

minutes

Audit and Risk Committee

MEETING HELD ON

MONDAY 28 OCTOBER 2024

Acknowledgement of Traditional Custodians

The City of Joondalup acknowledges the traditional custodians of the land, the Whadjuk people of the Noongar nation, and recognises the culture of the Noongar people and the unique contribution they make to the Joondalup region and Australia. The City of Joondalup pays its respects to their Elders past and present and extends that respect to all Aboriginal and Torres Strait Islander peoples.

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Note:

Clause 15.10 of the City's *Meeting Procedures Local Law 2013* states:

This local law applies generally to committee meetings except for clause 7.1 in respect of members seating and clause 7.8 in respect of limitation on members speaking.

CITY OF JOONDALUP

MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD IN CONFERENCE ROOM 1, JOONDALUP CIVIC CENTRE, BOAS AVENUE, JOONDALUP ON 28 OCTOBER 2024.

ATTENDANCE

Committee Members:

Cr John Raftis	<i>Presiding Member</i>	
Cr Rebecca Pizzey		<i>absent from 8.39pm to 8.41pm</i>
Cr Lewis Hutton		<i>from 6.04pm</i>
Cr Daniel Kingston		<i>from 6.17pm</i>
		<i>absent from 8.28pm to 8.30pm</i>
Cr Rohan O'Neill	<i>Deputy Presiding Member (via electronic means)</i>	
Cr Phillip Vinciullo	<i>Deputising for Cr Hamilton-Prime</i>	

Officers:

Mr James Pearson	Chief Executive Officer	
Mr Jamie Parry	Director Governance and Strategy	
		<i>absent from 8.33pm to 8.35pm</i>
Mr Nico Claassen	Director Infrastructure Services	<i>from 6.02pm</i>
		<i>absent from 7.27pm to 7.29pm</i>
Mr Chris Leigh	Acting Director Corporate Services	
Mr Joe Hussey	Acting Director Planning and Community Development	<i>to 8.04pm</i>
Mrs Kylie Bergmann	Manager Governance	
Mrs Rebecca Maccario	Manager Strategic and Organisational Development	<i>to 7.24pm</i>
Ms Christine Robinson	Manager Audit, Risk and Executive Services	
		<i>absent from 6.24pm to 6.25pm</i>
		<i>absent from 8.00pm to 8.03pm</i>
		<i>absent from 6.24pm to 6.29pm</i>
Mr Peter McGuckin	Internal Auditor	
Ms Samer Al Janabi	General Counsel	
Ms Jackie Vernon	Manager Human Resources	<i>to 8.52pm</i>
Mrs Laura Napier	Governance Officer	

Guests:

Ms Nayna Raniga	Senior Director Performance Audit	<i>to 6.24pm</i>
	Office of the Auditor General	
Mr Ian Ekins	Associate Director	
	Paxon Group (<i>via electronic means</i>)	<i>from 6.13pm to 6.24pm</i>

1 DECLARATION OF OPENING

The Presiding Member declared the meeting open at 6.01pm.

2 DECLARATIONS OF FINANCIAL INTEREST / PROXIMITY INTEREST / INTEREST THAT MAY AFFECT IMPARTIALITY

Nil.

The Director Infrastructure Services entered the Room at 6.02pm.

3 APOLOGIES AND LEAVE OF ABSENCE

3.1 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Cr John Chester	23 October to 18 November 2024 inclusive.
Cr Nige Jones	27 October to 11 November 2024 inclusive.
Cr Christine Hamilton-Prime, JP	28 October 2024 inclusive.
Cr Christine Hamilton-Prime, JP	6 November to 25 November 2024 inclusive.

3.2 APOLOGIES

Mayor Hon. Albert Jacob, JP.
Mr Mark Hall.

4 CONFIRMATION OF MINUTES

4.1 MINUTES OF THE AUDIT AND RISK COMMITTEE HELD ON 5 AUGUST 2024

MOVED Cr Pizzey, **SECONDED** Cr O'Neill that the Minutes of the Audit and Risk Committee held on 5 August 2024 be **CONFIRMED** as a true and correct record.

The Motion was Put and

CARRIED (4/0)

In favour of the Motion: Cr Raftis, Cr O'Neill, Cr Pizzey and Cr Vinciullo.
Against the Motion: Nil.

5 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil.

6 IDENTIFICATION OF MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

In accordance with Clause 5.2 of the City's *Meeting Procedures Local Law 2013*, this meeting is not open to the public.

Cr Hutton entered the Room at 6.04pm.

7 PETITIONS AND DEPUTATIONS

Nil.

MOTION – TO CHANGE THE ORDER OF BUSINESS

MOVED Cr Raftis, **SECONDED** Cr Vinciullo that, in accordance with clause 14.1 of the *City of Joondalup Meeting Procedures Local Law 2013*, suspends the operation of clause 4.3 – Order of Business of the *City of Joondalup Meeting Procedures Local Law 2013*, to enable the consideration of:

- 1 Item 8.11 – Benefits Realisation Framework Implementation October 2024, to be discussed after “Item 8.2 – Risks associated with Beenyup Wastewater Treatment Plant”.**
- 2 Item 8.7 – Confidential Internal Audit Outcomes – Procurement and Item 8.8 – Confidential Internal Audit Outcomes – Recruitment, to be discussed after “Item 8.15 – Contract Extensions – 1 January 2024 to 30 June 2024”.**

The Motion was Put and

CARRIED (5/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

8 REPORTS

8.1 OFFICE OF THE AUDITOR GENERAL PERFORMANCE AUDIT – MANAGEMENT OF STAFF EXIT CONTROLS IN LOCAL GOVERNMENT ENTITIES (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	106169, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee to note the Office of the Auditor General performance audit report into the management of staff exit controls at large local government entities, forming Attachment 1 to this Report.

EXECUTIVE SUMMARY

On 19 February 2024, the City was advised that it had been selected for inclusion in a performance audit on staff exit controls in local government entities; with the finding of the audit tabled in a report to Parliament on 28 June 2024.

The objective of the audit is to assess if large local government entities effectively and efficiently manage the exit of staff to minimise security, asset and financial risks. The key questions are as follows:

- Do large local government entities have appropriate policies and procedures to effectively manage staff exits?
- Do large local government entities comply with staff exit policies and procedures?

Paxon Business and Financial Services Pty Ltd were engaged by the Office of the Auditor General to conduct the performance audit; with an audit entry meeting held on 20 March 2024, and audit exit meeting held on 19 April 2024.

At the Audit and Risk Committee meeting held on 5 August 2024 there was a procedural motion that Item 8.1 Office of the Auditor General Performance Audit - Management of Staff Exit Controls in Local Government Entities, BE DEFERRED to the next Audit and Risk Committee Meeting to be held on 28 October 2024, as per clause 10.1(a) of the *City of Joondalup Meeting Procedures Local Law 2013*.

It is therefore recommended that the Audit and Risk Committee NOTES:

- 1 the Office of the Auditor General performance audit report into the management of staff exit controls in local government entities, as tabled in Parliament on 28 June 2024, forming Attachment 1 to this Report;*
- 2 the City accepts all the recommendations made in the Report and will prioritise their implementation, to ensure they are completed by the timeframes included in the Report;*
- 3 status report/s on the implementation of the recommendations will be provided at future Audit and Risk Committee meetings.*

BACKGROUND

In October 2017, the *Local Government Amendment (Auditing) Act 2017* (the Act) was proclaimed, giving the Auditor General the mandate to audit Western Australian local governments and regional councils.

The Act allows the Auditor General to conduct performance audits, which assess the efficiency and effectiveness of public sector activities, services and programs. They can focus on compliance with legislation, policies and accepted good practice. These audits highlight issues surrounding regulatory, financial and administrative processes and can also highlight best practice approaches for all entities to consider implementing.

This is the third performance audit for the City since 2019; and provides an opportunity to be assessed by a third party, to demonstrate good practice, or to strengthen any weaknesses identified.

The first two performance audits related to:

- local government building approvals (tabled in Parliament in June 2019)
- regulation of air-handling and water systems (tabled in Parliament in April 2023).

DETAILS

The audit scope and focus – as outlined on page 22 and 23 of the Report is:

The audit assessed whether eight large metropolitan local government entities effectively and efficiently manage the exit of staff to minimise security, asset and financial risks.

The key criteria assessed were:

- Do large local government entities have appropriate policies and procedures to effectively manage staff exits?
- Do large local government entities comply with staff exit policies and procedures?

The audit included the following entities:

- City of Armadale
- City of Canning
- City of Gosnells
- City of Joondalup
- City of Rockingham
- City of Stirling
- City of Swan
- City of Wanneroo.

The audit covered the period 1 January 2023 to 31 December 2023.

In conducting the audit the auditors performed the following:

- Held entrance meetings with the entities.
- Met with the Department of Local Government, Sport and Cultural Industries and local government sector bodies (Western Australian Local Government Association and Local Government Professionals).
- Reviewed policy and procedure documents and supporting templates.
- Held meetings with key staff from human resources, payroll, finance, IT and security to gain an understanding of processes and perform walkthroughs.
- Tested a sample of 15 exits at each entity to provide coverage of high level of responsibility positions or data access, field operatives and casual staff. This included 101, or 10% of, permanent staff and 19 casual staff.
- Sought evidence of exit processes:
 - termination checklists had been completed before or on the staff exit date and signed by the relevant authority
 - building access cards had been de-activated and/or keys had been collected prior to staff leaving
 - assets issued to staff (computers, tablets, mobile phones, vehicles) were returned
 - credit cards were returned and cancelled
 - access to the entity's IT systems was revoked within 24 hours of their departure
 - an exit interview was offered or conducted
 - final payments reviewed and money owed to the entity was identified and paid at the time of leaving risks posed by departing staff and circumstances of their exit were assessed.
- Sought data on all exits to perform data analysis to assess the timeliness of the cancellation of IT and physical security access.

The Summary of Findings were provided to the City on 4 June 2024 to allow for procedural fairness on the content of the report relating to the City. These Findings were provided to the City confidentiality under section 46(4) of the *Auditor General Act 2006* and were not to be shared with any person, except to the extent necessary to provide a response to the Auditor General or to obtain legal advice.

It is pleasing to note that the City was one of two entities that did not receive any recommendations assessed as “not effective process in place”. This would require a report addressing the matter to be sent to the Minister for Local Government in accordance with section 7.12A of the *Local Government Act 1995*. Attachment 2 refers to the confidential indicative findings.

The following recommendations outlined below have been accepted by the City for implementation:

- 1 All entities should:
 - a Review and where required document end-to-end policies and procedures for employee terminations.
 - b Regularly review staff exit information allowing effective oversight and monitoring of end-to-end processes and ensure compliance with policies and procedures.
- 2 All entities should evaluate risk posed by different positions and termination types, develop and document procedures to manage the risks effectively and efficiently.
- 3 To minimise the risk of property and information loss all entities should:
 - a Ensure access to IT systems, buildings and banking delegations are removed or disabled within 24 hours of the exit date.
 - b Ensure all assets are returned on or prior to the day of exit.
 - c Put in place and complete a documented process for the allocation, return and transfer of identifiable assets between custodians to maintain a clear audit trail in asset registers.
 - d Amounts payable to entities by exiting employees should be settled during final payment or repayment plans should be put in place prior to employees exiting.
 - e Final payment calculations should be performed and reviewed timely, with evidence retained.
- 4 All entities should:
 - a offer interviews to and/or survey all exiting staff.
 - b assess exit survey feedback processes in an attempt to increase feedback received and perform analysis of feedback received to identify improvement opportunities.
 - c develop post-employment confidentiality requirement confirmation processes in-line with better practice.

Legislation / Strategic Community Plan / Policy implications

Legislation *Auditor General Act 2006.*
 Local Government Amendment (Auditing) Act 2017.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.

Policy Not applicable.

Risk management considerations

Involvement in performance audits undertaken by the Office of the Auditor General allows for City systems and processes to be assessed by third parties – to identify potential risks and implement recommendations as appropriate.

