

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 1.

That councils communicate to suppliers a clear set of supplier behaviour expectations and the associated consequences for non-compliance.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- The City's Statement of Business Ethics proactively communicates to suppliers the standards of ethical behavior that the City expects. The Statement is available both electronically and as a hard copy brochure called 'Our Statement of Business Ethics'.
- A link to the Statement of Business Ethics is included in all Request For Quotation (RFQ) and Request For Tender (RFT) documentation that the City issues.
- Each year a letter is sent to all active suppliers to the City of Sydney Council, which informs them of the City's Gifts and Benefits Procedure.
- All procurement documentation, including RFQ and RFT documentation, includes links to the City's Code of Conduct and Gifts and Benefits Procedure.

Supporting material

1. City of Sydney 'Our Statement of Business Ethics'.
2. Standard letter to suppliers.
3. City of Sydney Code of Conduct.

Evaluation of implementation (Progress update)

- Performance reviews and audits of supply contracts are completed in line with an agreed internal contract review and audit program.
- Responsibility for evaluation rests with the City's Chief Financial Officer.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 2.

That councils develop a proactive and comprehensive supplier engagement framework.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

The City's Procurement unit has investigated the most appropriate way to engage with suppliers on a more proactive basis. Each year a letter is sent to all active suppliers to the City of Sydney Council, which informs them of the City's Gifts and Benefits Procedure.

Supporting material

1. Standard letter to suppliers

Evaluation of implementation (Progress update)

- The standard letter to active suppliers will be reviewed annually.
- Responsibility for evaluation rests with the City's Chief Financial Officer.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 3.

That councils review their codes and policies on gifts and benefits to ensure they effectively communicate expected behaviour in a way that the intended audience can easily grasp.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- The City's Gifts and Benefits Procedure defines expected behaviours for consideration and recording by City staff of offers of gifts and benefits. The Procedure was revised and endorsed by the Executive in June 2013 following the adoption by the City of the Model Code of Conduct issued by the Division of Local Government. Provisions relating to the offer of gifts and benefits and the acceptance by staff of 'token' gifts as described in the Code have been incorporated in the revised Gifts and Benefits Procedure.
- The City has developed a Gifts and Benefit Guideline for staff that supports the City's Gifts and Benefits Procedure. The Guideline includes information by way of frequently asked questions which helps staff decide if they can accept a gift or a benefit when offered by members of the public or organisations that they deal with. The Guideline is available to staff both electronically and in hard copy and is given to new starters in their code of conduct training.
- A face to face code of conduct refresher training program was delivered to City staff in 2013. The training included guidance for staff about appropriate behaviours and actions with regard to offers of gifts and benefits. Training commenced initially with people managers and was then rolled out to all staff. In total 2031 people managers and staff attended the training. The training was tailored to meet the needs of people managers, office-based staff, and outdoor-based staff.
- The City maintains an electronic Gifts and Benefits Register and staff record all offers of gifts and benefits on the Register, and whether the gift or benefit was accepted, donated or refused. The Register is reviewed each week by the Manager Governance and any identified issues are addressed immediately.
- The Governance unit regularly publishes topical fraud and corruption scenarios in the City's staff newsletter 'Round the Square'. The scenarios ask staff to determine 'what

would you do' in various situations. Throughout the year and specifically prior to Christmas, scenarios are published regarding the offer of gifts and benefits to staff.

Supporting material

1. Gifts and Benefits Procedure
2. Gifts and Benefit Guideline for staff
3. Gifts and Benefits Register – sample
4. Fraud and corruption scenario about gifts and benefits

Evaluation of implementation (Progress update)

- The City's Gifts and Benefits Register is reviewed on a weekly basis.
- Responsibility for ensuring all staff have available code of conduct training rests with the City's Director Workforce and Information Services and Director legal & Governance while individual directors are responsible for ensuring staff attend the training.
- Responsibility for reviewing codes and policies on gifts and benefits rests with the City's Director Legal and Governance.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 4.

