

# LIVERPOOL CITY COUNCIL AUDIT, RISK AND IMPROVEMENT COMMITTEE ANNUAL REPORT OCT 17-NOV 18

LIVERPOOL  
CITY  
COUNCIL



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## 1. Introduction

The Audit, Risk and Improvement Committee's Annual report is designed to provide the Elected Representatives and the community with a summary of its responsibilities, work, operations and deliberations during the period at question.

The report is also designed to inform Council of any significant relevant issues and/or matters which were addressed or are currently being addressed by the Committee. The Committee is a governance function composing of a majority independent membership, which assists Council to fulfil its corporate governance and oversight responsibilities. Its main role is to provide advice and assurance regarding a range of activities outlined in part 4 of this report.

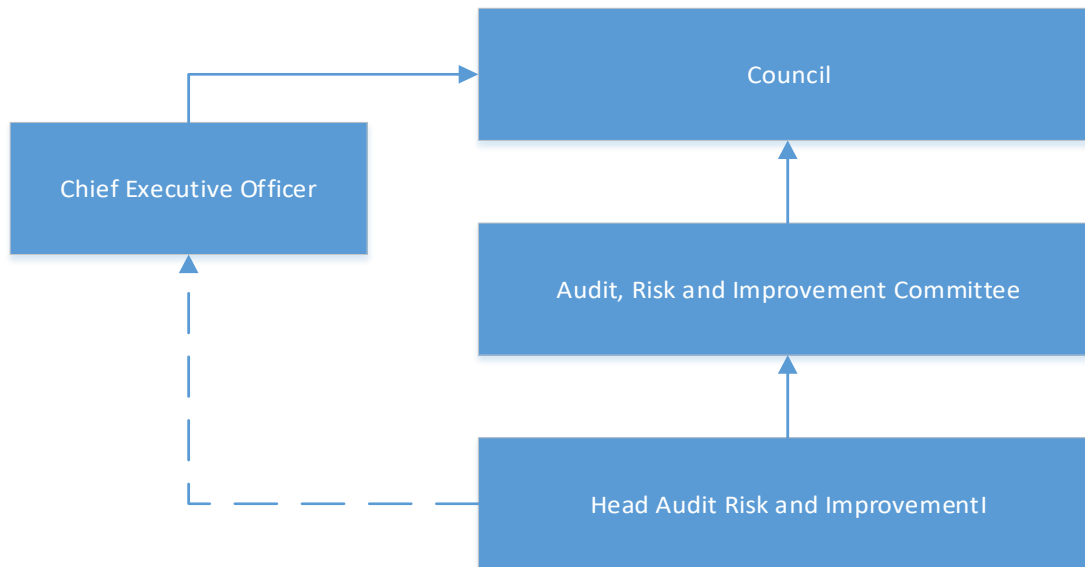
The timing of this year's report (Nov 17 - Oct 18) has been determined to best align with the financial reporting cycle.

## 2. Background and evolution of the Committee

Council originally established an Ethics and Audit Committee by resolution of Council on 9 October 2000. The main purpose of the Committee was to discuss and review with management its strategy and systems with respect to business ethics and corporate conduct, review significant control deficiencies reported to the committee and be responsible for the investigation of allegations of breaches of the Code of Conduct by Councillors. Membership initially included the Mayor, the Chief Executive Officer and another member of the Executive and therefore was considered an internal Committee. During its existence (2000-2014) the composition evolved to the Deputy Mayor, three Councillors and two independent members. This was the first major step towards a Committee with external representation although it was not composed of a majority of independent members.

In 2014, this Committee was replaced with the Audit and Risk Committee. The Committee was restructured due the growing need to provide oversight over Council's Enterprise Risk Management activities as well as the Office of Local Government's Internal Audit Guidelines (the then Department of Local Government) which were released in 2010 and outlined the need for oversight of Council's risk management activities. The Council at this stage did not have a Committee with a majority of independent members. The broad purpose of this Committee was to provide independent assurance and assistance to the Council on risk management, control, governance, and external accountability responsibilities. The membership of this Committee was the Deputy Mayor, one Councillor and two independent members.