Positive findings of such audits provides evidence of the appropriateness and effectiveness of systems and procedures in regard to risk management, internal control and legislative compliance, as required by the *Local Government (Audit) Regulations 1996*.

Financial / budget implications

Involvement in, and implementation of relevant recommendations from, the performance audit is carried out using existing budgeted resources.

Regional significance

The delivery of services across the region serviced by the City of Joondalup is affected by the effectiveness of City controls.

Sustainability implications

The financial sustainability of the City's operations depends on effective controls, with the aim to decrease the risks of significant reputational damage and/or financial losses being incurred through error or fraudulent activity. Being responsible and financially sustainable is part of the goals of the City's Strategic Community Plan.

Consultation

Internal consultation with relevant officers occurred for this performance audit.

COMMENT

The following response was provided by the City for inclusion in the Report:

“The City of Joondalup appreciates the opportunity to participate in the Office of the Auditor General performance audit on staff exit controls within local government entities.

The City has a strong focus on strengthening integrity and conduct controls to assist in mitigating risk exposures including financial loss, breaches of legislation and law and significant reputational damage. The City takes both proactive and reactive measures as required to ensure systems of control are subject to regular review, with corrective action being taken, and control improvements made in a timely manner. Improvements relating to the area under audit have been implemented over the past 12 months.

The City accepts all the recommendations made and will prioritise their implementation, to ensure they are completed by the timeframes included in the report.”

VOTING REQUIREMENTS

Simple Majority.

Cr Kingston entered the Room at 6.17pm.

OFFICER’S RECOMMENDATION MOVED Cr Hutton, SECONDED Cr O’Neill that the Audit and Risk Committee NOTES:

- 1** the Office of the Auditor General performance audit report into the management of staff exit controls in local government entities, as tabled in Parliament on 28 June 2024, forming Attachment 1 to this Report;
- 2** the City accepts all the recommendations made in the Report and will prioritise their implementation, to ensure they are completed by the timeframes included in the Report;
- 3** status report/s on the implementation of the recommendations will be provided at future Audit and Risk Committee meetings.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O’Neill, Cr Pizzey and Cr Vinciullo.
Against the Motion: Nil.

The Manager of Audit, Risk and Executive Services left the Room at 6.24pm and returned at 6.25pm.

The Internal Auditor left the Room at 6.24pm.

ATTACHMENTS

1. Office of Auditor General Report 25 - 2023-24 (28 June 2024) [8.1.1 - 30 pages]
2. CONFIDENTIAL REDACTED - Office of Auditor General Indicative Findings [8.1.2 - 3 pages]

8.2 RISKS ASSOCIATED WITH BEENYUP WASTEWATER TREATMENT PLANT (WARD – ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Joe Hussey Acting Director Planning and Community Development
FILE NUMBER	07092, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee to note the legislative framework for assessing and monitoring operational activities that relate to the Beenyup Waste Water Treatment Plant and that risks are not managed by the City.

EXECUTIVE SUMMARY

The Department of Water and Environmental Regulation (DWER) administers a range of legislation and provides a regulatory framework for assessing, monitoring and carrying out enforcement activities that relate to the Beenyup Waste Water Treatment Plant (BWWTP).

The City does not have any legislative authority in relation to the operation of BWWTP.

DWER undertakes risk assessments of individual processes and waste sources as part of licencing assessment and individual works approvals. This includes assessments of engineered designs of plant and equipment.

DWER places requirements on the Water Corporation WA to ensure that risks are being appropriately managed. This includes monitoring of plant and equipment as well as discharges to air, land and water.

The Water Corporation WA publishes relevant information on its website for residents, and engages with the local community on operational activities, as required. Reports on the performance of the BWWTP are publicly available.

As this site is owned by the State Government and controlled by a State Government agency (Water Corporation WA), the City has no input in the emergency management plans or practices, and as is not part of the emergency management committee for the site.

BACKGROUND

At the Audit and Risk Committee meeting held 20 May 2024, it was requested:

That the Chief Executive Officer prepare a report on the risks associated with the Beenyup Wastewater Treatment Plant in Craigie including:

- *concerns relating to a lack of adequate or significant buffer and impacts on adjacent residents' health, wellbeing and safety;*
- *notification plans to residents of minor incidents such a poor air quality from processes at the wastewater treatment plant;*
- *Emergency Management Committee responsibilities to significant State Government infrastructure;*
- *bushfire management of adjacent reserves under the management of the local government;*
- *coordinating responses to a significant or catastrophic incident that may occur at the wastewater treatment plant;*
- *requesting the WaterCorp provide a copy of the Disaster Management Plan to the City to allow a coordinated response to any incident.*

The BWWTP is located at 922L Ocean Reef Road, Craigie. The plant has been operating at this location since 1972. The premises is bounded by the Mitchell Freeway to the east, Ocean Reef Road to the north, the suburb of Craigie to the west and Craigie Open Space to the south.

The Water Corporation WA operates the BWWTP as well as an Advanced Water Replenishment Plant.

Sewerage enters the BWWTP via a network of pipelines, where it is treated and eventually discharged via two ocean outfalls, noting that some treated waste water is diverted to an Advanced Water Recycling Plant associated with a groundwater replenishment initiative. Treatment processes include screening, grit removal, aeration, sedimentation and scraper mechanisms for thickening and digestion, before entering secondary treatment tanks. Secondary treatment includes further aeration, clarification processes and sludge activation and settling.

Treated effluent is discharged into the Marmion Marine Park, via two ocean outfalls that are 1,850 metres and 1,650 metres offshore, where it is rapidly diluted and dispersed.

DETAILS

DWER administers a range of legislation and provides a regulatory framework for assessing, monitoring and carrying out enforcement activities that relate to the BWWTP. This also includes engagement with other specialist agencies such as the Department of Health.

The City does not have any authority on the operation of the BWWTP. The City's local laws do not apply.

The BWWTP is licenced as a prescribed premises under Part V of the *Environmental Protection Act 1986* (the Act). DWER is the agency responsible for licencing and providing legislative oversight of the BWWTP.

Assessment of licence applications for a prescribed premises and works approvals by DWER include consideration of any appropriate buffer distance as well as any health and wellbeing concerns.

Conditions contained within the licence relate to the prevention, reduction or control of emissions and discharges to the environment and to the monitoring and reporting of them. The licence specifies waste acceptance, waste processing and disposal, and containment infrastructure.

The current licence expires on 31 October 2031, with a renewal process expected prior to expiry.

In addition to the licence, DWER determines new works approvals for all changes to the operation and premises.

The Water Corporation WA are required to pay a licence fee to DWER which covers the costs associated with administration, monitoring and enforcement activities by DWER.

The main potential emission from the premises is odour. Odorous air is extracted from the inlet works, primary tanks, secondary treatment tanks, sludge storage facilities and sludge loading and unloading areas.

Emission requirements are specified within the licence. The Water Corporation WA is required to ensure that where waste is emitted to air from certain emission points, it is done so in accordance with the conditions of the licence. This includes air being passed through activated carbon, as well as a biological and chemical scrubber. The emission point is 50m in height. Limits for hydrogen sulphide emissions are also specified in the licence.

The discharge of treated wastewater to the marine environment is conducted under licence conditions. These include the following:

- Measuring treated wastewater flows and associated contaminant loads to ensure maximum nutrient loads are not exceeded.
- Undertaking an annual summer survey of ocean and beach water quality (nutrients, primary productivity and bacteria indicators) in the vicinity of the ocean outfalls.

Further to the licence conditions, there are Ministerial conditions, set by the Minister for Water, which include undertaking metals and pesticide surveys at the Ocean Reef outlets.

Ministerial Statement 382 requires monitoring programs, sets target nutrient loads and bacterial concentrations, requires biota surveys, corrective actions, nutrient impact studies and other environmental studies.

The Water Corporation WA must keep records of certain activities including the following:

- Any failure or malfunction of any pollution control equipment and any environmental incidents.
- Summary of any treatment capacity exceedances and any action taken.
- Monitoring of emissions to air.
- Monitoring of emissions to surface waters.
- Contaminant loading.
- Methodology and calculations used to estimate the daily volumetric flow rate of treated wastewater discharged to Ocean Reef outlet and results of those calculations.

- Monitoring of inputs and outputs.
- Compliance.
- Complaints summary.
- The quantity of sewage sludge removed from the premises.

The Water Corporation WA publishes relevant information on its website for residents and engages with the local community on operational activities, as required. Reports on the performance of the BWWTP are also publicly available.

Emergency management

As this site is owned by the State Government and controlled by a State Government agency (Water Corporation WA), the City has no input in the emergency management plans or practices, and as it is not part of the emergency management committee for the site, as advised through the Department of Fire and Emergency Services (DFES).

The City has requested to be included as a stakeholder on the committee as both a manager of surrounding land and as we may be requested to provide communications to nearby residents and the community should an event occur. Communications during an event would be as per the City's Local Emergency Management Arrangements. The City has also requested access to the Water Corporation WA's disaster management plan, with neither request being granted at this time.

Issues and options considered

Council may choose to:

- note the information contained in the report and the role of the State government to assess, monitor and enforce the operation of the BWWTP; or
- request additional information.

Legislation / Strategic Community Plan / Policy implications

Legislation *Bush Fires Act 1954.*
 Environmental Protection Act 1986.
 Environmental Protection (Unauthorised Discharges) Regulations 2004.
 Environmental Protection (Controlled Waste) Regulations 2004.
 Environmental Protection (Noise) Regulations 1997.

10-Year Strategic Community Plan

Key theme	1. Community. 2. Environment.
Outcome	1-1 Healthy and safe - you feel healthy and safe in your local community. 2-1 Managed and protected - you value and enjoy the biodiversity in local bushland, wetland and coastal areas.
Policy	Not applicable.

Risk management considerations

Bushfire management

The BWWTP is surrounded by native vegetation of conservation significance within Bush Forever site 303 and forms a significant ecological linkage with Craigie Bushland, Pinnaroo Valley Memorial Park, Hepburn Heights Conservation Area and Lilburne Park to the south and the Department of Biodiversity, Conservation and Attractions Wildlife Research Centre and Yellagonga Regional Park to the north. Under the *Bush Fires Act 1954*, land managers and owners are responsible for conducting hazard reduction to protect existing dwellings, major buildings or other assets susceptible to fire.

The City implements the requirements of the *Bush Fires Act 1954* including bushfire mitigation works and firebreak maintenance as part of the implementation of its *Bushfire Risk Management Plan* to effectively manage bushfire related risk within the City within City managed or owned natural areas in order to protect people, assets and the environment. Craigie Bushland is managed by the City in accordance with a site-specific *Bushfire Management Plan* to provide a framework for managing the risk of bushfire in and spreading from Craigie Bushland.

Operational risks

DWER undertakes risk assessments of individual processes and waste sources as part of licencing assessment and individual works approvals. This includes assessment of engineered designs of plant and equipment.

DWER determines a risk rating for risk events in accordance with a risk rating matrix that considers consequence and likelihood of risk events through a risk criteria table. DWER determines the acceptability and treatment of risk events in accordance with a risk treatment table.

DWER monitors and audits compliance with works approvals and licence conditions, takes enforcement action as appropriate and develops and implements licensing and industry regulation policy.

DWER places requirements on the Water Corporation WA to ensure that risks are being appropriately managed. General monitoring includes the following:

- Water samples are collected in accordance with AS/NZS 5667.
- Wastewater samples are collected in accordance with AS/NZS 5667.10.
- Microbiological samples are collected in accordance with AS/NZS 2031.
- Laboratory samples are submitted to a laboratory with relevant current NATA accreditation.

Timeframes for sampling are set at frequencies including continuous (ongoing live monitoring), monthly, quarterly and six monthly. Measurements and analysis are provided on volumetric flow rate, pH, total nitrogen, total phosphorous, E. coli, total suspended solids, total dissolved solids, biochemical oxygen demand, oil and grease, arsenic, cadmium, lead, mercury, nickel and zinc.

