



Integrity in Procurement Self Audit Tool

Shire of York
As at April 2019

1.0 Policy Framework

A robust Policy Framework is the foundation for good governance in procurement activity. It links legislation and operational activity and prescribes the applicable integrity and accountability measures.

The Policies are an outward statement to community and suppliers and an internal statement for Councillors and employees for how procurement activity will be undertaken by the Local Government.

This section of the Self Audit examines the Purchasing Policy mandated by the *Local Government (Functions and General) Regulations 1996* as well as policies for the control of Credit / Purchasing Card activities and a Statement of Business Ethics. Local Governments may have other policies which influence procurement activity and it is recommended that these policies are also included in your Audit to ensure they align with principles for managing risk of fraud and misconduct.

Section 1 – Policy Framework		YES	NO	Comment / Improvement Opportunities
Purchasing Policy <i>Functions and General Regulation 11A requires Local Governments to adopt and implement a purchasing policy.</i>				
Does the Purchasing Policy comply with the requirements of Regulation 11A of the <i>Local Government (Functions and General) Regulations 1996</i> ?	Y			Statement about State Records Act to be incorporated into the Purchasing Policy. eg City of Bunbury
Has the Purchasing Policy been reviewed within the last 4-years (i.e. did the review consider identified risks and audit outcomes)? [FM r.5(1)(e)]	Y			October 2016
Does the Purchasing Policy contain principles for the oversight and prevention of fraud or misconduct in procurement, purchasing and payment functions?			N	Update the Purchasing Policy to include principles for the oversight and prevention of fraud or misconduct in procurement, purchasing and payment functions
Does the Purchasing Policy detail the Local Government’s commitment to ethical behaviours and integrity in procurement activities?	Y			Included in the Principles
Does the Purchasing Policy reference the Local Government’s “Statement of Business Ethics” and its application to the Local Government and its			N	Develop and implement a Statement of Business Ethics – See below

Section 1 – Policy Framework	YES	NO	Comment / Improvement Opportunities
contractors and suppliers when undertaking procurement activities?			
Does the Purchasing Policy describe consequences for non-compliance with the Policy?		N	Update the Purchasing Policy to include consequences for non-compliance with the Policy

Section 1 – Policy Framework	YES	NO	Comment / Improvement Opportunities
Credit / Purchasing Card Policy <i>Regulatory reports and the Department of Local Government Operational Guideline No.11 recommend the adoption of a policy that sets the governance principles for purchasing by use of Credit and Purchasing Cards. This policy should extend to all Transaction Cards including fuel cards, store card and any card facility which takes the place of a cash transaction.</i>			
Does the Local Government have a Credit / Purchasing Card Policy? [FM r.5(1)(e)]	Y		F1.6 Corporate Credit Card Policy
Has the Credit / Purchasing Card Policy been reviewed within the last 4-years (i.e. did the review consider risks and audit outcomes)? [FM r.5(2)(c)]	Y		October 2016
Does the Credit / Purchasing Card Policy describe acquittal obligations for Card Holders?	Y		Update the Credit / Purchasing Card Policy to reflect the use of only one card.
Does the Credit / Purchasing Card Policy describe consequences for misuse or non-compliance with the Policy?		N	Update the Credit / Purchasing Card Policy to include consequences for misuse or non-compliance with the Policy
Does the Credit / Purchasing Card Policy include a requirement for acquitted transaction statements to be included in the Monthly Financial Reporting to Council? [FM r.13]		N	Current practice but not formalised in policy. Policy to be amended to include reference to acquitted statements being included in monthly Financial Reporting to Council.