That councils ensure their policy provides that all staff who hold financial delegations are prohibited from receiving gifts of any kind.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- The Model Code of Conduct issued by the Division of Local Government and recently adopted by the City of Sydney Council does not prohibit staff holding financial delegations from receiving gifts and benefits.
- The City's Gifts and Benefits Procedure defines expected behaviours for consideration and recording by City staff of offers of gifts and benefits. The Procedure was revised and endorsed by the Executive in June 2013 following the adoption by the City of the Model Code of Conduct to incorporate a number of changed provisions. Provisions relating to the offer of gifts and benefits and the acceptance by staff of 'token' gifts described in the Code will be incorporated in the revised Gifts and Benefits Procedure.
- Many positions at the City require financial delegations to enable the incumbent staff members to exercise their duties. The City considers that the guidance provided to staff in relation to the risk of fraud or corruption is sufficient and prohibition on the receipt of gifts is unnecessary
- Following consideration by Council of the Model Code of Conduct issued by the Division of Local Government, the receipt of token gifts or benefits may be appropriate by staff who hold financial delegations.
- City staff are directed to follow the City's Gifts and Benefits Procedure and have received face to face code of conduct training in 2013 which included guidance for staff about appropriate behaviours and actions with regard to offers of gifts and benefits.
- The City's Gifts and Benefit Guideline for staff supports the City's Gifts and Benefits Procedure and helps staff decide if they can accept a gift or a benefit when offered by members of the public or organisations that they deal with. The Guideline is

available to staff both electronically and in hard copy and is given to new starters in their code of conduct training.

Supporting material

1. Gifts and Benefits Procedure
2. Gifts and Benefit Guideline for staff
3. Register of Delegations from the Chief Executive Officer to City Staff

Evaluation of implementation (Progress update)

- The City's Gifts and Benefits Register is reviewed on a weekly basis.
- Responsibility for ensuring all staff have available code of conduct training rests with the City's Director Workforce and Information Services and Director legal & Governance while responsibility for ensuring staff attend rests with individual directors.
- Responsibility for reviewing delegations and policy regarding gifts and benefits rests with the City's Director Legal and Governance.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 5.

That councils ensure that staff training on gifts has a focus on the disciplinary consequences of accepting gifts.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- The current mandatory code of conduct training for new employees focuses on the consequences of inappropriately accepting gifts and benefits and includes real life examples of situations where gifts and benefits may be offered to staff during the course of their employment at the City. Consequences of inappropriate acceptance of gifts and benefits and appropriate behaviours and actions with regard to offers are discussed throughout the training.
- A new City of Sydney Code of Conduct came into effect on 1 March 2013:
 - the current mandatory code of conduct training has been updated to include changes to the Code;
 - real life scenarios of corrupt conduct are used throughout the training (including inappropriate acceptance of gifts and benefits) and consequences are discussed;
 - City staff attended code of conduct refresher training in 2013.
- An evaluation was conducted at the conclusion of the training program delivering code of conduct refresher training to all staff in 2013.

Supporting material

1. City of Sydney Code of Conduct

Evaluation of implementation (Progress update)

- Training is evaluated at the conclusion of each monthly training session.

- Responsibility for ensuring all staff have code of conduct training available rests with the City's Director Workforce and Information Services and Director Legal & Governance.
- Responsibility for reviewing the content of mandatory code of conduct training rests with the City's Director Legal and Governance.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 6.

That councils assess which of their staff members operate in an environment where relational selling is commonplace, and equip these staff to recognise and respond to these sales tactics, including the offer of gifts.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- A new City of Sydney Code of Conduct came into effect on 1 March 2013:
 - the current mandatory code of conduct training has been updated to include changes to the code;
 - real life scenarios of corrupt conduct are used throughout the training (including inappropriate acceptance of gifts and benefits) and consequences are discussed;
 - City staff attended the code of conduct refresher training in 2013.
- An evaluation was conducted at the conclusion of the training program delivering code of conduct refresher training to all staff in 2013.
- The City also provides 'Introduction to Procurement' and 'Advanced Procurement' training, the latter conducted by City Procurement staff and representatives from the Independent Commission Against Corruption.
- Both courses now have greater emphasis on relational selling and gift giving in addition to procurement processes.

Supporting material

1. City of Sydney Code of Conduct

Evaluation of implementation (Progress update)

- Training is evaluated at the conclusion of each training session.

- Records of staff attending training are maintained to ensure that relevant staff have received the appropriate training.
- Responsibility for ensuring all staff are offered code of conduct training rests with the City's Director Workforce and Information Services and Director legal & Governance while individual directors are responsible for ensuring their staff attend the training.
- Responsibility for ensuring relevant staff have procurement training available rests with the Chief Financial Officer while individual directors are responsible for ensuring the relevant staff attend the training.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 7.

That councils, if they have not already done so, analyse their procurement processes to identify points of corruption risk and take steps to improve the design of their procurement processes.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- Policies and procedures to address fraud and corruption risks in procurement are in place (detailed below) and are reviewed regularly by Procurement staff, Legal Services, internal and external auditors.
- The Manager Procurement and the City's Manager Risk and Assurance have conducted a review of the City's high-risk procurement activities. The findings of the review were presented to the City's Executive Governance Subcommittee in December 2012.
- A review of accounts payable functions was conducted in 2013 as a part of the City's Internal Audit Program to assess the efficacy of the City's fraud and corruption prevention controls in this area.
- Internal Audit reported the findings of the account payable functions review to the Audit Risk and Compliance Committee in August 2013.