DWER also requires monitoring of emissions to air. This includes the bio scrubbers and chemical scrubbers, continuous hydrogen sulphide monitoring using measuring equipment, additional hydrogen sulphide analysis of emissions from stationary sources at a National Association of Testing Authorities (NATA) accredited laboratory, volumetric flow rate and stack exit temperature. Sampling locations are required to be in accordance with *Australian Standard AS 4323.1 – 1995 Stationary Source Emissions – Selection of Sampling Positions*.

The Water Corporation WA is required to complete an Annual Audit Compliance Report indicating the extent to which it has complied with the conditions of the licence, and any previous licence issued under Part V of the Act.

The Water Corporation WA is required to implement a complaints management system that records information about complaints received at the premises. An annual review is required and is assessed by the DWER, to identify any common factors and root cause of complaints and proposals to address these.

The Water Corporation WA also engages independent consultants to conduct additional monitoring programs, including the potential effects of ocean outfall on the marine environment.

Emergency management

The Water Corporation WA is responsible for its own emergency management arrangements.

The City has been involved when consulting was required under Section 33 (1) of the *Bush Fires Act 1954* for mitigation works undertaken by the Water Corporation WA on this land over the last two summers. Section 33 (1) relates to a requirement for the occupier of land to plough or clear fire-break.

Financial / budget implications

Not applicable.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

DWER has responsibilities under Part V of the Act, for the licensing of prescribed premises. Through this process DWER regulates to prevent, control and abate pollution and environmental harm to conserve and protect the environment and protect public health interests.

DWER monitors and audits compliance with licence conditions and other legislative mechanisms, takes enforcement action as appropriate and develops and implements licensing and industry regulation policy.

DWER has significant risk assessment processes in place, and responsibility for ensuring that risks are appropriately managed by the Water Corporation WA. Further, ongoing continuous and periodic monitoring ensures that the BWWTP is operating effectively.

The City does not have any legislative authority regarding the operation of BWWTP. In addition, the BWWTP is located on Crown land and the City's local laws cannot apply.

Any complaints on issues such as odour are reported directly to the Water Corporation WA who are required to record relevant details and update DWER.

It would not be appropriate for the City to be engaged on any activities that are the responsibility of State government agencies, that would otherwise be a duplication of service and place an unnecessary risk on the City to provide advice without the expert knowledge or experience on the operation of the BWWTP.

VOTING REQUIREMENTS

Simple Majority.

The Internal Auditor entered the Room at 6.29pm.

OFFICER'S RECOMMENDATION MOVED Cr Raftis, SECONDED Cr Hutton that the Audit and Risk Committee NOTES that the Department of Water and Environmental Regulation is the agency responsible for determining, managing and maintaining adequate controls for the risks associated with the Beenyp Waste Water Treatment Plant.

AMENDMENT MOVED Cr Kingston, SECONDED Cr Hutton that the Motion BE AMENDED to read as follows:

"That Council:

- 1 NOTES that the Department of Water and Environmental Regulation is the agency responsible for determining, managing and maintaining adequate controls for the risks associated with the Beenyp Waste Water Treatment Plant;**
- 2 REQUESTS the Chief Executive Officer to engage with State Government agencies and other stakeholders on public notifications and communications strategies."**

The Amendment was Put and

TIED (3/3)

In favour of the Amendment: Cr Raftis, Cr Kingston and Cr O'Neill.

Against the Amendment: Cr Hutton, Cr Pizzey and Cr Vinciullo.

There being an equal number of votes, the Presiding Member exercised his casting vote and declared the Motion **CARRIED (4/3)**

The Original Motion as Amended being MOVED Cr Raftis, SECONDED Cr Hutton that Council:

- 1 NOTES that the Department of Water and Environmental Regulation is the agency responsible for determining, managing and maintaining adequate controls for the risks associated with the Beenyup Waste Water Treatment Plant;**
- 2 REQUESTS the Chief Executive Officer to engage with State Government agencies and other stakeholders on public notifications and communications strategies.**

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

Nil.

8.11 BENEFITS REALISATION FRAMEWORK IMPLEMENTATION OCTOBER 2024 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Jamie Parry Director Governance and Strategy
FILE NUMBER	111020, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

To provide an update to the Audit and Risk Committee on the implementation of the *Benefits Realisation Framework*.

EXECUTIVE SUMMARY

Following a review of the City's Benefits Management Program, a *Benefits Realisation Framework* was developed to articulate best practice principles and processes for reporting the value of internal business improvement activities.

The Audit and Risk Committee noted the City's new *Benefits Realisation Framework*, included as Attachment 1, at the August 2023 meeting.

Following endorsement of the Framework by the Chief Executive Officer implementation of is currently in progress. The initial focus is to ensure City staff have access to the knowledge, tools, and support to effectively identify, measure and report on benefits arising from internal improvement activities.

Updates on the implementation of the *Benefits Realisation Framework* were provided to the Audit and Risk Committee at the May and August 2024 meetings.

This report provides further details of the implementation of the *Benefits Realisation Framework* including a case study example.

It is therefore recommended that the Audit and Risk Committee NOTES the progress made in implementing the City's revised approach to benefits management and reporting through the Benefits Realisation Framework.

BACKGROUND

In June 2022 a review of the Benefits Management Program was recommended following concerns regarding the lack of clarity on the definition of benefits and how benefits were reported within the program. Following the review, an updated *Benefits Realisation Framework* was developed and presented to the Audit and Risk Committee at the August 2023 meeting.

The *Benefits Realisation Framework* and associated processes are intended to capture benefits arising from internal business improvement activities undertaken in line with the City's continuous improvement culture.

The Framework is not intended to measure benefits from external projects such as *Capital Works Program* construction projects or infrastructure upgrades, although this may be considered in scope in the future.

The two overarching objectives of the *Benefits Realisation Framework* are as follows:

- To embed the principles of benefits realisation across the organisation, including outlining the value of monitoring and reporting on benefits.
- To implement a clear and consistent process for the identification, categorisation, measurement, and reporting of the benefits arising from internal business improvement activities.

The implementation of the Framework will produce the following deliverables:

- Documented processes to guide City staff.
- Training and guidance materials.
- Templates for monitoring and reporting of benefits.

At the August 2024 Audit and Risk Committee meeting, an additional progress report was provided which included two examples of recent improvement projects, the implementation of Doc Assembler and the upgrade of the Elected Member Portal, and their reportable tangible and intangible benefits.

DETAILS

The implementation of the Benefits Realisation Framework project is currently at the development phase. The key deliverables that have been developed in this phase are as follows:

- **Benefits Realisation process map** – Documenting the process using the City's process management system, Process Manager, provides a breakdown of key activities required for staff to undertake benefits realisation.
- **Online Reporting Form** – the proposed format for staff reporting the benefits of improvement activities and projects is through an online form, accessible through the City's intranet. Using this format will simplify the reporting process for staff, ensure data integrity and streamline the reporting of benefits.
- **Benefits database** – Following the reporting of benefits, data will be stored in a manner which is easily accessible for key staff and allows for ease of reporting. The database enables the development of a reporting dashboard.
- **Benefits data dashboard** – The Benefits dashboard summarises high-level information providing a snapshot of both tangible and intangible benefits, enabling monitoring and analysis.

An Internal Communications strategy has been developed to support the implementation of the Benefits Realisation Framework and associated process and practices. This will occur across the following three phases:

- 1 Generating awareness across the organisation in the lead up to implementation.
- 2 Information following the implementation of the framework, including supporting materials and requirements of staff in the Benefits Reporting process, as well as training opportunities.
- 3 Post-implementation messaging focusing on avenues for support for staff as well as updates on any changes to the Framework or associated processes and tools as each are refined over time.

The next steps in the project involve consultation with staff on the proposed process and tools, which will be updated as necessary, followed by staff training in Benefits Realisation in Q3, 2024/25.

Throughout the project, details of recent business improvements have been collected and stored in a database to inform the planning and development of the benefits realisation processes, tools and templates. Two of these projects, the implementation of the Doc Assembler agenda and minutes software, and the upgrade to the Elected Member Portal, were included in the previous report to the Committee as examples of Benefits Realisation in practice. A new project included in this report is as follows:

Case Study Example: EasyPark

EasyPark is an app-based system, which provides an alternative to using parking meters for paid parking bays in the City. Although only implemented this quarter, the system has delivered several tangible and intangible benefits to the organisation:

Tangible benefits:

- Ongoing reduction in merchant fees and charges applied to each parking transaction - currently **\$5,415** to date.
- Ongoing reduction in operating costs - **\$65,222** annually.
- Improved processes, resulting in a **91-hour** reduction in officer time over the year, representing a soft saving of around **\$4,500** annually.

Intangible benefits:

- Improved data collection – EasyPark provides information such as parking session start and finish times and demand for bays by zone, which can be used to analyse parking activity and trends.
- Improved decision making – the additional data and improvement in data quality allows the City to make better-informed decisions and improve operational efficiency and effectiveness for Field Services.
- Improved customer satisfaction – the convenience, cash-less option and ability to pay for time-used and increase time remotely using the EasyPark app have resulted in positive feedback from customers.
- Reduced resource use – EasyPark is a paperless parking solution, as opposed to parking meters which produce paper tickets.

Legislation / Strategic Community Plan / Policy implications

Legislation Not applicable.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.
5-4 Responsible and financially sustainable - you are provided with a range of City services which are delivered in a financially responsible manner.

Policy *Australian Business Excellence Framework Council Policy.*

Risk management considerations

A *Benefits Realisation Framework* provides a mechanism for monitoring and reporting on benefits of improvement projects and initiatives and provides greater transparency of organisational performance. A consistent approach and auditing of data and information on benefits captured will provide greater rigour and accountability.

Financial / budget implications

Not applicable.

Regional significance

Not applicable.

Sustainability implications

The improvement projects and initiatives will be aligned to the key themes in *Joondalup 2032* which have been developed to ensure the sustainability of the City. It is anticipated that some improvement initiatives may lead to greater organisational sustainability and environmental sustainability.

Consultation

Not applicable.

COMMENT

Substantial progress has been made in the implementation of the *Benefits Realisation Framework* including the development of processes, tools, templates and testing of business improvement activities.

As a newly developed framework, it is expected that implementation will also include refinements over time as the processes are tested and the City's knowledge and expertise in the practice of measuring and reporting benefits matures.

Implementation of the Framework aligns with the *Australian Business Excellence Framework* and *ISO 9001:2015*, which the City use to monitor and drive continuous improvement.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr Raftis that the Audit and Risk Committee NOTES the progress made in implementing the City's revised approach to benefits management and reporting through the *Benefits Realisation Framework*.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

1. Benefits Realisation Framework [8.11.1 - 5 pages]

8.3 INTEGRITY AND CONDUCT CONTROLS (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	11827, 107084
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee to note the preventative actions undertaken to strengthen the City's integrity and conduct controls, including the 2024 Integrity and Conduct Annual Collection submitted to the Public Sector Commission.

EXECUTIVE SUMMARY

The continued focus to strengthen integrity and conduct controls enhances the City's reputation and shows the commitment to ethical behaviour.

Details on activities that have been implemented or are currently being implemented are outlined in this Report, along with a confidential attachment showing the City's responses to the Integrity and Conduct Annual Collection submitted to the Public Sector Commission.

The Public Sector Commission's Integrity and Conduct Annual Collection is designed to fulfill applicable annual reporting obligations (for state and local government authorities) under the *Public Sector Management Act 1994*, *Public Interest Disclosure Act 2003* and *Corruption, Crime and Misconduct Act 2003*.

Responses assist the Public Sector Commissioner to:

- monitor compliance with ethical codes of the *Public Sector Management Act 1994*
- monitor compliance with the *Public Interest Disclosure Act 2003*
- prevent misconduct by informing the Commissioner's prevention and education activities of the *Corruption, Crime and Misconduct Act 2003*.

