

minutes

Audit Committee

MEETING HELD ON **16 MARCH 2010**

TABLE OF CONTENTS

Item No	Title	Page No
	Declaration of Opening	4
	Election of Presiding Person	4
	Election of Deputy Presiding Person	5
	Apologies/Leave of absence	5
	Confirmation of Minutes	5
	Announcements by the Presiding Person without discussion	5
	Declarations of Interest	5
	Identification of matters for which the meeting may sit behind closed doors	7
	Petitions and deputations	7
	Reports	7
Item 1	2009 Compliance Audit Return	7
Item 2	Tender 011/10 – Provision of External Audit Services	11
	En bloc Resolution	15
Item 3	CEO's Credit Card Expenditure for the quarter ended 31 March 2009	15
Item 4	CEO's Credit Card Expenditure for the quarter ended 30 June 2009	18
Item 5	CEO's Credit Card Expenditure for the quarter ended 30 September 2009	20
Item 6	CEO's Credit Card Expenditure for the quarter ended 31 December 2009	23
	En bloc Resolution	25
Item 7	Half Yearly Report – Write Off of Monies (1 January 2009 – 30 June 2009)	26
Item 8	Half Yearly Report – Write Off of Monies (1 July 2009 – 31 December 2009)	28
Item 9	Half Yearly Report – Contract Extensions between January 2009 and June 2009	31

Item 10	Internal Audit Activity Report	33
	Motions of which previous notice has been given	36
	Requests for Reports for future consideration	36
	Closure	36

CITY OF JOONDALUP

MINUTES OF THE AUDIT COMMITTEE MEETING HELD IN CONFERENCE ROOM 2, JOONDALUP CIVIC CENTRE, BOAS AVENUE, JOONDALUP ON TUESDAY, 16 MARCH 2010

ATTENDANCE

Committee Members:

Cr Tom McLean	<i>Presiding Person</i>	
Mr Robert (Andy) Cowin	<i>Deputy Presiding Person</i>	
Mayor Troy Pickard		<i>from 1734 hrs</i>
Cr Geoff Amphlett, JP		
Cr Christine Hamilton-Prime		
Cr John Chester		
Cr Fiona Diaz		

Officers:

Mr Garry Hunt	Chief Executive Officer
Mr Mike Tidy	Director Corporate Services
Mr Peter McGuckin	Internal Auditor
Mr Said Hafez	Manager Financial Services
Mrs Janet Foster	Acting Manager, Governance and Marketing

DECLARATION OF OPENING

The Chief Executive Officer declared the meeting open at 1732 hrs

ELECTION OF PRESIDING PERSON

Mayor Pickard entered the Room at 1734 hrs.

The Chief Executive Officer called for nominations for the position of Presiding Person.

Cr Tom McLean nominated for the position. There being no further nominations, Cr McLean was elected unopposed to the position of Presiding Person.

Cr McLean assumed the Chair at this point.

ELECTION OF DEPUTY PRESIDING PERSON

The Presiding Person called for nominations for the position of Deputy Presiding Person.

Cr McLean nominated Mr Robert (Andy) Cowin for the position. There being no further nominations, Mr Cowin was elected unopposed to the position of Deputy Presiding Person.

APOLOGIES/LEAVE OF ABSENCE

Apology – Cr Trona Young

CONFIRMATION OF MINUTES**MINUTES OF THE AUDIT COMMITTEE HELD 6 AND 13 OCTOBER 2009**

MOVED Mayor Pickard SECONDED Mr Cowin that the minutes of the meeting of the Audit Committee held on 6 and 13 October 2009 be confirmed as a true and correct record.

The Motion was Put and

CARRIED (7/0)

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

Nil.

DECLARATIONS OF INTEREST**Disclosure of Financial Interests**

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision-making procedure relating to the matter the subject of the declaration. An employee is required to disclose their financial interest and if required to do so by the Council must disclose the extent of the interest. Employees are required to disclose their financial interests where they are required to present verbal or written reports to the Council. Employees are able to continue to provide advice to the Council in the decision making process if they have disclosed their interest.

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 7 - Half Yearly Report – Write Off of Monies (1 January 2009 – 30 June 2009)
Nature of interest	Financial
Extent of Interest	Questions raised related to an issue of legal action against the CEO in his statutory role

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 8 - Half Yearly Report – Write Off of Monies (1 July 2009 – 31 December 2009)
Nature of interest	Financial
Extent of Interest	Questions raised related to an issue of legal action against the CEO in his statutory role

Disclosure of interest affecting impartiality

Elected Members (in accordance with Regulation 11 of the Local Government [Rules of Conduct] Regulations 2007) and employees (in accordance with the Code of Conduct) are required to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making process. The Elected Member/employee is also encouraged to disclose the nature of the interest.

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 3 - CEO's Credit Card Expenditure for the quarter ended 31 March 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 4 - CEO's Credit Card Expenditure for the quarter ended 30 June 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 5 - CEO's Credit Card Expenditure for the quarter ended 30 September 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 6 - CEO's Credit Card Expenditure for the quarter ended 31 December 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

IDENTIFICATION OF MATTERS FOR WHICH THE MEETING MAY SIT BEHIND CLOSED DOORS

Nil.

PETITIONS AND DEPUTATIONS

Nil.

REPORTS**ITEM 1 2009 COMPLIANCE AUDIT RETURN**

WARD: All

RESPONSIBLE DIRECTOR: Mr Garry Hunt
Office of the CEO

FILE NUMBER: 09492 50068

ATTACHMENTS: Attachment 1 2009 Compliance Audit Return
Attachment 2 Statutory requirements omitted from the 2009
Return

PURPOSE

To present the completed 2009 Compliance Audit Return (“the Return”) to the Audit Committee prior to its submission to Council for final adoption.

