place a current and comprehensive enterprise risk management framework and associated procedures for effective identification and management of the Town's business and financial risks, including fraud.
- 7.1.2 Determine whether a sound and effective approach has been followed in managing the Town's major risks including those associated with individual projects, program implementation, and activities.
- 7.1.3 Assess the impact of the Town's enterprise risk management framework on its control environment and insurance arrangements.
- 7.1.4 Review and suggest improvements to the process of developing and implementing the Town's fraud control arrangements and satisfy itself the Town has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.

7.2 Business continuity

- 7.2.1 Determine whether a sound and effective approach has been followed in establishing the Town's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.

7.3 Internal Control

- 7.3.1 Review and suggest improvements to whether management's approach to maintaining an effective internal control framework is sound and effective.
- 7.3.2 Review and suggest improvements to whether management has in place relevant policies and procedures and that they are periodically reviewed and updated.
- 7.3.3 Determine whether the appropriate processes are in place to assess, at least once a year, whether key policies and procedures are complied with.
- 7.3.4 Review and suggest improvements to whether appropriate policies and supporting procedures are in place for the management and exercise of delegations.
- 7.3.5 Consider how management identifies any required changes to the design or implementation of key internal controls.

7.4 Financial Report

- 7.4.1 Review and suggest improvements to significant accounting and reporting issues, including complex or unusual transactions and highly judgemental areas, and recent accounting, professional and regulatory pronouncements and legislative changes, and understand their effect on the financial report.
- 7.4.2 Review with management and the external auditors the results of the audit, including any difficulties encountered, and suggest improvements if required..
- 7.4.3 Review and suggest improvements to the annual financial report and performance report of the Town of Port Hedland and its subsidiaries, and consider whether it is complete, consistent with information known to Audit, Risk and Governance Committee members, and reflects appropriate accounting principles.
- 7.4.4 Review and suggest improvements to the process for the consolidation of financial information of the Town related entities into the financial reports of the Town.
- 7.4.5 Review with management and the external auditors all matters required to be communicated to the Audit, Risk and Governance Committee under the Australian Auditing Standards, and suggest improvements if required..
- 7.4.6 Review and suggest improvements to the draft Annual Financial Statements and recommend the adoption of the Annual Financial Statements to Council.
- 7.4.7 Receive the quarterly budget review.

7.5 Compliance

- 7.5.1 Review and suggest improvements to the systems and processes to monitor effectiveness of the system for monitoring compliance with legislation and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of non-compliance.

7.5.2 Keep informed of the findings of any examinations by regulatory agencies and any auditor (internal or external) observations and monitor management's response to these findings.

7.5.3 Obtain regular updates from management about compliance matters.

7.5.4 Review and suggest improvements to the annual Compliance Audit Return and report to the Council the results of the review.

7.6 Internal Audit

7.6.1 Review with management and the internal auditor the terms of reference, activities and resourcing of the internal audit function and suggest improvements if required.

7.6.2 Review, suggest improvements to and recommend the annual internal audit plan for approval by the Council and all major changes to the plan.

7.6.3 Monitor that the internal auditor's annual plan is linked with and covers the material business risks.

7.6.4 Monitor processes and practices to ensure that the independence of the audit function is maintained.

7.6.5 Annually review the performance of the internal audit including the level of satisfaction with internal audit function having consideration of the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and suggest improvements if required..

7.6.6 Review and suggest improvements to all audit reports and provide advice to the Council on significant issues identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice.

7.6.7 Monitor management's implementation of internal audit recommendations.

7.7 External Audit

7.7.1 Review and suggest improvements to the external auditor's proposed audit scope and approach for financial performance audits, including any reliance on internal auditor activity.

7.7.2 Consider the findings and recommendations of relevant Performance Audits undertaken by the external auditor and ensure the Town implements relevant recommendations.

7.7.3 Provide an opportunity for the Audit, Risk and Governance Committee to meet with the external auditors to discuss any matters that the Audit, Risk and Governance Committee or the external auditors believe should be discussed privately.

7.7.4 Annually review and suggest improvements to the performance of external audit including the level of satisfaction with external audit function.

7.7.5 Monitor management's implementation of external audit recommendations.

7.8 Reporting Responsibilities

7.8.1 Report regularly to the Council about Audit, Risk and Governance Committee activities, issues, and related recommendations through circulation of minutes.

7.8.2 Monitor that open communication between the internal auditor, the external auditors, and the Town's management occurs.

7.9 Other Responsibilities

7.9.1 Perform other activities related to this terms of reference as requested by the Council.

7.9.2 Annually review, suggest improvements to and assess the adequacy of the Audit, Risk and Governance Committee terms of reference, request Council approval for proposed changes, and ensure appropriate disclosure as might be required by legislation or regulation.

(Adopted by Council at its Ordinary Meeting held 16 November 2011.

Amended by Council at its Ordinary Meeting held 23 October 2013.

Amended by Council at its Ordinary Meeting held on 11 December 2013.

Amended by Council at its Ordinary Meeting held on 27 May 2015.

Amended by Council at its Ordinary Meeting held on 28 October 2015.

Amended by Council at its Ordinary Meeting held on 22 June 2016.)

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Item 1 Opening of Meeting

The Presiding Member declared the meeting open at 5:32pm.

Item 2 Acknowledgement of Traditional Owners

The Presiding Member respectfully acknowledged the traditional owners, the Kariyarra people whose land we are on today, respectfully acknowledging the contribution of Kariyarra elders past, present and future, in all working together for the betterment for the future City of Port Hedland.

Item 3 Recording of Attendance

3.1 Attendance

Committee Members:

Councillor Camilo Blanco – Presiding Member

Councillor Louise Newbery

Councillor Richard Whitwell

Community Members:

Ms Nina Pangahas

Mr Ron Attwood – Deputy Presiding Member

Officers:

Chris Linnell Acting Chief Executive Officer

Dale Stewart Acting Director Corporate Services

Paul Howrie Acting Director Community and Development Services

Tammy Wombwell Governance Administration Officer / Minute Taker

Public 0

Media 0

Town Officers 2

3.2 Apologies

Mayor Kelly Howlett

3.3 Approved Leave of Absence

Nil

3.4 Disclosure of Interests

Nil.

Item 4 Response to Previous Questions

4.1 Questions taken on notice from Public at Audit, Risk and Governance Committee Meeting held on Tuesday 5 July 2016

Nil

4.2 Questions taken on notice from Committee Members at Audit, Risk and Governance Committee Meeting held on Tuesday 5 July 2016

Nil

Item 5 Applications for Leave of Absence

Nil

Item 6 Attendance by Telephone/Instantaneous Communications

Nil

Item 7 Public Time

Important note:

'This meeting is being recorded on audio tape as an additional record of the meeting and to assist with minute-taking purposes which may be released upon request to third parties. If you do not give permission for recording your participation please indicate this at the meeting. The public is reminded that in accordance with Section 6.16 of the Town of Port Hedland Local Law on Standing Orders nobody shall use any visual or vocal electronic device or instrument to record the proceedings of any meeting unless that person has been given permission by the presiding member to do so. Members of the public are also reminded that in accordance with section 6.17(4) of the Town of Port Hedland Local Law on Standing Orders mobile telephones must be switched off and not used during the meeting.'

The Presiding Member opened Public Question Time at 5:36pm

7.1 Public Question Time

Nil

The Presiding Member closed Public Question Time at 5:36pm

The Presiding Member opened Public Statement Time at 5:36pm

7.2 Public Statement Time

Nil

The Presiding Member closed Public Statement Time at 5:37pm

Item 8 Questions from Members without Notice

8.1 Ms Pangahas

What is the specific section of the Town of Port Hedland Standing Orders 2014 which relates to what can and can't be asked at the Audit, Risk and Governance Committee meetings?

The Presiding Member advised that the question would be taken on notice.

At previous Audit, Risk and Governance Committee meetings, there have been questions asked by committee members that do not relate to anything within the agenda. Is this a breach of the Standing Orders Local Law?

The Presiding Member advised that the question would be taken on notice.

8.2 Mr Attwood

In accordance with section 7.1.2 of the Audit, Risk and Governance Committee Terms of Reference, when is the Audit, Risk and Governance Committee going to be advised about the possible appointment of an Internal Auditor?

The Acting Chief Executive Officer advised that there is currently no funding available to the Town to appoint an Internal Auditor, or the provision for current Officers to take on the additional work.

Can I put forward a motion for Council to find the money to appoint an Internal Auditor as soon as possible?

The Presiding Member advised Mr Attwood that he can forward the question as a 'Notice of Motion' directly to the Acting Chief Executive Officer, to include the request in the next Committee agenda.

Is a policy going to be created on fuel usage at the Landfill?

The Acting Chief Executive Officer advised that information has been received by the Town regarding the usage of fuel at the Landfill. There is currently a policy in place for the procurement, management and utilisation of fuel cards.

The Acting Director Corporate Services advised that the creation of a policy for the fuel usage at the Landfill is on the work plan for the Audit, Risk and Governance Committee. The Town has had written confirmation that our processes have changed since the audit was undertaken in March 2016, and that the information will be forwarded to Committee members on Thursday 10 August 2016.

After discussing other Shires approaches to risk assessment with the Auditor, can I put forward a motion that each of our committee agendas include a risk assessment that is to be recommended to Council?

The Presiding Member advised that as stated previously, Mr Attwood can forward his Notice of Motion to the Acting Chief Executive Officer, to include the request in the next Committee agenda.

The Acting Chief Executive Officer advised that the Auditors are not specialists on risk management, and that the Town is proceeding with internal risk assessments and since the framework is in place, the risks can be managed by the Town.

The Acting Chief Executive Officer also advised Committee members that this Committee, as a collective, has the right to contact, seek clarity and request audit information from the Auditor. There is no authority for individual members to approach the Auditor on behalf of the Committee, without permission through resolution of the Committee to do so. When individual members approach the Auditor, the Town is invoiced for the Auditors time.

8.3 Councillor Blanco

Can the Committee receive clarification on the rules for contacting the Auditors?

The Acting Chief Executive Officer advised in the affirmative.

8.4 Mr Attwood

Can I also request that a General Business item be added to the agenda?

The Acting Chief Executive Officer advised that the decision would have to be determined by Council.

The Acting Director Corporate Services advised that Council recently adopted the revised policy 1/017 'Order of Business for Council and Committee Meetings', in which the order of business is outlined for Council and Committees of Council meetings.

The Presiding Member advised that Mr Attwood can forward his request as a Notice of Motion to the Acting Chief Executive Officer.