It is therefore recommended that the Audit and Risk Committee NOTES the preventative actions undertaken to strengthen the City's integrity and conduct controls, including the 2024 Integrity and Conduct Annual Collection submitted to the Public Sector Commission.

BACKGROUND

The City has many controls in place to promote the highest standard of conduct and ethical behaviour, which have been expressed in the City's *Integrity Framework*.

The Audit, Risk and Executive Services business unit has an operational objective “*to communicate the City’s zero tolerance approach and response actions to fraudulent, corrupt and/or misconduct behaviours within the performance of its functions and interactions with contractors and suppliers, the community and all other stakeholders of the City.*” To support this objective and to strengthen the City’s integrity and conduct controls, the results of the Integrity and Conduct Annual Collection, and learnings from reports of external oversight agencies are used as a gap analysis of issues requiring further consideration.

DETAILS

The following activities have been implemented or completed, and are explained further below:

- New definition of ‘span of control’ added to the City’s Position of Trust List.
- Roll out of mandatory training for employees.
- Reviewing of reports and/or public hearings (external oversight agencies).
- Integrity and Conduct Annual Collection.
- Fraud risk management action plan.
- Professional development.

New definition of ‘span of control’ added to the City’s Position of Trust List

The Internal Audit Plan included a review of the span of control of employees per supervisor, to determine whether fraudulent, corrupt and/or misconduct behaviour is more likely to occur when a supervisor has a high number of direct reports – or whether it occurs regardless of the number – and is due to limited and/or inconsistent supervisory oversight. In this context, a supervisor means a person who supervises another person or an activity.

The audit was not undertaken during 2023/24 as the City had not previously defined what span of control meant within the City’s context.

The Public Sector Commission advised that the supervisor should be the control, as they are responsible for a number of integrity requirements such as checking timesheets and approving appropriate types of leave. The Public Sector Commission was unable to provide any information on what is considered a workable span of control; advising that each local government authority will differ depending on types of employment, including part time and casual employees. Further research undertaken indicated that the optimal number of direct reports depends on:

- Nature and complexity of tasks.
- Skills and experience of employees.
- Culture and goals of the organisation.
- Preferences and style of the supervisor.

In April 2024, the Executive Leadership Team agreed that the positions assigned as ‘span of control’ within the City’s *Position of Trust List* are all members of the Executive Management Team (Chief Executive Officer, Directors and Managers) and supervisors with direct reports of 10 and above – this includes 27 positions.

This now allows for the inclusion of an ongoing internal audit in the City's *Three Year Internal Audit Plan* to undertake reviews relating to positions assigned as 'span of control' within the City's *Position of Trust List*; and any other supervisor role – not already captured above – that has had a direct report who has had misconduct allegations reported to external oversight bodies since March 2021.

Roll out of mandatory training for employees

Since May 2024, the City's Integrity and Conduct Training has been rolled out in a phased approach via LinkedIn Learning commencing with the Chief Executive Officer, Directors and Managers. Once a Manager has completed the training, the sessions are sent to their Coordinators, Supervisors, Team Leaders, and once they have completed the training, the sessions are sent to their direct reports. This is a deliberate phased approach to ensure supervisors have had the training in readiness for any questions or queries from their staff members. New employees will also be sent the training sessions as part of their induction.

The three training sessions cover the following:

- Values and Behaviours; Accountable and Ethical Decision Making (13 minutes).
- Code of Conduct (20 minutes).
- Use of City Resources, Behaviours and Reporting (15 minutes).

On completion of the training, a perception survey is sent and will be used to assist in understanding the awareness of integrity and conduct controls and for improvements to the training.

As of 10 September 2024, 93 employees have completed the training sessions; being 78% of the Executive Management Team; and 53% of Coordinators, Supervisors and Team Leaders.

These training sessions will be adapted and rolled out to elected members in the future.

Reviewing of reports and/or public hearings (external oversight agencies)

Reviewing of reports and/or public hearings allows comparison of the City's position and/or practices, which assists with good governance and good practice. Learnings are applied in developing the City's *Three Year Internal Audit Plan* as well as tailoring the content for integrity and conduct training.

- Recently the NSW Independent Commission Against Corruption held public hearings regarding allegations concerning the conduct of a former employee and a contractor of Canterbury-Bankstown Council, and others.

The Commission is investigating whether a former Council contractor and/or former Council employee:

- partially or dishonestly exercised their official functions by using, and/or attempting to use a company to undertake recruitment subcontractor services through council recruitment contractors in circumstances where they failed to disclose their pecuniary interest and/or pecuniary benefits that they anticipated receiving in connection with the use of the company; and

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- partially or dishonestly exercised their official functions to favour a company, by attempting to influence the award of council contract/s, and/or using, or attempting to use the company to subcontract council contracts to benefit themselves and/or others.

The final investigation report will be reviewed for learnings once published.

- The Corruption and Crime Commission published two reports of interest in May 2024.
- *A review of misconduct risks within the Department of Finance: Lessons for all government authorities.* This report outlines concerns in the action taken by Finance into three matters of alleged serious misconduct involving conflicts of interest held by Finance staff involved in procurement processes. Report paragraphs of interest include:
 - The Officer appropriately declared the conflict of interest and a management plan was endorsed, but no ongoing supervision or support was provided to manage the risk (paragraph 98).
 - Limited consideration was given to the role and responsibility of the supervisor in managing the conflict of interest or any wider system issues that enabled the Officer to continue to engage with the contractor (paragraph 99).
 - From issues of timeliness through to a complete lack of action, the actions taken by Finance were limited. There was confusion and uncertainty as to who and when action should be taken (paragraph 103).
 - Further, when action was taken, the focus was limited to the individual employee and not any wider system issues or risk. Without exploring and understanding the circumstances which enabled the conduct to occur, the risk of future misconduct remains (paragraph 104).
- *Misconduct risks at Mid West Ports Authority.* This report concerns the actions of officers of the Mid West Ports Authority (MWPA) and the award of a tender for the provision of security services to the Port of Geraldton. Report paragraphs of interest include:
 - The financial information was added to the evaluation, with the proposed contract price submitted by MCS Security exceeding Forefront's submitted proposed price by approximately \$168,000 over the contract term. With the qualitative and financial evaluation finalised, MCS Security remained the highest scoring applicant, with Forefront a close second. Notably, an evaluation recommendation by the tender panel as to the preferred applicant was not recorded at the conclusion of the tender evaluation process, contrary to standard procurement practice (paragraph 15).

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- The Delegations Manual is an important compliance and governance tool within any organisation but particularly for the Board of Directors. Appropriate delegations allow the employees of an organisation to understand the boundaries in which they can make decisions. The demonstrated failure to follow the delegations as set out by the MWPA Board and the erroneous misinterpretation of the delegations by the MWPA Executive (even after being provided training) is concerning and poses a serious misconduct risk (paragraph 31).
 - Regardless of the fact that the MWPA Executive team did not have the delegation to award the tender, it is clear they relied on the information contained within the PowerPoint to make their decision to reappoint the incumbent Forefront. Their ability to make an informed decision on behalf of MWPA is significantly reduced when they receive potentially misleading, inaccurate, and irrelevant information (paragraph 45).
 - When making decisions, it is critical the information provided to key decision makers is accurate and truthful. Presenting decision makers with erroneous information is a serious misconduct risk as it can influence the outcome, lead to bias decision making, favouritism and ultimately the selection of vendors who may not be suitable for the agency's needs. Additionally, this can erode trust in an agency's procurement process and damage the reputation of the agency (paragraph 46).
 - The lack of appropriate recording of key decisions is a serious misconduct risk. A failure to ensure accurate recordkeeping regarding critical decisions can lead to a lack of transparency and accountability. Moreover, it can create opportunities for fraud, corruption, and conflicts of interest to go unnoticed (paragraph 48).
 - The best practice principles for public and private organisations on internal whistleblowing systems – as published by Transparency International – has been reviewed to determine whether any of the City's integrity and conduct controls should be updated, including whether a separate whistleblowing program is required alongside the current public interest disclosure process.

It was determined to maintain the current program and activities with no need for a separate whistleblowing program at this time, as:

- Matters can be – and currently are – reported to the Manager Audit, Risk and Executive Services, Internal Auditor and/or Integrity Officer.
- The City has two Public Interest Disclosure Officers – with details published internally and externally.
- The City's current awareness program – and the new integrity and conduct training – includes details on how to report any suspected or actual wrongdoing – via internal or external processes.
- A perception survey is sent and will be used to assist in understanding the awareness of integrity and conduct controls and for improvements to the training.

- Confidential contact and follow up is made with City whistleblowers to ensure they don't suffer reprisals over time.

Integrity and Conduct Annual Collection

The 2024 collection (refer to Attachment 1) has questions relating to the following areas:

- Integrity practices.
- Code of conduct.
- Reporting.
- Discipline.
- Public interest disclosures.
- Grievances.

The areas for improvement by the City are as follows:

- Risk analysis and planning for integrity. This has commenced as part of the annual operational risk reviews;
- Self analysis and review. The City will use the upcoming revised Public Sector Commission's *Integrity Framework Maturity Self Assessment* to inform improvements in this area; and
- Advising contractors and suppliers about ethical conduct requirements for employees and how they can report any concerns. The City has published a *Statement of Business Ethics* on its website, however, does not actively engage with contractors and suppliers in this area.

Fraud risk management action plan

The following activities have been completed.

- Update the current *Risk Management Framework* to specifically mention fraud and/or corruption and present to the Audit and Risk Committee before being endorsed by Council. **STATUS:** The revised Framework was presented to the Audit and Risk Committee at its meetings held on 13 November 2023 and 11 March 2024. Council adopted the revised Framework at its meeting held on 26 March 2024 (CJ063-03/24refers). The Framework now includes:
 - a definition of corruption risk and fraud risk;
 - the reduction of fraud and corruption incidents as a benefit of good risk management;
 - updated terms of reference for the Audit and Risk Committee – *enquiring with the Internal Auditor or the Administration about processes to detect and prevent fraud or corruption and to their awareness of any suspected, alleged or actual fraud or corruption and the City's response to it (subject to confidentiality considerations)*;
 - reference to *well-designed controls include response triggers to indicate where failures may exist when a process is exposed to opportunities for misconduct or fraud/theft*;
 - reference to fraud or corruption incidents within the *Risk Matrix* with a consequence of 'intolerable' under the classification of 'governance and compliance'; and
 - reference to misconduct/fraud within the *Risk Matrix* individual control effectiveness criteria/guidance.

-
- Update the Misconduct Protocol to ensure alignment with policy intent of the *Fraud, Corruption and Misconduct Control Council Policy*. **STATUS:** The revised Misconduct Protocol was reviewed by the Executive Leadership Team and endorsed by the Chief Executive Officer on 8 July 2024.
 - Progress an awareness raising program across the organisation to ensure employees recognise red flags for fraud, corruption and misconduct. **STATUS:** The newly rolled out Integrity and Conduct Training includes examples of behavioural red flags, such as the following:
 - Living beyond means.
 - Financial difficulties.
 - Control issues or unwillingness to share duties.
 - Irritable and suspicion (told to mind your own business).
 - Bullying and intimidation.
 - Family or personal issues.
 - Wheeler dealer attitude.

Professional development

Attendance at the 2024 Australian Public Sector Anti-Corruption Conference, which was hosted by the National Anti-Corruption Commission, in partnership with:

- Australian Government Attorney-General's Department.
- Crime and Corruption Commission, Queensland.
- Corruption and Crime Commission, Western Australia.
- Independent Broad-based Anti-corruption Commission, Victoria.
- Independent Commission Against Corruption, South Australia.
- NSW Independent Commission Against Corruption.
- Integrity Commission, Australian Capital Territory.
- Integrity Commission, Tasmania.
- Law Enforcement Conduct Commission.
- National Anti-Corruption Commission.