Supporting material

The City of Sydney has extensive documentation and training in place as listed below.

1. Procurement Manual (available on request)
2. Procurement and Contracts Management Policy
3. Contract Management Manual (available on request)
4. Purchase Card Policy
5. Petty Cash Policy
6. Petty Cash Procedures

7. Accounts Payable Policy
8. Training Course: Introduction to Procurement)
9. Training Course: Advanced Procurement) Overviews available
10. Training Course: Contract Management Refresher)

Evaluation of implementation (Progress update)

- Responsibility for evaluation rests with the City's Chief Financial Officer.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 8.

That councils if they have not already done so, consider introducing e-procurement as an efficient method of controlling possibly vulnerabilities in their system.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- Since 2006 the City has used an e-procurement system to record, manage and maintain purchases made by staff on behalf of the City.
- Guidance on the use of the e-procurement system is summarised in the City's Contracts Management Manual and Procurement Manual.
- Staff receive mandatory training in the use of the e-procurement system before they are provided with access to the system.

Supporting material

1. Contracts Management Manual (available on request)
2. Procurement Manual (available on request)
3. Training Course: Introduction to Procurement)
4. Training Course: Advanced Procurement) Overviews available
5. Training Course: Contract Management Refresher)

Evaluation of implementation (Progress update)

- The City's Compliance and Reporting Officer undertakes weekly checks on the orders placed via the e-procurement system to ensure compliance by staff with procurement policies and procedures.
- City business unit managers are able to view activity reports of procurement transactions undertaken by and on behalf of their business units. Reports are available categorised by requestor, cost centre and approver.

- Responsibility for ongoing evaluation of the e-procurement system rests with the City's Chief Financial Officer.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 9.

That councils, if they have not already done so, review which reports are available to the managers of stores and ensure they (councils) can generate a report showing the orders placed by any individual across all cost centres.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- Since 2006 the City has used an e-procurement system to record, manage and maintain purchases made by staff on behalf of the City.
- City business unit managers are able to view activity reports of procurement transactions undertaken by and on behalf of their business units. Reports are available categorised by requestor, cost centre and approver.
- Guidance on the use of the e-procurement system is summarised in the City's Contracts Management Manual and Procurement Manual.
- Staff receive mandatory training in the use of the e-procurement system before they are provided with access to the system.

Supporting material

1. Contracts Management Manual (available on request)
2. Procurement Manual (available on request)
3. Training Course: Introduction to Procurement)
4. Training Course: Advanced Procurement) Overviews available
5. Training Course: Contract Management Refresher)

Evaluation of implementation (Progress update)

- The City's Compliance and Reporting Officer undertakes weekly checks on the orders placed via the e-procurement system to ensure compliance by staff with procurement policies and procedures.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 10.

That councils, if they have not already done so, analyse inventory management systems with a view to improving controls and reducing waste.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- Each of the City's business units with responsibility for purchasing stock has undertaken a review of stock control mechanisms currently in place with a view to improving controls and minimising waste.
- A review was undertaken of the overall inventory management system in operation at the City.
- Each City business unit has a Fraud and Corruption Prevention Plan, which includes an assessment of purchasing and stock control mechanisms and risks. Stock control reviews and stock-take cycles are also included in each business unit's Fraud Control Plan.
- A Stock Control Procedure has been developed and implemented by the City in consultation with staff.

Supporting material

1. Fleet Services Stock Control Procedure
2. Strategy and Assets unit Fraud Control Plan

Evaluation of implementation (Progress update)

- Annual review of the Stock Control Procedure.
- Trend analysis is conducted of year on year consumption rates for high consumption, low value items.

- Responsibility for conducting reconciled stocktakes and reviews of control mechanisms annually rests with the manager of each business unit.
- Annual reporting is to the Director City Operations in line with the annual sign-off and review of Fraud Control Plans that are in place for each of the City's business units.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 11.

That councils examine options for control of their pull-based inventory and implement an option that is suitable for their operations.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- City Operations business units are the primary purchasers and consumers of stock, with the Fleet Services area identified as the highest and most diverse consumer.
- Appropriate solutions have been developed for each business unit based on:
 - individual and grouped stock values;
 - mobility of stock items;
 - attractiveness of stock items;
 - consumption rates and turnover of stock; and
 - ease of review and access to data.
- Stock control reviews and stock-take cycles have been embedded in each business unit's Fraud Control Plan.
- A Stock Control Procedure has been developed and implemented by the City in consultation with staff.