Section 1 – Policy Framework		YES	NO	Comment / Improvement Opportunities
Statement of Business Ethics				
<i>The 2013 CCC Report into IT procurement practices, recommended that the Department of Local Government and Communities formulate a “Statement of Business Ethics” and “Guide for Local Government IT Procurement”. The DLGC advises that this work has not yet commenced. Local Governments are however able to adopt policy to meet their needs and address the gap.</i>				
Does the Local Government have a “Statement of Business Ethics”, to which its contractors and suppliers are required to adhere? [FM r.5(1)(e)]		N	Investigate sample Statements for review by the PMG. Build payment terms into Statement of Business Ethics for distribution to suppliers / contractors	
Does the “Statement of Business Ethics” include principles for the performance of the Local Government when dealing with contractors and suppliers?		N	Statement of Business Ethics to include principles for the performance of the Shire when dealing with contractors and suppliers	
Does the “Statement of Business Ethics” include principles for the performance of contractors and suppliers when dealing with the Local Government?		N	Statement of Business Ethics to include principles for the performance of contractors and suppliers when dealing with the Shire.	
Do the Local Government’s contracts require contractors and suppliers to be open for potential audits of compliance with the “Statement of Business Ethics”?		N	Contracts to require contractors and suppliers to be open for potential audits of compliance with the Statement of Business Ethics	
Does the Auditor review the Local Government’s and Supplier compliance with the principles of the “Statement of Business Ethics”?		N	Request the Auditor to review the Shire’s and Supplier compliance with the principles of the Statement of Business Ethics	
Have contractors and / or suppliers been audited for compliance with the “Statement of Business Ethics” within the past 2-years?		N	Develop and implement a procedure to ensure contractors and / or suppliers are audited for compliance with the “Statement of Business Ethics” at least biennially	
Has the “Statement of Business Ethics” been reviewed within the past 4- years? [FM r.5(2)(c)]		N	Develop and implement a procedure to ensure the Statement of Business Ethics is reviewed at least every 4 years	

2.0 Internal Controls and Procedures

The Local Government's financial management internal controls and operational procedures are also a vital part of a good governance framework for prevention of fraud and misconduct in procurement.

The Local Government's internal controls, including its integrity and accountability measures will be implemented via operational procedures, which specify the sequence of activity, steps, tasks or actions required by employees when doing their work in order to comply with legislation and policy requirements.

Procedures will also explain the process for managing policy or procedure breaches and how potential fraud or misconduct will be investigated and reported. Documenting breach procedures operate as a visible deterrent and supports the CEO in meeting their obligations for reporting misconduct under the *Public Sector Management Act 1994* and the *Corruption, Crime and Misconduct Act 2003*.

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
Misconduct & Fraud Prevention			
Has the Local Government undertaken a misconduct and fraud risk assessment of its procurement activities within the past 2-years?	Y		Audit Reg 17 and FMR undertaken in 2017.
Were the findings of the procurement misconduct and fraud risk assessment reported to the Local Government's Audit Committee? [Audit r.17(3)]	Y		
Were the findings of the procurement misconduct and fraud risk assessment used to inform the Audit Scope of internal and / or external audits? [Audit r.7(b)]	Y		Findings used to inform scope of this Procurement Review.
Were the findings of the procurement misconduct and fraud risk assessment used to assess the appropriateness of the Local Government's purchasing and payment policies and procedures?	Y		
Are reports prepared that detail procurement / purchasing activity level of compliance / non-compliance with legislation, policy and procedures, and are the reports provided to the CEO / Executive for review?	Y		Annual audit process, FMY and Audit Reg 17 Review. Procurement Review

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
Has the CEO, within the past 2-years, reviewed the appropriateness and effectiveness of systems and procedures for; risk management, internal controls and legislative compliance? [Audit r.17(1) & (2)]	Y		Audit Reg 17 Review undertaken 2017. Regulations have now changed to require review every three years.
Were the findings of the CEO's review reported to the Local Government's Audit Committee? [Audit r.17(3)]	Y		
Do procedures require employees to disclose and record whether or not they have any actual or perceived conflicts of interest prior to participating in a purchasing, quotation or tender process?		N	Procedures to be updated to require employees to disclose and record whether or not they have any actual or perceived conflicts of interest prior to participating in a purchasing, quotation or tender process.
Does the Local Government regularly review the Gift Register to identify patterns and risk profiles for employees who have responsibilities in purchasing or contract management processes?		N	Formalise a process to ensure the CEO reviews the Gift Register to identify patterns and risk profiles for employees who have responsibilities in purchasing or contract management processes each year.