Can the Committee add the names of Town Officers to item 3.1 in the agenda?

The Presiding Member advised that it is currently not in the policy that Town Officers are to be added to agenda item 3.1, and that Mr Attwood can forward his request as a Notice of Motion to the Acting Chief Executive Officer.

The Acting Chief Executive Officer advised that Town Officers attend the ARG Committee to provide assistance and answer questions that the Committee may have.

8.5 Councillor Whitwell

In regards to directly contacting the auditors, can there be money put aside for Committee Members to contact them? I believe it would be a benefit to the Committee, as it preserves the independence of the individual Committee Members.

The Acting Chief Executive Officer advised that there are budget provisions for advice and consultancy fees and the like, to support the governance of the Town. The preferred method of contact is the same as for Council, which is to direct the query to the administration of the Town and then the requested information can be distributed to the entire Committee, ensuring every Committee Member has the same information provided.

Is there a possibility of looking into the creation of a budget for Committee Members to contact the auditors individually?

The Acting Chief Executive Officer advised the matter would be looked into.

Item 9 Declarations of All Members to Have Given Due Consideration to All Matters Contained in the Business Paper before the Meeting

The following Committee Members declared that they had given due consideration to all matters contained in the agenda:

- Councillor Camilo Blanco
- Councillor Louise Newbery
- Councillor Richard Whitwell
- Mr Ron Attwood
- Ms Nina Pangahas

Mr Attwood advised he had not read the Risk Register, which was tabled at the meeting.

Item 10 Confirmation of Minutes of Previous Meeting

10.1 Confirmation of Minutes of the Audit, Risk and Governance Committee Meeting held on Tuesday 5 July 2016**ARG201617/005 OFFICER RECOMMENDATION/ COMMITTEE DECISION****MOVED: CR WHITWELL****SECONDED: CR NEWBERY**

That the Audit, Risk and Governance Committee confirm that the Minutes of the Audit, Risk and Governance Committee Meeting held on Tuesday 5 July 2016 are a true and correct record.

CARRIED 3/2

For: Councillor Blanco, Councillor Newbery and Councillor Whitwell.
Against: Mr Attwood and Ms Pangahas.

Item 11 Announcements by Presiding Member without Discussion

Nil

Disclaimer

Members of the public are cautioned against taking any action on Committee decisions, on items on this evening's Agenda in which they may have an interest, until formal notification in writing by the Town has been received. Decisions made at this meeting can be revoked, pursuant to the Local Government Act 1995.

Item 12 Reports of Officers

12.1 Corporate Services**12.1.1 Proposed Policies – Corporate Credit Card, Fraud and Corruption Prevention and Whistleblower (Public Interest Disclosure)**

File No: 12/01/0001
Applicant/ Proponent: N/A
Subject Land/ Locality: N/A
Date: 27/07/2016
Author: Grace Waugh, Coordinator Governance
Authorising Officer: Dale Stewart, Acting Director Corporate Services
Disclosure of Interest from: Nil
Author:
Authority/Discretion: ☒ Legislative – includes adopting local laws, town planning schemes and policies. Review when Council reviews decision made by Officers

Attachments:

1. Draft Policy 2/020 Corporate Credit Card
2. Draft Policy 1/024 Fraud and Corruption Prevention
3. Draft Policy 1/023 Whistleblower (Public Interest Disclosure)
4. Credit Card Internal Operating Procedure

ARG201617/006 OFFICER RECOMMENDATION/ COMMITTEE DECISION**MOVED: MS PANGAHAS****SECONDED: CR WHITWELL**

That the Audit, Risk and Governance Committee recommend to the Council the adoption of the proposed 'Corporate Credit Card', 'Fraud and Corruption Prevention', and 'Staff and Elected Member Whistleblower' Policies.

CARRIED 4/1

For: Councillor Blanco, Councillor Newbery, Councillor Whitwell and Ms Pangahas.
Against: Mr Attwood.

EXECUTIVE SUMMARY

At the Audit, Risk and Governance Committee Meeting held on Tuesday 10 May 2016, the Audit Risk and Governance Committee made the following recommendation:

"201516/227 RECOMMENDATION/ AUDIT, RISK AND GOVERNANCE COMMITTEE DECISION

*MOVED: CR WHITWELL**SECONDED: CR NEWBERY*

That, with respect to the Notice of Motion (Motion Number 6) from the Audit, Risk and Governance Committee meeting of 12 April 2016, the Audit, Risk and Governance Committee:

1. *Receive the following draft Policies:*
 - *Corporate Credit Card Policy*
 - *Fraud and Corruption Prevention Policy*
 - *Staff and Elected Member Whistleblower Policy*
2. *Note the Town of Port Hedland has a Community Engagement Strategy (endorsed by Council in 2014) which will be reviewed, updated and converted into a strategic policy.*
3. *Agree to workshop the draft Policies during the month of May 2016 with Audit, Risk and Governance Committee Members and Elected Members with a view to recommending them to Council for consideration for advertising and undertaking community engagement on the matters.*

CARRIED 4/0"

A workshop was held on Tuesday 19 July 2016 with members of the Audit, Risk and Governance Committee to review the draft policies, with a view to be adopted by Council.

After consultation with Committee Members on the draft policies, Officers have refined the draft policies to further improve their intent and wording.

BACKGROUND

A brief summary of the proposed policies and amendments are provided below:

Corporate Credit Card Policy

Corporate Credit Cards deliver significant benefits to the Town of Port Hedland through improved administrative practices and more effective cash management. Efficiency of operational activities is increased by reducing the cost, paperwork and time associated with purchasing goods and services.

The Town has an existing Credit Card Internal Operating Procedure (IOP). The IOP has been converted into a Policy and sets out the guidelines and principles that need to be followed by the Credit Card holders at the Town of Port Hedland.

The objective of this policy is to:

1. Provide a distinct framework to enable the use of Corporate Credit Cards;
2. Provide Corporate Credit Card holders precise and concise guidelines outlining its use; and
3. Minimise or eliminate the risk of fraud and misuse of the Corporate Credit Card.

The policy outlines:

- The use of corporate credit cards;
- Documentary evidence requirements;
- Business purpose justification;
- Approval processes of the expenses;

- Acquittal process of the corporate credit card expenses, including withholding payment or invoicing staff members for expenses private in nature or not properly supported or approved and required timeframes for reimbursements by the card holder.

Following the workshop with Committee Members the following changes have been made to the policy:

- Amendment under 'Guidelines for Credit Card Usage' to state that the card cannot be used for withdrawing cash and to exclude the section about allowing others to use a credit card with the holder's consent
- Amendment under 'Cardholders' to state that a declaration form must be completed when being issued a card or when there are changes to the card conditions or policy
- Addition under 'Managers, Directors and CEO are responsible for' to include that a reconciliation must be completed on at least a monthly basis and signed off by the cardholder's supervisor.

Fraud and Corruption Prevention Policy

A number of local governments in Western Australia have adopted a Fraud and Corruption Prevention Policy. This Policy deals with the definitions of 'misconduct' and 'corruption'. Whilst crime and misconduct management of public authorities in Western Australia is governed by the *Corruption, Crime and Misconduct Act 2003*, a Policy Statement does provide a high level commitment that the Town of Port Hedland is committed to good governance and ethical behaviour as a key ingredient of responsible, effective and accountable local government.

It should be noted that the draft Policy is a statement document only and does not document internal procedures. The Chief Executive Officer is required by the *Corruption, Crime and Misconduct Act 2003* to notify the Corruption and Crime Commission (CCC) or the Public Sector Commission (PSC) in writing of any matter that they suspect, on reasonable grounds, concerns either serious or minor misconduct. The CCC has published *Guidelines for Notification of Serious Misconduct*.

Following the workshop with Committee Members the following changes have been made to the policy:

- Inclusion of the policy applying to Committee Members

Whistleblower (Public Interest Disclosure) Policy

The Shire of Kalamunda developed a Staff and Elected Member Whistleblower Policy (among other Policies) following recommendations resulting from a forensic investigation in 2012. The objective of the Policy was to better enable staff members to anonymously and confidentially report alleged misconduct within the local government.

The draft Policy presented is based on the Shire of Kalamunda document. Similarly to the proposed Fraud and Corruption Prevention Policy, the requirements for reporting unethical or undesirable conduct ("misconduct") is captured in the overarching legislation being the *Public Interest Disclosure Act 2003*.

The draft Policy (and accompanying procedures) affirm the Town of Port Hedland's commitment to the aims and objectives of the *Public Interest Disclosure Act 2003*, the purpose of which is to facilitate the disclosure of information in the public interest, and to provide protection to those who make a disclosure or who are subject of a disclosure.

Following the workshop with Committee Members the following changes have been made to the policy:

- Amendment to the reference to the PID Officer to include reference to the appointment under section 23(1)(a) of the PID Act
- Reference to the Misconduct Report Form (MRF) changed to the PID Lodgement Form (PIDLF)
- Amendment to the wording under 'Accounting and Auditing Matters' to reflect that the ARG Committee will be advised of the outcomes of an investigation
- Deletion of the investigation report being provided to the CEO or ARG Committee under section 'Investigation' as the investigation report is to remain confidential at all times
- Inclusion of protection for the PID Officer under 'Whistleblower Protection'.

At the workshop Committee Members also asked that Community Committee Members be included in the policy. Town officers have investigated the request however in accordance with section 5 of the Public Interest Disclosure Act 2003 any person may make a disclosure of public interest information which is defined under section 3 of the Act as being in relation to a public authority, a public officer or a public sector contractor. A public officer is further defined under section 3 of the Act as a member, officer or employee of a public authority being the local government. As defined under section 1.4 the Local Government Act 1995 a member is defined as an elector mayor and councillors. Therefore Community Committee Members cannot be covered under this policy.

CONSULTATION

Internal

- Acting Chief Executive Officer
- Acting Director Corporate Services
- Coordinator Governance

External

- Audit, Risk and Governance Committee Members

LEGISLATIVE IMPLICATIONS

These policies have been created under the following legislation:

- *Corruption, Crime and Misconduct Act 2003*
- *Public Interest Disclosure Act 2003*
- *Local Government Act 1995 and Regulations 5 & 11 of the Local Government (Financial Management) Regulations 1996.*

The relevant sections of each of these Acts are referred to within the proposed policies.

POLICY IMPLICATIONS

Policies are determined by Council and may be amended or waived according to circumstance. This power is conveyed to Council in section 2.7 (2) (b) of the *Local Government Act 1995*.