EXECUTIVE SUMMARY

The Department of Local Government (“the Department”) Compliance Audit Return for the period 1 January 2009 to 31 December 2009 has been completed by the City and is required to be submitted to the Department by 31 March 2010.

BACKGROUND

The Department issued the 2009 Return for local governments on 6 January 2010 for online completion on its website. The 2009 Return was issued to local governments substantially later than the Returns for 2007 and 2008 which were issued 14 November 2007 and 2 December 2008 respectively.

The structure of the Return is similar to previous years and includes the majority of the statutory requirements to be the subject of a compliance audit as listed in Local Government (Audit) Regulation 13. The Return includes the compliance categories of:

- Caravan Parks and Camping Grounds
 - Cemeteries
 - Commercial Enterprises
 - Delegations of Power / Duty
 - Disclosure of Interest
 - Disposal of Property
 - Elections
 - Executive Functions
 - Finance
 - Local Government Employees
 - Local Laws
-
- Meeting Process
 - Miscellaneous Provisions
 - Official Conduct
 - Swimming Pools
 - Tenders for Goods and Services

The 2009 Return incorporates all the statutory requirements listed in Regulation 13 of the Local Government (Audit) Regulations 1996, except those provisions which have been omitted by the Department and are listed under Details in this report.

DETAILS

Certain statutory requirements to be the subject of the compliance audit have been omitted from the 2009 Return by the Department. These requirements have been listed with their responses and included as Attachment 2.

Link to Strategic Plan:

- 1.1 To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Legislation – Statutory Provisions:

Regulations 14 and 15 of the Local Government (Audit) Regulations 1996 state as follows:

14 Compliance audit return to be prepared

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3) A compliance audit return is to be:
 - (a) presented to the council at a meeting of the council;

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

15 Completion of compliance audit

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with:

(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit;

is to be submitted to the Director General, Department of Local Government, by 31 March 2010.

(2) In this regulation:

“certified” in relation to a compliance audit return means signed by;

(a) The mayor or president; and

(b) The CEO.

Risk Management considerations:

The risk associated with the Council failing to adopt the Return would result in non-compliance with the legislative requirements of the Local Government Act 1995.

Policy Implications:

Not Applicable.

Regional Significance:

Not Applicable.

Sustainability Implications:

Not Applicable.

Consultation:

Not Applicable.

COMMENT

The responses to the questions were provided by the appropriate Directors, Managers and employees of the City and entered on the Return on the Department's website. The 2009 Return reveals an extremely high level of compliance with legislation for the City of Joondalup. Where there were any areas of non-compliance relevant comments have been made on the Return.

VOTING REQUIREMENTS

Simple majority

Note: It is a requirement of the Return that the details of voting at the Council meeting be recorded in the Minutes.

OFFICER'S RECOMMENDATION

That the Audit Committee RECOMMENDS that Council:

- 1 ADOPTS the completed Local Government Compliance Audit Return for the period 1 January 2009 to 31 December 2009 forming Attachment 1 to this Report;
- 2 in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996, SUBMITS the completed Compliance Audit Return to the Department of Local Government.

MOVED Cr Amphlett SECONDED Cr Chester that the Audit Committee RECOMMENDS that Council:

- 1 ADOPTS the completed Local Government Compliance Audit Return for the period 1 January 2009 to 31 December 2009 forming Attachment 1 to this Report, subject to Item 17 on Page 11 of 33, being amended to read 'Yes';**
- 2 in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996, SUBMITS the completed Compliance Audit Return to the Department of Local Government.**

The Motion was Put and

CARRIED (7/0)

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 1 refers

To access this attachment on electronic document, click here: [Attach1agn160310.pdf](#)

**ITEM 2 TENDER 011/10 - PROVISION OF EXTERNAL
AUDIT SERVICES**

WARD:	All
RESPONSIBLE DIRECTOR:	Mr Mike Tidy Corporate Services
FILE NUMBER:	100616
ATTACHMENTS:	Attachment 1 Summary of Tender Submissions

PURPOSE

This report is to seek the approval of Council to accept the Tender submitted by Grant Thornton Audit Pty Ltd for the provision of external audit services (Tender 011/10).

EXECUTIVE SUMMARY

Tenders were advertised on 16 January 2010 through state wide public notice for the provision of external audit services. Tenders closed on 2 February 2010. Two (2) Submissions were received from:

- Grant Thornton Audit Pty Ltd
- UHY Haines Norton Chartered Accountants

The submission from Grant Thornton Audit Pty Ltd represents best value to the City and is the lowest priced Tender. Grant Thornton Audit Pty Ltd demonstrated a comprehensive understanding of the requirements and has sufficient resources and appropriate experience to undertake audit services within the required timeframes.

It is recommended that the Audit Committee recommends that Council ACCEPTS the Tender submitted by Grant Thornton Audit Pty Ltd for the provision of external audit services for a period of three (3) years in accordance with the statement of requirements as specified in Tender 011/10 for the fixed lump sum of \$86,750 (GST Exclusive).

BACKGROUND

Under Part 7 of the *Local Government Act 1995* (WA), the accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by the local government.

The City had a single Contract for the provision of external audit services with Grant Thornton Audit Pty Ltd which expired on 30 June 2009. A new appointment is required.

DETAILS

Tenders were advertised on 16 January 2010 through state wide public notice for the provision of external audit services. Tenders closed on 2 February 2010.