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
<p>Incurring Liabilities</p> <p><i>Section 6.5 of the Local Government Act and Financial Management Regulation 5(1)(e) prescribe the CEO's duty to establish systems and procedures that ensure proper authorisation and records for incurring liabilities. Regulation 5(2) requires the CEO to review the effectiveness of financial management systems and procedures at least once every four years. Regulation 11 requires the Local Government to develop procedures for the approval of accounts for payment.</i></p> <p><i>These requirements form an integrated system as the approval of an account for payment will rely on evidence that the expense was properly incurred in accordance with legislation and the Local Government's policy and procedures.</i></p>			
Has the CEO documented procedures that control the process and authorise employees to incur liabilities? [FM r.5(1)(e)] <i>For example: procedures which support compliance with legislation and purchasing policy prior to a requisition or purchase order being issued</i>	Y		Develop and implement a procedure that requires random sampling of purchasing transactions to determine compliance and report any non-compliance to the CEO.

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
Do procedures detail the employees or position titles which are authorised to incur liabilities, including limits and conditions specific to individual or classes of employees? [FM r.5(1)(e)] <i>For example: the classes or position titles of employees who are able to issue requisitions or purchase orders up to specified \$values.</i>	Y		Purchasing Policy and delegations
Have procedures for incurring liabilities been reviewed within the past 4-years and did the review consider risks and previous audit outcomes? [FM r.5(2)(c)]	Y		Undertaken during and following the Financial Management Review in 2017.
Does the Local Government’s financial management software prevent a purchase order being issued, where compliance with the Purchasing Policy has not been evidenced?		N	Investigate whether Synergysoft can prevent a purchase order being issued, where compliance with the Purchasing Policy has not been evidenced.
Do the procedures require purchase order values to be checked for consistency with an accepted; tender, schedule of rates or quotations, as appropriate?	Y		Informal process in place at present. Formalise procedure to ensure purchase order values to be checked for consistency with an accepted; tender, schedule of rates or quotations, as appropriate.
Does the Local Government routinely undertake sample audits of purchase orders to monitor the level of compliance with Purchasing Policy and procedures?		N	Informal process by Creditors officer and Executive Manager. Include sample audits of purchase orders to monitor the level of compliance with Purchasing Policy and procedures as part of quarterly FACR process.
Do procedures detail employee obligations for maintaining confidentiality of quotation and tender submissions? <i>For example: one supplier’s information / submission is not to be distributed / provided to another supplier)?</i>		N	Covered under Code of Conduct. Procedures to be developed and implemented that detail employee obligations for maintaining confidentiality of quotation and tender submissions as part of suite of Procurement documentation.

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
Do the procedures specify requirements for evaluating specifications prior to seeking, quotations, RFQs and Tenders to ensure the scope is sufficient and to minimise risks of scope creep and cost escalations? <i>For example: contracts most at risk may include - consultancies, management service providers, design and construct contracts.</i>		N	Procedures to be developed that specify requirements for evaluating specifications prior to seeking, quotations, RFQs and Tenders to ensure the scope is sufficient and to minimise risks of scope creep and cost escalations as part of suite of Procurement documentation.
Has the CEO documented procedures to control the use of Credit / Purchasing Cards, including Fuel Card and any other card facility which replaces cash transactions? [FM r.5(1)(e)]	Y		Check and update procedures to control the use of Credit / Purchasing Cards, including Fuel Card and any other card facility which replaces cash transactions. Provide training on the use of purchasing cards.
Do the procedures for Credit / Purchasing Cards include expense limitations and conditions for incurring expenses and acquittal of statements?	Y		Update procedure for purchasing cards to include expense limitations and conditions for incurring expenses and acquittal of statements.
Have the Credit / Purchasing Card procedures been reviewed within the past 4-years and did the review consider risks and audit outcomes? [FM r.5(2)(c)]	Y		Undertaken during and following the Financial Management Review in 2017.
Do the Credit / Purchasing Card procedures describe how compliance with policy and procedure will be monitored and how non-compliance will be investigated and disciplinary consequences applied where appropriate?		N	Covered in Code of Conduct Check and update purchasing card procedures to describe how compliance with policy and procedure will be monitored and how non-compliance will be investigated and disciplinary consequences applied where appropriate. Provide training on the use of purchasing cards and consequences of non-compliance.