Council Policies are developed if they will further the achievement of the Town of Port Hedland's strategic goals or contribute to the fulfilment of mandatory obligations. They are defined courses of action that should be followed in particular circumstances and are

intended to give guidance to staff. They guide the discretionary part of Council's decision making and form an essential step in the delegation of Council's powers.

FINANCIAL IMPLICATIONS

There is no 2016/17 budget or Long Term Financial Plan implications for the adoption of these proposed policies.

STRATEGIC IMPLICATIONS

The following section of the Town of Port Hedland Strategic Community Plan applies:

4.1 Strategic and best practice local government administration

- Deliver high quality corporate governance accountability and compliance
- Maintain a strong and sustainable financial position
- Be efficient and effective in use of resources, infrastructure, assets and technology
- Attract, develop and retain an effective workforce to deliver organisational outcomes

SUSTAINABILITY IMPLICATIONS

Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

Social

The adoption of the Policies will assist ensure that the Public have confidence in the administration and efficacy of the Local Government in managing its affairs in a transparent environment with adequate controls.

Risk

Risk	That the policies are not adopted and therefore section 11 of the Local Government (Financial Management) Regulations 1996 could be construed as not having been complied with.
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Impact / Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control)	Low (1-4)
Principal Risk Theme	Failure to recognise, comply with or properly manage Councils statutory obligations
Risk Action Plan	Accept Officer Recommendation

(Controls or Treatment proposed)	
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Risk Matrix

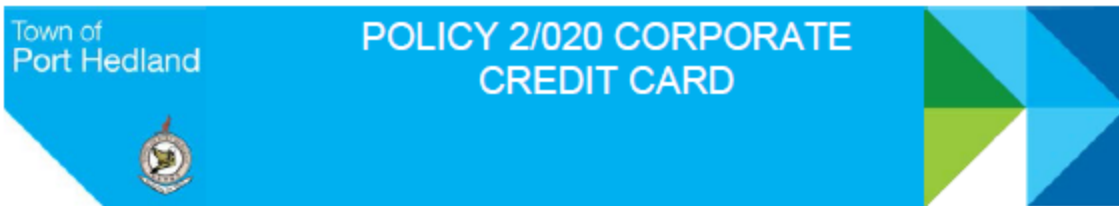
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood	5	1	2	3	4	5
	4	1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of 2 has been determined for this item. Any items with a risk rating over 10 (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating over 17 will require a specific risk treatment plan to be developed.

CONCLUSION

It is recommended that the Audit, Risk and Governance Committee recommend that Council adopt the draft policies.

ATTACHMENT 1 TO ITEM 12.1.1

**2/020 COPORATE CREDIT CARD POLICY****Policy Objective**

Corporate Credit Cards deliver significant benefits to the Town of Port Hedland through improved administrative practices and more effective cash management. Efficiency of operational activities is increased by reducing the cost, paperwork and time associated with purchasing goods and services.

This policy sets out the guidelines and principles that need to be followed by the Credit Card holders at the Town of Port Hedland. The objective of this policy is to:

1. Provide a distinct framework to enable the use of Corporate Credit Cards;
2. Provide Corporate Credit Card holders precise and concise guidelines outlining its use; and
3. Minimise or eliminate the risk of fraud and misuse of the Corporate Credit Card.

Legislation

The following provisions of the *Local Government Act 1995* (the Act) and associated regulations impact on the use and control of corporate credit cards:

- Section 2.7(2) (a) and (b) of the Act requires the council to oversee the allocation of the local government's finances and resources and to determine the policies of the local government.
- Section 6.5(a) of the Act requires the Chief Executive Officer (CEO) to ensure that proper accounts and records of the transactions and affairs of the local government are kept in accordance with regulations.
- *Local Government (Financial Management) Regulation 11(1)(a)* requires local governments to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisations in place for the use of credit cards.

Guidelines for Credit Card Usage

- The card must be used for Council business expenditure only, within the limit assigned for the use of that card and within the approved budget;
- The card must not be used for personal use or personal transaction;
- The card ~~must can~~ not be used for the withdrawal of cash through any facility, whether it is a Bank, ATM or EFTPOS facility;
- The card must not be used by officers other than the cardholder unless the cardholder has given prior written approval for each and every specific transaction;
- Under no circumstances is the cards pin to be disclosed to another person and no other person other than the cardholder may utilise the card for pay pass or transactions that require use of the pin;
- The card must only be used for fuel purchases in instances where a Fuel Card facility is unavailable;

POLICY 2/020 CORPORATE
CREDIT CARD

- The cardholder must retain all tax invoices and/or receipts and maintain any other records of their transactions to facilitate reconciliation and costing of transactions for that card;
- The cardholder must practice due diligence and strict care to maintain the security of their card, ensuring that it is kept in their possession at all times and not left in any place from which it may be taken;
- The card must be returned to the Manager Financial Services (or his/ her delegate), prior to periods of extended leave (any periods in excess of four weeks). The card must also be returned if the cardholder is reassigned to a new position where the use is not required or where their employment is terminated with the Town of Port Hedland;
- Cards must not be used to purchase travel insurance and cardholders must not obtain personal rewards such as frequent flyer points or Woolworths rewards;
- The card shall not be used for payment of fines, for example a parking fine or a speeding offence which was incurred whilst on Town business;
- No "tips" shall be paid using a Corporate Credit Card; and
- The card shall not be used for purchases on trading websites (for example eBay, Gumtree etc).

Responsibilities**Cardholders**

The individual cardholder is responsible for:

- The safe keeping of the card and the prompt reporting to their respective Manager and the Manager Financial Services (or his/ her delegate), if the card is mislaid or stolen
- Ensuring that the card is only used within approved limits attributed to that particular purchase card and within approved budget
- Returning the card to the Manager Financial Services (or his/ her delegate), during periods of leave (periods in excess of four weeks), upon transfer to a position not requiring a credit card or upon termination of employment with the Town of Port Hedland
- Registering all tax invoices, dockets and other supporting documentation in Synergy under their respective folder and maintain these documents in accordance to the Council procedures
- Completing the Credit Card reconciliation process to facilitate prompt costing and authorisation of credit card transactions with an accurate description of goods and services purchased
- Reporting any disputed transactions to their Manager and the Manager Financial Services (or ~~his/ her delegate~~their authorised officer) to allow for prompt resolution of any errors or misuse; and
- Completion of the "Corporate Credit Card Acknowledgement and Conditions of Use" declaration form at the beginning of every Financial Year on the issuing of the card and/or amendments of conditions or the policy.

Managers, Directors and CEO are responsible for:



POLICY 2/020 CORPORATE CREDIT CARD



- The initial approval of applications for Credit Cards by employees within their area of responsibility;
- Ensuring that each employee is made aware of and understands their individual responsibility associated with holding a Credit Card; ~~and~~
- Ensuring that all issues pertaining to disputed transactions are brought to the attention of the Manager Financial Services (or his/ her delegate); and
- Ensuring that on at least a monthly basis a credit card reconciliation statement for each credit card is signed by the cardholder and countersigned by the officer's supervisor which, in the case of the CEO, is the Mayor or Acting Mayor
- Ensuring that on at least a monthly basis a copy of the credit card statement from the issuing bank, with the credit card number blanked out, is presented to Council to accompany the accounts due and paid.-

Finance Department

The Manager Financial Services (or his/ her delegate) is responsible for

- Ensuring that the credit card register with National Australia Bank is maintained and accurate at all times;
- Safe custody of cards surrounded by employees during extended periods of leave; and
- Coordination of annual "Corporate Credit Card Acknowledgement and Conditions of Use" declarations.

Termination of Use

Once it has been established that the cardholder no longer requires a card, relevant steps as listed in the Corporate Credit Card IOP shall be followed. Payroll shall not release any termination payments until appropriate clearances in respect of a cardholder's card have been obtained from the Manager Financial Services (or ~~his/ her~~ their delegate/authorised officer).

Unauthorised Use

Unauthorised use means any instance of non-compliance with this policy, whether by the cardholder or another person and can involve:

- Unauthorised or inappropriate transactions made on a card; or
- Any other non-compliance with any direction or rules for card use, including use that, from the public perspective, has the potential to cause reputational risk to Council.

Unauthorised use will be subject to disciplinary action including the requirement for reimbursement of the expense by the employee.

Definitions

Council Business Expenditure- bona fide business transactions that are required by a cardholder undertaking normal duties in the course of their employment with the

Town of
Port HedlandPOLICY 2/020 CORPORATE
CREDIT CARD

Town of Port Hedland and would otherwise be undertaken by Purchase Order or petty cash

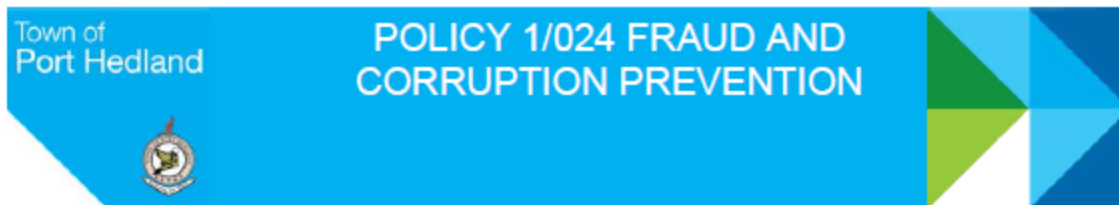
Corporate Credit Cards- will be a credit card identified by the words "Town of Port Hedland". The card will be personalised and issued to the user to provide a clear audit trail. The name of the card-holder is on the card.

Cardholder- is any officer of the Town of Port Hedland receiving authorisation to have a Corporate Credit Card issued in his or her name

Personal Use/ Personal transaction- any purchase intended for the personal benefit of the cardholder. Purchase of any items not normally provided to a staff member in the course of their employment with the Town of Port Hedland.

Council adoption date and resolution no.	
Date of adoption of amendment and resolution number do not delete the previous dates	
Relevant legislation	
Delegated authority	
Business unit	Financial Services
Directorate	Corporate Services
Review frequency	As required

ATTACHMENT 2 TO ITEM 12.1.1

**1/024 FRAUD AND CORRUPTION PREVENTION****Policy Objective**

The objectives of this Policy are to –

- Articulate that the Town of Port Hedland is intolerant of fraud and corruption;
- Prevent fraud or corruption occurring at the Town of Port Hedland.

Policy Scope

This policy applies to all Employees, Council-Elected Members, Committee Members, Consultants and Contractors' working for the Town of Port Hedland as fraud and corruption control is the responsibility of everyone in or associated with the Town.