The ARIC of Liverpool Council commenced with its current independent committee membership in October 2017, replacing the former Audit and Risk Committee. Unlike previous Committees, this Committee includes voting membership with a majority of independent members and has an expanded scope of oversight. In addition, to strengthen the Committee's independence, certain Council staff can attend (as prescribed in the Charter) however they have no voting rights. The revised reporting line can be reflected in the table below.



### 3. Audit, Risk and Improvement Committee member profile

The Composition of the Committee includes three independent members and two Councillors (being the Deputy Mayor and a nominated Councillor). The independents are engaged on a four year tenure with the Councillors being voted in annually. Below are the following Liverpool City Council Independent members including their profile who were appointed on 26 July 2017 upon the approval of Council.

#### Independent voting Members



#### **Andrew McLeod (Chair)**

Extensive experience in Executive roles both in Local Government and the Private sector. Andrew McLeod's re-appointment has assisted in providing stability and continuity to the work and functioning of the ARIC.



#### **Stephen Horne**

Qualified internal auditor, Director and Company Secretary. Former Assistant Auditor-General, Past President of Institute of Internal Auditors Australia (2013-2015), former CEO of NSW Internal Audit Bureau (nine years), member of nine NSW Council audit committees.



**John Gordon**

Former Senior Audit/Assurance Partner with PWC, Chair and Independent Member on fourteen Audit Committees in Local & State Government; qualified as a Chartered Accountant, Chartered Secretary and Certified Practising Accountant with over 35 years' experience in the Local Government sector.

**Non-Independent voting Members**

Name	Membership dates
Councillor Harle Councillor Ayyad	October 2017 - September 2018
Councillor Shelton Councillor Karnib	October 2018 - Current

**4. ARIC's role and scope of oversight**

The committee provides independent assistance on risk management, control, governance and external accountability. Council's internal audit section reports to the committee.

The Local Government Act was amended in 2016 to require the independent assurance of council's activities through the establishment of an Audit, Risk and Improvement Committee. The intention of establishing the Committee in this format was to reflect the new Local Government (Planning and Governance) Amendment Act 2016 which mandates the requirement for an Audit, Risk and Improvement Committee and specifies its responsibilities.

Section 428A of the Local Government Act (when proclaimed) will require each council to establish an Audit, Risk and Improvement Committee to continuously review and provide independent advice to the general manager and the governing body of council about:

- whether council is complying with all necessary legislation;
- the adequacy and effectiveness of council's risk management framework, internal audit activities and controls, fraud and corruption prevention activities, financial management processes, as well as council's financial position and performance;
- council's governance arrangements;
- the achievement of the goals set out in council's community strategic plan, delivery program, operational plan and other strategies;
- how council delivers local services and how to improve council's performance of its functions more generally;
- the collection of performance measurement data by the council; and
- any other matters prescribed by the Local Government Regulation.

While the legislation does not take effect until 2021, Liverpool Council took a proactive position to further support a sound governance framework and to provide greater assurance around Council's activities.

The Committee operates under the auspices of the Audit, Risk and Improvement Committee Charter which was adopted by Council on 30 August.

The primary role of the Committee is to advise Council on Audit, Governance, Risk Management and Business Improvement, policy and strategies and other areas as prescribed in the Charter.

The Charter contains a number of administrative requirements but also establishes the main responsibilities of the Committee into categories consisted with S428A. These are oversight of;

- a. Compliance;
- b. Risk management;
- c. Fraud control;
- d. Financial management;
- e. Governance;
- f. Implementation of Council's strategic plan, delivery program and strategies;
- g. Service reviews;
- h. Collection of performance measurement data by Council;
- i. Provision of information to Council for the purpose of improving Council's performance of its functions; and
- j. External accountability.