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
Separation of Roles			
<i>The CEO has a duty to review the appropriate and effectiveness of Internal Controls that contribute to minimising the risk of fraud and misconduct in accordance with Audit Regulation 17.</i>			
Has the CEO documented procedures that ensure the separation of purchasing duties? For example; an employee cannot be responsible for more than one of the following activities: <ul style="list-style-type: none"> • Initiating and approving purchases • Receiving goods • Approving invoices for payment • Review and reconciliation of transactions • Inventory 	Y		Review procedures to ensure an employee cannot be responsible for more than one of the following activities: <ul style="list-style-type: none"> • Initiating and approving purchases • Receiving goods • Approving invoices for payment • Review and reconciliation of transactions • Inventory and incorporate a process to ensure officers are familiar with authorisers' signatures.
Has the CEO ensured that an employee who is responsible for the day-to-day accounting or financial management operations of the Local Government, is not also responsible for conducting internal audits or for supervising the person responsible for internal audits or for reviewing the outcome of internal audits? [Audit r.6]		N	Internal audit procedure to be developed and adopted to ensure that an employee who is responsible for the day-to-day accounting or financial management operations of the Local Government, is not also responsible for conducting internal audits or for supervising the person responsible for internal audits or for reviewing the outcome of internal audits.

Section 2 – Internal Controls and Procedures			
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Expressions of Interest (EOI) and Tenders			
Has the CEO documented procedures for undertaking expressions of interest <u>and</u> tenders? [FM r.5(1)(e)]		N	Procedures to be developed for EOIs and Tenders as part of suite of Procurement documentation.
Have the EOI and tender procedures been reviewed within the past 4-years and did the review consider risks and previous audit outcomes? [FM r.5(2)(c)]	Y		Audit Reg 17 Review 2017.
Do the procedures require the use of standardised templates used for requests for quotes, EOIs and tenders,		N	Procedures to be developed to require the use of standardised templates used for requests for

Section 2 – Internal Controls and Procedures	YES	NO	Comment / Improvement Opportunities
specifications, reports and contracts, to ensure consistent decision making by Council or under delegated authority?			quotes, EOIs and tenders, specifications, reports and contracts, to ensure consistent decision making by Council or under delegated authority.
Prior to going to market, are EOI and Tender specifications reviewed by the subject matter expert and the evaluation team, using a risk assessment to ensure that specifications are accurate, sufficiently scoped and fit for the purposes of the procurement?		N	Procedures to be developed to require EOI and Tender specifications to be reviewed by the subject matter expert and the evaluation team, using a risk assessment to ensure that specifications are accurate, sufficiently scoped and fit for the purposes of the procurement.
Do the EOI / Tender procedures require an independent probity advisor to be engaged to oversee high risk / high value EOI / Tender activities?		N	Procedures to be developed to require an independent probity advisor to be engaged to oversee high risk / high value EOI / Tender activities.
Do the procedures implement standardised processes for EOI and Tender evaluations, which take account of selection criteria and also the risk profile of the supply?		N	Procedures to be developed that implement standardised processes for EOI and Tender evaluations, which take account of selection criteria and also the risk profile of the supply.
Do the EOI / Tender evaluation procedures require a minimum of two employees for a low value supply and three employees for a high value supply, to independently evaluate EOI / Tender submissions, before meeting to determine a consensus assessment?		N	Procedures to be developed to require a minimum of two employees for a low value supply and three employees for a high value supply, to independently evaluate EOI / Tender submissions, before meeting to determine a consensus assessment.
Do the EOI / Tender procedures specify record keeping requirements sufficient to evidence the evaluation process and outcomes and the rationale for the recommendation?		N	Procedures to be developed that specify record keeping requirements sufficient to evidence the evaluation process and outcomes and the rationale for the recommendation.
Do the procedures require checks of company registration, ABN (if applicable), financial sustainability information and referee checks for each prospective supplier as part of the assessment process?	Y		New creditor checks including ABN, company registration and banks details undertaken prior to purchase orders being raised.

Section 2 – Internal Controls and Procedures			
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Has Council adopted a policy and delegated authority to the CEO, which defines the limits and conditions for determining <u>minor</u> variations in the goods or services required before a contract is formed? [F&G r.20]	Y		Delegated authority for tenders (DE5-3). Policy F1.2 Procurement (CI 12.5). Consider consistency between delegation and policy for authorisation of minor variations.