Evaluation Criteria

The qualitative criteria and weighting used in evaluating the submissions received were as follows:

Qualitative Criteria		Weighting
1	Capacity	35%
2	Demonstrated experience in completing similar services	35%
3	Demonstrated understanding of the required tasks	25%
4	Social and economic effects on the local community	5%

Evaluation Panel

The evaluation panel comprised of three members; one with tender and contract preparation skills and two with the appropriate technical expertise and involvement in supervising the Contract. The panel carried out the assessment of submissions in accordance with the City's evaluation process in a fair and equitable manner.

Tender Submissions

Two (2) Submissions were received from:

- Grant Thornton Audit Pty Ltd; and
- UHY Haines Norton Chartered Accountants.

A summary of the tender submissions including the location of each tenderer is provided in Attachment 1.

This Contract is for a fixed lump sum for a period of three (3) years.

Evaluation Summary

Tenderer	Evaluation Score	Price	Qualitative Rank
Grant Thornton Audit Pty Ltd	78.8%	\$86,750	1
UHY Haines Norton Chartered Accountants	73.0%	\$108,000	2

Both tenderers demonstrated significant experience in undertaking external audit services to local governments and a thorough understanding of the requirements. While both established that they have the qualified personnel to fulfil the audit requirements of the City, Grant Thornton Audit Pty Ltd has a larger capacity audit team of 40 as opposed to UHY Haines Norton's team of 11 and offered to undertake the additional audit of grant acquittals at no extra charge while UHY Haines Norton will charge separately for it.

Issues and options considered:

The accounts and annual financial report for each financial year are required to be audited by an independent auditor appointed by the City in accordance with section 7.2 of the *Local Government Act 1995* (WA).

Legislation/Strategic Plan/Policy Implications

Legislation A state wide public tender was advertised, opened and evaluated in accordance with clause 11(1) of Part 4 of the *Local Government (Functions & General) Regulations 1996* (WA).

The appointment of an auditor cannot be delegated to the Chief Executive Officer in accordance with section 5.43 of the *Local Government Act 1995* (WA).

Strategic Plan

Key Focus Area: Leadership and Governance

Objective 1.1: To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

Should the contract not proceed, the risk to the City will be high as the City would not meet its statutory obligations.

It is considered that the Contract will represent a low risk to the City as the recommended Respondent is a well-established audit firm with significant industry experience and the capacity to provide the services to the City.

Financial/Budget Implications:

Current Year Budget Allocation for this Contract 2009/2010	Projected Expenditure on these Services to 30 June 2010	Projected Expenditure on these Services in first 12 Months of Contract if Accepted	Projected Expenditure on these Services over the Life of the Contract if Accepted
\$34,000	\$27,500	\$27,500	\$86,750

Regional Significance:

Not Applicable.

Sustainability Implications:

Not Applicable.

Consultation:

Not Applicable.

COMMENT

The evaluation panel carried out the evaluation of the Submissions in accordance with the Qualitative Criteria in a fair and equitable manner and concluded that the Offer representing best value to the City is that submitted by Grant Thornton Audit Pty Ltd.

VOTING REQUIREMENTS

Simple Majority

MOVED Mayor Pickard SECONDED Cr Hamilton-Prime that the Audit Committee recommends that Council ACCEPTS the Tender submitted by Grant Thornton Audit Pty Ltd for the provision of external audit services for a three (3) year period in accordance with the statement of requirements as specified in Tender 011/10 for the fixed lump sum of \$86,750 (GST Exclusive).

The Motion was Put and

CARRIED (7/0)

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 2 refers

To access this attachment on electronic document, click here: [Attach2agn160310.pdf](#)

EN BLOC RESOLUTION

MOVED Cr Chester, **SECONDED** Cr Amphlett that pursuant to the Standing Orders Local Law 2005 – Clause 48 - Adoption of Recommendations En Bloc, the Audit Committee **ADOPTS** the following items:

- **Item 3 - CEO's Credit Card Expenditure for the quarter ended 31 March 2009**
- **Item 4 - CEO's Credit Card Expenditure for the quarter ended 30 June 2009**
- **Item 5 - CEO's Credit Card Expenditure for the quarter ended 30 September 2009**
- **Item 6 - CEO's Credit Card Expenditure for the quarter ended 31 December 2009**

The Motion was Put and

CARRIED (7/0)

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 3 - CEO's Credit Card Expenditure for the quarter ended 31 March 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

ITEM 3 CEO'S CREDIT CARD EXPENDITURE FOR THE QUARTER ENDED 31 MARCH 2009

WARD: All

RESPONSIBLE DIRECTOR: Mr Mike Tidy
Corporate Services

FILE NUMBER: 09882 18049

ATTACHMENTS: Attachment 1 CEO Credit Card Expenditure for the quarter ended 31 March 2009

PURPOSE

The purpose of this report is to provide the Audit Committee with details of the corporate credit card usage of the CEO for the quarter ended 31 March 2009.

EXECUTIVE SUMMARY

The report of the CEO's credit card usage for the quarter ended 31 March 2009 is attached.

It is recommended that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 31 March 2009 forming Attachment 1 to this Report.

BACKGROUND

At its meeting held on 11 October 2005, Council inter alia resolved that a quarterly report on the corporate credit card usage of the CEO to be prepared and presented to the Audit Committee – CJ210-10/05 refers.

DETAILS

The report listing all credit card payments made by the CEO for the quarter, including bank fees is set out in Attachment 1.

Issues and options considered:

Not Applicable.