## 5. Committee Responsibilities

In October 2017, the Committee adopted a detailed work plan that ensures coverage of these responsibility areas over a twelve month period. The work plan breaks down the broad core requirements identified in the Charter into detailed tasks.

REF	TASK/S	ARIC ACTION/S	FREQ
<b>Financial Management and external Accountability</b>			
1	<i>Annual financial statements and management letter</i>	Review the external auditor's management letter and draft Annual Financial Statements to ensure compliance with relevant accounting standards, appropriate disclosures are made and valuations are realistic, prior to adoption by Council.	Annually
2	<i>Implementation of external audit recommendations</i>	Review the implementation of external audit recommendations.	Quarterly
3	<i>Reliability of financial information</i>	Review the processes in place designed to ensure financial information included in the annual report is consistent with the signed financial statements.	Annually
4	<i>Performance Ratios</i>	Review the Annual Performance Indicator Ratios and the ratio trends year on year.	Annually
5	<i>Investment balance certification</i>	Review outcomes from independent verification of investment balances and issue confirmation certificate quarterly.	Quarterly

REF	TASK/S	ARIC ACTION/S	FREQ
<b>Audit and Risk Management</b>			
6	<i>Risk management framework</i>	Review Council's risk management framework and associated procedures.	Annually
7	<i>Enterprise Risks</i>	Review Council's top strategic, operational and compliance risks.	Quarterly
8	<i>Enterprise risk management program</i>	Review Council's consolidated risk management program.	Annually
9	<i>High risk project/Activities</i>	Receive management report updates on project or activity of high risk as requested by the ARIC.	As required
10	<i>Major projects or undertakings</i>	Review whether a sound and effective approach has been followed in developing strategic risk management plans for major projects or undertakings.	Annually
11	<i>Insurance arrangements</i>	Review an annual update report on Council's insurance and the impact of the risk management framework on Council's control environment.	Annually
12	<i>Business continuity planning</i>	Review whether a sound and effective approach has been followed in establishing business continuity planning arrangements, including whether plans have been tested periodically.	Annually
13	<i>Annual and Strategic Internal Audit Plan</i>	Review the annual and strategic Internal Audit Plan, ensure the Plan has considered all key risks arising from Council's Risk Register, and approve the Plan.	Annually
14	<i>Audit Reports</i>	Review outcomes of Audit reports and consider significant issues identified in audit reports and action taken on issues raised.	Quarterly
15	<i>Implementation of audit recommendations</i>	Review audit recommendation, progress in their implementation and ageing of overdue action items.	Quarterly
16	<i>Assurance map and issues register</i>	Review assurance map and issues register.	Annually
17	<i>Internal Audit Quality Assurance</i>	Review Internal Audit's Quality Assurance program.	Annually
<b>Governance, Compliance and Fraud Control</b>			
18	<i>Compliance risks</i>	Determine whether management has appropriately considered compliance risks as part of risk assessment and management arrangements.	Annually
19	<i>Compliance monitoring</i>	Review the effectiveness of the system for monitoring compliance with relevant laws, regulations and associated government policies.	Annually
20	<i>Legal and regulatory matters</i>	Review reports on legal and regulatory matters.	Quarterly
21	<i>Council policies and procedures</i>	Review the Policy and Procedure Register to ensure these are periodically reviewed and updated.	Quarterly
22	<i>Information requests</i>	Monitor the number and nature of information requests made to Council, including any process challenges.	Quarterly
23	<i>Governance registers</i>	Review the number of conflicts of interest forms, gifts and benefits forms, secondary employment forms, section 449 returns and higher duties forms submitted to Council.	Annually

