



INTERNAL AUDIT ANNUAL REPORT
For The Financial Year 2005-2006

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INTRODUCTION

The purpose of this report is to provide a summary of the activities of the Internal Auditor over the period 31 October 2005¹ to 30 June 2006.

The report outlines the Internal Audit function in accordance with the duties and responsibilities as set out in the Internal Audit Charter², the Internal Audit Review Committee Charter,³ and the Internal Audit Plan.

Its purpose is to summarise the internal audit activity throughout the year and to include an overall opinion on Council's risk management, control, and governance arrangements.

BACKGROUND

Warringah Council is at the forefront of internal audit by recognising that an effective internal audit function is a valuable resource for Council, management and employees, as well as for the public of Warringah.

The objectivity, skills, and knowledge of an internal auditor can significantly add value to a Council's internal control, risk management, and governance process, as well as helping to provide assurance that a Council is operating both effectively and efficiently.

Further, Warringah Council is also very much aware of the need to introduce effective fraud prevention strategies within its operations that address both internal and external fraud risks.

Accordingly, Council has taken several significant steps over the last financial year towards achieving best practice in internal audit and in addressing the issue of fraud control; an issue recently recommended for review across local government by the Department of Local Government.

These steps include the establishment of an independent Internal Audit function and the development of a draft Corruption Prevention Plan.

Ann Manewell⁴ was engaged as Council's Internal Auditor on 31 October 2005 with her first priority being the establishment of the Internal Audit function.

The key tasks needed to establish the internal audit function included:

- Development and adoption of an Internal Audit Charter;
- Development and adoption of an Internal Audit Review Committee Charter;
- Development and adoption of an Internal Audit Review Committee Code of Conduct;
- Establishment of an Internal Audit Review Committee with two external professional representatives on the committee, one of whom is the chairperson; and the
- Development and adoption of a comprehensive 5-year Internal Audit Plan covering all aspects of Council's operations⁵.

¹ Council's Internal Auditor commenced employment on 31 October 2005.

² Available on Council's internet site at www.warringah.nsw.gov.au/internal_ombudsman.htm

³ Available on Council's internet site at www.warringah.nsw.gov.au/internal_ombudsman.htm

⁴ For more information refer to The Office of the Internal Ombudsman page on Council's internet site at www.warringah.nsw.gov.au/internal_ombudsman.htm

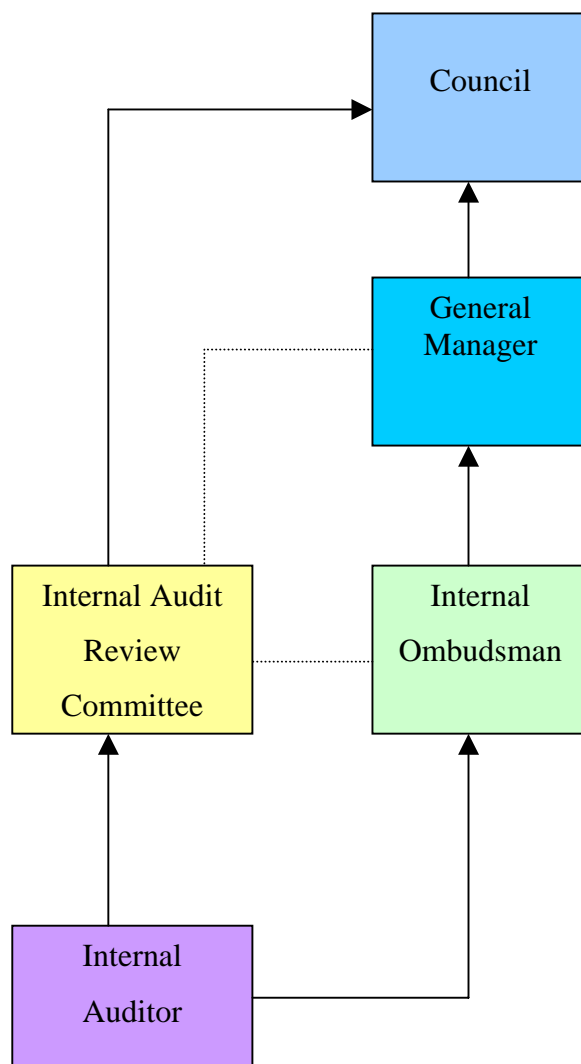
SCOPE

The aims of the Internal Audit Annual Report are to:

- ❑ Summarise the work undertaken during the year ended 30 June 2006;
- ❑ Highlight areas of improvement within Council's operations;
- ❑ Report the extent to which the work carried out met the requirements of the approved Internal Audit Plan; and
- ❑ Report the measures taken by Warringah Council to implement the recommendations of the internal audit reports.