Policy Content

1. The Town of Port Hedland is committed to good governance and ethical behaviour as a key ingredient of responsible, effective and accountable Local Government.
2. The Town of Port Hedland recognises that fraud and corruption is illegal and contrary to the Town's organisational values. In view of this, a proactive stance is taken to ensure incidences of fraudulent or corrupt activities or behaviours do not occur.
3. Whilst the Town aims to foster a culture which upholds trust and honesty as part of its core values, it is acknowledged that from time to time, instances of misconduct, corruption, fraud or dishonesty occur throughout the organization. As such, the Town will ensure that the effective prevention of fraud and corruption is an integral part of its operating activities.
4. All employees are accountable for and have a role to play in fraud and corruption prevention and control. The Town encourages employees to disclose actual or suspected fraudulent or corrupt activity, to the Chief Executive Officer (Complaints Officer).
5. If the suspected fraudulent or corrupt activity concerns the Chief Executive Officer, the matter is to be referred to a secondary Complaints Officer (a designated senior employee appointed as a Complaints Officer by Council), the Mayor, or the Corruption and Crime Commission.
6. When identified, any suspected fraudulent or corrupt activity will be promptly investigated, and where appropriate, legal remedies available under the law will be pursued. All alleged incidences will be thoroughly investigated. Wherever possible, the Town will protect the anonymity of those responsible for reporting the activity. The matter will also be reported to the Corruption and Crime Commission.



7. The Town will ensure that systems and procedures are in place to prevent, detect, report and investigate incidents of fraudulent or corrupt behaviour or activities and will ensure that employees are made aware of their responsibilities in respect to the prevention, detection, reporting and investigation of fraudulent or corrupt behaviour.
8. The success of this policy will be determined by the employees and Council Members (where appropriate) at the Town of Port Hedland being aware of their responsibilities in relation to:
 - a. fraud and corruption prevention and control;
 - b. the identification of treatment and recording of fraud or corruption risks;
 - c. fraud or corruption auditing and detection processes;
 - d. reporting;
 - e. responsibilities; and
 - f. obligations and investigation procedures.

Definitions

For the purpose of this policy:

"Misconduct" shall have the same meaning as prescribed by the *Corruption and Crime Act 2003*.

"Corruption" is defined as:

"An act done with an intent to give or receive some advantage or benefit inconsistent with official duty and the rights of others. It includes bribery."

Australian Standard 8001–2003 defines fraud as:

'dishonest activity causing actual or potential financial loss to any persons or entity including theft of moneys or other property by employees or persons external to the entity and whether or not deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or for improper use of information or position.'

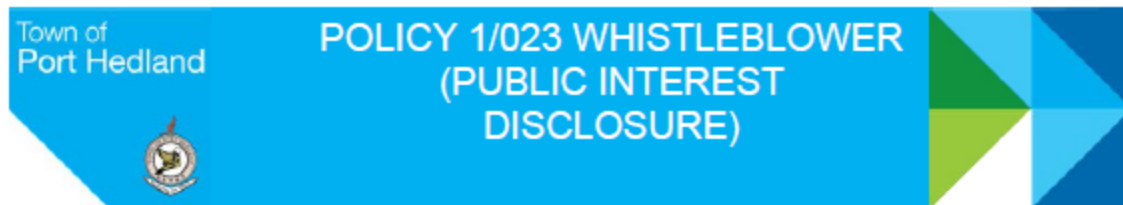
Council adoption date and resolution no.	
Date of adoption of amendment and resolution number do not delete the previous dates	
Relevant legislation	Corruption and Crime Act 2003
Delegated authority	Nil

Town of
Port HedlandPOLICY 1/024 FRAUD AND
CORRUPTION PREVENTION

Business unit	Office of CEO
Directorate	Office of CEO
Review frequency	Biennial

DRAFT

ATTACHMENT 3 TO ITEM 12.1.1

**1/023 WHISTLEBLOWER (PUBLIC INTEREST DISCLOSURE)****Policy Objectives**

To encourage employees, elected members, contractors and consultants to report unlawful unethical, or undesirable conduct ("Misconduct") that they genuinely believe has been committed by a person or persons in breach of the Town of Port Hedland's Code of Conduct, policies or the law.

To demonstrate the Town's commitment to a fair workplace and outline the process for managing matters of Misconduct.

To protect individuals who in good faith report conduct which they reasonably believe to be Misconduct, on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment.

To assist in ensuring that matters of Misconduct and / or unethical behaviour are identified and dealt with appropriately.

To state the Town of Port Hedland's commitment to the aims and objectives of the *Public Interest Disclosure Act 2003*, the purpose of which is to facilitate the disclosure of information in the public interest, and to provide protection to those who make a disclosure or who are the subject of a disclosure.

Policy Content

The Town of Port Hedland ("the Town") is committed to the aims and objectives of the *Public Interest Disclosure Act 2003*. It recognises the value and importance of employees and others to enhance administrative and management practices, and strongly supports disclosures being made as to alleged Misconduct.

The Town will not tolerate Misconduct and has developed its Whistleblower Policy and Whistleblower Procedures to assist elected members, employees, contractors, consultants and members of the public to raise concerns through a constructive and safe process.

The Town will achieve this through the creation of an open working environment in which elected members, employees (whether they are full-time, part-time or casual), contractors and consultants, as well as members of the public, are able to raise concerns regarding actual or suspected Misconduct.

The Town recognises that any genuine commitment to detecting and preventing Misconduct must include a mechanism whereby employees and others can report their concerns freely and without fear of reprisal or intimidation. The Whistleblower Policy and Procedure ("the Policy") provides such a mechanism, and encourages the reporting of such conduct.

**POLICY 1/023 WHISTLEBLOWER
(PUBLIC INTEREST
DISCLOSURE)**

The Town will endeavour to provide protection to "Whistleblowers" from any detrimental action in reprisal for the making of a public interest disclosure.

The Town's Code of Conduct ("the Code") requires elected members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As elected members and employees and representatives of the Town, everyone has a responsibility to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations.

All information, documents, records and reports relating to the investigation of reported Misconduct will be confidentially stored and retained in an appropriate and secure manner, in accordance with the *Public Disclosure Act 2003*.

Purpose

To encourage employees, elected members, contractors and consultants to report unlawful unethical, or undesirable conduct ("Misconduct") that they genuinely believe has been committed by a person or persons in breach of the Town of Port Hedland's Code of Conduct, policies or the law.

To demonstrate the Town's commitment to a fair workplace and outline the process for managing matters of Misconduct.

To protect individuals who in good faith report conduct which they reasonably believe to be Misconduct, on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment.

To assist in ensuring that matters of Misconduct and / or unethical behaviour are identified and dealt with appropriately.

To state the Town of Port Hedland's commitment to the aims and objectives of the *Public Interest Disclosure Act 2003*, the purpose of which is to facilitate the disclosure of information in the public interest, and to provide protection to those who make a disclosure or who are the subject of a disclosure.

Definitions

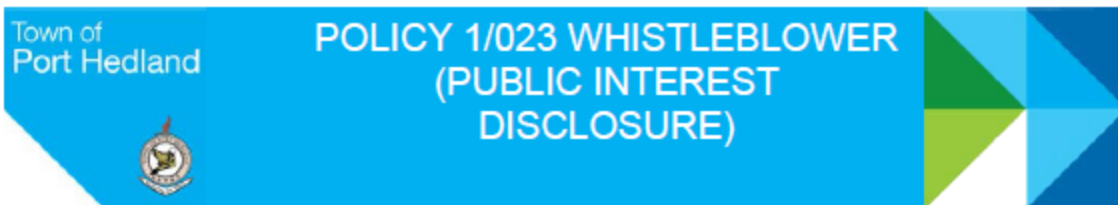
For the purposes of this Procedure, the definitions listed below apply.

Term	Definition
Investigation	A search of evidence connecting or tending to connect a person (either a natural person or a body corporate) with conduct that infringes the criminal law or the policies and standards set by the Town.



POLICY 1/023 WHISTLEBLOWER (PUBLIC INTEREST DISCLOSURE)

Misconduct	<p>A breach of the Town of Port Hedland's Code of Conduct, policies or the law. Matters which should be reported under this Policy, whether actual or suspected may include:</p> <ul style="list-style-type: none"> • Dishonest, fraudulent, corrupt or unlawful conduct or practices. • Misleading or deceptive conduct, including conduct or representations which amount to improper or misleading accounting or financial reporting practices. • Conduct or any proposed conduct, bid, proposal, offer, contract, product or other aspect of the Town's business that breaches the provisions of the Trades Practices Act 1974, all associated legislation in all States and Territories in Australia. • Coercion, harassment or discrimination by, or affecting, any member of the Town or its affiliates. • A breach of Town policies or Code of Conduct. • Conduct within the Town's control which is a significant danger to the environment. • Conduct endangering the health and safety of any person or persons which has been reported to management but not acted upon. • Any action taken against, or harm suffered by a person as a result of making a report under this Policy. • Any other conduct or act which may cause loss to the Town or which may otherwise be detrimental to its interests.
Public Interest Disclosure Officer ("PID Officer")	<p>A designated representative tasked with the responsibility of:</p> <ul style="list-style-type: none"> • Protecting and safeguarding the interests of Whistleblowers within the meaning of this Policy. • Conducting preliminary investigations into reports received from a whistle blower. <p>The PID Officer is to investigate the substance of the complaint to determine whether there is evidence in support of the matters raised or, alternatively, to refute the report made. The PID Officer will have access to independent financial, legal and operational advisers as required.</p> <p>The PID Officer is the <u>specified position appointed under section 23(1)(a) of the Act, currently the</u> Coordinator Governance.</p>



Whistleblower	Any person who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with Misconduct and where the Whistleblower wishes to avail themselves of protection against reprisal for having made the report.
---------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Detail

Reporting Responsibility

It is the responsibility of all elected members and employees to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

Reporting Misconduct

If a person becomes aware of an issue or behaviour believed to constitute a breach of the Town's Code of Conduct, policies or the law, then the following reporting mechanisms are available.

Internal Reports

Whistleblowers may wish to discuss the matter informally with their direct manager or the Manager People and Culture first, to determine whether an incident of Misconduct has occurred. This is an opportune time to clarify the incident, ask questions and become familiar with the process. At all times, discussions will remain confidential.

Where this is not appropriate, or where the Whistleblower does not feel comfortable in doing so, or where the Whistleblower has previously done so and believes no action has been taken, the Whistleblower may contact the Town's PID Officer directly to discuss the incident or complete a [PID Lodgment Misconduct Report Form](#) ("PIDLMRF") and submit it to the PID Officer.