Legislation/Strategic Plan/Policy Implications

Legislation

Regulation 11(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for and properly authorised use of credit cards.

Strategic Plan

Key Focus Area: Leadership and Governance

Objective: 1.1 – To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

In accordance with the City's Corporate Procedure 5.9 - Use of Credit/Charge Cards, the CEO's credit card has a maximum limit of \$10,000. All expenditure incurred by the CEO by way of credit card is authorised by the Director Corporate Services. It is also a requirement, by resolution of Council, that the CEO's credit card expenditure is reviewed by the Audit Committee on a quarterly basis. The procedure additionally covers matters such as the issue and return of credit cards, lost or stolen cards, what purchases can be made by credit cards, documentation requirements and management review.

Financial/Budget Implications:

Not Applicable.

Policy Implications:

Not Applicable.

Regional Significance:

Not Applicable.

Sustainability Implications:

By ensuring that expenditure is incurred in accordance with procedures and within budget parameters, financial viability and sustainability is maintained.

Consultation:

Not Applicable.

COMMENT

The CEO's credit card usage is in accordance with Corporate Procedure 5.9 - Use of Credit/Charge Cards - and the Contract of Employment of the CEO, with all expenditure being business related and authorised by the Director Corporate Services.

VOTING REQUIREMENTS

Simple Majority

MOVED Cr Chester SECONDED Cr Amphlett that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 31 March 2009 forming Attachment 1 to this Report.

The Motion was Put and CARRIED (7/0) by En Bloc Resolution after consideration of Item 2, Page 15 refers.

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 3 refers

To access this attachment on electronic document, click here: [Attach3agn160310.pdf](#)

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 4 - CEO's Credit Card Expenditure for the quarter ended 30 June 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

ITEM 4 CEO CREDIT CARD EXPENDITURE FOR THE QUARTER ENDED 30 JUNE 2009

WARD: All

RESPONSIBLE DIRECTOR: Mr Mike Tidy
Corporate Services

FILE NUMBER: 09882 18049

ATTACHMENTS: Attachment 1 CEO Credit Card Expenditure for the quarter ended 30 June 2009

PURPOSE

The purpose of this report is to provide the Audit Committee with details of the corporate credit card usage of the CEO for the quarter ended 30 June 2009.

EXECUTIVE SUMMARY

The report of the CEO's credit card usage for the quarter ended 30 June 2009 is attached.

It is recommended that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 30 June 2009 forming Attachment 1 to this Report.

BACKGROUND

At its meeting held on 11 October 2005, Council inter alia resolved that a quarterly report on the corporate credit card usage of the CEO to be prepared and presented to the Audit Committee – CJ210-10/05 refers.

DETAILS

The report listing all credit card payments made by the CEO for the quarter, including bank fees, is set out in Attachment 1.

One of the payments on 7 May 2009 was in relation to a luncheon addressed by the Premier post the State budget which the CEO was invited to attend. It was not realised until the statement was examined that payment for this function was receipted to the Liberal Party WA. The CEO then reimbursed to the City the fee paid.

Issues and options considered:

Not Applicable.

Legislation/Strategic Plan/Policy Implications

Legislation Regulation 11(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of credit cards.

Strategic Plan

Key Focus Area: Leadership and Governance

Objective: 1.1 - To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

In accordance with the City's Corporate Procedure 5.9 - Use of Credit/Charge Cards, the CEO's credit card has a maximum limit of \$10,000. All expenditure incurred by the CEO by way of credit card is authorised by the Director, Corporate Services. It is also a requirement, by resolution of Council, that the CEO's credit card expenditure is reviewed by the Audit Committee on a quarterly basis. The procedure additionally covers matters such as the issue and return of credit cards, lost or stolen cards, what purchases can be made by credit cards, documentation requirements and management review.

Financial/Budget Implications:

Expenditures paid for by the corporate credit card assigned to the CEO are incurred under the approved budget.

Regional Significance:

Not Applicable.

Sustainability Implications:

By ensuring that expenditure is incurred in accordance with procedures and within budget parameters, financial viability and sustainability is maintained.

Consultation:

Not Applicable.

COMMENT

The CEO's credit card usage is in accordance with Corporate Procedure 5.9 - Use of Credit/Charge Cards - and the Contract of Employment of the CEO, with all expenditure being business related and authorised by the Director Corporate Services.

VOTING REQUIREMENTS

Simple Majority

MOVED Cr Chester SECONDED Cr Amphlett that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 30 June 2009 forming Attachment 1 to this Report.

The Motion was Put and CARRIED (7/0) by En Bloc Resolution after consideration of Item 2, Page 15 refers.

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 4 refers

To access this attachment on electronic document, click here: [Attach4agn160310.pdf](#)

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 5 - CEO's Credit Card Expenditure for the quarter ended 30 September 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

ITEM 5 CEO'S CREDIT CARD EXPENDITURE FOR THE QUARTER ENDED 30 SEPTEMBER 2009

WARD: All

RESPONSIBLE DIRECTOR: Mr Mike Tidy
Corporate Services

FILE NUMBER: 09882 18049

ATTACHMENTS: Attachment 1 CEO's Credit Card Expenditure – Quarter ended 30 September 2009

PURPOSE

The purpose of this report is to provide the Audit Committee with details of the corporate credit card usage of the CEO for the quarter ended 30 September 2009.

EXECUTIVE SUMMARY

The report of the CEO's credit card usage for the quarter ended 30 September 2009 is attached.

It is recommended that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 30 September 2009 forming Attachment 1 to this Report.