REPORTING LINE

The Internal Auditor reports to the Internal Ombudsman (who is also a member of the Internal Audit Review Committee) and is placed within the Office of the Internal Ombudsman. The Internal Ombudsman has a direct reporting line to the General Manager, thereby maintaining the independence of the functions. The Internal Auditor's activities, Internal Audit Plan, and results of all internal audits, are overseen and reviewed by the Internal Audit Review Committee.



⁵ The plan was adopted by Council's executive as an interim measure before the establishment of the Internal Audit Review Committee. The Internal Audit Review Committee is currently in the process of review and adoption of the plan.

THE INTERNAL AUDIT REVIEW COMMITTEE

The Internal Audit Review Committee is comprised of the following members:

1. Chairperson – Mr. Michael Syme⁶, a community professional representative with skills of a legal/ financial nature, and a resident of Warringah.
2. Committee member – Mr. Bryce McNair⁷, a professional representative with skills of a legal/ financial nature, and no residential restrictions.
3. Committee member - Mayor or a Councillor as a representative of the Mayor⁸.
4. Committee member - General Manager
5. Committee member - Director Corporate Services
6. Committee member - Corporate Lawyer
7. Committee member - Internal Ombudsman

NB: A representative of the Council's appointed External Auditors, as well as the Internal Auditor, are present ex-officio; i.e. not as members of the committee.

EXTERNAL QUALITY ASSESSMENT REVIEW

The Institute of Internal Auditors adopted standards effective January 2002 that included a provision for mandatory quality assessment reviews to be conducted at least once every 5 years (from the establishment of an internal audit function).

The overall aim of a Quality Assessment Review is to lead to improved effectiveness and efficiency in the internal audit function, and to assess compliance with audit standards; that is, it is designed to:

- Assess the efficiency and effectiveness of the Internal Audit function.
- Identify any opportunities for improvement.
- Provide an opinion on conformity with audit standards.
- Assess the Internal Auditor's conformance with Council's Internal Audit Charter.

External Quality Assessment Reviews provide an independent assessment of how the Internal Auditor is performing and provide reassurance to the Internal Audit Review Committee and to Council that the Internal Auditor is performing to a satisfactory standard.

Due to the benefits of such a review, the Internal Auditor proposes that Warringah Council have its first Quality Assessment Review two years after the establishment of its Internal Audit function, that is, late 2007 to early 2008.

⁶ For more information refer to The Office of the Internal Ombudsman page on Council's internet site at www.warringah.nsw.gov.au/internal_ombudsman.htm

⁷ For more information refer to The Office of the Internal Ombudsman page on Council's internet site at www.warringah.nsw.gov.au/internal_ombudsman.htm

⁸ Currently the Administrator, Mr Dick Persson

INTERNAL AUDIT PLAN

Purpose

The purpose of the Warringah Council Internal Audit Plan is to identify areas of risk within Council's operations and business activities and to establish internal audit review priorities for the identified risk areas.

The Internal Audit Plan is made up of two main components:

- An assessment of risk and materiality based on management identified risks and concerns, including financial and performance considerations; and
- Identification, justification and scheduling of the work to be undertaken by the Internal Auditor within the audit plan period.

Based on a risk assessment analysis, the internal audit strategy is to develop and/or co-ordinate a short to long-term Internal Audit Plan covering a period of 3 – 5 years, including the current year.

Achievement of this plan will focus on Council's identified risk priorities, whilst ensuring a sufficient amount of work across the full range of the Council's operations, including annual reviews of core systems.

Audit Universe

To assist in the development of this plan, an Audit Universe was developed covering all aspects of Council operations – refer Appendix A.

The Audit Universe is an assessment of what the Internal Auditor considered to be the auditable areas of Council. It was the Internal Auditor's objective to identify all aspects of Council operations based upon the various Divisions of Council.

To determine the Audit Universe, the Internal Auditor reviewed organisational charts, the Council's Corporate Induction Handbook, and information provided by management.

The result is a comprehensive worksheet of Council's activities, functions, and areas of responsibility.