There are procedures in place for disclosures made under the protection of the PID Act – the PID Officer must determine whether the report is being made under that Act, and if so, ensure that the disclosure is treating appropriately and according to those procedures.

Refer to Attachment 1 for a sample [PIDLMRF](#).

External Reports

It is the Town's aim to ensure that employees, elected members, contractors and consultants do not feel the need to discuss Town related concerns outside of the Town. However, nothing in this Policy should be interpreted as restricting an employee, elected member, contractor or consultant from raising issues or providing information



POLICY 1/023 WHISTLEBLOWER (PUBLIC INTEREST DISCLOSURE)



to an external party, in accordance with any relevant law, regulation or prudential standard.

Therefore, a Whistleblower may report Misconduct (anonymously if preferred) to an external independent Whistleblower service. Depending on the type of Misconduct, this could include the Corruption and Crime Commission, Ombudsman, the Police or the Auditor General.

It may also be appropriate to report irregularities relating to accounting matters to the Town's [External](#) Auditor.

Members of the public who wish to make a disclosure of public information, as defined in the Public Interest Disclosure (PID) Act, are to contact the PID Officer directly.

All reports under this Policy are treated very seriously and will be investigated appropriately.

Misconduct Involving the PID Officer

If the issue of Misconduct involves the actions of the PID Officer, then the reporting of such matters should be directly to the Chief Executive Officer.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

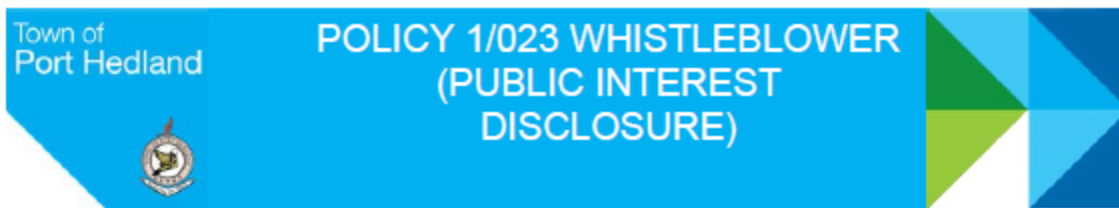
If the report is made under the PID Act, the confidentiality requirements in relation to information which might identify or tend to identify a discloser or a person in respect of whom a public interest disclosure has been made must be complied with at all times. The disclosure of this identifying information, except in accordance with the PID Act, is an offence.

Handling of Reported Violations

The Town's PID Officer is responsible for investigating and resolving (where possible) all reported complaints and allegations concerning [alleged](#) violations of the Code, as well as disclosures made under the PID Act.

The Town's PID Officer has responsibility for protecting and safeguarding the interests of whistleblowers within the meaning of this Policy. The PID Officer will have access to independent financial, legal and operational advisers as required.

The PID Officer is the [specified position appointed under section 23\(1\)\(a\) of the Act, currently being the](#) Coordinator Governance.



The PID Officer has direct access to the Audit, Risk and Governance Committee and is required to report to the Committee at least annually or more often if the PID Officer deems it necessary on compliance activity related to this Policy.

The PID Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Accounting and Auditing Matters

~~The Audit, Risk and Governance Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.~~ The PID Officer shall immediately notify the Audit, Risk and Governance Committee of any such complaint outcomes related to corporate accounting practices, internal controls and auditing (within the constraints of any legislated confidentiality requirements) and work with the Committee until the matter is resolved.

Investigation

All reports of Misconduct will be treated seriously and be the subject of a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims / allegations made by the Whistleblower. Investigations are to be undertaken by the PID Officer. The PID Officer will cause an investigation to be carried out, this may require referring the matter to another person or agency.

Following a report of Misconduct, either internally or externally, the following procedure is to be followed:

- The completed PID LMR is to be forwarded to the PID Officer.
- The PID Officer is to review the report and determine the appropriate manner of investigation, and then inform the Whistleblower of how the investigation will proceed.
- The PID Officer is to determine what resources are needed and secure access to those resources, including where necessary the assistance of other employees or external professional help (including lawyers, accountants, forensic analysts or operational experts).
- The PID Officer plans and conducts the investigation.
- The PID Officer is to consider process / control improvements (risk assessments, audits, etc).
- The PID Officer prepares an Investigation Report and forwards the Investigation Report to the Chief Executive Officer or Audit & Risk Committee.
- The PID Officer advises and debriefs the Whistleblower.

Reporting of Investigation Findings Outcomes



POLICY 1/023 WHISTLEBLOWER (PUBLIC INTEREST DISCLOSURE)



At the end of the investigation, the PID Officer will report ~~their findings~~ the outcomes and improvement opportunities to the Audit, Risk and Governance Committee who will, in conjunction with the Chief Executive Officer, determine the appropriate response. This report must take into account the confidentiality requirements of the PID Act.

The Chief Executive Officer ~~This response will include~~ addressing any unacceptable conduct and ~~takeing~~ remedial action required to prevent any future occurrences of the same Misconduct. In the event of the Chief Executive Officer being the subject of an investigation or allegation, the Committee is to request that Council seek independent advice on possible corrective or remedial actions.

Where issues of discipline arise the response will be in line with the Town's Disciplinary Procedure. Where allegations of unacceptable conduct made against another person cannot be substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offence and in some cases may result in termination of employment.

Where a disclosure is made under the PID Act, the discloser is only protected if they believe on reasonable grounds that the information to be disclosed is or may be true. They will commit an offence, and lose the protection of the Act, if they know the information to be false or misleading in a material particular or are reckless about whether the information is false or misleading in a material particular.

False Misconduct Reports

Where it is established by the PID Officer that the Whistleblower is not acting in good faith, or has made a false report of Misconduct (including where the allegation has been made maliciously, vexatiously or without any basis), then he or she will be subjected to disciplinary proceedings, including the possibility of summary dismissal.

Whilst not intending to discourage Whistleblowers from reporting matters of genuine concern, Whistleblowers must ensure as far as possible, that reports are factually accurate, complete, from firsthand knowledge, presented in an unbiased fashion (and any possible perception of bias of the Whistleblower is disclosed), and without material omission.

Where the report has been made under the PID Act, the provisions in that Act relating to making false or misleading disclosures apply.

Whistleblower Anonymity



POLICY 1/023 WHISTLEBLOWER (PUBLIC INTEREST DISCLOSURE)



~~If requested, the~~ The identity of the Whistleblower will be kept strictly confidential unless:

- The person making the report consents to the disclosure.
- The disclosure is required by law.
- The disclosure is necessary to prevent or lessen a serious threat to a person's health or safety.
- It is necessary to protect or enforce The Town's legal rights or interests.
- It is necessary to defend any claims.

Whistleblower Protection

A Whistleblower who reports matters in good faith, and provided he or she has not been involved in the Misconduct reported, will not be penalised or personally disadvantaged because they have reported a matter. The Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organisation prior to seeking resolution outside the Organisation.

The Town will not tolerate any instances of legitimate Whistleblowers being:

- Dismissed.
- Demoted.
- Subjected to any form of harassment and persecution.
- Discriminated against.

A Whistleblower who believes he or she, or his or her family, has been the victim of any of the above by reason of their status as a Whistleblower, should immediately report the matter to the PID Officer. Where an incident of this nature occurs, the Town's Code of Conduct will apply, as well as the provisions of the PID Act.

Any employee, elected member, contractor or consultant who is found to have dismissed, demoted, harassed, or discriminated against a Whistleblower by reason of their status as a Whistleblower, may be subjected to disciplinary measures.

A Whistleblower who has been involved in the reported Misconduct may be provided with immunity or due consideration from Town initiated disciplinary proceedings by agreement, however, the Town has no power to provide immunity from criminal prosecution.

Where victimisation or reprisals are reported, a record of the report and the action taken must be placed on the file relating to the public interest disclosure. Steps taken to prevent acts of victimisation or reprisal should be recorded in a manner that they will be accessible for reference, should legal action be taken against the Town.

The Town will ensure that the same protection offered to the Whistleblower is offered to the PID Officer.



POLICY 1/023 WHISTLEBLOWER (PUBLIC INTEREST DISCLOSURE)



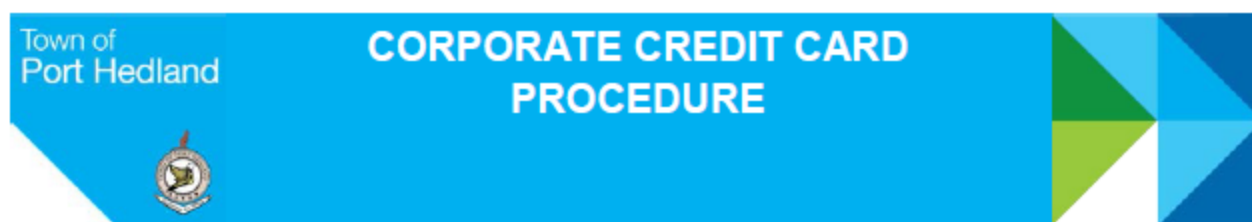
Feedback and Communication with the Whistleblower

Where possible, and assuming the identity of the Whistleblower is known, the Whistleblower will be kept informed of the outcome of the investigation of his or her report, subject to privacy and confidentiality considerations.

All Whistleblowers must maintain confidentiality of all such reports, and not disclose details to any person.

Council adoption date and resolution no.	
Date of adoption of amendment and resolution number do not delete the previous dates	
Relevant legislation	<p>This policy has been drafted to comply with:</p> <ul style="list-style-type: none"> • Town of Port Hedland PID Fact Sheet • AS 8004–2003 (Whistleblower Protection Programs for Entities) • AS 8001–2008 (Fraud and Corruption Control) • Public Interest Disclosure Act 2003 • Corruption and Crime Commission Act 2003 • Public Sector Commission Website
Delegated authority	Nil
Business unit	Corporate Information
Directorate	Corporate Services
Review frequency	The Whistleblower Policy and Procedures will be reviewed periodically by the Audit, Risk and Governance Committee. A report will be made to the Council on the outcome of each review and all recommended changes to the Policy.

ATTACHMENT 4 TO ITEM 12.1.1



Directorate	CORPORATE SERVICES
Status	Final – Version 1.0
Business Unit	Finance

1.0 OBJECTIVE

This procedure aims to create a sound framework for the use of Corporate Purchase Cards that provides clear expectations for and responsibilities of cards users, ensures protection of Town funds, and creates a purchasing mechanism that reduces costs associated with the administration of Town purchasing activities.