The conference covered a wide range of topics focused on combating corruption and enhancing integrity within the public sector. Some of the key topics discussed included the following:

- Risk identification and management: Strategies for identifying and managing corruption risks in various sectors.
- Emerging trends in anti-corruption: New trends and challenges in the fight against corruption.
- Innovative approaches to combat corruption: Innovative methods and technologies being used to prevent and address corruption.
- Heightening workplace integrity systems: Best practices for improving integrity systems within organisations.
- Balancing independence and collaboration: How to maintain independence while fostering collaboration for better integrity outcomes.
- Combating apathy and tolerance for misconduct: Addressing the challenges of dealing with misconduct in environments where overall performance is perceived as positive.
- Public sector research: Best practices in corruption and integrity research, including the role of data science and analytics.

Learnings are applied in developing the City's *Three Year Internal Audit Plan* as well as tailoring the content for integrity and control training.

The following active matters are currently being progressed:

Integrity Education Thematic Review

In June 2024, the City was advised by the Public Sector Commission that it will be included in a thematic review to examine how a sample of public authorities builds the integrity knowledge and skills of employees.

The review will consider each authority's approach to integrity education, identifying and highlighting areas of good practice, and providing suggested actions to help all authorities strengthen their approach. The review will focus on the following:

- Frameworks that govern integrity education.
- Approaches to educate employees.
- Reinforcement of integrity education.
- Evaluation and improvement of integrity education.

Interviews have been conducted with officer/s responsible for delivering or coordinating integrity education, as well as collection of relevant documentation.

The final report from the Public Sector Commission will be presented to Council via the Audit and Risk Committee.

Annual review of actions within the *Integrity Framework*

The Integrity Framework Action Plan lists a number of activities for implementation during 2023/24 based on the following four key focus areas of:

- Plan and act to improve integrity.
- Model and embody a culture of integrity.
- Learn and develop integrity knowledge and skills.
- Be accountable for integrity.

A review of the status of the implementation of actions has commenced; with a future report to be presented to the Audit and Risk Committee.

Legislation / Strategic Community Plan / Policy implications

Legislation

Corruption, Crime and Misconduct Act 2003.
Local Government (Administration) Regulations 1996.
Local Government (Audit) Regulations 1996.
Local Government Act 1995.
Public Interest Disclosure Act 2003.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.

Policy *Fraud, Corruption and Misconduct Control Council Policy.*

Risk management considerations

Strengthening integrity and conduct controls reduces risk. The City takes both proactive and reactive measures as required, including the activities noted in this Report.

As a large local government providing a wide variety of services to the community, appropriate systems of control are required to be developed and implemented to ensure that objectives are achieved. Vigilance should be constant, and systems of control should be subject to regular review and updated as appropriate to prevent, deter and detect opportunities for fraudulent and corrupt activity.

Regular reviews provide evidence of the appropriateness and effectiveness of systems and procedures regarding risk management, internal control and legislative compliance, as required by the *Local Government (Audit) Regulations 1996*.

Financial / budget implications

Integrity and conduct activities are carried out using existing budgeted resources.

Regional significance

Strong focus on integrity and conduct controls enhances the City's capability to deliver services to the District, and beyond, as relevant.

Sustainability implications

The financial sustainability of the City's operations depends on effective integrity and conduct controls with the aim to decrease the risks of significant reputational damage and/or financial losses being incurred through error or fraudulent activity. Being responsible and financially sustainable is part of the goals of the City's *Strategic Community Plan*.

Consultation

Internal consultation with the Chief Executive Officer, relevant Managers and their Directors occurs when required.

COMMENT

The City appreciates the assistance and guidance provided by the Public Sector Commission in its effort to continue to strengthen integrity and conduct controls.

VOTING REQUIREMENTS

Simple Majority.

The Manager Strategic and Organisational Development left the Room at 7.24pm.

The Director Infrastructure Services left the Room at 7.27pm and returned at 7.29pm.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr Kingston that the Audit and Risk Committee NOTES the preventative actions undertaken to strengthen the City's integrity and conduct controls, including the 2024 Integrity and Conduct Annual Collection submitted to the Public Sector Commission.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

1. CONFIDENTIAL REDACTED - PSC Integrity and Conduct Annual Collection [8.3.1 - 11 pages]

8.4 INTERNAL AUDIT PLAN - APPROVED AUDIT SCOPES (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	49586, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee (Committee) to note the approved audit scopes for three audit areas listed within the *Three Year Internal Audit Plan* for 2024-25.

EXECUTIVE SUMMARY

At the Committee meeting held on 5 August 2024 the *Three Year Internal Audit Plan* for the years 2024-25 to 2026-27 was noted.

Three priority one audit areas have approved audit scopes to allow for the audits to commence.

It is therefore recommended that the Audit and Risk Committee NOTES the approved audit scopes for three audit areas listed within the Three Year Internal Audit Plan for 2024-25.

BACKGROUND

Internal audit planning is important as it aligns internal audit activity with organisational objectives and the key risk areas to ensure that internal audit resources are targeted in an efficient manner.

The WA Auditor General recognises that there are four lines of defence which underpin a strong governance framework, of which internal audit is the third line of defence:

- First line of defence – internal control measures.
- Second line of defence – internal oversight, monitoring and reporting.
- Third line of defence – internal audit and review.
- Fourth line of defence – external audit, investigations and reviews.

The *Three Year Internal Audit Plan* is designed to bring a systematic methodology that contributes to the overall assurance provided to the Chief Executive Officer and Committee of the City's systems of internal controls, legislative compliance and risk management processes.

DETAILS

The three audit areas are scheduled to be undertaken in 2024-25 as targeted internal audits.

Detailed scopes for each internal audit are developed for management agreement and sign-off before the audit begins. A sample will be selected for testing for the period 1 July 2020 to 30 June 2024 with the sample size determined by the number of occurrences identified for each audit area. Where relevant, the audit will determine compliance with the appropriate workforce enterprise agreements, regulations – including the *Local Government (Long Service Leave) Regulations* – and any available internal guidelines and protocols.

The Internal Auditor will be supported by the Integrity Officer to progress these audit areas.

AUDIT AREA	OBJECTIVE	RISKS
Debt collection for long service leave liabilities.	Where an employee carries a long service leave benefit from another local government to the City; does the City recover a contribution from that local government towards the cost of the benefit as permitted by the <i>Local Government (Long Service Leave) Regulations</i> .	The City carries full liability for long service leave by not recovering (or not recovering on a timely basis) a financial contribution from another local government towards the cost of long service leave entitlements.
Employees acting in positions over 12 months (claim for permanent position).	Are controls in place to prevent employees carrying out the duties of a higher classification continuously in excess of 12 months and being permanently appointed to that position.	Employees being permanently appointed to a position without a recruitment process based on merit and equity.
Leave calculations (public holidays).	To confirm that public holidays are not deducted from an employee's leave entitlement when an employee takes leave for a period that includes a public holiday.	Employees not receiving their full entitled personal leave allocation.

Legislation / Strategic Community Plan / Policy implications

Legislation *Local Government (Audit) Regulations 1996.*
 Local Government (Financial Management) Regulations 1996.
 Local Government (Long Service Leave) Regulations.
 Local Government Act 1995.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.

Policy Not applicable.

Risk management considerations

Internal audit is an independent and objective appraisal service designed to add value and assist an organisation achieve its objectives through a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes.

Action plans are developed for the implementation of agreed audit recommendations which include implementation dates and responsibility for implementation.

The positive findings of such audits provide evidence of the appropriateness and effectiveness of systems and procedures regarding risk management, internal control and legislative compliance, as required by the *Local Government (Audit) Regulations 1996*.

The Office of the Auditor General places reliance on internal audit activities when conducting their annual financial audit of the City.

Financial / budget implications

These activities are carried out using existing budgeted resources.

Regional significance

Ensuring compliance with legislative requirements and strong internal controls provides oversight which enhances the City's capability to deliver services to the district, and beyond, as relevant.

Sustainability implications

The financial, environmental and social sustainability of the City's operations depends on complying with legislation and ensuring effective controls and procedures are implemented for this to occur. Being accountable and transparent is part of the goals of the City's *Strategic Community Plan*.

Consultation

Internal consultation – where relevant – occurs with Managers and Directors for each audit area.

COMMENT

The development of the *Three Year Internal Audit Plan* assists in directing internal audit resources more efficiently to provide sufficient assurance that key risks are identified, assessed and controlled effectively.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Raftis, SECONDED Cr Vinciullo that the Audit and Risk Committee NOTES the approved audit scopes for three audit areas listed within the Three Year Internal Audit Plan for 2024-25.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

Nil.

8.5 INTERNAL AUDIT OUTCOMES - REVIEW OF PAYMENTS MADE TO WESTERN IRRIGATION (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	36574, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee to note the outcomes of the internal audit into the review of payments made to Western Irrigation during March 2024.

EXECUTIVE SUMMARY

At its meeting held on 28 May 2024, Council was presented with the list of accounts paid under the Chief Executive Officer's delegated authority during the month of March 2024 (Item 12.13 refers).

An alternate recommendation (CJ121-05/24 refers) was moved by Cr O'Neill and carried that Council:

NOTES that payments EF118744 and EF119125 will be reviewed by the internal auditor and a report provided to a future ordinary Audit and Risk Committee Meeting.

The review has established that all payments made under EF118744 and EF119125 have been for legitimate goods and services and that purchasing activities include controls to ensure the proper receipt of goods and services and authorisation of invoices.

However, some weaknesses and risks were identified for which recommendations have been made to improve the control environment.

It is therefore recommended that the Audit and Risk Committee NOTES the outcomes of the internal audit into the review of payments made to Western Irrigation during March 2024.

BACKGROUND

Prior to the Council meeting held on 28 May 2024, Cr O'Neill raised concerns with the Administration during meetings and by email regarding some payments made to Western Irrigation that were on the list of payments made during the month of March 2024. Cr O'Neill noted some "questionable transactions and errors" and concerns included a difference in the notation on the purchase order and the notation on the invoice.

In an email dated 22 May 2024 to Elected Members, the Chief Executive Officer and Directors, Cr O'Neill detailed his reason for an alternate recommendation, including: *"I feel the community's expectations with regards to payments to contractors is of utmost importance and Council should, at all times be cautious and thorough whenever questionable transactions are detected."*

DETAILS

The payment numbers EF118744 and EF119125 that were subject to review related to invoices submitted to the City by Western Irrigation Pty Ltd (Western Irrigation) under contract *038/22 Supply and Delivery of PVC Pipes, Fittings and Sprinklers*. The contract commenced on 17 December 2022 for a term of three years with an option to extend the contract by two terms of one year each.

EF118744 related to 21 invoices totalling \$20,362.67 (inc GST), and EF119125 related to 14 invoices totalling \$16,417.09 (inc GST) and one sales adjustment for \$84.95 (inc GST). The invoices covered 283 product line descriptions.

The column headed 'invoice description' in the list of payments is the first item description from the purchase order; although the purchase order and invoice usually contains multiple different product lines.

Observations have been made on the following:

- Purchase orders and invoice matching.
- Insufficient detail on purchase orders and invoices.
- Contract invoice requirements.
- Sales adjustment no. G3852.
- Purchase order and invoice approval.
- Authorised officers and delegations of authority.

The following internal audit recommendations have been accepted:

- All future purchase orders issued to Western Irrigation are to be sufficiently detailed with each item individually quantified and priced.

Management comments from Manager Parks and Natural Environment – all purchase orders should be detailed as far as catalogue items and scope of works. Tech One does have limitations in what gets printed on purchase orders and sometimes attachments are required.

- All future invoices received from Western Irrigation are to be sufficiently detailed with each item individually quantified and priced in compliance with the Contract, and if not, they should be returned.

Management comments from Manager Parks and Natural Environment – invoices that do not match purchase orders should be returned.

- The City via Audit, Risk and Executive Services, undertake a review to determine if all Authorised Officers in the City are required to have a delegation from the Chief Executive Officer to approve purchase orders.
- Management comments from Manager Audit, Risk and Executive Services – the Internal Audit Plan will be reprioritised to accommodate this review.