Risk Assessment Process

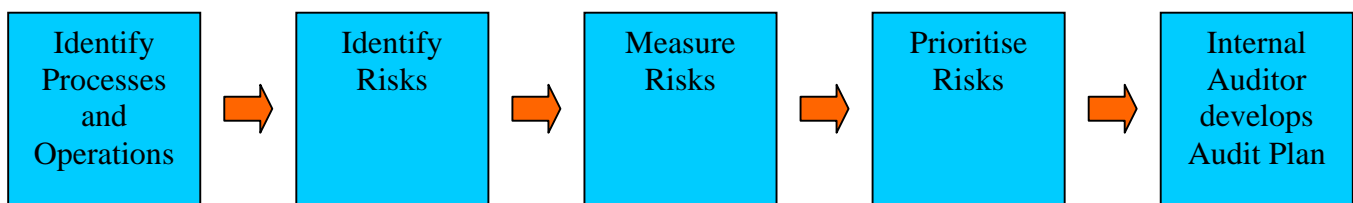
In order to initiate the primary work of the Internal Audit function within Warringah Council, it was essential to undertake an assessment of areas of potential risk to probity and integrity within Council.

To ensure best practice and maintain independence and objectivity in this initial process, Council engaged the services of an external consultant, Morrison Low⁹, to facilitate a risk assessment workshop with the Internal Auditor.

⁹ A management consulting company specialising in Local Government; with the focus of assisting councils with the improvement of performance through examining structures, processes, and systems.

A key part of this process involved the input of Management in providing valuable insights into the identification of risk areas within Council.

The process Council followed can be summarised as follows:



As a result of this process, a 3 – 5 year Internal Audit Plan has been developed based on the risks identified by Council’s Senior Management, and on the areas identified by the Audit Universe.

Flexibility

It should be noted that risk is not static – changes in either internal or external influences may impact on risk. Therefore, the Internal Audit Plan is designed to be a flexible document, allowing for variations to the plan as necessary.

The Internal Audit Review Committee assesses the need for changes in Internal Audit priorities, based on requests from Senior Management (General Manager, Directors), the Internal Ombudsman and on advice from the Internal Auditor.

In addition, Council’s Internal Audit Plan will be reviewed and risk re-assessed each year.

Strategic Objectives

It is intended that the Internal Audit Plan assist the Council in achieving its strategic objectives as outlined in both the Warringah Council Management Plan 2005 – 2008, and in the Strategic Plan, Living Warringah¹⁰.

The five programs contained within these plans are the key areas where Council’s future efforts will be focused. These programs are groupings of like functions, representing the many services Council provides.

The five programs are:

1. Living Spaces - encompasses how natural and built spaces are managed and how we move around within them.

That is, Council will strive to provide safe and well-maintained public spaces; socially and environmentally responsible urban development; safe, convenient and accessible transport options, and well-maintained public infrastructure to support sustainable living within the community.

¹⁰ The Warringah Council Management Plan 2005 – 2008 and the Strategic Plan, Living Warringah are available on Council’s website at www.warringah.nsw.gov.au.

2. Living Environment - encompasses how the Council will strive to achieve a healthy and diverse natural environment - including environmental education and management – so as to protect Warringah’s unique environment and to provide healthy catchments, waterways and marine environments.
3. Living Communities – encompasses how the Council will strive to provide supportive, healthy functional communities, with safe spaces that contribute toward an active community.
4. Living Enterprises – encompasses how the Council will strive to provide an environment where business and innovation can flourish; where local residents can live and work in Warringah and be supported by the right infrastructure.
5. Living Organisation – encompasses how the Council will strive to operate with integrity and transparency to ensure consistency in decision-making and statutory compliance whilst acting in the public interest. Council provides positive work environments to ensure Council employees are highly skilled, work in a safe and healthy work place, and are prepared to meet future needs.

INTERNAL AUDITS COMPLETED FOR THE YEAR 2005/ 06

The following internal audits were conducted during the financial year-end 30 June 2006:

1. S94 Development Contributions;
2. Security of IT information;
3. Allambie Heights School Community Centre;
4. Implementation of the Internal Ombudsman’s Recommendations; and
5. Mobile Phone Usage.

GENERAL FINDINGS AND RECOMMENDATIONS

Listed below are the identified findings that are consistent throughout the above internal audits:

1. There is a need to improve effective internal controls;
2. There is a need to improve effective documentation procedures;
3. There is a need to improve effective communication and follow up.
4. There is a need to review and implement several Operational Management Standards.
5. Overall, the Council was generally compliant with legislation and policy.