Supporting material

1. Fleet Services Stock Control Procedure
2. Strategy and Assets unit Fraud Control Plan

Evaluation of implementation (Progress update)

- Annual review of the Stock Control Procedure.
- Cyclic stocktakes and reconciliation of in/out data.

- Trend analysis for year on year consumption rates.
- Inclusion of stock control in the City's Internal Audit Program.
- Spot checks by business unit and section managers.
- Responsibility for implementation rests with the manager of each business unit.
- Annual reporting is to the Director City Operations in line with the annual sign-off and review of Fraud Control Plans for each business unit and the annual review of Stock Control Procedures.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 12.

That councils, if they have not already done so, organise their stores so that all items are labelled clearly, stock is securely stored and movement of all goods in or out of the store is recorded on an integrated inventory management system.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- All stock items are clearly labelled and securely stored.
- Only authorised team leaders can access store areas after core business hours.
- Stock movements for store items are recorded.
- Electronic barcoding and control of high-risk core stock items was investigated along with the integration of stock control systems with the City's procurement and asset management systems.
- The business units within City Operations conducted a review of their arrangements regarding the management of stock and are working towards either developing or refining their processes.

Supporting material

1. Fleet Services Stock Control Procedure

Evaluation of implementation (Progress update)

- Annual review of the Stock Control Procedures.
- Cyclic stocktakes and reconciliation of in/out data.
- Trend analysis for year on year consumption rates.
- Inclusion of stock control within the City's Internal Audit Program.

- Spot checks by business unit and section managers.
- Responsibility for implementation rests with the manager of each business unit.
- Annual reporting is to the Director City Operations in line with the annual sign-off and review of Fraud Control Plans for each business unit and the annual review of Stock Control Procedures.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 13.

That councils ensure stocktakes are conducted independently of store officers and by staff knowledgeable about the principles of stocktaking.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- Inventory control, stock-takes and trend analysis on decentralised consumable items e.g. Personal Protective Equipment, is undertaken locally and endorsed by business unit managers.
- Within the City's Fleet Services section a minimum of two section staff oversee the stores officer in undertaking annual reconciliation stocktakes.
- The City's Infrastructure and Traffic Operations section are developing and will implement consistent and transparent business and audit processes.
- The Cleansing and Waste section have implemented a stocktake process. An audit will be completed every six months by the Cleansing Operations Coordinators, of which each Coordinator will audit a store for which they are not the Supervisor. The audits will be escalated to M3 & M4 managers for review.
- The Parks, Trees and Aquatic facilities have developed stock take, trends in use, write-off and reporting systems. Stocktakes will be carried out by supervisors or asset inspectors who are not responsible for the area of operation. The stock takes will be escalated to M3 & M4 managers for review.
- The majority of stock managed by City Rangers is maintained at suppliers' premises and items/equipment purchased is audited against Purchase Orders and Invoices, with items/equipment further being 'ticked off' on arrival to the Rangers unit. Stock

that is maintained at the Rangers premises is kept in secure/locked cabinets with controlled access.

- Venue Management liquor stocks are independently audited.

Supporting material

1. Fleet Services Stock Control Procedure

Evaluation of implementation (Progress update)

- Annual review of Stock Control Procedures.
- Inclusion of stock control within the City's Internal Audit Program.
- Spot checks by business unit and section managers
- Responsibility for implementation rests with the manager of each business unit.
- Annual reporting is to the Director City Operations in line with the annual sign-off and review of Fraud Control Plans for each business unit and the annual review of the Stock Control Procedures.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 14.

That council management assesses the residual risk in its store and, if appropriate for the organisation, conducts random spot checks or cycle counts on select aspects of inventory management.

Summary of progress

The recommendation is being:

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- Residual risk was assessed after the implementation and standardisation of new stock control procedures across all areas.
- Stock control was considered and incorporated into a Fraud and Corruption risk management plan established in the City's on-line corporate risk management system.
- Random spot checks are undertaken by business unit and section managers.
- The inclusion of risk management plans for each business unit in the City's corporate risk management system enabling the assessment of residual risk is complete.

Supporting material

Evaluation of implementation (Progress update)

- Records of spot checks by business unit and section managers.
- Scheduled reviews of auditable risk management plans for Fraud and Corruption within the City's corporate risk management system - INCOM Enterprise Risk Management.
- Responsibility for implementation rests with the manager and section manager of each business unit.