Purchase orders and invoice matching

A review of all purchase orders and invoices revealed on a majority of occasions the product description on the purchase order did not exactly match the product description on the invoice.

Frequently, the purchase order description incorporates part of the product code. With a few exceptions, the purchase order and the invoice quoted the same unique product code, and the products were essentially the same.

There were a small number of occasions when the product code was different, or differed slightly, between the purchase order and the invoice. The Parks and Natural Environment business unit advised that it often occurs in the irrigation industry that there will be two or more descriptions for the same items i.e. a 100mm slipfix coupling and 100mm telescopic coupling are one and the same product.

The following table presents a representative sample of the details – and shows the product description differing between the purchase order and the invoice for 17 products – however the product code and the unit price were the same.

No.	Purchase Order Description	Invoice Description	Purchase Order and Invoice Product Code
1	Fitting Poly Riser Extension M/F 25mm	25 x 25mm TAVLIT ADOPTORS F & M	QA-TBMF-2525
2	Valve Butterfly 150mm	150mm B/FLY VALVE Lev/Cp 316 S/S	VMBF-101BFV150
3	Sprinkler Hunter I-40-04 S/S	HUNTER 140 ULTRA SS PC/FC SPRINKLER	SGH-140-04-SS-B
4	Fitting PVC Telescopic Coupling 20mm	20mm SLIP-FIX COUPLING	USF-S118-07-A
5	Nozzle Hunter Rotator Male MP2000T 90-210	MP2000T ROTATOR M THREAD 90-210	See note 1 below
6	Pipe PVC 25mm SWJ CL 9 (6m Length)	25MM CL 9 SWJ PVC PRESSURE PIPE	UP9-25
7	Fitting PVC Faucet Elbow 25mm x 20mm	25MM x ¾" BSP CAT 15 FAUCET ELBOW	UFE-P0152520
8	Decoder (Data Coil) SD System SD-DC-E	SDS BERMAD DATA E COIL	VAZB-SD-DC--E
9	Sprinkler Toro 570Z-6LP	TORO 570 POP-UP 6" BODY ONLY	SST-570Z-6LP
10	Nozzle Hunter 15' Pro Adjustable Arc	HUNTER ADJ NOZZLE 4.57 M RADIUS	See note 2 below
11	Valve 15mm Brass Snifter (Vacuum Release)	15MM BRASS SNIFTER VALVE-WI UPGRADED MODEL	See note 3 below
12	Sprinkler Toro 570Z-12P SI	TORO 570 POP-UP 12" BODY ONLY Side-Inlet	SST-570Z-12LPS
13	Pipe PVC 100mm SWJ CL 9 (6m Length)	100MM CL 9 SWJ PVC PRESSURE PIPE	UP9-100
14	Solvent Christy's Clear Regular Body 500ml	473ML CHRISTY'S AMIGO CLEAR SOLVENT	LSV-473AMIGO
15	Sprinkler Hunter I-25-06 S/S	HUNTER 125 ULTRA SS PC/FC – 150MM	SGH-125-06-SSB

No.	Purchase Order Description	Invoice Description	Purchase Order and Invoice Product Code
16	Fitting Poly 19mm Joiner	19MM BARBED JOINER	PLJ-34HJ
17	Fitting PVC Elbow 25mm 90	25MM CAT 13 ELBOW 90	UE-P0132525
18	Pipe PVC 80mm SWJ CL 9 (6m Length)	80MM CL 9 SWJ PVC PRESSURE PIPE	UP9-80
19	Fitting Poly Riser Extension M/F 25mm	25 x 25mm TAVLIT ADAPTORS F & M	QA-TBMF-2525
20	Fitting PVC Cap 100mm	100MM CAT 6 END CAP	UEC-P006100

Note 1 – there was a different product code however the quantity and unit price were the same on the purchase order and invoice.

Note 2 – the product code differs slightly however the quantity and unit price were the same on the purchase order and invoice.

Note 3 – the product code differs slightly however the quantity and unit price were the same on the purchase order and invoice.

Discussions between the Internal Auditor with relevant employees within the Parks and Natural Environment business unit regarding the sample testing confirmed that:

- The City's product number and item descriptions on the purchase order are as per the irrigation tender documents.
- Often the product code and description on the invoice will be a little different due to the item being upgraded or superseded, as is the case with sample no. 11. The new product code detailed on the invoice indicates the new upgraded product with the item price remaining the same.
- The products in sample numbers 5 and 10 are the same products.

The amended product codes and descriptions are usually amended at tender time or when the supplier notifies the City.

Insufficient detail on purchase orders and invoices

It was noted that some purchase orders and/or the corresponding invoices contained insufficient detail as shown in the table below.

Purchase Order / Invoice	Observations
P261508 / G55868	<p>The purchase order valued at \$174.86 (inc GST) had a one-line description to attend site and assist with a mains break found under a road intersection.</p> <p>The invoice provided details of each product with unit costs as separate line items with total value \$174.86 (inc GST). Enquiries revealed that prior to raising the purchase order a quotation was obtained that detailed each separate line item with unit cost.</p>

Purchase Order / Invoice	Observations
P259394 / P54228	<p>The purchase order valued at \$9,680.00 (inc GST) had a one-line description for installation of irrigation around newly installed playground at Legana Park.</p> <p>The invoice had a similar one-line description with a value of \$4,530.00 (inc GST). Enquiries revealed that prior to raising the purchase order, two verbal quotations were obtained in line with purchasing protocols. Materials for the project were obtained from Western Irrigation at the tendered rates on a separate purchase order – P261159 valued at \$1,354.50 (inc GST) – which detailed each product description and unit cost.</p>
P262318 / P54227	<p>The purchase order detailed 41 separate product descriptions and unit cost with a total value of \$2,024.87 (inc GST).</p> <p>The invoice had a one-line description with a value of \$2,015.96 (inc GST). Enquiries revealed that prior to raising the purchase order a quotation was obtained that detailed each separate line item with unit cost.</p>
P260206 / P54030	<p>The company Waterlink Elements were initially engaged to undertake this work for the supply and installation of new irrigation to Craigie Leisure Centre café garden bed. However, they informed the City that they had limited availability to undertake the work for a number of works. Western Irrigation were then engaged to undertake the work.</p> <p>The purchase order detailed 16 separate product descriptions and unit cost with a total value of \$4,559.33 (inc GST).</p> <p>The invoice valued at \$2,760.53 (inc GST) had the one-line description "For the supply and installation of new irrigation to Craigie Leisure Centre café garden bed as per quotation." Enquiries revealed that prior to raising the purchase order a quotation was obtained but could not be located for audit purposes. Emails were provided that showed the relevant employee asking the supplier to check their prices as some appeared to be different from contract prices.</p>

Contract invoice requirements

Section 5.35 of contract 038/22 *Supply and Delivery of PVC Pipes, Fittings and Sprinklers* stipulates the requirements for the contractor to provide invoices in the required format. This includes invoices having sufficient detail with the quantity and value of materials being itemised.

The Contract also states, *"If an invoice does not contain the required information or is not in the required format, the City is not required to pay the invoiced amount and may return the invoice to be reissued in accordance with the requirements of the Contract."*

Sales adjustment no. G3852

Purchase order P260373 was raised on 5 February 2024 for \$709.90 (inc GST) and included 12 separate product line descriptions. Invoice number G54740 dated 6 February 2024 for \$709.90 was issued by the supplier.

One item – valve ball stainless 50mm – priced \$84.95 (inc GST) was not received and was placed on backorder. The supplier issued sales adjustment no. G3852 dated 6 February 2024 for \$84.95 for the item. The City processed the invoice for \$624.95 – being net of the sales adjustment.

The item was subsequently delivered, and the supplier issued another invoice dated 5 March 2024 for \$84.95. All items on the purchase order were delivered and the City paid a total of \$709.90 (Inc GST).

Purchase order and invoice approval

A review of approval processes for purchase orders and invoices revealed that segregation of duties ensured that an employee did not approve payment of an invoice that related to a purchase order that they had previously approved, which is compliant with the *Purchasing of Goods and Services Protocol* (the Protocol).

One employee approved 32 invoices for payment, and another employee approved three invoices for payment. Neither of these employees approved any purchase orders. Approval of the purchase orders was undertaken by one of seven other employees with a variety of positions within the Parks and Natural Environment business unit.

Authorised officers and delegations of authority

The City's *Register of Delegation of Authority* (the Register) under section 1.1.15 Payments from Municipal Fund – Incurring Liabilities and Making Payments, lists the positions in the City with this delegated authority. The express power or duty delegated is under the *Local Government (Financial Management) Regulations 1996* –

Regulation 5 (1) (e) includes “to ensure proper authorisation for the incurring of liabilities...”; and

Regulation 11 (2) includes “...a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.”

The two positions that approved all invoices are listed on the Register. From the seven positions that approved purchase orders only two were on the Register.

The Protocol defines an Authorised Officer as someone nominated by their Director – *Authorised officers can approve purchase orders only and cannot authorise the payment of invoices associated with these purchase orders.*

The Internal Auditor sought advice from the Department of Local Government, Sport and Cultural Industries (the Department) to determine if the legislation requires that local government employees who approve purchase orders, therefore incurring liabilities, should have that authority delegated by the Chief Executive Officer and be included in the Register.

The Department advised that *“It is our view that the duties and powers to be exercised in the regulations that you referred to in the Local Government (Financial Management) Regulations 1996 are of a kind that would be suitable for delegation to employees. Please not [sic] that where the legislation refers to the local government having the power or duty it will firstly need to be delegated to the CEO and then on delegated to an employee by the CEO.”*

Legislation / Strategic Community Plan / Policy implications

Legislation *Local Government (Audit) Regulations 1996.*
 Local Government (Financial Management) Regulations 1996.
 Local Government Act 1995.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.

Policy Not applicable.

Risk management considerations

The City has controls in place which mitigates the risk exposures in the areas subject to audit. The controls must be consistently applied and regularly reviewed to ensure they remain relevant and robust.

Although detailed quotations were obtained, two purchase orders and three invoices were insufficiently detailed. This can result in disputes with suppliers; and make the receipting and checking of invoices more difficult. Insufficiently detailed invoices do not comply with the Contract.

Although the Protocol permits an employee who is an Authorised Officer to approve purchase orders, therefore incurring a liability, there is uncertainty about the authority of an Authorised Officer to perform this function without having formal delegation from the Chief Executive Officer.

A lack of controls, or inconsistent application of controls, by the City within the areas subject to audit increases the risks of significant reputational damage and/or financial losses being incurred through error or fraudulent activity.

Financial / budget implications

These activities are carried out using existing budgeted resources.

Regional significance

Ensuring compliance with legislative requirements and strong internal controls provides oversight which enhances the City's capability to deliver services to the district, and beyond, as relevant.

Sustainability implications

The financial, environmental and social sustainability of the City's operations depends on complying with legislation and ensuring effective controls and procedures are implemented for this to occur. Being accountable and transparent is part of the goals of the City's *Strategic Community Plan*.

Consultation

Internal consultation occurred with relevant employees from the business units of Financial Services and Parks and Natural Environment.

COMMENT

The status of the implementation of internal audit recommendations will be presented to a future Committee meeting.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr O'Neill, SECONDED Cr Vinciullo that the Audit and Risk Committee NOTES the outcomes of the internal audit into the review of payments made to Western Irrigation during March 2024.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

Nil.

8.6 NON-COMPLIANCE OF PREVIOUS COMPLIANCE AUDIT RETURN (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	32481, 09492, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee (Committee) to note the non-compliance based on the previous Compliance Audit Return.

EXECUTIVE SUMMARY

At the Committee meeting on 21 August 2023, Cr Fishwick requested that the Internal Auditor provide a quarterly report to the Committee on the Compliance Audit Return in accordance with the *Local Government (Audit) Regulations 1996*.

At the Committee meeting on 5 August 2024, the initial review based on the previous Compliance Audit Return was presented and noted.