It is noted that all internal audit recommendations were agreed to and action has either been taken or is currently in progress to address them.

ANALYSIS OF REVIEWS

A summarised analysis of internal audits conducted for the year-end 30 June 2006 is provided in the table below.

In brief, benefits to date are as follows:

- ❑ Recovery of \$605,110;
- ❑ Potential savings of \$100,000 per year;
- ❑ Identification of \$1 million of assets for noting on Council records;
- ❑ Improvement to Council's systems and processes;
- ❑ Protection of Council's reputation as a responsive and secure organisation.

Internal Audit Review	Sample Analysis of Reviews	Results/ Savings
S94 Development Contributions	<ol style="list-style-type: none"> 1. Collection of outstanding S94 contributions. 2. There is a need to compile a procedures manual covering all aspects of the S94 process. 3. The Charter for the S94 Working Party needs to be updated to show its current membership. 4. There is a need for some S94 allocation corrections. 5. There is a need to make the Contributions Register public as per EP&A Regulations. 6. There is a need for a new Contributions plan to be developed with input from community interest, Council's CAPEX plan, Strategic Plan, Management Plan, Operating Plan and 3 year Rolling Plan, with appropriate clauses inserted to allow the pooling of funds. 	<ul style="list-style-type: none"> ❖ Recovery of \$600,610. ❖ Greater control over the receipt and allocation of administration of S94 contributions. ❖ Clear ownership, responsibility, and accountability over all aspects of the S94 process. ❖ Community benefit in the timely completion of S94 projects.
Security of IT Information	<ol style="list-style-type: none"> 1. There is a need for an upgrade in security of all IT related issues. 2. There is a need for an inventory update over all Council hardware and software. 	<ul style="list-style-type: none"> ❖ Greater security of all IT systems. ❖ Greater inventory control over all aspects of Council information technology hardware and software. ❖ Ensuring safe custody of information provided to Council.

<p>Allambie Heights School Community Centre</p>	<ol style="list-style-type: none"> 1. There is a need to review and update the 1980 Deed of Agreement between the Council and the Department of Education. 2. There is a need to review Council's role and involvement in the Centre. 3. There is a need to review compliance aspects with the Deed: both the Council and the Department of Education. 4. There is a need to review insurance issues to determine coverage and liability. 5. There is a need to review all the Child Care Centre issues including the agreement, the usage of the Craft Room including compliance and insurance issues. 6. There is a need for the Council to exercise its right to have two attending representatives or their nominees on the Management Committee. 7. There is a need to maintain a record of the physical and cash assets on Council's accounts. 	<ul style="list-style-type: none"> ❖ A current and equitable agreement clearly outlining responsibilities of both parties. ❖ Ensured insurance coverage for all users of the Centre. ❖ Fairness and equity for all users of the Centre. ❖ Protection of the Council's reputation. ❖ Noting on Council records of \$1 million of Council's assets. ❖ Better control and management of the Centre.
<p>Implementation of the Internal Ombudsman's Recommendations</p>	<ol style="list-style-type: none"> 1. There is a need to re-assess several recommendations in the register as to their percentage of completion. 2. There is a need for the register to be updated to show the date of the General Manager's acceptance of the Internal Ombudsman's reviews. 3. Council's procedures for processing and managing the Internal Ombudsman's recommendations need to be completely documented to clearly outline the roles and responsibilities of the various sections and officers involved. 	<ul style="list-style-type: none"> ❖ Timely and complete implementation of all Internal Ombudsman recommendations. ❖ Greater control over the follow up and implementation of recommendations. ❖ Ownership and responsibility for the register assigned ensuring greater control, timeliness and accuracy. ❖ Protection of the Council's reputation as a responsive organisation.