BACKGROUND

At its meeting held on 11 October 2005, Council inter alia resolved that a quarterly report on the corporate credit card usage of the CEO to be prepared and presented to the Audit Committee – CJ210-10/05.

DETAILS

The report listing all credit card payments made by the CEO for the quarter, including bank fees, is set out in Attachment 1.

Issues and options considered:

Not Applicable.

Legislation/Strategic Plan/Policy Implications

Legislation Regulation 11(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of credit cards.

Strategic Plan

Key Focus Area: Leadership and Governance.

Objective: 1.1 To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

In accordance with the City's Use of Corporate Credit Cards Protocol, the CEO's credit card has a maximum limit of \$10,000. All expenditure incurred by the CEO by way of credit card is authorised by the Director Corporate Services. It is also a requirement, by resolution of Council, that the CEO's credit card expenditure is reviewed by the Audit Committee on a quarterly basis. The procedure additionally covers matters such as the issue and return of credit cards, lost or stolen cards, what purchases can be made by credit cards, documentation requirements and management review.

Financial/Budget Implications:

Expenditures paid for by the corporate credit card assigned to the CEO are incurred under the approved budget.

Regional Significance:

Not Applicable.

Sustainability Implications:

By ensuring that expenditure is incurred in accordance with procedures and within budget parameters, financial viability and sustainability is maintained.

Consultation:

Not Applicable.

COMMENT

The CEO's credit card usage is in accordance with Corporate Procedure 5.9 - Use of Credit/Charge Cards - and the Contract of Employment of the CEO, with all expenditure being business related and authorised by the Director Corporate Services.

VOTING REQUIREMENTS

Not Applicable.

MOVED Cr Chester SECONDED Cr Amphlett that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 30 September 2009 forming Attachment 1 to this Report.

The Motion was Put and CARRIED (7/0) by En Bloc Resolution after consideration of Item 2, Page 15 refers.

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 5 refers

To access this attachment on electronic document, click here: [Attach5agn160310.pdf](#)

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 6 - CEO's Credit Card Expenditure for the quarter ended 31 December 2009
Nature of interest	Interest that may affect impartiality
Extent of Interest	The CEO is the card holder

**ITEM 6 CEO'S CREDIT CARD EXPENDITURE FOR
THE QUARTER ENDED 31 DECEMBER 2009**

WARD:	All
RESPONSIBLE DIRECTOR:	Mr Mike Tidy Corporate Services
FILE NUMBER:	09882 18049
ATTACHMENTS:	Attachment 1 CEO's Credit Card Expenditure – Quarter ended 31 December 2009

PURPOSE

The purpose of this report is to provide the Audit Committee with details of the corporate credit card usage of the CEO for the quarter ended 31 December 2009.

EXECUTIVE SUMMARY

The report of the CEO's credit card usage for the quarter ended 31 December 2009 is attached.

It is recommended that the Audit Committee *NOTES the report on the corporate credit card usage of the CEO for the quarter ended 31 December 2009 forming Attachment 1 to this Report.*

BACKGROUND

At its meeting held on 11 October 2005, Council inter alia resolved that a quarterly report on the corporate credit card usage of the CEO to be prepared and presented to the Audit Committee – CJ210-10/05.

DETAILS

The report listing all credit card payments made by the CEO for the quarter, including bank fees, is set out in Attachment 1.

Issues and options considered:

Not Applicable.

Legislation/Strategic Plan/Policy Implications

Legislation Regulation 11(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of credit cards.

Strategic Plan

Key Focus Area: Leadership and Governance.

Objective: 1.1 To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

In accordance with the City's Use of Corporate Credit Cards Protocol, the CEO's credit card has a maximum limit of \$10,000. All expenditure incurred by the CEO by way of credit card is authorised by the Director Corporate Services. It is also a requirement, by resolution of Council, that the CEO's credit card expenditure is reviewed by the Audit Committee on a quarterly basis. The procedure additionally covers matters such as the issue and return of credit cards, lost or stolen cards, what purchases can be made by credit cards, documentation requirements and management review.

Financial/Budget Implications:

Expenditures paid for by the corporate credit card assigned to the CEO are incurred under the approved budget.

Regional Significance:

Not Applicable.

Sustainability Implications:

By ensuring that expenditure is incurred in accordance with procedures and within budget parameters, financial viability and sustainability is maintained.

Consultation:

Not Applicable.

COMMENT

The CEO's credit card usage is in accordance with Corporate Procedure 5.9 - Use of Credit/Charge Cards - and the Contract of Employment of the CEO, with all expenditure being business related and authorised by the Director Corporate Services.

VOTING REQUIREMENTS

Simple majority

MOVED Cr Chester SECONDED Cr Amphlett that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 31 December 2009 forming Attachment 1 to this Report.

The Motion was Put and CARRIED (7/0) by En Bloc Resolution after consideration of Item 2, Page 15 refers.

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 6 refers

To access this attachment on electronic document, click here: [Attach6agn160310.pdf](#)

EN BLOC RESOLUTION

MOVED Cr Amphlett, SECONDED Mr Cowin that pursuant to the Standing Orders Local Law 2005 – Clause 48 - Adoption of Recommendations En Bloc, the Audit Committee ADOPTS the following items:

- **Item 7 - Half Yearly Report – Write Off of Monies (1 January 2009 – 30 June 2009**
- **Item 8 - Half Yearly Report – Write Off of Monies (1 July 2009 – 31 December 2009**

The Motion was Put and CARRIED (7/0)

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 7 - Half Yearly Report – Write Off of Monies (1 January 2009 – 30 June 2009)
Nature of interest	Financial
Extent of Interest	Questions raised related to an issue of legal action against the CEO in his statutory role

ITEM 7 HALF YEARLY REPORT - WRITE OFF OF MONIES (1 JANUARY 2009- 30 JUNE 2009)

WARD: All

RESPONSIBLE DIRECTOR: Mr Mike Tidy
Corporate Services

FILE NUMBER: 07032

ATTACHMENTS: Nil

PURPOSE

To report to the Audit Committee on monies written off under delegated authority.