REF	TASK/S	ARIC ACTION/S	FREQ
24	<i>Related party disclosures (RPDs)</i>	Monitor related party disclosures and review Council policy.	Annually
25	<i>Public interest disclosures (PIDs)</i>	Review whether a sound and effective approach has been followed in dealing with public interest disclosures and the process of internal reporting within Council.	Bi-annually
26	<i>Privacy complaints and compliance</i>	Review whether a sound and effective approach has been followed in dealing with privacy complaints and privacy compliance by Council.	Annually
27	<i>Code of Conduct complaints</i>	Review whether a sound and effective approach has been followed in dealing with Code of Conduct complaints (as reported by Council to the Office of Local Government).	Annually
28	<i>Complaints handling</i>	Review whether a sound and effective approach has been followed in dealing with complaints by Council staff and the Internal Ombudsman.	Annually
29	<i>Fraud and corruption prevention</i>	Review whether there is a sound and effective approach towards the prevention, detection and response of fraud and corruption.	Quarterly
30	<i>Delegations and authorisations</i>	Review the number of Council delegation instruments and authorisations reviewed and created.	Annually
<b>Implementation of Council's Strategic Plan, Delivery program and Strategies</b>			
31	<i>Integrated planning and reporting framework</i>	Monitor the progress of Council's Delivery and Operational Plan through six-monthly reports.	Bi-Annually
32	<i>Employee Performance Management Framework</i>	Satisfy itself there is a performance management framework linked to the Delivery Program and Operational Plan.	Annually
<b>Service reviews and Collection of performance measurement data by Council</b>			
33	<i>Service reviews</i>	Monitor Council's approach towards the documenting, improving, measuring and monitoring of services.	Bi-Annually
34	<i>Process improvement</i>	Monitor process improvement activities and cost saving opportunities, including use of Promapp and IPlan.	Quarterly
35	<i>Assurance reviews</i>	Review summary of outcomes from assurance reviews conducted across Council.	As required
36	<i>External Performance Audits and Investigations (AONSW, ICAC etc)</i>	Review Council's position benchmarked against the external report's recommendations.	As required
37	<i>Customer service requests</i>	Monitor and report on the progress of Pathways requests and TRIM actioned items.	Quarterly
38	<i>Work health and Safety (WHS)</i>	Review the nature of WHS actions and the implementation of WHS action items and recommendations.	Quarterly
<b>Provide information to Council for the purpose of improving Council's performance of its functions</b>			
39	<i>Annual ARIC report</i>	Annual ARIC report to Council.	Annually



REF	TASK/S	ARIC ACTION/S	FREQ
40	<i>Committee Composition</i>	Councillors part of ARIC Committee & standing invites to all councillors.	Ongoing
41	<i>Council request to ARIC</i>	Review or monitor activities or documents as requested by Council.	Ongoing
42	<i>Audit, Risk and Improvement Committee charter</i>	Review and seek ARIC endorsement of the ARIC Charter for adoption by Council.	Biennially
43	<i>Minute Circulation</i>	Circulate ARIC agenda to Council.	Quarterly
44	<i>Agenda Circulation</i>	Circulate Minutes of ARIC meetings including ARIC recommendations to Council for endorsement.	Quarterly
<b>Other functions</b>			
45	<i>Audit, Risk and Improvement Committee work plan</i>	Review and endorse the annual ARIC work plan and agenda items.	Annually
46	<i>Secretarial support</i>	Review the effectiveness and performance of the ARIC secretarial support.	Annually
47	<i>Audit, Risk and Improvement Committee performance</i>	ARIC voting members to complete the self-assessment checklist annually to review performance.	Annually
48	<i>Internal Audit performance</i>	Periodically review the performance of Internal Audit.	Annually

## 6. Purpose of this report

As included in reference number 39 of the ARIC work plan, the Committee through the Chairperson shall submit on an annual basis, a formal report to Council outlining the Committee's major achievements, issues identified and other relevant matters.