<p>Mobile Phone Usage</p>	<ol style="list-style-type: none"> 1. There is a need to negotiate a corporate mobile phone plan with a telecommunications provider. It is anticipated that this will result in significant savings to the Council. 2. There is a need to implement and strengthen effective internal controls over the issuing, handling, use and return of Council owned-assets. 3. There is a need to review and update the Communications Systems Policy and to write an Operational Management Standard on the provision and use of Council's telecommunication services. 4. There is a need for several employees to reimburse the Council either for overpayment of home telephone expenses, or for personal usage of mobile phones. 5. There is a need for HR to standardise and update employee contracts and review termination procedures. 6. There is a need for all negotiation and purchase of mobile phones/ data devices to be centralised in the area with the requisite expertise, that is, Procurement. 	<ul style="list-style-type: none"> ❖ Reimbursements of \$4,500. ❖ Procurement estimate potential savings of up to \$100,000. ❖ Greater control over Council assets and expenditure.
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OTHER INTERNAL AUDIT WORK

As well as conducting internal audits, the Internal Auditor may assist in the following areas:

1. Provide advice and recommendations to Management as requested;
2. Review and provide advice and recommendations on policy and procedures;
3. Respond to Department of Local Government Circulars as appropriate;
4. Provide assistance to Internal Ombudsman investigations, as required, where questions of a financial nature are involved and where there is an impact on the operations of the Council.

EXAMPLES OF OTHER INTERNAL AUDIT WORK

Some examples of the ‘other’ types of Internal Audit Reviews by the Internal Auditor for the financial year-end 30 June 2006 are as follows:

1. Review of proposed changes to the Petty Cash policy;
2. Advice regarding the possible future introduction of electronic invoices;
3. Review of a S355 Committee Consolidation proposal.
4. Response to the DLG circular 06-46: ‘Fraud Control in Local Government’.

INTERNAL AUDIT PERFORMANCE

Reviews

The following types of planned reviews were scheduled for the financial year 2005/ 06:

1. Scheduled reviews¹¹ – two reviews were scheduled, with one to be completed in 2006/ 07. One review was complete, the other (scheduled for completion in 2006/ 07) not yet started;
2. Core reviews¹² - three reviews were scheduled, with one to be completed in 2006/ 07. Two reviews were completed whilst the start of the third was delayed to 2006/ 07 due to the external auditors conducting the review, hence reducing the risk in that area.
3. Mandatory reviews¹³ – two reviews, both completed.

The following unplanned work was also completed:

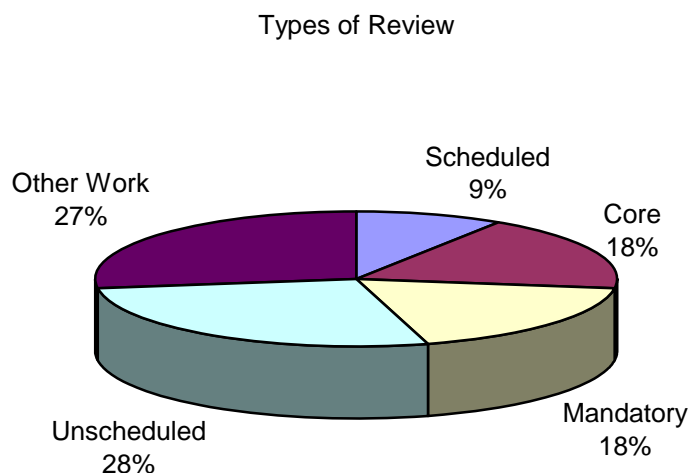
1. Unscheduled reviews – three reviews totalling 16.5 days; and
2. Other Internal Audit work – three reviews totalling 6 days.

¹¹ Reviews determined as essential as a result of risk analysis and prioritised according to perceived level of risk.

¹² Standard reviews of those areas that typically make up the core of business operations. These reviews provide management with assurance that the key controls within the core, mainly financial, systems operate effectively.

¹³ As determined by State Government legislation and professional bodies e.g. OH&S, Quality Assessment Reviews.

The following pie chart shows the proportion of time spent on each review type during 2005/06:



Typically, with the first time introduction of an Internal Audit function into an organisation, the majority of internal audit time (55% in this case) is initially focussed on the 'unscheduled' and 'other work'. As an organisation becomes accustomed to an Internal Audit function, the function is better able to focus on the planned work areas.

Customer Satisfaction

Due to the newness of the position and the need for customers to familiarise themselves with Internal Audit requirements and processes, a Customer Satisfaction Survey has not been conducted for the financial year 2005/ 06. However, this will be done and included in the 2006/ 07 Internal Audit Annual Report.

Implementation of Recommendations

Each Internal Audit report is issued with a separate summarised Management Report in the following format:

Summary of Recommendations	Management Response	Responsible Manager(s)	Target Implementation Date
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Based on the 'Target Implementation' dates, the Internal Auditor follows up on the status of each recommendation on a quarterly basis (that is, for the quarters ending March, June, September and December) as a minimum.