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
Making Payments			
<i>The Local Government and the CEO have separate duties for the review the appropriateness and effectiveness of Internal Controls that contribute to the minimising the risk of fraud and misconduct in accordance with Financial Management Regulation 11 and Audit Regulation 17.</i>			
Has Council delegated its authority for making payments from the Municipal and Trust Fund? [FM r.12(1)(a)]	Y		DE3-1
Has the CEO documented procedures for authorising the making of payments? [FM r.5(1)(e) and r.11]	Y		
Have the procedures for authorising payments been reviewed within the past 4-years and did the review consider risks and previous audit outcomes? [FM r.5(2)(c) and r.11(2)]	Y		Reviewed during and following the Financial Management Review.
Do the procedures require that before a decision is made to pay an account, that the debt is validated as having been incurred by a person who was properly authorised to do so? [FM r.11(2)]	Y		Check procedures to ensure that before a decision is made to pay an account, that the debt is validated as having been incurred by a person who was properly authorised to do so.
Do the procedures require that goods and services received, are checked to ensure they are acceptable and in accordance with the relevant contract, purchase order and invoice information, and that a record of this check is retained?		N	Update procedures to ensure goods and services received are checked to ensure they are acceptable and in accordance with the relevant contract, purchase order and invoice and information, and that a record of this check is retained.
Do the procedures require that prior to approval for payment, invoices are		N	Procedures to be finalised to ensure that prior to approval for

Section 2 – Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
checked for consistency with the purchase order, contract, schedule of rates, and goods / services received records?			payment, invoices are checked for consistency with the purchase order, contract, schedule of rates, and goods / services received records
Does the Local Government's delegated authority for making payments from the Municipal or Trust Fund require each payment to be independently verified and authorised by at least two employees?	Y		
Do the documented procedures require the outcome of the checks and verification processes to be evidenced in the Local Government's records?	Y		Check procedures to ensure that the outcome of the checks and verification processes are to evidenced in the Shire's records.

Section 2 - Internal Controls and Procedures			
	YES	NO	Comment / Improvement Opportunities
Contract Management			
<i>Local Government systems and procedures for effective management and oversight of contracts has been identified in multiple CCC reports as a fraud and misconduct risk. Recognising that the payments made under a contract are a result of incurring an expense, the procedures which control Local Government contract management are a CEO duty under the Financial Management Regulations.</i>			
Has Council adopted a policy and delegated authority to the CEO, which defines the limits and conditions for determining variations to a contract? [F&G r.21A]		N	For minor variations to a contract the CEO has delegated authority. Anything not considered minor is presented to Council.
Does the Local Government maintain a register of all current contracts, including (as a minimum) details essential for effective accountability and financial management and accurate reporting, including for each contract: <ul style="list-style-type: none"> Contractor name, ABN, address, contact names and contact information, Milestone dates and deliverables; 		N	Develop and maintain a register of all current contracts including (as a minimum) details essential for effective accountability and financial management and accurate reporting, including for each contract: <ul style="list-style-type: none"> Contractor name, ABN, address, contact names and contact information, Milestone dates and deliverables;

Section 2 - Internal Controls and Procedures	YES	NO	Comment / Improvement Opportunities
<ul style="list-style-type: none"> Contract values as approved by Council / delegated authority decisions Contract expenditure monitoring Expiry date Contract extension options Contract variation, \$values and decision dates / references for each agreed variation. 			<ul style="list-style-type: none"> Contract values as approved by Council / delegated authority decisions Contract expenditure monitoring Expiry date Contract extension options Contract variation, \$values and decision dates / references for each agreed variation.
Does the Local Government maintain contract management files, which evidence all contract transactions and correspondence and are the contract files periodically audited for completeness?		N	<p>Develop and maintain contract management files, which evidence all contract transactions and correspondence.</p> <p>Carry out periodic audit of completeness.</p>
Does the Local Government prepare Contract Management Plans which include risk assessments and risk management plan, that include how fraud and misconduct risks arising from the contract will be managed?		N	Develop and implement procedures that require preparation of Contract Management Plans which include risk assessments and risk management plan, that include how fraud and misconduct risks arising from the contract will be managed for contracts with a value over \$20,000
Do procedures require Contractor Performance reviews to be undertaken at key milestones throughout the contract or randomly, or both?		N	Develop and implement procedures that require Contractor Performance reviews to be undertaken at key milestones throughout the contract or randomly, or both.
Do procedures require contract / contractor performance indicators to be assessed and remedial action taken where necessary?		N	Develop and implement procedures that require contract / contractor performance indicators to be assessed and remedial action taken where necessary.
Do Contractor Performance reviews include measurement of how the Contractor meets the requirements of the Statement of Business Ethics?		N	Develop and implement procedures that require Contractor Performance reviews to include measurement of how the Contractor meets the requirements of the Statement of Business Ethics