## 7. ARIC Summary of Outcomes

### 7.1 Details of meetings held during the year

The Committee held four ordinary meetings during the year, of which one of these meetings the Committee reviewed and endorsed Council's 2018 Audited Annual Financial Statements (19 October). The independent members also met with Council's Internal and External Auditors independently in-camera without management representation.

Attendance/Meeting Date (November 2017-October 2018)					
15 December 2017 (in camera session with Internal Audit)	9 February 2018	4 May 2018	27 July 2018 (postponed and rescheduled to 24 August 2018)	19 October 2018 (In – camera with External Audit (Audit Office NSW))	19 October 2018 (including review and endorsement of Fin-Stats)
<b>Independents</b>					
Andrew McLeod	Andrew McLeod	Andrew McLeod	Andrew McLeod	Andrew McLeod	Andrew McLeod

John Gordon	John Gordon	John Gordon	John Gordon	Stephen Horne	John Gordon
Stephen Horne	Stephen Horne	Stephen Horne	Stephen Horne		Stephen Horne
<b>Councillors (Voting Non-independents)</b>					
N/A	Councillor Harle	Councillor Harle	Councillor Harle	N/A	Councillor Shelton
	Councillor Ayyad				Councillor Karnib (dialled in)
<b>Other key attendees</b>					
Head Audit, Risk and Improvement				NSW Audit Office Director Audit	
Audit and Risk Coordinator				NSW Audit Office Audit Leader	

## 7.2 Achievements of the Committee to discharge its functions and responsibilities during the year

The Committee reviewed all responsibility categories required by the Charter over the course of the year. This was facilitated by the adoption of a Forward Responsibility Calendar in October 2017, which reflects the requirements of the Charter and Legislation, allocating the varying responsibilities to nominated meetings across a 12 month period to ensure complete coverage.

Key achievements include:

- adoption of a risk-based Audit Plan 2017-2019;
- endorsement of 2018 ARIC risk plan;
- endorsement of an Internal Audit manual;
- adoption of the detailed ARIC work plan;
- more robust and targeted meeting agendas;
- endorsement of the Audited 2017/18 Annual Financial Statements in October 2018;
- coverage of all responsibility requirements across the 2018 year;
- presentations by relevant staff at Committee meetings included waste collection risks, Civic Place procurement and implementation approach and ongoing development of City Deals;
- a Director presentation covering four directorates which had a background about service being delivered and a risk profile;
- oversight of Council improvements in the areas of risk management, audit planning, financial management and the implementation service reviews; and
- in-camera meeting with Council's external and internal auditors.

## 7.3 Committee assessment of key responsibility areas

The Committee has assessed the key responsibility areas as outlined in the Liverpool Audit, Risk and Improvement Committee Charter as follows:

Responsibility	Assessment
Financial Management and external Accountability	The Committee is again pleased to advise that the Council's financial statements were provided with an unmodified audit opinion. The Committee have reviewed the items on this year's interim management letter and will continue to monitor Council's approach to

	addressing these items.
Audit and Risk Management	<p>Over the reporting period, the Committee have endorsed an annual Internal Audit plan and a Risk Management plan.</p> <p>Council is making steady progress with its risk management maturity. Council have performed a re-review of its enterprise risks (both strategic, operational and compliance risks) which have been reviewed by the Committee. Council is scheduled to finalise the development of a risk appetite statement which will be used as a reference point in the development of risk treatment plan.</p> <p>In respect to the implementation of Internal Audit's recommendations Council have a devised an improved approach to better monitor and report on management actions both overdue and within due date.</p>
Governance, Compliance and Fraud Control	<p>Overall, Council has a strong governance framework in place.</p> <p>Council has a corruption and prevention policy however the Committee have suggested that management consider the merits of developing a Fraud and Corruption Prevention plan.</p> <p>The Committee have noted that the policy register had a number of policies which were overdue. Management are now working on a way to reduce the amount of policies and streamline policy review processes to make these more manageable.</p>
Implementation of Council's Strategic Plan, Delivery program and Strategies	Council have had oversight of improvement for less than a year. As such, the way in which strategic plans and strategies are reported to the Committee is still evolving. The ARIC reviewed the operational and delivery plan for 2018/19. The ARIC also reviewed and commended the quality of Council's Asset Management plan.
Service reviews and Collection of performance measurement data by Council	The Committee reviewed Council's approach to conduct service reviews. The Committee note that service reviews have not been conducted previously at Council and will be monitoring the outcomes of the reviews periodically.
Other functions	A Committee self-assessment has been completed in October 2018. This reviewed the performance of the Committee, its level of oversight and the performance of the Chair. Overall the scoring was very positive. Over the coming year the Committee will be monitoring the low scoring areas closely to ensure that these are appropriately addressed.