EXECUTIVE SUMMARY

The total amount written off under delegated authority during the six months ended 30 June 2009 came to \$7,101.03, comprising 4,575 small amounts of unpaid rates totalling \$5,182.27, all below the \$100 reportable limit, plus 12 items totalling \$1,918.76 in legal fees, written off pursuant to an agreement with the ratepayer involved.

It is recommended that the Audit Committee RECEIVES the report of amounts written off under delegated authority for the period January 2009 to June 2009.

BACKGROUND

Section 6.12 (1)(c) of the Local Government Act 1995 gives the Council the power to write off any amount of money owing to the City.

By authority of section 5.42 of the Act, the Council delegated this authority to the CEO, who in turn, under section 5.44, delegated his authority to nominated employees, up to the limits provided in the instrument of delegation.

DETAILS

At its meeting held on 6 June 2006 (CJ079-06/06 refers) Council approved inter alia to delegate to the CEO the authority to write-off monies owed to the City, subject to a report being provided to the Audit Committee on a six (6) monthly basis on the exercise of this delegation for amounts between \$100 and \$20,000.

During the six month period ended 30 June 2009, a total amount of \$7,101.03 was written off. An amount of \$5,182.27 was made up of 4,575 items of small rate balances representing in the main rounding decimals or penalty interest charged for a few days late payment where ratepayers did not pay the penalty and the cost of collection was, for all practical purposes, proving to be un-economical. None of those items reached the reportable limit.

In addition, the City wrote off 12 items totalling \$1,918.76 ranging from \$145.00 to \$190.00, each representing legal costs incurred to collect the rates payable on 12 strata properties owned by one ratepayer. The City's collection process led to legal action during which the original debt was paid and the City agreed to write-off the legal costs to avoid further litigation.

Issues and options considered:

Not Applicable.

Legislation/Strategic Plan/Policy Implications

Legislation Section 6.12 (1) (c) of the Local Government Act 1995.
Section 5.42 of the Local Government Act 1995.
Section 5.44 of the Local Government Act 1995.

Strategic Plan

Key Focus Area: Leadership and Governance.

Objective: 1.1 - To ensure that the processes of local governance are carried out in the manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

The amounts written off for rates are small in value and are either unrecoverable or uneconomical to recover, none of which represents a noteworthy financial risk to the City.

Financial/Budget Implications:

Rate adjustments and corrections are charged back to the Rate account originally credited. An expense provision is created to account for unrecoverable debts, none of which is financially material.

Regional Significance:

Not Applicable.

Sustainability Implications:

Not Applicable.

Consultation:

Not Applicable.

COMMENT

Monies written off under delegated authority totalled \$7,101.03, of which 4,575 small amounts totalling \$5,182.27 were all below the \$100.00 reportable limit. A further 12 items ranging from \$145.00 to \$190.00, and totalling \$1,918.76, represented legal costs incurred in debt collection were also written off under a settlement agreement with the ratepayer involved. No other items were written off during the period.

VOTING REQUIREMENTS

Simple Majority

MOVED Cr Amphlett SECONDED Mr Cowin that the Audit Committee RECEIVES the report of monies written off under delegated authority for the period January 2009 to June 2009.

The Motion was Put and CARRIED (7/0) by En Bloc Resolution after consideration of Item 6, Page 25 refers.

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Name/Position	Mr Garry Hunt, Chief Executive Officer
Item No/Subject	Item 8 - Half Yearly Report – Write Off of Monies (1 July 2009 – 31 December 2009)
Nature of interest	Financial
Extent of Interest	Questions raised related to an issue of legal action against the CEO in his statutory role

ITEM 8 HALF YEARLY REPORT - WRITE OFF OF MONIES - (1 JULY 2009 – 31 DECEMBER 2009)

WARD: All

RESPONSIBLE DIRECTOR: Mr Mike Tidy
Corporate Services

FILE NUMBER: 07032

ATTACHMENTS: Nil

PURPOSE

To report to the Audit Committee on monies written off under delegated authority.

EXECUTIVE SUMMARY

The total amount written off under delegated authority during the six months ended on 31 December 2009 came to \$6,768.09, comprising 4,778 small amounts of unpaid rates totalling \$6,282.66, all below the \$100 reportable limit, plus one item totalling \$239.66 in penalty interest, written off pursuant to an agreement with the ratepayer involved, as well as two unpaid fees & charges debts totalling \$245.77, written off once it became uneconomical to continue collection procedures.

it is recommended that the Audit Committee RECEIVES the report of amounts written off under delegated authority for the period July to December 2009.

BACKGROUND

Section 6.12 (1)(c) of the Local Government Act 1995 gives the Council the power to write off any amount of money owing to the City.

By authority of section 5.42 of the Act, the Council delegated this authority to the CEO, who in turn, under section 5.44, delegated his authority to nominated employees, up to the limits provided in the instrument of delegation.

DETAILS

At its meeting held on 6 June 2006 (CJ 079-06/06 refers) Council approved -inter alia- to delegate to the CEO the authority to write-off monies owed to the City, subject to a report being provided to the Audit Committee on a six (6) monthly basis on the exercise of this delegation for amounts between \$100 and \$20,000.