When a recommendation is reported as complete, the Internal Auditor reviews the implementation of the recommendation for compliance.

If the set target date is not met, the relevant area sets a revised target date, which is then incorporated into the report.

The Internal Auditor prepares an Internal Audit Quarterly Status Report, which is issued to the General Manager, Director Corporate Services, Director Planning and Assessment, and Director Customer and Community Services.

This report summarises: the status of each recommendation, and where incomplete, the reason why and work complete to date. This enables Senior Management to follow up on the outstanding internal audit recommendations.

Once all Internal Audit Report recommendations are verified as complete, the Internal Audit Report is listed as 'closed'.

SUMMARY

Over the last financial year, Council has taken the significant step of establishing an effective and independent Internal Audit function within its operations.

This is significant as Internal Audit is considered as an integral part of improving governance and the management of risk within an organisation. To achieve this, Internal Audit works in conjunction with Council's Executive and other management in order to ensure that a sound system of internal control is in place, and is operating efficiently and effectively.

During the initial, introductory stages of the Internal Audit function, time has been taken to establish the position according to best practice, and as recommended by various professional bodies; namely, The Institute of Internal Auditors, Department of Local Government and CPA Australia.

Charters have been written and adopted, and an Internal Audit Review Committee established.

An Internal Audit Plan has been developed and adopted by Council's Executive Committee subsequent to the approval and adoption by the Internal Audit Review Committee. The Committee is now in the process of review and adoption of the Internal Audit Plan.

A small number of internal audit reviews were also conducted over the last financial year. It is important to note that several significant findings, discussed above, apply equally across all the reviews conducted.

It is also noted that although the Council does not yet have a Corruption Prevention Plan in place, or an established Risk Management Plan, the following measures have been taken:

- A draft Corruption Prevention Plan has been developed and is under review. The draft will be released for public consultation in 2006/ 07; and
- The development of a Risk Management Plan is proposed for 2006/ 07.

OPINION

It is acknowledged that at this stage a relatively small number of internal audit reviews have been conducted. However, the results of these reviews revealed similar findings and recommendations.

Therefore, it is my opinion that Council:

- Does not yet have a generally sound system of internal control; and
- Needs further work in the areas of risk management and governance.

LOOKING FORWARD

The aim of Internal Audit is to assist Council develop a sound system of internal control throughout all aspects of Council operations and to obtain excellence in governance.

This will be achieved through a combination of an effective Internal Audit programme, the introduction of an operating Corruption Prevention Plan, and the implementation of an effective Risk Management Plan.

APPENDIX A - AUDIT UNIVERSE

The following are key identified systems that make up Warringah Council's operations.

Auditable Department

Corporate Services	
Finance	
Payroll	<ul style="list-style-type: none"> • Employee maintenance • Termination calculations • Overtime • Flexi time • Annual leave • Long Service Leave • Sick leave • Salary packaging
Banking & Investment	<ul style="list-style-type: none"> • Banking • Investment • Trust funds • Income receipting • Petty cash • Refunds • MasterCard issuing
GST/ FBT	<ul style="list-style-type: none"> • GST • FBT • Legal reports • Rental income • Leases • Document retention
Sec 355	Community Centres – <ul style="list-style-type: none"> • Committees • Accounting • Bookings • Reconciliations • Cash handling
Assets	<ul style="list-style-type: none"> • Purchase & sales • Reserve transfers • Section 94 • Capex capitalisation
Debtors	<ul style="list-style-type: none"> • Invoices issue • Debt recovery • Grants

Accounts Payable	<ul style="list-style-type: none"> • Timeliness • GST • Approval • Cheques/ EFT • Original invoices
Systems	<ul style="list-style-type: none"> • Business Information System • Smartstream • Fujitsu • Chart of Accounts • Business support
Procurement	
Policy & Systems	<ul style="list-style-type: none"> • Purchasing & policy management • Purchasing procedures • Tendering procedures • Low Value Orders • Contracts • Service Agreements • Supply • Fleet - management, purchasing, maintenance • Capital equipment purchasing • Goods receiving
Records	
Policy & Systems	<ul style="list-style-type: none"> • Management • Retention • Security • Mail • FOI management
Information Management & Technology	
Strategy & Policy	<ul style="list-style-type: none"> • IT policies/ strategy • IT Project Management • Applications & Development • Data Security • Passwords • Customer Support • Service Continuity • Equipment Maintenance • System Security • Access Controls • IT Register