2.0 RELATED POLICIES & TERMS & CONDITIONS

- This document should be read in conjunction with the Town's Corporate Credit Card Policy 1/024, in the event of inconsistency between this procedure and the policy, the policy prevails.
- Procurement Policy
- NAB'S Commercial Card Facility Product Disclosure Statement

3.0 ELIGIBILITY

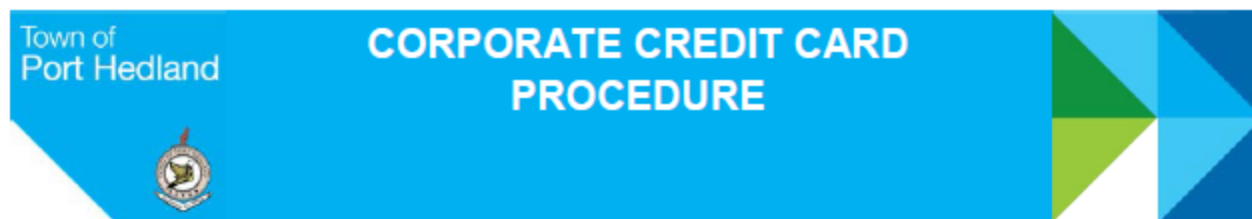
The provision of a Corporate Purchase Card is a facility offered by the Town to Officers occupying certain positions. All requests for Corporate Purchase Cards must be approved by the CEO. In the case of the CEO, Council should approve the application.

Cards are for the use of designated officers only and must not be used by any other employee.

If you are not a cardholder and require the use of a Corporate Purchase Card for purchasing purposes, please contact the relevant Executive Assistant or Administration Officer in your directorate. You will be required to fill out a Credit Card Request form, which provides details of the purchase and the relevant General Ledger code.

4.0 CIRCUMSTANCES IN WHICH CARDS MAY OR MAY NOT BE USED

Corporate Purchase Cards must only be used for the payment of goods and services associated with the Town's business. Activities that would not qualify for the use of a Corporate Purchase Card include the following:



- Any use that is of a personal or private nature;
- Cash Advances; and

Payment of fines, for example a parking fine or a speeding offence which was incurred whilst on Town business. Where inappropriate expenditure occurs, the value of the expenditure shall be recovered from the card holder. Should there be an accidental transgression, the Manager of Financial Services is to be notified and the Council reimbursed immediately.

5.0 PROMOTIONS AND INCENTIVES

Card holders must not obtain personal rewards such as frequent flyer points or Woolworths rewards when using their Corporate Purchase Card.

6.0 FORMAL ACKNOWLEDGEMENT OF PROCEDURE CONDITIONS

Town Officers issued with Corporate Purchase Cards are in a position of trust with regard to the use of public funds. Improper use of that trust may render the cardholder liable to disciplinary action, legal action or criminal prosecution. All corporate card holders are to acknowledge receipt of the Corporate Purchase Card and instructions for use. The acknowledgement will include a signed agreement to abide by all Town of Port Hedland and card supplier guidelines and conditions of use (attachment A).

All Corporate Purchase Cards on issue will be recorded on the register of credit cards.

7.0 CARD HOLDER RESPONSIBILITIES

Card holders are required to abide by the Town's internal procedures and NAB's terms and conditions as follows:

- The Corporate Purchase Card must be signed with the card holder's usual signature immediately upon receipt;
- Card holders are to ensure that proposed transactions will not cause the credit limit to be exceeded;
- Card holders **must not** transfer ownership of card for other employee's use (i.e. making offsite purchases) other than the transaction(s) pre-approved via the "Request to Use Credit Card" form;
- Card holder under no circumstances **must not** disclose their PIN number;
- A compliant Tax Invoice must be obtained for all purchases;
- Should a card holder fail to obtain a Tax Invoice they must make all reasonable attempts to obtain a copy. If they cannot obtain a copy, the cardholder will be required to complete a



CORPORATE CREDIT CARD PROCEDURE

Corporate Card Transaction Declaration detailing the nature of the expense and that it is business related, as show in Attachment B;

- Tax invoices must clearly indicate a complete account number string and an appropriate description of the purchase;
- All coded Tax Invoices (with the credit card docket attached) are to be retained by the card holder;
- Card statements will be forwarded via Finance to the card holders for review and approval by their direct manager and director;
- Monthly statements are to be reviewed and finalised within 7 days of the end of credit card cycle. As part of the acquittal process, the card holder is to certify that all charges shown are correct and were incurred for official purposes. **Repeat failure to acquit monthly statements in a timely manner may result in the Corporate Purchase Card being cancelled;** and
- Finance shall maintain a Register of Corporate Purchase Card Holders, detailing card holder name, card number, credit limit and expiry date for all cards. The Register shall be kept up to date and reflect any changes notified to the corporate card supplier.

Where card holders fail to fulfil the above requirements, the CEO may cancel the card and revoke purchasing delegations.

8.0 ANNUAL REVIEW OF CORPORATE CARD FACILITY

The Manager of Financial Services is to prepare a written report on an annual basis to the CEO that includes details of:

- Expenditure for the year to date in summary form;
- Any matters indicating the efficiency and effectiveness of the Corporate Purchase Card;
- Action taken in response to issues raised in the report; and
- The results of action taken in response to issues raised in previous reports.

9.0 PROCEDURE FOR LOST, STOLEN OR DAMAGED CARDS

Card holders are personally responsible and accountable for the safe custody of the issued card. Card holders must:

- Keep the Corporate Purchase Card on their person at all times. This will ensure the card is secure at all times to safeguard against theft or loss;
- Report the loss or theft of a card to the supplying bank immediately in accordance with the bank's terms and conditions, and notify the Manager of Financial Services;
- Not disclose or carry with the card any PIN that has been issued with the card;



CORPORATE CREDIT CARD PROCEDURE

- Report damaged cards to the Manager of Financial Services for replacement.

10.0 PROCEDURES FOR CESSATION OF EMPLOYMENT

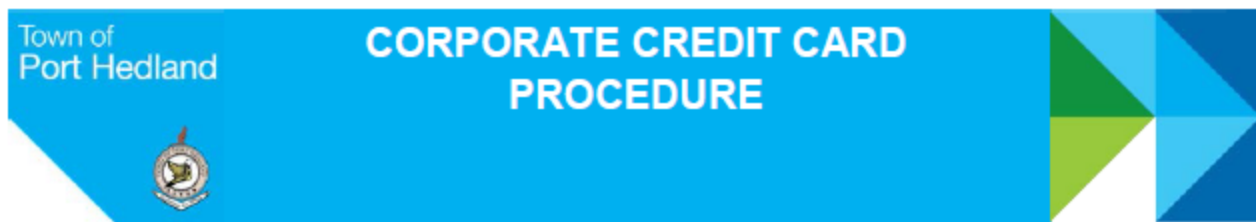
Upon cessation of employment with the Town, the card holder must ensure that:

- All outstanding transactions are cleared and properly accounted for;
- The card is returned to Finance for cancellation and destruction; and
- Written acknowledgment of the return of the card is obtained from Finance.

Directorate	<i>Corporate Services</i>
Review Frequency	<i>Two yearly. Next due - July 2018.</i>

Document Control Statement

The electronic reference copy of these procedures is maintained by the Finance department. Any printed copy may not be up to date and you are advised to check the electronic copy at <http://intranet.toph.local/Pages/default.aspx> to ensure that you have the current version. Alternatively, you may contact the Finance Department on 371.

**ATTACHMENT A****Corporate Purchase Card Acknowledgment and Conditions of Use**

To Director of Corporate Services

I.....acknowledge receipt of a Town of Port Hedland
Corporate Purchase Card and acknowledge that I:

1. Am aware of my responsibilities and duties as a Corporate Purchase Card holder;
2. Will only use the Corporate Purchase Card according to the Town's Credit Card IOP and NAB's Credit Card Facility Terms & Conditions.
3. Am aware that transactions made with the card are subject to authorisation and audit procedures;
4. Will reimburse the Town of Port Hedland for the cost of purchases that are deemed not for the use of the Town, or Town related business;
5. Will keep the card safe from unauthorised use at all times;
6. Will return the card to the Manager of Financial Services:
 - a. On request of the CEO;
 - b. Prior to my assuming duties in another position within the Town of Port Hedland; or
 - c. On termination of employment with the Town;
 - d. Within a reasonable timeframe once it has been deemed by the CEO that I no longer require a Corporate Purchase Card.
7. Will advise the Manager of Financial Services and National Australia Bank customer service department immediately if the Corporate Purchase Card has been lost, mislaid, stolen or misused.
8. Am aware that when no documentation is available to support a particular transaction, I will provide a declaration detailing the nature of the expense and that it is business related.
9. Will not use the Corporate Purchase Card for any personal or private use; and
10. Will not use the Corporate Purchase Card to obtain cash.

Town of
Port Hedland



CORPORATE CREDIT CARD PROCEDURE



Corporate Card holder's Signature.....

Date.....

Authorising Signature.....

Date.....

Town of
Port Hedland

CORPORATE CREDIT CARD PROCEDURE

ATTACHMENT B

Corporate Purchase Card Declaration – No Tax Invoice – Sample

Purchase Date	Name of Supplier	Description of Purchase	Price (excl. GST)	GST	Total (incl. GST)	Reason for Transaction	Reason for No Supporting Documentation
21/03/2014	Woolworths	Lunch for staff training	\$200.00	\$20.00	\$220.00	Whole day training – lunch to be provided	Receipt misplaced in transit

Credit Card Number:

Cardholder Name:

Cardholder Signature: Date:

Finance Authorisation: Date:

(a copy of this form can be downloaded from the Corporate Services page on the Intranet for use on those occasions where no tax invoice could be obtained)

12.1.2 Quarterly Better Practice Review Status Update and Monthly Status of Audit, Risk and Governance Committee Decisions

File No: 13/05/0002
Applicant/ Proponent: N/A
Subject Land/ Locality: N/A
Date: 05/08/2016
Author: Grace Waugh, Coordinator Governance
Authorising Officer: Dale Stewart, Acting Director Corporate Services
Disclosure of Interest from Author: Nil
Authority/Discretion: ☒ Information Purposes - includes items provided to Council for information purposes only, that do not require a decision of Council (i.e. - for 'noting').

