Attachment A

Further audit information

Review of Asset Condition Data Management – tabled at ARCC 13 November 2025

Overall Rating	Division
Requiring Improvement (4 high-rated recommendations)	City Services
Detail	
Finding 1: Asset condition ratings missing in 20% of sample instances [High]	
Agreed Management Action (AMA)	**Due Date and progress at 20 October 2026**
AMA 1: Develop class-level detail Asset Management Plans (AMPs) (and supplementary documentation) that will describe levels of service, performance measures, and asset condition ratings.	31 December 2026 **In progress at 80% completion**
AMA 2: Identify tasks and appropriately take action to resolve the issues related to asset condition rating gaps and asset information quality.	31 December 2026 **Completed**
Finding 2: Asset inspection records not available in 26% of sampled instances [High]	
AMA 3: Develop a formal annual asset management program defining forthcoming tasks and timelines to improve coordination of asset management practices and work programmes.	31 December 2027 **In progress at 80% completion**
AMA 4: Formalise and implement the asset handover process, which will make third-party contractors and service providers accountable for conducting asset inspections and surveys, plus recording this information in the appropriate format so that it can be loaded into Council systems and appropriately tracked.	31 December 2026 **In progress at 90% completion**

Contract Management Review – tabled at ARCC 13 November 2025

Overall Rating	Division
Requiring Improvement (3 medium-rated recommendations)	Finance and Procurement
Detail	
Finding 1: Delays in contract extension approval [Medium]	
Agreed Management Action (AMA)	**Status at 20 October 2026**
AMA 1: Agree but consider risk low. Management considered the exceptional circumstances related to this specific contract, and recommend no further action to be taken	**No action**
Finding 2: Oversight in recording key contract dates in contract and Contract governance System (CGS) [Medium]	
AMA 2: Agree. Management actions were already implemented since the findings.	**Complete**
Finding 3: Invoice verification was conducted only for a limited sample of received goods rather than on all items as required [Medium]	
AMA 3: Agree. Consideration will be given on how to provide clarity on expectations for verifying and receipting of goods and services, as part of the contract management framework when it is developed. It will be supported by examples of how this could be done in different situations in the new contract management training which will be introduced in 2026.	**Complete**

Review of Purchase Cards – tabled at ARCC 26 March 2026

Overall Rating	Division
Requiring Improvement (3 medium-rated recommendations)	Finance and Procurement

Finding 1: Transaction approvals occurring outside delegated authority and inappropriate system permissions [High]		
Agreed Management Action (AMA)		**Due Date and progress at 20 October 2026**
AMA 1: A) Transactions that had been approved outside authority were reviewed by sample testing. No issues were found. B) Management will update internal procedures in the next review cycle to explain how this function should be used in exceptional circumstances. C) Approvals report is run each month showing all transactions and their approvers for the previous monthly period, and review all names of approvers to ensure that unauthorised persons have not performed approvals.		**(A) – Complete** **(B) - In progress*** **(C) Complete** ***Note: Next procedure review due December 2026**
Finding 2: Systemic delays present in cardholder acquittals and reconciliations [Medium]		
AMA 2: A) Back up processes have been in place to eliminate the single person risk identified. B) Escalation process implemented for transactions or approvals unactioned by end of month.		**Complete**

Management of Mandatory Training – tabled at ARCC 26 March 2026

Overall Rating	Division
Unsatisfactory (4 high-rated recommendations)	People, Performance & Technology
Finding 1: Enforcement of completion of mandatory training is not effective [High]	
Agreed Management Action (AMA)	**Status at 20 Oct 2026**
AMA 1: The City to improve the Mandatory Learning Management Program's effectiveness through the following actions: • Review the data quality in LMS and review processes to ensure accurate data is maintained, to gain confidence in the data quality and completeness. • Improve reporting of outstanding and overdue training for the L&D team, managers and the Executive. • Introduce procedures, adjacent to its Learning and Development Policy to formalise managers' responsibilities to ensure that their employees are assigned the correct mandatory training and that they complete this training in time.	**Complete**
Finding 2: Evaluation post-training surveys are not structured for analysis [High]	
AMA 2: The Learning and Development Team to implement a standardised post-training evaluation process for all mandatory training programs, using structured, multi-dimensional question types to support efficient analysis.	**Complete**
Finding 3: Effectiveness of training assignment cannot be determined [High]	
AMA 3: The Learning and Development Team to implement a more effective method to assign mandatory training to ensure accurate assignment of training.	**Complete**
Finding 4: Gap in knowledge of mandatory training status of agency staff [High]	
AMA 4: We have different categories of agency staff and mandatory training assigned to them by Learning & Development. Localised induction typically including WHS, Code of Conduct and site specific content.	**Complete**