## 7.4 Key areas dealt with by the Committee

The key areas dealt with by the committee during 2018 were:

- oversight of the development of Risk Management, Compliance & Governance Frameworks;
- audited Financial Statements;
- endorsed the new Head Audit, Risk and Improvement who commenced November 2017;
- embedding a more structured and formalised Committee Agenda and work plan;
- endorsed the independent validation of Council's Investment balances against third party documentation on a quarterly basis;
- reviewed external and internal benchmarking/performance reviews and made recommendations in regards to the appropriateness of management action;
- monitored key developments across Council, such as the risks associated with waste collection and the development of Council's Civic place;
- reviewed issues raised in External Audit Management Letters;
- oversight and provided recommendations in relation to the approach towards service

- reviews;
- reviewed the performance of the Committee via a self-assessment questionnaire;
- monitored key risks quarterly as identified through Director presentations; and
- monitored the implementation of Internal and External Audit recommendations.

## 8. Audit and Risk Outcomes

The Internal Audit Plan and audits conducted during the reporting period are as follows

Audits Conducted	Finalised
Development Applications	January 2018
Moorebank Voluntary Acquisition Scheme	January 2018
Recruitment and Selection	May 2018
Information Technology	June 2018
RMS Drives Audit	June 2018
S94 (S7.11) Development Contributions and Consent Levies (Draft)	August 2018

A revised Annual Audit Plan was approved by the ARIC at its meeting on 9 February 2018. The Audits conducted were in line with this plan. A revised Strategic Internal Audit Plan is currently being developed and is scheduled to be presented to the ARIC at its first meeting in the 2019 calendar year.

Note that Internal Audit is developing a data analytics program and progress updates on its implementation and outcomes of testing performed will be provided to the ARIC.

### 8.1 Key audit activities undertaken

The following key audit activities have been performed by the Internal Audit Unit:

- development of Council's revised Internal Audit Plan 2017-2019;
- development of Council's Annual Audit Plan 2017-18;
- development of a Risk and Control matrix and a detailed Internal Audit Manual which was better aligned to International Internal Audit Standards;
- revised Councils Audit report template to better align risk ratings to our ERM methodology and to enhance its presentation;
- improved the format and quality of the meeting agenda and minutes by the utilisation of InfoCouncil;
- streamlined the minute approval process Council wide, including for the ARIC;
- commenced the utilisation of "One Drive" as a portal for accessing Committee paper, minutes, agendas, assurance reports and other information;
- improvements to the Audit, Risk and Improvement Committee Distribution of relevant information from agencies including ICAC, OLG, NSW Audit Office and others to both staff and Committee members;
- re-engineered outstanding audit recommendation tracking and reporting protocols;
- development of a more efficient and streamlined system for recording and follow up of audit recommendations;
- provision of advice Council wide on a number of topics;
- facilitation on improvement and review work as requested by the Chief Executive Officer; and

- performance of duties as Executive Members of the Local Government Internal Auditors Network (LGIAN).