This report provides details of non-compliance identified since the last report to the Committee.

It is therefore recommended that the Audit and Risk Committee NOTES:

- 1 The non-compliance of section 5.76 of the Local Government Act 1995, relating to the lodgment of annual returns; and*
- 2 Subject to the questions to be included in the 2024 Compliance Audit Return, this non-compliance will be reported to the Department of Local Government, Sport and Cultural Industries.*

BACKGROUND

Regulation 14 of the *Local Government (Audit) Regulations 1996* requires a local government to carry out a compliance audit for 1 January to 31 December each year.

After carrying out a compliance audit the local government prepares a compliance audit return in a form approved by the Minister. The Committee is to review the compliance audit return before it is presented to Council for adoption.

Regulation 15 requires the compliance audit return to be certified by the Mayor and the Chief Executive Officer before being submitted to the Department of Local Government, Sport and Cultural Industries, along with the relevant section of the minutes, by 31 March next following the period to which the compliance audit return relates.

The results of the City's Compliance Audit Returns for the past five years has shown:

- 2019 – two areas of non-compliance relating to disclosure of interest and local government employees.
- 2020 – two areas of non-compliance relating to optional questions and tenders for providing goods and services.
- 2021 – two areas of non-compliance relating to disclosure of interest.
- 2022 – no areas of non-compliance.
- 2023 – two areas of non-compliance relating to delegation of power/duty and disclosure of interest.

DETAILS

As per section 5.76 of the *Local Government Act 1995*, a relevant person other than the Chief Executive Officer must lodge with the Chief Executive Officer an annual return in the prescribed form by 31 August of that year.

As of 31 August 2024, four employees failed to lodge their annual return on time.

- One employee, in an acting position, submitted a late return due to an oversight.
- One employee submitted a late return whilst they were on extended leave.
- One employee submitted a late return due to an administrative oversight. The City did not identify that this position required a primary return and subsequent annual return to be completed.
- One employee has not submitted an annual return due to being on extended leave.

In 2024, to mitigate the risk of late return submissions the City corresponded with managers prior to 1 July to ensure that designated employees intending to take leave during the submission period submit their returns prior to their leave. The City had 10 designated employees on extended leave over the reporting period; with eight returns being submitted on time.

Subject to the questions to be included in the 2024 Compliance Audit Return, this non-compliance will be reported to the Department of Local Government, Sport and Cultural Industries in March 2025.

Issues and options considered

As required by section 28 of the *Corruption, Crime and Misconduct Act 2003*, the Chief Executive Officer made a notification of serious misconduct to the Corruption and Crime Commission on 1 October 2024.

The State Government's local government reforms include the following in relation to primary and annual returns:

- Amendments propose to remove the imprisonment penalty for failure to lodge a primary or annual return to enable infringement for this offence.
- Imprisonment is to remain a penalty for a failure to complete or to lodge a misleading or false return.
- Removal of the imprisonment penalty means that failure to lodge an annual or primary return will no longer automatically constitute notifiable serious misconduct under the *Corruption, Crime and Misconduct Act 2003*.
- A reporting requirement is proposed for the Local Government Inspector to be notified by the Chief Executive Officer, Mayor or President (as the case requires) if there is a failure to lodge or errors/omissions in returns.

Legislation / Strategic Community Plan / Policy implications

Legislation *Local Government (Audit) Regulations 1996.*
 Local Government Act 1995.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.

Policy Not applicable.

Risk management considerations

The risks associated with failing to comply with any legislative requirements can be caused by an ineffective workforce and/or work planning; this can result in financial and/or reputational damage.

Financial / budget implications

These activities are carried out using existing budgeted resources.

Regional significance

Ensuring compliance with legislative requirements and strong internal controls provides oversight which enhances the City's capability to deliver services to the district, and beyond, as relevant.

Sustainability implications

The financial, environmental and social sustainability of the City's operations depends on complying with legislation and ensuring effective controls and procedures are implemented for this to occur. Being accountable and transparent is part of the goals of the City's *Strategic Community Plan*.

Consultation

Internal consultation – where relevant – occurs with Managers and Directors.

COMMENT

Not applicable.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Kingston, SECONDED Cr Vinciullo that the Audit and Risk Committee NOTES:

- 1 The non-compliance of section 5.76 of the *Local Government Act 1995*, relating to the lodgment of annual returns; and**
- 2 Subject to the questions to be included in the 2024 Compliance Audit Return, this non-compliance will be reported to the Department of Local Government, Sport and Cultural Industries.**

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

Nil.

8.7 CONFIDENTIAL - INTERNAL AUDIT OUTCOMES - PROCUREMENT (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	11805, 22884, 36574, 105279
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

This report is confidential in accordance with the s5.23(2) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- (a) *a matter affecting an employee or employees.*
- (b) *the personal affairs of any person.*
- (f) *a matter that if disclosed, could be reasonably expected to:*
 - (ii) *endanger the security of the local government's property.*

A full report is provided to Elected Members under separate cover. The report is not for publication.

This item was dealt with later in the meeting, to be discussed after "Item 8.15 – Contract Extensions – 1 January 2024 to 30 June 2024", page 80 refers.

8.8 CONFIDENTIAL - INTERNAL AUDIT OUTCOMES - RECRUITMENT (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	110664, 105279
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for ‘noting’).

This report is confidential in accordance with the s5.23(2) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

(a) *a matter affecting an employee or employees.*

A full report is provided to Elected Members under separate cover. The report is not for publication.

This item was dealt with later in the meeting, to be discussed after “Item 8.15 – Contract Extensions – 1 January 2024 to 30 June 2024”, page 81 refers.

8.9 SETTING OF 2025 MEETING DATES - AUDIT AND RISK COMMITTEE (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Jamie Parry Director Governance and Strategy
FILE NUMBER	107022, 02153, 101515
AUTHORITY / DISCRETION	Executive - The substantial direction setting and oversight role of Council, such as adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

PURPOSE

For the Audit and Risk Committee to consider the setting of committee meeting dates for 2025.

EXECUTIVE SUMMARY

In order to assist with forward planning for all Elected Members, management and staff, a schedule of meeting dates has been prepared for the Audit and Risk Committee, ensuring synergy between meeting dates and critical statutory audit operations.

The setting of the 2025 Council meeting dates is scheduled to be presented at the Council meeting to be held on 19 November 2024. This report will provide Elected Members with two alternative meeting cycle options for their consideration however, the proposed meeting dates for the Audit and Risk Committee meeting are the same in both options.

It is therefore recommended that the Audit and Risk Committee ADOPTS the following meeting dates and times for the Audit and Risk Committee of the City of Joondalup to be held at the Joondalup Civic Centre (Conference Room 1), Boas Avenue, Joondalup:

- 1 *Monday 24 February 2025, commencing at 6.00pm;*
- 2 *Monday 19 May 2025, commencing at 6:00pm;*
- 3 *Monday 4 August 2025, commencing at 6:00pm;*
- 4 *Monday 10 November 2025, commencing at 6:00pm.*

BACKGROUND

The Audit and Risk Committee was re-established at the Special Council meeting held on 6 November 2023 (CJ213-11/23 refers), and the Audit and Risk Committee's Terms of Reference were adopted at that time.

- 1 guide and assist the City in carrying out its functions:
 - 1.1 under Part 6 - Financial Management, of the *Local Government Act 1995*;
 - 1.2 in relation to audits conducted under Part 7 - Audit, of the *Local Government Act 1995*;
 - 1.3 relating to other audits and other matters related to financial management;
- 2 review the Chief Executive Officer's report into the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control and legislative compliance, presented to it by the Chief Executive Officer under regulation 17 of the *Local Government (Audit) Regulations 1996* and:
 - 2.1 report to the Council the results of that review;
 - 2.2 give the Council a copy of the Chief Executive Officer's report;
- 3 review the Chief Executive Officer's report into the appropriateness and effectiveness of the City's financial management systems and procedures under regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* and:
 - 3.1 report to the Council the results of that review;
 - 3.2 give the Council a copy of the Chief Executive Officer's report;
- 4 support the auditor of the City to conduct an audit and carry out the auditor's other duties under the *Local Government Act 1995* in respect of the City and to oversee the implementation of any actions in accordance with regulation 16(f) of the *Local Government (Audit) Regulations 1996*;
- 5 consider the adequacy and effectiveness of internal controls by reviewing reports from the Internal Auditor, the Administration, Office of the Auditor General, consultants and other external oversight agencies as appropriate;
- 6 enquiring with the Internal Auditor or the Administration about processes to detect and prevent fraud or corruption and to their awareness of any suspected, alleged or actual fraud or corruption and the City's response to it (subject to confidentiality considerations);
- 7 assessing the adequacy of the annual internal audit plan and the three-year internal audit plan;
- 8 identify and refer specific projects or investigations deemed necessary through the Chief Executive Officer, the Internal Auditor and the Council if appropriate and receive any reports detailing the results of those investigations;
- 9 review the strategic risks to the City and the plans to minimise or respond to those risks. This includes assessing whether risks that may prevent the City from achieving its objectives or maintaining its reputation have been identified.

DETAILS

The Audit and Risk Committee is a committee required to be established in accordance with the *Local Government Act 1995* and associated regulations. It is responsible for matters associated with all aspects of financial auditing, legislative compliance, risk management and reviewing the efficiency of the City's use of resources.

Meetings of this committee are usually associated with statutory reporting requirements, including endorsement of the Annual Compliance Audit Return, appointment of the City's Auditor, and adoption of the Audited Financial Statements and Annual Report.

The Compliance Audit Return is required to be endorsed by Council and submitted to the Department of Local Government, Sport and Cultural Industries before 31 March annually.

Consideration of the City's financial audit often occurs in August / September, with the audited financial statements proposed to be finalised by the Office of Auditor General (OAG) by December, enabling review and adoption of the financial statements by the committee and Council usually by the end of December. However, in recent years the presentation of the audited financial statements to Council has been delayed.

The setting of the 2025 Council meeting dates is scheduled to be presented at the Council meeting to be held on 19 November 2024. This report will provide Council with two alternative meeting cycle options for their consideration however, the proposed meeting dates for the Audit and Risk Committee meeting are the same in both options.

Issues and options considered

The Audit and Risk Committee can either:

- adopt the meeting dates as proposed in this Report
or
- amend the meeting dates.

Legislation / Strategic Community Plan / Policy implications

Legislation *City of Joondalup Meeting Procedures Local Law 2013.*
 Local Government Act 1995.
 Local Government (Audit) Regulations 1996.
 Local Government (Administration) Regulations 1996.
 Local Government (Financial Management) Regulations 1996.

10-Year Strategic Community Plan

Key theme	5. Leadership.
Outcome	<p>5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.</p> <p>5-4 Responsible and financially sustainable - you are provided with a range of City services which are delivered in a financially responsible manner.</p>
Policy	Not applicable.

Risk management considerations

Should forward planning of committee meetings not be identified, then there is a risk for meetings to be held on an ad-hoc basis, lacking coordination with other key meetings and corporate planning processes.

Financial / budget implications

Not applicable.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

The proposed dates have been based on the statutory reporting outcomes required of the Audit and Risk Committee, the broader monthly meeting cycle of Council, as well as being cognisant of proposed meeting dates for a variety of other committees and civic events.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Hutton, SECONDED Cr Pizzey that the Audit and Risk Committee ADOPTS the following meeting dates and times for the Audit and Risk Committee of the City of Joondalup to be held at the Joondalup Civic Centre (Conference Room 1), Boas Avenue, Joondalup:

- 1 Monday 24 February 2025, commencing at 6.00pm;
- 2 Monday 19 May 2025, commencing at 6:00pm;
- 3 Monday 4 August 2025, commencing at 6:00pm;
- 4 Monday 10 November 2025, commencing at 6:00pm.