Attachments:

1. Quarterly Better Practice Review Status Update (Under Separate Cover)
2. Monthly Status of Audit, Risk and Governance Committee Decisions (Under Separate Cover)
3. Monthly Audit, Risk and Governance Committee Decision Completion Report (Under Separate Cover)

ARG201617/007 OFFICER RECOMMENDATION/ COMMITTEE DECISION

MOVED: MS PANGAHAS

SECONDED: CR BLANCO

That the Audit, Risk and Governance Committee receive the following status reports:

1. **Quarterly Better Practice Review Status Update, as at 5 August 2016;**
2. **Monthly Status of Audit, Risk and Governance Committee Decisions, as at 5 August 2016; and**
3. **Monthly Audit, Risk and Governance Committee Decision Completion Report, as at 5 August 2016.**

CARRIED 5/0

EXECUTIVE SUMMARY

The purpose of this report is to provide the Audit Risk and Governance (ARG) Committee with the quarterly status of the Better Practice Review, and a monthly status of all outstanding ARG Committee decisions and all completed ARG Committee decisions within the stated period.

BACKGROUND

At the Ordinary Council Meeting held on 22 June 2016, Council resolved the following:

"Decision no. 201516/263, Item 12.2.1 Better Practice Review

*MOVED: CR ARIF**SECONDED: CR HOOPER*

That with respect to the Department of Local Government and Communities' Better Practice Review, Council:

- 1. Receive the report from the Department of Local Government and Communities;*
- 2. Note the identified areas where the Town of Port Hedland operates at a 'better practice' level and areas of strength;*
- 3. Endorse the action plan for recommended areas for further development; and*
- 4. Request the Chief Executive Officer or his delegate to provide a status report on the action plan on a quarterly basis to the Audit, Risk and Governance Committee.*

CARRIED 9/0"

As stated in the Council Resolution, a status report of the Better Practice Review will be provided to the ARG Committee on a quarterly basis.

The status of all outstanding ARG committee decisions are also to be provided to the ARG Committee on a monthly basis, along with a report of all items marked as complete within the same period. This is known as the ARG Committee Monthly Completion Report.

CONSULTATION

Internal

- Director Corporate Services
- Coordinator Governance

LEGISLATIVE IMPLICATIONS

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

4.1 Strategic and best practice local government administration	Deliver high quality corporate governance accountability and compliance. Maintain a strong and sustainable financial position Be efficient and effective in use of resources, infrastructure, assets and technology Attract, develop and retain an effective workforce to deliver organisational outcomes
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4.2 Engage our community and stakeholders	<p>Lead a community-oriented organisation that delivers responsive and helpful services to our customers</p> <p>Represent our community and provide transparent and accountable civic leadership</p> <p>Facilitate community engagement and civic participation</p> <p>Be a powerful voice and influential partner with Federal and State Governments and major industries for the development of Port Hedland</p> <p>Ensure community members know how to access our services and facilities</p> <p>Promote a positive representation of our community and Town's services</p>
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SUSTAINABILITY IMPLICATIONS

Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

Economic

There are no significant identifiable economic impacts arising from adoption of the officer's recommendation.

Social

There are no significant identifiable social impacts arising from adoption of the officer's recommendation.

Risk

As this report is only for information purposes only, and the risk assessment table has been removed.

A risk assessment for each item contained in the monthly status update, would have been completed as part of the original agenda item, and can be found in the minutes of the relevant meeting of which it was first tabled.

CONCLUSION

It is recommended that the Audit, Risk and Governance Committee note the attached reports which provide a status on the ARG Committee Decisions and the Quarterly Better Practice Review.

12.2 Community and Development Services

12.2.1 Community Funding & Donations – Update for the period 1 April – 30 June 2016

File No:	02/05/0001
Applicant/ Proponent:	Not applicable
Subject Land/ Locality:	Not applicable
Date:	18/07/2016
Author:	Ashlee Groch, Administration Officer Community and Development Services
Authorising Officer:	Adam Majid, Acting Director Community and Development Services
Disclosure of Interest from Author:	Not applicable
Authority/Discretion:	<input checked="" type="checkbox"/> Information Purposes - includes items provided to Council for information purposes only, that do not require a decision of Council (i.e. - for 'noting').

Attachments:

1. Summary of Community Funding Applications up to 30 June 2016

ARG201617/008 OFFICER RECOMMENDATION/ COMMITTEE DECISION

MOVED: CR WHITWELL

SECONDED: MS PANGAHAS

That with respect to Community Funding and Donations, the Audit, Risk and Governance Committee note the report of donations provided to the community for the period of 1 April – 30 June 2016 as outlined in Attachment 1.

CARRIED 5/0

EXECUTIVE SUMMARY

Council's Funding & Donations Policy 6/003 requires that the Audit, Risk and Governance Committee receive a quarterly update of the donations provided to the community.

The Policy states the Town of Port Hedland will work in collaboration with the community to support the delivery of events, celebrations and community activities which reflect the unique identity, add to the social fabric of the Town of Port Hedland and the wellbeing of residents.

This report provides information on the funding support provided to individuals as well as community and Not-for-Profit organisations from the period 1 April – 30 June 2016.

BACKGROUND

The Funding & Donations Policy was revised and adopted at the June 2016 OCM. The applications included in this report were processed against the old policy.

For the purposes of this report, the previous policy sought:

1. To support community initiatives that strengthen the capacity of local organisations and that deliver valuable outcomes to the Town's residents
2. To assist in the initiation and establishment of new, independently sustainable events, programs and activities that build capacity within the community
3. To enable the Town to implement a consistent response to support requests received from community organisations, individuals and not for profit organisations
4. To provide budget certainty to applicants
5. To provide both local residents and community organisations with guidance in respect to the Town's expectations of such requests.

The Town considers applications from individuals as well as community and Not-for-Profit organisations on an ongoing basis. Attachment 1 provides an overview of the projects supported by the Town from the period 1 April – 30 June 2016.

During this period the Town has considered 29 applications, 27 of which have received support. In addition to this, the North West Sprint Car Stampede (Port Hedland Speedway Club) and North West Economic and Resources Forum (Port Hedland Chamber of Commerce Inc) have also been supported through Council resolutions.

The initiatives supported were extremely diverse and offered support to a variety of individuals and organisations within the Port Hedland community.

CONSULTATION

Elected Members
Chief Executive Officer
Director Community and Development Services
Manager Community Development
Acting Manager Recreation Facilities and Services

LEGISLATIVE IMPLICATIONS

For the purposes of the applications processed to 30 June 2016, the following delegation applied to the Funding & Donations Policy 6/003 adopted on 24 September 2014:

1.19 Funding and Donations

LEGISLATIVE POWER	<i>Local Government Act 1995 Section 6.12(1)(b) and (c) Local Government (Financial Management) Regulations 1996 Section 12(1)(a)</i>
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DELEGATE	<i>Chief Executive Officer</i>
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FUNCTION TO BE PERFORMED

That the Chief Executive Officer is delegated to approve funding and donations requests/applications in accordance with the scope and parameters of policy 6/003 "Funding and Donations" with the endorsement of the Mayor including the waiver of fees, in-kind support and cash donations.

POLICY IMPLICATIONS

Funding for this period was administered as per Funding & Donations Policy 6/003 adopted on 24 September 2014. Future support will be administered as per the updated policy adopted on 22 June 2016. It should be noted that these are the last applications to be processed utilising the 2014 policy.

FINANCIAL IMPLICATIONS

Donations are funded from Donations to the Community (GL 813285) and Community In Kind Contributions & Fee Waivers (GL 8413286). The budget and actuals for the 2015/16 financial year are outlined in the tables below:

GL Account 813285 – Donations to the Community		
2015/16 Financial Year Budget	\$70,000.00	
	Expenditure	Balance
01/07/2015 – 31/08/2015	\$ 6,050.00	\$63,950.00
01/09/2015 – 31/10/2015	\$10,942.73	\$53,007.27
01/11/2015 – 31/03/2016	\$22,427.27	\$30,580.00
01/04/2016 – 30/06/2016	\$16,333.97	\$14,246.03

GL Account 813286 – Community In Kind Contributions & Fee Waivers		
2015/16 Financial Year Budget	\$25,625.00	
	Expenditure	Balance
01/07/2015 – 31/08/2015	\$ 2431.83	\$23,193.17
01/09/2015 – 31/10/2015	\$ 6253.73	\$16,939.44
01/11/2015 – 31/03/2016	\$ 7,771.84	\$ 9,167.60
01/04/2016 – 30/06/2016	\$ 3,579.18	\$ 5,588.42

STRATEGIC IMPLICATIONS

The provision of financial support to the community through Funding & Donations Policy 6/003 ensures that the Town works towards the following areas in the 2014 – 2024 Strategic Community Plan:

- Building a unified and vibrant community by providing financial support which allows community and Not-for-Profit organisations to host a range of recreational, cultural and entertainment activities to be accessed by the wider Port Hedland Community.
- A vibrant community rich in diverse cultures by providing financial assistance to ensure the delivery and support of programs, events and services which attract and retain residents to increase our permanent population.

SUSTAINABILITY IMPLICATIONS

Environmental

There are no significant identifiable environmental impacts arising from adoption of the officer's recommendation.

Economic

Financial support provided through the Funding & Donations Policy 6/003 aims to assist the capacity of community and Not-for-Profit organisations to run events, programs and services. These events, programs and services have the capacity to in turn stimulate and benefit the local economy.

Social

Funding received through Funding & Donations Policy 6/003 allows community and Not-for-Profit organisations to host a range of recreation, cultural and entertainment activities to be accessed by the wider Port Hedland community. Such activities assist with attracting and retaining residents to increase our permanent population.

Risk

Risk	Applicant does not expend money correctly	Applicant doesn't provide an acquittal
Risk Likelihood (based on history and with existing controls)	Rare (1)	Unlikely (2)
Risk Impact / Consequence	Minor (2)	Minor (2)
Risk Rating (Prior to Treatment or Control)	Low (1-4)	Low (1-4)
Principal Risk Theme	Financial Impact - 2 Minor - \$3,000 - \$30,000	Financial Impact - 2 Minor - \$3,000 - \$30,000
Risk Action Plan (Controls or Treatment proposed)	Manage by requiring an acquittal to be provided by all successful applicants. This includes providing receipts for all expenditure.	Manage by following up on outstanding acquittals and ensuring applicants are aware further donations cannot be provided to applicants with outstanding acquittals.

Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of 2 and 4 have been determined for the risks in this item. Any items with a risk rating over 10 (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating over 17 will require a specific risk treatment plan to be developed.

CONCLUSION

As required by Funding & Donations Policy 6/003, this item and its attachment will provide the Audit, Risk and Governance Committee with an update of the donations provided to the community in the last quarter of the 2015/16 financial year, being 1 April – 30 June 2016.