Asset & Property Management		
	Asset Management	<ul style="list-style-type: none"> • Strategy
		<ul style="list-style-type: none"> • Policy & Systems
		<ul style="list-style-type: none"> • Property Management
		<ul style="list-style-type: none"> • Acquisition
		<ul style="list-style-type: none"> • Capital Works Programme
		<ul style="list-style-type: none"> • Asset Register
		<ul style="list-style-type: none"> • Disposal of furniture & equipment
		<ul style="list-style-type: none"> • Old/valuable assets & artwork
		<ul style="list-style-type: none"> • Property & Land information - trees & natural
Human Resources		
	Human Resources	<ul style="list-style-type: none"> • Employee Records
		<ul style="list-style-type: none"> • Recruitment policy & procedures
		<ul style="list-style-type: none"> • Termination policy & procedures
		<ul style="list-style-type: none"> • Learning & Development - training
		<ul style="list-style-type: none"> • Occupational Health & Safety
		<ul style="list-style-type: none"> • Equal Employment Opportunity programme
		<ul style="list-style-type: none"> • Risk & Insurance Management
Marketing & Communications		
	Marketing	<ul style="list-style-type: none"> • Sponsorship co-ordination
		<ul style="list-style-type: none"> • Electronic publishing
		<ul style="list-style-type: none"> • Graphic design
	Communication	<ul style="list-style-type: none"> • Internal Communication
Legal		
	Policy and Services	<ul style="list-style-type: none"> • Policy & procedures
		<ul style="list-style-type: none"> • Management of legal panel
Governance		
	Executive Support	<ul style="list-style-type: none"> • Secretariat
		<ul style="list-style-type: none"> • Governance & Policy
		<ul style="list-style-type: none"> • Code of Conduct
		<ul style="list-style-type: none"> • Printing
		<ul style="list-style-type: none"> • Caretaking & Catering
		<ul style="list-style-type: none"> • Council Decisions

Planning & Assessment	
Assessment	
Compliance	<ul style="list-style-type: none"> • Development inspection • Construction Certificates • Building inspections – incl illegal development & land use • Health & Safety • Rangers – incl dogs, street parking, abandoned vehicles • Environmental Health – incl air, water, noise pollution; food outlets & safety, wastewater, hairdressers, skin penetration premises, swimming pools, cooling towers, places of public entertainment • RTA Drives compliance certificate
Assessment Support	<ul style="list-style-type: none"> • Mediation • DA enquiries • DA checking & lodgement • DA Liaison • S149 certificates • IHAP secretariat
Planning	
Planning Policy	<ul style="list-style-type: none"> • Land use policy & strategy • Warringah LEP • Transport strategy • Planning system & policies (incl IHAP) • S94 Planning & Management • Urban design • Heritage planning & assessment
Major Developments	<ul style="list-style-type: none"> • Assessment of major or complex DA's
Development Applications	<ul style="list-style-type: none"> • Assessment of all other DA's
Development Engineering	<ul style="list-style-type: none"> • Engineering input in DA assessments – incl civil engineering, storm water issues • Subdivisions • Road & drainage approvals under the Roads Act 1993



Customer & Community Services	
Customer	
Customer Support Services	<ul style="list-style-type: none"> • Service Management Systems • Customer Service Centre – to residents and general public; cashiering function – fees & rates, petty cash • Call Centre management
Project Services	<ul style="list-style-type: none"> • Works management – maintain roads, bridges, footpaths, car parks, street furniture • Reserves & Sports fields – incl reserves, fire trails, rights of way, verges, gardens, reserves fencing, furniture, lights; booking services • Facilities management – built assets, incl bus shelters, rock pools. • Operations management • Traffic management • Project & Contract management
Community	
Business Operations	<ul style="list-style-type: none"> • Aquatic Centre • Kimbriki Recycling & Waste Disposal • Glen Street Theatre • Mgr reviews pricing policies & strategies • Cash handling
Community & Cultural Services	<ul style="list-style-type: none"> • Children & Youth Services – child care • Information, Cultural & Event services – library services, heritage, community & civic events • Safety & Community Services – • Administer community & annual grants; • Manage community centres • Support S355 Mgmt committees • Road safety programme etc • Beach services • Water safety projects • Cash handling
Environmental Management Services	<ul style="list-style-type: none"> • Catchment management – Ecologically Sustainable Development for lagoons, creeks, coastal environment, water quality, flooding & coastal hazards • Conservation & Land management – Bushland management, reserves, open space, including Manly Dam & Stony Range Flora Reserve; tree assessment. • Environment Education – incl animal registration