- Annual reporting is to the Director City Operations in line with the annual sign-off and review of Fraud Control Plans for each business unit and the annual review of Stock Control Procedures.

The City of Sydney's 12 Month Progress Report

Operation Jarek

Recommendation 15.

That councils, if they have not already done so, consider the risks highlighted by this report, namely,

- relational selling and gift giving
- procurement processes
- inventory management

and, where they consider the council is at risk, add these topics to their internal audit programs.

Summary of progress

- Implemented as described in the report
- Implemented in an alternative way
- Partially implemented
- Not implemented

Action taken to implement recommendation

- A face to face code of conduct refresher training program was delivered to City staff in 2013. The training included guidance for staff about appropriate behaviours and actions with regard to offers of gifts and benefits. Training commenced initially with people managers and was then rolled out to all staff. In total 2031 people managers and staff attended the training. The training was tailored to meet the needs of people managers, office-based staff, and outdoor-based staff.
- The City's code of conduct training includes real life scenarios of corrupt conduct including inappropriate acceptance of gifts and benefits and an explanation of relational selling. Consequences are discussed.
- The City's Gifts and Benefits Procedure defines expected behaviours for consideration and recording by City staff of offers of gifts and benefits. The Procedure was revised and endorsed by the Executive in June 2013. Clear guidance relating to the offer of gifts and benefits and the acceptance by staff of 'token' gifts described in the Code has been incorporated in the revised Gifts and Benefits Procedure.
- The City has developed a Gifts and Benefit Guideline for staff that supports the City's Gifts and Benefits Procedure. The Guideline includes information by way of frequently asked questions which helps staff decide if they can accept a gift or a benefit when offered by members of the public or organisations that they deal with.

The Guideline is available to staff both electronically and in hard copy and is given to new starters in their code of conduct training.

- Policies and procedures to address fraud and corruption risks in procurement are in place (detailed below) and are reviewed regularly by Procurement staff, Legal Services, internal and external auditors.
- The Manager Procurement and the City's Manager Risk and Assurance have conducted a review of the City's high-risk procurement activities. The findings of the review were presented to the City's Executive Governance Subcommittee in December 2012.
- A review of accounts payable functions was conducted in 2013 as a part of the City's Internal Audit Program to assess the efficacy of the City's fraud and corruption prevention controls in this area. Internal Audit reported the findings of the account payable functions review to the Audit Risk and Compliance Committee in August 2013.
- The City provides 'Introduction to Procurement' and 'Advanced Procurement' training; the latter conducted by City Procurement staff and representatives from the Independent Commission Against Corruption. Both courses have greater emphasis on relational selling and gift giving in addition to procurement processes.
- Stock control reviews and stock-take cycles have been embedded in each business unit's Fraud Control Plan.
- A Stock Control Procedure has been developed and implemented by the City in consultation with staff.

Supporting material

1. City of Sydney code of conduct
2. Gifts and Benefits Procedure
3. Gifts and Benefit Guideline for staff
4. Training Course: Introduction to Procurement)
5. Training Course: Advanced Procurement) Overviews available
6. Training Course: Contract Management Refresher)
7. Procurement Manual (available on request)
8. Procurement and Contracts Management Policy
9. Contract Management Manual (available on request)
10. Purchase Card Policy
11. Petty Cash Policy
12. Petty Cash Procedures
13. Accounts Payable Policy

Evaluation of implementation (Progress update)

- The City's Gifts and Benefits Register is reviewed on a weekly basis.

- Responsibility for ensuring all staff are provided with code of conduct training rests with the City's Director Workforce and Information Services and Director legal & Governance and individual directors are responsible for ensuring their staff attend.
- Responsibility for reviewing codes and policies on gifts and benefits rests with the City's Director Legal and Governance.
- Responsibility for ensuring relevant staff have procurement training available rests with the Chief Financial Officer and individual directors are responsible for ensuring that relevant staff attend.
- Responsibility for the annual sign-off of Fraud Control Plans for each business unit within City Operations, and the annual review of Stock Control Procedures rests with the Director City Operations.

List of supporting material

1. City of Sydney 'Our Statement of Business Ethics'
2. Standard letter to suppliers
3. City of Sydney code of conduct
4. Gifts and Benefits Procedure
5. Gifts and Benefit Guideline for staff
6. Gifts and Benefits Register - sample
7. Fraud and corruption scenario about gifts and benefits
8. Register of Delegations to Staff
9. Procurement and Contracts Management Policy
10. Purchase Card Policy
11. Petty Cash Policy
12. Petty Cash Procedures
13. Accounts Payable Policy
14. Fleet Services Stock Control Procedure
15. Strategy and Assets unit Fraud Control Plan