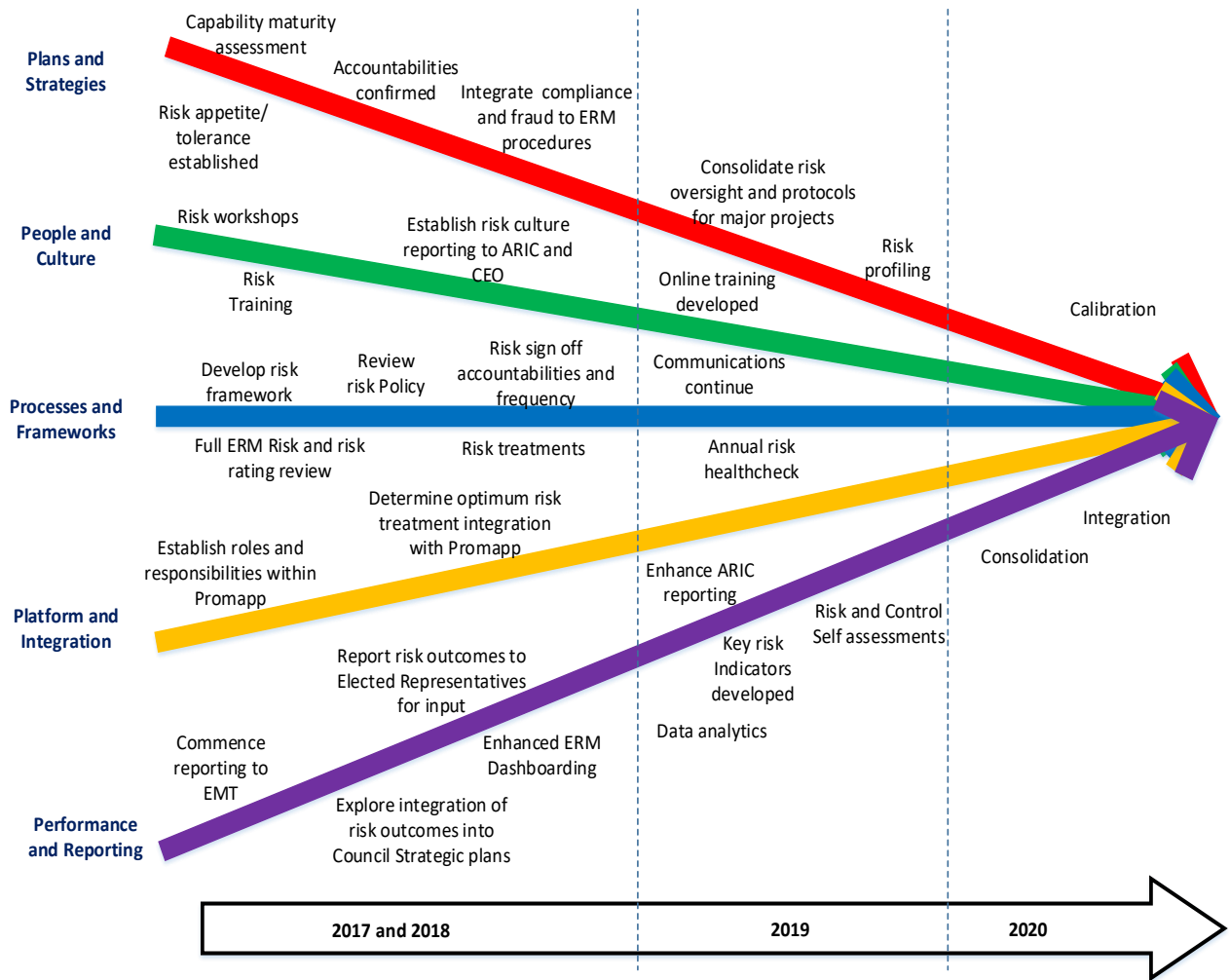
## 8.2 Risk activities

The ARIC has closely monitored the steps taken by the organisation to improve its risk maturity. The Committee noted that in April 2018 ERM (Enterprise Risk Management) training was provided to all management and the Executive. The training provided an overview of Council's ERM framework, provided working examples pertaining to ERM and went through future ERM activities that will be conducted across Council.