During the six months ended on 31 December 2009, a total amount of \$6,768.09 was written off. An amount of \$6,282.66, was made up of 4,778 items of small Rate balances representing in the main rounding decimals or penalty interest charged for a few days late payment where ratepayers did not pay the penalty and the cost of collection was, for all practical purposes, proving to be un-economical. None of those items reached the reportable limit.

In addition, the City wrote off one item totalling \$239.66 representing penalty costs following an agreement with the ratepayer regarding the effective date of the exemption applied to the property.

The City also wrote off two items totalling \$245.77 representing unpaid fees and charges raised. One item of \$127.27 represented an unpaid swimming pool inspection fee, while the other item of \$118.50 represented the cost of repairs to damaged bollards that were billed to the individual whose motor vehicle inflicted the damage. In both cases, all attempts at collection were unsuccessful and the debts were written off when the cost of collection was, for all practical purposes, proving to be un-economical.

Issues and options considered:

Not Applicable.

Legislation/Strategic Plan/Policy Implications

Legislation Section 6.12 (1) (c) of the Local Government Act 1995.
Section 5.42 of the Local Government Act 1995.
Section 5.44 of the Local Government Act 1995.

Strategic Plan

Key Focus Area: Leadership and Governance.

Objective: 1.1 To ensure that the processes of local governance are carried out in the manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

The amounts written off for rates are small in value and are either unrecoverable or uneconomical to recover, none of which represents a noteworthy financial risk to the City.

Financial/Budget Implications:

Rates adjustment and corrections are charged back to the Rate account originally credited. An expense provision is created to account for unrecoverable debts, none of which is financially material.

Regional Significance:

Not Applicable.

Sustainability Implications:

Not Applicable.

Consultation:

Not Applicable.

COMMENT

Monies written off under delegated authority totalled \$6,768.09, of which 4,778 small amounts totalling \$6,282.66 were all below the \$100.00 reportable limit. A further one item totalling \$239.66 represented disputed penalty costs incurred and were written off following an agreement with the ratepayer. In addition, two items of fees and charges totalling \$127.27 and \$118.50 respectively were written off following repeated unsuccessful collection attempts.

VOTING REQUIREMENTS

Simple Majority

MOVED Cr Amphlett SECONDED Mr Cowin that the Audit Committee RECEIVES the report of monies written off under delegated authority for the period July to December 2009.

The Motion was Put and CARRIED (7/0) by En Bloc Resolution after consideration of Item 6, Page 25 refers.

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

ITEM 9 HALF YEARLY REPORT - CONTRACT EXTENSIONS BETWEEN JANUARY 2009 AND JUNE 2009

WARD: All

RESPONSIBLE DIRECTOR: Mr Mike Tidy
Corporate Services

FILE NUMBER: 07032

ATTACHMENTS: Attachment 1 Schedule of Contract Extensions – 1 January 2009 to 30 June 2009

PURPOSE

The purpose of this report is to provide the Audit Committee with details of Contracts extended by the Chief Executive Officer between January 2009 and June 2009.

EXECUTIVE SUMMARY

The schedule of Contracts extended by the Chief Executive Officer during the half-year ended 30 June 2009 is provided in Attachment 1.

It is recommended that the Audit Committee NOTES the report detailing Contracts extended by the CEO during the period January 2009 to June 2009 forming Attachment 1 to this Report.

BACKGROUND

At its meeting held on 1 November 2005, Council resolved that a half-yearly report be prepared for the Audit Committee detailing Contracts that were originally approved by Council and have subsequently been extended by the Chief Executive Officer – CJ231-11/05 refers.

DETAILS

Council has delegated to the CEO the authority to approve all Contract extensions on tenders approved by Council subject to a report to the Audit Committee being prepared on a half-yearly basis providing details of those Contracts extended.

Issues and options considered:

The report detailing Contracts extended by the CEO is provided in Attachment 1.

Legislation/Strategic Plan/Policy Implications

Legislation The City's legal advice is that under section 5.41(d) of the Local Government Act the CEO may be delegated the power to extend a Contract – provided the CEO does not extend the Contract beyond the "total term of the Contract" specified by the Council in the resolution.

Strategic Plan

Key Focus Area: The report of Contracts extended by the CEO links to the Strategic Plan objective 1.3 "To lead and manage the City effectively".

Objective: 1.1 - To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

The delegated authority to extend Contracts is limited to the original terms and conditions approved by resolution of Council when the tender was first awarded.

Financial/Budget Implications:

In accordance with each individual Contract and approved budget limits.

Regional Significance:

Not Applicable.

Sustainability Implications:

Not Applicable.

Consultation:

Not Applicable.

COMMENT

This report provides the Audit Committee with details of Contracts originally approved by Council or by the CEO under delegated authority, which have subsequently been extended by the CEO during the period from January 2009 to June 2009.

VOTING REQUIREMENTS

Simple Majority

MOVED Mayor Pickard SECONDED Cr Diaz that the Audit Committee NOTES the report detailing Contracts extended by the CEO during the period January 2009 to June 2009 forming Attachment 1 to this Report.

The Motion was Put and

CARRIED (7/0)

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 7 refers

To access this attachment on electronic document, click here: [Attach7agn160310.pdf](#)

ITEM 10 INTERNAL AUDIT ACTIVITY REPORT

WARD: All

RESPONSIBLE DIRECTOR: Mr Garry Hunt
Office of the CEO

FILE NUMBER: 89528

ATTACHMENTS: Attachment 1 Audit Plan 2008/2009
Attachment 2 Audit Status Criteria
Attachment 3 Internal Audit Activity 2008/2009-2009/2010
Attachment 4 Audit Scope and Recommendations Status

PURPOSE

This report is to provide information to the Audit Committee on the areas of Internal Audit Activity during 2008/09.