Section 2 - Internal Controls and Procedures	YES	NO	Comment / Improvement Opportunities
<p>Are results from Contractor Performance reviews recorded in the contract management file and used to manage the contract and ensure compliance?</p>		N	<p>Develop and implement procedures that require results from Contractor Performance reviews to be recorded in the contract management file and used to manage the contract and ensure compliance.</p>
<p>Does the Local Government monitor and provide regular management reports on Contract breaches:</p> <ul style="list-style-type: none"> a. by the contractor? b. by the Local Government? 		N	<p>Develop and implement procedures that require the Shire to monitor and provide regular management reports on Contract breaches:</p> <ul style="list-style-type: none"> a. by the contractor and b. by the Shire.
<p>Are reports regularly prepared and reviewed by management, that detail the value of expenditure by category of supply in order to identify where a tender is required? <i>For example: total expenditure on plumbing services regardless of the supplier.</i></p>		N	<p>Develop and implement procedures that require reports to be regularly prepared and reviewed by management, that detail the value of expenditure by category of supply in order to identify where a tender is required.</p>

3.0 Recruitment, Induction and Training

A Local Government's approach to employee recruitment, induction and training is another component of a good governance framework.

Recruitment practices for positions which have purchasing responsibilities should be designed to attract individuals who are not only technically experienced in procurement / purchasing, but who also understand integrity requirements and do not present misconduct risks. Recruitment advertising, position descriptions and interview practices for purchasing and procurement positions, should ensure potential employees understand the requirements of the role, the compliance obligations and the integrity and probity obligations.

Induction and training practices ensure effective implementation of policy, internal controls and procedures. Participation in induction and training ensures employees are aware and accountable for compliance with legislation and the Local Government's policy and procedures.

Employees who are well trained will more easily identify and avoid breaches. It is therefore also important for Training to address the process for reporting breaches and potential fraud and misconduct, as this too is a mitigation strategy for reducing risks.

Section 3 – Recruitment, Induction and Training	YES	NO	Comment / Improvement Opportunities
Do position descriptions for roles with procurement or payment responsibilities, include requirements for compliance with legislation, the Code of Conduct, ethical standards and the Local Government's policies and procedures?	Y		Standard template for position descriptions
When interviewing employees for roles with procurement or payment responsibilities, are candidates questioned on ethical work practices and integrity scenarios?		N	Include questions in the Interview templates regarding ethical work practices and integrity scenarios for roles with procurement or payment responsibilities.
Are employees with procurement or payment responsibilities provided with induction and regular refresher training on the Code of Conduct, ethical work practices and policies and procedures relevant to purchasing and payment functions?	Y		
Does the induction and regular refresher training, provide specific training for managing conflicts of interest, gifts, travel contributions and disclosure obligations?	Y		

Section 3 – Recruitment, Induction and Training	YES	NO	Comment / Improvement Opportunities
Does the induction and regular refresher training, provide guidance on recognising and reporting misconduct and fraud?		N	Update the induction and regular refresher training to provide guidance on recognising and reporting misconduct and fraud.
Does the induction and regular refresher training, address requirements for impartial and unbiased fulfilment of responsibilities and decision making?	Y		Code of Conduct
Are records retained of participation in induction and refresher training? <i>Note: these records support the Local Government in managing employee accountability.</i>	Y		
Do procedures describe the different requirements for managing and reporting an employee who has committed a minor breach or a serious breach of legislation, policy or procedures?	Y		
Are temporary and short term contract personnel restricted as to the extent of their financial authority so as to minimise the Local Government's exposure to misconduct and fraud risks?	Y		