ATTACHMENT 1 TO ITEM 12.2.1



SUMMARY OF COMMUNITY FUNDING AND DONATIONS APPLICATIONS FOR THE PERIOD OF 1 APRIL 2016 TO 30 JUNE 2016 TO BE NOTED AT THE AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING ON 9 AUGUST 2016



2015 – 2016 Financial Year Budget for donations:	GL813285	GL 813286	Total
	\$70,000	\$25,625	\$95,625.00
Donations supported 01/07/2015 – 31/08/2015:	\$ 6,050.00	\$ 2,431.83	\$ 8,481.83
Donations supported 01/09/2015 – 31/10/2015:	\$10,942.73	\$ 6,253.73	\$17,196.46
Donations supported 01/11/2016 – 31/03/2016	\$22,427.27	\$ 7,771.84	\$28,653.66
Donations supported 01/04/2016 – 30/06/2016	\$16,333.97	\$ 3,579.18	\$19,913.15
Total expenditure as at 30/06/2016:	\$55,753.97	\$20,036.58	\$75,790.55
Amount remaining in Budget as at 30/06/2016:	\$14,246.03	\$ 5,588.42	\$19,834.45

Organisation	Event/Project	Assistance requested	Value of support	GL Account	Officer's comment
Koori Kids	NAIDOC Week School Initiative	Cash support to be used for printing and distribution of the NAIDOC Week School Initiatives resources	\$450	813285	Establishment funding Assistance provided allowed Koori Kids to print and distribute information packs, posters and entry forms for the NAIDOC Week School Initiatives program to schools across the LGA. The initiatives establish environmental, social and recreation discussions surrounding NAIDOC Week.
Thomas Denney	Indian Ocean All Stars Challenge Swim Meet	Cash support to be used for travel and accommodation costs for the tournament in Perth	\$500	813285	Development of local talented people Assistance provided allowed Thomas to gain experience at a higher level of competition for swimming.
Bethany Denney	Indian Ocean All Stars Challenge Swim Meet	Cash support to be used for travel and accommodation costs for the tournament in Perth	\$500	813285	Development of local talented people Assistance provided allowed Bethany to gain experience at a higher level of competition for swimming.

SUMMARY OF COMMUNITY FUNDING AND DONATIONS APPLICATIONS FOR THE PERIOD OF 1 APRIL 2016 TO 30 JUNE 2016 TO BE NOTED AT THE AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING ON 9 AUGUST 2016



Organisation	Event/Project	Assistance requested	Value of support	GL Account	Officer's comment
Kaylea Smith	Indian Ocean All Stars Challenge Swim Meet	Cash support to be used for travel and accommodation costs for the tournament in Perth	\$500	813285	Development of local talented people Assistance provided allowed Kaylea to gain experience at a higher level of competition for swimming.
David Smith	Indian Ocean All Stars Challenge Swim Meet	Cash support to be used for travel and accommodation costs for the tournament in Perth	\$500	813285	Development of local talented people Assistance provided allowed David to gain experience at a higher level of competition for swimming.
Hedland Squash Club	Junior Squash Program	Cash support to cover start-up costs for a junior program	\$1,400	813285	Establishment Funding Support provided helped to cover costs of basic participant equipment packs and court hire. The development of a junior program will help the club to meet its vision 'To promote a healthy lifestyle through squash'.
Hedland Squash Club	Pilbara Regional Squash Championships	Cash support to assist with event costs including venue hire, trophies, signage and advertising	\$1,500	813285	Establishment Funding Assistance provided allowed the club to host the inaugural tournament which helped the club to meet its vision 'To promote a healthy lifestyle through squash' by extending their service to the whole Pilbara region. Whilst Hedland Squash Club have already received funding this year, this donation was processed as the North West Championships Policy does not provide for sports which are 'non reserve' sports.
Pilbara Regional Football Development Committee	Pilbara umpire and coach training and mentoring program	Cash support for flight, accommodation and venue hire costs for the Pilbara umpire and coach training and	\$900	813285	Establishment funding Assistance provided allows high performance umpires and coaches to visit the region to deliver workshops and training sessions to local umpires coaches, selection school students and community members.

SUMMARY OF COMMUNITY FUNDING AND DONATIONS APPLICATIONS FOR THE PERIOD OF 1 APRIL 2016 TO 30 JUNE 2016 TO BE NOTED AT THE AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING ON 9 AUGUST 2016



Organisation	Event/Project	Assistance requested	Value of support	GL Account	Officer's comment
		mentoring program			
Hedland Gaels GAA Club	2016 Season	Cash support to purchase new equipment for the club	\$500	813285	Periodical funding Assistance provided allowed Hedland Gaels GAA Club to purchase new equipment for their 2016 season, allowing them to conduct the sport in a safe and correct manner.
Amanda Firenze Pentney	My Town Exhibition (Port Hedland Courthouse Gallery)	Cash support to purchase exhibition materials, including paper.	\$200	813285	Development of local talented people Assistance provided allowed Amanda, a local artist, to have a solo exhibition at the Port Hedland Courthouse Gallery. The exhibition focused on local places and their meaning to the artist.
SangRok Judo Club	North West Judo Championships and coaching clinic	Cash support to cover the venue hire fees for Wanganura Stadium and accommodation cost for visiting coaches	\$806	813285	Establishment funding Assistance provided allows any registered judo players in the North West to compete at the tournament. The coaching clinic will result in more accredited coaches and referees for the area which will help to sustain the club in the long term. Whilst SangRok Judo Club have already received funding this year, this donation was processed as the North West Championships Policy does not provide for sports which are 'non reserve' sports.



SUMMARY OF COMMUNITY FUNDING AND DONATIONS APPLICATIONS FOR THE PERIOD OF 1 APRIL 2016 TO
30 JUNE 2016 TO BE NOTED AT THE AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING ON 9 AUGUST 2016



Organisation	Event/Project	Assistance requested	Value of support	GL Account	Officer's comment
Port Hedland Hawks Rugby League	Pilbara Rugby League Round Robin	Cash support for portable toilets and lighting	\$1277.97	813285	Establishment funding Support provided assisted the club to host the tournament by covering costs for portable toilets and lighting for the night matches. Teams from throughout the Pilbara participated in the tournament.
Port Hedland Speedway Club	North West Sprint Car Stampede	Cash support for advertising for the North West Sprint Car Stampede	\$5,000	813285	Council Resolution 2015/16/222 Support provided assisted Port Hedland Speedway Club with costs for advertising the North West Sprint Car Stampede.
Pilbara Community Legal Service Inc	NAIDOC Week celebrations	Cash support for advertising and promotional items for the Lotteries House NAIDOC Week Celebrations	\$500	813285	Establishment funding Support provided assisted Pilbara Community Legal Service Inc with costs for advertising for their NAIDOC Week celebrations.
Vila Rose Maea	North West Netball Championships	Cash support to be used for travel and accommodation costs for the tournament in Newman	\$100	813285	Development of local talented people Assistance provided allowed Vila to gain experience at a higher level of competition for netball after being selected to represent Port Hedland.
Savannah Uink	North West Netball Championships	Cash support to be used for travel and accommodation	\$100	813285	Development of local talented people Assistance provided allowed Savannah to gain experience at a higher level of competition for netball after being selected to represent Port Hedland.



SUMMARY OF COMMUNITY FUNDING AND DONATIONS APPLICATIONS FOR THE PERIOD OF 1 APRIL 2016 TO 30 JUNE 2016 TO BE NOTED AT THE AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING ON 9 AUGUST 2016

Organisation	Event/Project	Assistance requested	Value of support	GL Account	Officer's comment
		accommodation costs for the tournament in Newman			
Ashleigh Weyer	North West Netball Championships	Cash support to be used for travel and accommodation costs for the tournament in Newman	\$100	813285	Development of local talented people Assistance provided allowed Ashleigh to gain experience at a higher level of competition for netball after being selected to represent Port Hedland.
Jaiden Wilkinson	Rugby League Under 15's National Championships	Cash support to be used for flights and accommodation costs for the tournament in Port Macquarie	\$500	813285	Development of local talented people Assistance provided allowed Jaiden to gain experience at a higher level of competition for rugby league after gaining selection to represent Western Australia at the competition.
South Hedland Primary School	NAIDOC Week	Cash support to be used for NAIDOC Week craft, dance and cooking activities	\$500	813285	Establishment funding Support provided assisted the school to purchase craft materials, food and disco prizes for approximately 200 students to participate in activities during NAIDOC week. It is regularly celebrated at the school as the vast majority of students identify as being either Aboriginal or Torres Strait Islander.
Silver Chain Group – Pilbara	Home and garden maintenance service	Waiver of tips fees to dispose of private green and household waste for clients	Up to \$5,000 draw down *\$11.00 expended	813286	Waiver of fees Support provided assisted Silver Chain Group - Pilbara to dispose of household and green waste from the houses of aged community clients.



SUMMARY OF COMMUNITY FUNDING AND DONATIONS APPLICATIONS FOR THE PERIOD OF 1 APRIL 2016 TO 30 JUNE 2016 TO BE NOTED AT THE AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING ON 9 AUGUST 2016

Organisation	Event/Project	Assistance requested	Value of support	GL Account	Officer's comment
Lifestyle Solutions Pty Ltd	Disability Awareness Week fundraiser	Cash support to cover the deficit sustained at the Disability Awareness Week fundraiser	\$432.73	813286	Establishment funding Cash support allowed Lifestyle Solutions Pty Ltd to purchase new sporting and music equipment for their weekly youth programs.
Port Hedland Chamber of Commerce and Industry	Hedland Economic and Resources Forum 2016	\$5,000 in kind support for the forum	\$3135.45	813286	Council Resolution 201516187 & 201516/188 Support provided will waive fees for the hire of the Matt Dann Theatre & Cinema as the venue for the Hedland Economic and Resources Forum 2016
Filipino Australian Friendship Association	118 th Philippines Independence Day	\$2,051 cash to cover venue hire fees at Wamangkura Stadium	Not applicable		This request was funded through the YMCA Community Fund.
North West Roller Derby Association	2016 Season	\$5,000 waiver of venue hire fees at the JD Hardie Centre	Not applicable		This request was not supported as venue hire is considered to be a core operational cost of the association. Core operational costs cannot be funded through the policy.
Total			\$19,913.15		

Item 13 Motions of Which Previous Notice Has Been Given

Nil

Item 14 New Business of an Urgent Nature

Nil

Item 15 Matters for Which Meeting May Be Closed (Confidential Matters)

Nil

Item 16 Closure

16.1 Date of Next Meeting

The next Audit, Risk and Governance Committee Meeting will be held on Tuesday 6 September 2016, commencing at 5:30pm.

16.2 Closure

There being no further business, the Presiding Member declared the meeting closed at 6:50pm.