Office of the General Manager	
General Manager	<ul style="list-style-type: none"> • Promotion and delivery of Council's vision and values. • Head of the Executive Committee. • Effective and efficient running of the organisation. • Provides strategic direction to the organisation. • Organisational and Cultural Leadership. • Liaising with community stakeholders. • Implementing Council Decisions. • Provide support and advice to Mayor/ Administrator. • Provide support and advice to Councillors where requested and appropriate.
Executive Officer	<ul style="list-style-type: none"> • Manage the office of the General Manager. • Assist the General Manager develop strategies for organisational and community issues. • Monitor process and content of Executive Meetings. • Agenda setting and forward schedule preparation for Executive Committee Meetings. • Track and report on key corporate projects. • Review workforce planning issues. • Research and provide information on strategic and operational issues. • Write policy and reports as required.
Executive Assistant to the General Manager	<ul style="list-style-type: none"> • Provides executive assistance and support to the General Manager. • Research, and correspondence preparation. • Maintenance of administration systems. • Provides liaison between General Manager and other senior managers. • Assist in preparing Ombudsman reports and updating database.
Executive Assistant to Mayor/ Administrator	<ul style="list-style-type: none"> • Provides executive assistance and support to the Mayor/ Administrator. • Research, and correspondence preparation. • Maintenance of administration systems. • Assist with public relations, and events.

Strategy & Planning	
Corporate Planning	
Corporate Planning	<ul style="list-style-type: none"> • Annual Management Plan • Strategic Plan “Living in Warringah” • Annual Management plan • Annual Operational plans • Performance Management reporting • Key Corporate Projects • Governance functions – Delegation register, policy register, operational management standards register. • Biennial Community Survey • Service Guarantees • Consultation review
Sustainability Planning	
Aboriginal Heritage	<ul style="list-style-type: none"> • Aboriginal Heritage Advisor
Open Space & Recreation Planning Programme	<ul style="list-style-type: none"> • Plans of Management – i.e. management plans for all parks, foreshores, buildings, wildlife refuges and land within the Council’s jurisdiction
Environmental Planning	<ul style="list-style-type: none"> • Habitat Strategy • Bushland Reserve planning • Energy & Water Savings programme • Environmental Strategy
Social Planning	<ul style="list-style-type: none"> • Child Care Strategy • Cultural Plan • Community Centres review • Affordable Housing • Community Profiles
Economic Planning	<ul style="list-style-type: none"> • Planned new programme 2006-2007.

Office of The Internal Ombudsman

Internal Ombudsman	
Complaint Management	<ul style="list-style-type: none"> • Maladministration, misconduct, corruption or other unlawful behaviour.
Probity Advice	<ul style="list-style-type: none"> • Operational matters
Corruption Prevention	<ul style="list-style-type: none"> • Council plan
Education and training	<ul style="list-style-type: none"> • Education and training relevant to probity and professional standards.
Annual Report	<ul style="list-style-type: none"> • Yearly Status Report to Council

Internal Auditor	
Internal Audit Plan	<ul style="list-style-type: none"> • Annual and 3 - 5 year Internal Audit Plan
Internal Audits	<ul style="list-style-type: none"> • Scheduled and Unscheduled reviews
Internal Audit Charter	<ul style="list-style-type: none"> • Charter • Training • Local Government Internal Auditor Network meetings
Internal Audit Review Committee Charter	<ul style="list-style-type: none"> • Charter • Code of Conduct • Quarterly Meetings • Internal Audit oversight
Internal Audit Annual Report	<ul style="list-style-type: none"> • Yearly Status Report to Council
Quarterly Status Reports	<ul style="list-style-type: none"> • Quarterly Status reports to the Executive Committee
Other Internal Audit Work	<ul style="list-style-type: none"> • Provide advice and recommendations to Management as requested; • Review and provide advice and recommendations on policy and procedures; • Respond to Department of Local Government Circulars as appropriate; • Provide assistance to Internal Ombudsman investigations, as required, where questions of a financial nature are involved and where there is an impact on the operations of the Council.
Quality Assessment Review	<ul style="list-style-type: none"> • Mandatory external review every 5 years minimum