EXECUTIVE SUMMARY

To minimise risk within the City an annual Internal Audit Plan is developed. The plan sets out a programme of internal audits to guide the work of the Internal Auditor and also allows for unspecified management requests, specialist advice and

investigations. The Audit Plan is subject to change during the year on the authorisation of the Chief Executive Officer.

It is recommended that the Audit Committee NOTES the Internal Audit Activity Report for 2008/09 forming Attachments 1 - 4 to this Report.

BACKGROUND

Part 7 of the *Local Government Act 1995* sets out the requirements in relation to the conduct of audits of local governments. This includes provisions for the establishment of regulations in relation to the conduct of audits and these are in turn set out in the *Local Government (Audit) Regulations 1996*.

DETAILS

The Audit Plan sets out the programme implemented during 2008/09 by the City's Internal Auditor. The plan is established in consultation between the Chief Executive Officer and the Internal Auditor and concentrates on areas that present risks to the City's operations. The Internal Audit Programme is relied upon by the External Auditors as part of their audit.

Issues and options considered:

Not Applicable.

Legislation/Strategic Plan/Policy Implications

Legislation Part 7 of the Local Government Act 1995 and the Local Government (Audit) Regulations 1996.

Strategic Plan

Key Focus Area: Leadership and Governance

Objective 1.1: To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

Policy Not Applicable.

Risk Management considerations:

Internal Audit activity is an important element of risk management and a contributor to the mitigation of risk.

Financial/Budget Implications:

Not Applicable.

Regional Significance:

Not Applicable.

Sustainability Implications:

Not Applicable.

Consultation:

Not Applicable.

COMMENT

Internal audit activity during the year has focussed on significant areas of risk including financial and non-financial control systems and compliance with legislation, regulations, policies and best practice. Where applicable action plans are developed for agreed recommendations and follow-ups conducted to ensure that they are implemented by management. Criteria has been established to report on the status of implementation of each recommendation and to determine the overall status of the internal audit.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit Committee NOTES the Internal Audit Activity Report for 2008/09 forming Attachments 1 - 4 to this Report.

MOVED Mayor Pickard SECONDED Cr Amphlett that the Audit Committee NOTES:

- 1 the Internal Audit Activity Report for 2008/09 forming Attachments 1 - 4 to this Report;**
- 2 that the CEO has undertaken to scope an operating and capital audit of the Materials Recovery Facility activities and its financial implications for the City of Joondalup.**

In relation to the Internal Audit Activity Report, it was requested that a risk rating be provided next to all partially completed items in the future.

The Motion was Put and

CARRIED (7/0)

In favour of the motion: Crs McLean, Amphlett, Hamilton-Prime, Chester and Diaz, Mayor Pickard, Mr Cowin

Appendix 8 refers

To access this attachment on electronic document, click here: [Attach8agn160310.pdf](#)

MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

REQUESTS FOR REPORTS FOR FUTURE CONSIDERATION

Nil.

CLOSURE

There being no further business, the Presiding Person declared the Meeting closed at 1820 hrs; the following Members being present at that time:

Cr T McLean
Mr R Cowin
Mayor T Pickard
Cr G Amphlett
Cr Christine Hamilton-Prime
Cr John Chester
Cr Fiona Diaz

SUMMARY OF TENDER SUBMISSIONS

Respondent & Description of Response	Is it Compliant? Yes or No	Comment Against Criteria				Evaluation Score	Price	Rank
		Capacity	Demonstrated experience in completing similar services	Demonstrated Understanding of the Required Tasks	Social and economic effects on the local community			
Grant Thornton Audit Pty Ltd All requirements have been met.	Yes	Formed by a merger of 2 firms in 2005. Have 14 partners and 130 employees. Of these 40 are involved in auditing including 3 partners and 7 managers. Their senior key personnel are sufficiently skilled & certified with demonstrated experience in similar assignments.	Demonstrated extensive experience in providing external audit services to local government with a list of 17 examples supplied. 7 of these are current contracts.	Demonstrated comprehensive understanding of requirements. Their response addressed all components of the required tasks including: planning, entrance interview, interim visit, final visit, reporting and a detailed audit approach for all tasks.	Submission confirms that attendance at the annual AGM and the audit of grant acquittals would be provided free of charge. Based in West Perth.	78.8%	\$86,750	1

Respondent & Description of Response	Is it Compliant? Yes or No	Comment Against Criteria				Evaluation Score	Price	Rank
		Capacity	Demonstrated experience in completing similar services	Demonstrated Understanding of the Required Tasks	Social and economic effects on the local community			
UHY Haines Norton Chartered Accountant All requirements have been met.	Yes	In operation since 1993. The firm has 7 partners and 35 staff. 11 of these are involved in audit services inclusive of 2 partners and 4 managers. The experience and qualifications of 6 key personnel was supplied.	Demonstrated extensive experience in providing external audit services to local government with a list of 67 current contracts supplied. The majority of these are small Shires; however 4 are large metropolitan local governments.	Demonstrated comprehensive understanding of requirements. Their response addressed all components of the required tasks including: regulations and guidelines, reporting, timeframes of audit visits and a detailed audit approach for all tasks.	No response supplied to criterion. Based in Osborne Park.	73%	\$108,000	2