In addition a review of Council's operational, compliance and strategic risks was undertaken. In May 2018 a half-day executive workshop was conducted to review and update Council's strategic risks. Via consultation with the Executive, a risk appetite statement was developed which will provide a reference point to the areas of risk which need improved monitoring and/or controls to have these reduced to acceptable levels. The outcomes of the risk review and risk appetite statement developed have been presented to the Elected Representatives in October 2018.

The Internal Audit Unit has developed a proposed approach to improve risk culture and capability across Council over the medium term. Activities in this space are outlined in the graph below. Development of the risk framework and a revision of the policy has been included as an itemised activity for the 2018/19 year. Any key documents such as the risk framework or policy will be reviewed by the Committee as they are developed.

# Liverpool Risk capability approach



## 9. ARIC self-assessment review

In September 2018, two assessment questionnaires were completed. The first assessment questionnaire (Q1) was circulated to all Committee members and attendees. The questions were more broadly focused with questions relating to the performance of the Chair, performance of the Committee, administrative functioning of the ARIC and the relationship between the Committee and management.

The Second self-assessment questionnaire (Q2) was circulated to independent voting members only. The questions focused predominately on the extent that the Committee discharge its obligations against each facet of Council's ARIC Charter.

The questionnaire prompted the respondents to assign a rating to each question. There were five scoring ratings which ranged from "Poor" to "Excellent". A weighted score was then applied to each question with poor being zero through to five being excellent. Q1 resulted in weighted score of 4.14 and Q2 resulted in weighted score of 4.54 i.e. both questionnaire outcomes resulted in ratings between "good or excellent". All feedback and specific questions which scored lower were hi-lighted to the Committee with an approach devised to address these areas.

## 10. Forward looking and future requirements affecting Internal Audit and Audit, Risk and Improvement Committees

The Office of Local Government (OLG) will be issuing a discussion paper on the Internal Audit Framework for NSW Local Government in late 2018.

The intent of this is to provide more guidance around the new legislation and greater onus on Councils to have a mandatory internal audit function and Audit, Risk and Improvement Committee with specific conditions and requirements.

Liverpool Council has already pre-empted many of the likely requirements and is in a good position to adjust to others as required by the 2021 deadline.

In addition, the NSW Audit Office since November 2016 has been Council's external Auditor. This is based on legislative changes introduced in recent years. Council has worked cooperatively with the NSW Audit Office. This year, Council have introduced an annual in-camera meeting between Council's External Auditor and the ARIC. This ensures there is an opportunity for External Auditors to raise any concerns it may have directly with the ARIC without management's presence. The Audit Office is a regular attendee at the Audit, Risk and Improvement Committee. It is imperative that this cooperative relationship continues in the future. The NSW Audit Office has advised Council of their areas of focus for both financial audits and performance audits in 2019.

## 11. Conclusion

The Audit, Risk and Improvement Committee has fulfilled its responsibilities under the Audit, Risk and Improvement Committee Charter for this period. The Committee has operated cooperatively to provide feedback and assurance to management and Council.

The Internal Audit function has implemented a number of changes during the period in preparation for the future requirements of the Office of Local Government and NSW Audit Office. The function has also assisted the Committee is providing a more disciplined and robust approach to coverage of responsibilities.

Due to the volume of the work and the increasing size of the agenda, it was determined that moving forward the length of the ARIC meeting will be extended from two hours to three hours.

I would like to take this opportunity to thank my fellow Committee members, management and staff for their forthrightness and cooperation in the operation and outcomes of the Committee during this period.



**Andrew McLeod (Chair)**  
Audit, Risk and Improvement Committee  
Liverpool City Council

## For further information



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