PROCEDURAL MOTION - THAT THE ITEM BE DEFERRED

MOVED Cr Raftis, **SECONDED** Cr O'Neill that Item 8.9 Setting of 2025 Meeting Dates, **BE DEFERRED** to a future meeting of the Audit and Risk Committee on a date and time to be determined by the Presiding Member, as per clause 10.1(a) of the *City of Joondalup Meeting Procedures Local Law 2013*.

The Motion was Put and

CARRIED (4/2)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston and Cr O'Neill.

Against the Motion: Cr Pizzey and Cr Vinciullo.

ATTACHMENTS

Nil.

8.10 ANNUAL CORPORATE COMPLIANCE CALENDAR (WARD – ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Jamie Parry Director Governance and Strategy
FILE NUMBER	110921, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for ‘noting’).

PURPOSE

For the Audit and Risk Committee to note the updated Annual Corporate Compliance Calendar.

EXECUTIVE SUMMARY

Local government operations and day-to-day business are governed and regulated by a vast array of legislation. The broad nature of this legislation requires the City to maintain a high degree of monitoring and oversight to ensure the City is complying with its legislative responsibilities and reporting requirements. As part of the City’s corporate risk oversight, the City’s Corporate Compliance Calendar was developed and endorsed in 2014 as a mechanism to monitor the City’s legislative reporting and compliance regime.

The Corporate Compliance Calendar (Attachment 1 refers) has been reviewed through an assessment of the legislative responsibilities affecting local governments, against the Western Australian Local Government Association (WALGA) template, and in consultation with Business Unit Managers and Directors. The calendar is not a static tool and can be added to or changed, as and when the need arises.

It is therefore recommended that the Audit and Risk Committee notes the updated Annual Corporate Compliance Calendar as provided in Attachment 1 to this Report.

BACKGROUND

At its meeting held on 24 September 2013 (CJ190-09/13 refers), Council adopted a *Risk Management Policy* and endorsed the City’s *Risk Management Framework* as a mechanism to raise the profile of risk, improve the City’s approach to risk and embed risk management across all the City’s systems and processes. The City’s *Risk Management Framework* was subsequently update at the Council meeting held on 26 March 2024 (CJ063-03/24 refers).

As part of the framework’s implementation, a Corporate Risk Register was developed which included the identification of a number of actions to monitor and minimise risk across a range of the City’s organisational activities. One control action was the need to develop a Corporate Compliance Calendar to monitor the City’s compliance with legislative obligations and respond to new legislation that places obligations on the City.

At the Executive Leadership Team (ELT) meeting held on 28 July 2014, the Chief Executive Officer (CEO) endorsed the City's inaugural Corporate Compliance Calendar.

As part of the CEO's three yearly review of risk management, internal control and legislative compliance, the City's Auditor has recommended that the City updates and actively uses the Annual Corporate Compliance Calendar to ensure that compliance with legislative requirements are met in a timely manner.

The Corporate Compliance Calendar (Attachment 1 refers) has been reviewed through an assessment of the legislative responsibilities affecting local governments, against the WALGA template, and in consultation with Business Unit Managers and Directors. The calendar is not a static tool and can be added to, as and when the need arises.

The calendar is updated on a monthly basis and reported through to the CEO on a monthly basis to monitor the City's legislative obligations as well as to identify areas of upcoming legislative responsibility that may need to commence.

DETAILS

At its meeting held on 19 September 2023 (CJ186-09/23 refers), Council resolved, in part, to:

"2.3 present the updated Risk Registers and Corporate Compliance Calendar to a future Audit and Risk Committee meeting, prior to the end of 2023, for consideration."

At the Audit and Risk Committee meeting held on 13 November 2023, the Committee resolved as follows:

"That the Audit and Risk Committee:

- 1 NOTES the Annual Corporate Compliance Calendar as provided in Attachment 1 to this Report;*
- 2 RECEIVES the updated Annual Corporate Compliance Calendar at each Ordinary Committee meeting, for noting."*

This report is presented to the Audit and Risk Committee in accordance with the Committee's decision of 13 November 2023.

Issues and options considered

The Council may choose to:

- note the Corporate Compliance Calendar
- accept the Corporate Compliance Calendar on an annual basis for noting or
- accept the Corporate Compliance Calendar on a quarterly basis for noting.

Legislation / Strategic Community Plan / Policy implications

Legislation *Local Government Act 1995.*

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce.

Policy Not applicable.

Risk management considerations

The Corporate Compliance Calendar is a useful tool to ensure that the City's legislative responsibilities are being met.

Financial / budget implications

Not applicable.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

The revised Corporate Compliance Calendar was developed in consultation with all Directors and Business Unit Managers, as well as using the WALGA template and other resources as a guide.

COMMENT

The Corporate Compliance Calendar offers a simple but effective way for the City and the CEO to monitor a local government's legislative reporting responsibilities. Items in the Corporate Compliance Calendar can be added to as and when the need arises and will require the cooperation of Business Units to ensure that accurate information is recorded.

VOTING REQUIREMENTS

Simple Majority.

The Manager Audit, Risk and Executive Services left the Room at 8.00pm.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr Raftis that the Audit and Risk Committee NOTES the Annual Corporate Compliance Calendar as provided in Attachment 1 to this Report.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

1. 2024 Corporate Compliance Calendar [8.10.1 - 24 pages]

8.11 BENEFITS REALISATION FRAMEWORK IMPLEMENTATION OCTOBER 2024 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Jamie Parry Director Governance and Strategy
FILE NUMBER	111020, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

This item was brought forward to be dealt with earlier in the meeting, to be discussed after "Item 8.2 –Risks Associated with Beenyup Wastewater Treatment Plant", page 22 refers.

8.12 CHIEF EXECUTIVE OFFICER - MONITORING OF ANNUAL LEAVE AND LONG SERVICE LEAVE ACCRUALS (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Jamie Parry Director Governance and Strategy
FILE NUMBER	74574, 108783, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee to note the annual leave and long service leave accruals for the Chief Executive Officer.

EXECUTIVE SUMMARY

At the Audit and Risk Committee meeting held on 9 August 2021 a report (Item 3 refers) was presented on the outcomes of an internal audit into payments made to former employees (Chief Executive Officer, Directors and Managers).

At this meeting, a report was requested in relation to the establishment of a reporting system for the Chief Executive Officer's leave accruals. This report is intended to be provided annually to inform the Committee of the Chief Executive Officer's leave accruals, as requested.

It is therefore recommended that the Audit and Risk Committee NOTES the annual and long service leave accruals for the Chief Executive Officer as at 30 September 2024.

BACKGROUND

The current Chief Executive Officer's contract includes the following clause:

"14.4 The Chief Executive Officer must take annual leave regularly to prevent more than 8 weeks of annual leave accruing at any time. In the event that the Chief Executive Officer has annual leave accrued beyond 8 weeks, the Council may direct the Chief Executive Officer to take the amount of leave accrued in excess of 8 weeks, on giving the Chief Executive Officer four (4) weeks' notice. The Chief Executive Officer agrees to comply with such a direction."

At the Audit and Risk Committee meeting held on 9 August 2021 a report was requested in relation to the establishment of a reporting system for the Chief Executive Officer's leave accruals.

DETAILS

A control, in the form of regular reports on accrued leave, shows the number of days of accrued leave for the Chief Executive Officer, for:

- annual leave (not including future leave booked)
- annual leave (including future leave booked)
- long service leave (not including future leave booked)
- long service leave (including future leave booked)
- total combined leave (including future leave booked).

An annual report is presented to the Audit and Risk Committee detailing the number of days of leave accrued by the Chief Executive Officer. The Chief Executive Officer has the following leave accrued, as at 30 September 2024:

- Annual leave (not including future leave booked) – 3.98 days.
- Annual leave (including future leave booked) – 20.98 days.
- Long service leave (not including future leave booked) – 22.75 days (*note this is pro rata long service leave, which the Chief Executive Officer cannot use until 7 years of service (currently at 3.5 years of service).
- Long service leave (including future leave booked) – 22.75 days (*as above, there is no future Long Service Leave booked as the Chief Executive cannot use Long Service Leave until 7 years service).
- Total combined leave (including future leave booked) – 43.73 days (*Long Service Leave of 22.75 days cannot be used until 7 years service).

Legislation / Strategic Community Plan / Policy implications

Legislation Not applicable.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-4 Responsible and financially sustainable - you are provided with a range of City services which are delivered in a financially responsible manner.

Policy Not applicable.

Risk management considerations

The accrual of excessive leave presents a risk to the City, including financial liability for the City and health and welfare risks for employees. In certain circumstances excessive accrued leave may also be considered as a red flag for fraudulent behaviours.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

This control will provide transparent and regular reporting of leave accruals for the Chief Executive Officer to assist in the effective monitoring and management of excessive leave.

VOTING REQUIREMENTS

Simple Majority.

The Manager Audit, Risk and Executive Services entered the Room at 8.03pm.

OFFICER'S RECOMMENDATION MOVED Cr Kingston, SECONDED Cr Hutton that the Audit and Risk Committee NOTES the annual and long service leave accruals for the Chief Executive Officer as at 30 September 2024.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

Nil.

8.13 CUSTOMER COMPLAINTS - QUARTER 1 - 2024/25 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Jamie Parry Director Governance and Strategy
FILE NUMBER	48420,101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

To provide the Audit and Risk Committee a summary of compliments and complaints received by the City for the period July to September 2024 (Quarter 1).

EXECUTIVE SUMMARY

At the Ordinary Council Meeting held on 28 November 2023 (CJ227-11/23 refers), Council approved the proposed structure, scope, and timelines for a quarterly report. This ongoing report will be provided to the Audit and Risk Committee and will include information and analysis of customer complaints and feedback, highlighting any perceived trending issues within the community or City organisation.

This quarterly report offers the Audit and Risk Committee insights into customer complaints and feedback for the City of Joondalup.

It equips the Committee with an understanding of community sentiment and trends, thereby enhancing Committee oversight and supporting informed discussion and decision making. Through regular review, the City can identify the root cause of reoccurring issues and mitigate risk.

Reporting compliments also provides the Audit and Risk Committee with enhanced assurance, a balanced and comparative view of organisational health and insights into what is working well.

Front-line staff handle complaints whenever possible. Those that cannot be resolved at the point of service are escalated to the Customer Relations Advocate for thorough investigation and response.

In Quarter 1 of 2024-25, the City received 12,991 requests that included 45 complaints and 88 compliments.

Please note that the feedback in this report is sourced from one data source only (Customer Relationship Management system). Occasionally, we include a representative sample of significant feedback to ensure comprehensive issue representation.

It is therefore recommended that the Audit and Risk Committee NOTES the report on customer compliments, complaints, and feedback for Quarter 1, 2024-25.

BACKGROUND

Complaints related matters are shared as part of operational service delivery and are also reported in monthly business unit reports.

The City regards the management of complaints as a crucial and integral component of its service, program, and project delivery. In any organisation, errors, misunderstandings, customer dissatisfaction and unforeseen challenges are bound to arise. Thus, effective complaint handling serves as a vital mechanism for addressing issues proactively and preventing their escalation.

Well-defined procedures and guidelines are in place to ensure the appropriate handling of complaints. The guidelines are in accordance with the Australian Standards on complaint handling (AS/NZS 10002:2014; AS ISO 10002-2006) and align with the requirements set forth by the Ombudsman of Western Australia.

The City's *Customer Service Charter* promotes the standards of service that customers can expect. While the City consistently strives to meet these standards, it is reasonable to acknowledge that, on occasion, the City may not meet the expectations of all residents.

Currently, all complaints directed to, or received by the Customer Relations Advocate are recorded in the City's customer database and its record management system which serves as a data source for reporting obligations.

Definition and characterisation of complaints

Complaint	<p>An expression of dissatisfaction with the quality of services or products of the City and its contractors, or with actions of employees or contractors in the provision of those services, when legally and legislatively required.</p> <p>A complaint is not:</p> <p>A request for service; or A complaint against another resident, business or group.</p>
Compliment	An expression of praise, gratitude or congratulations.

DETAILS

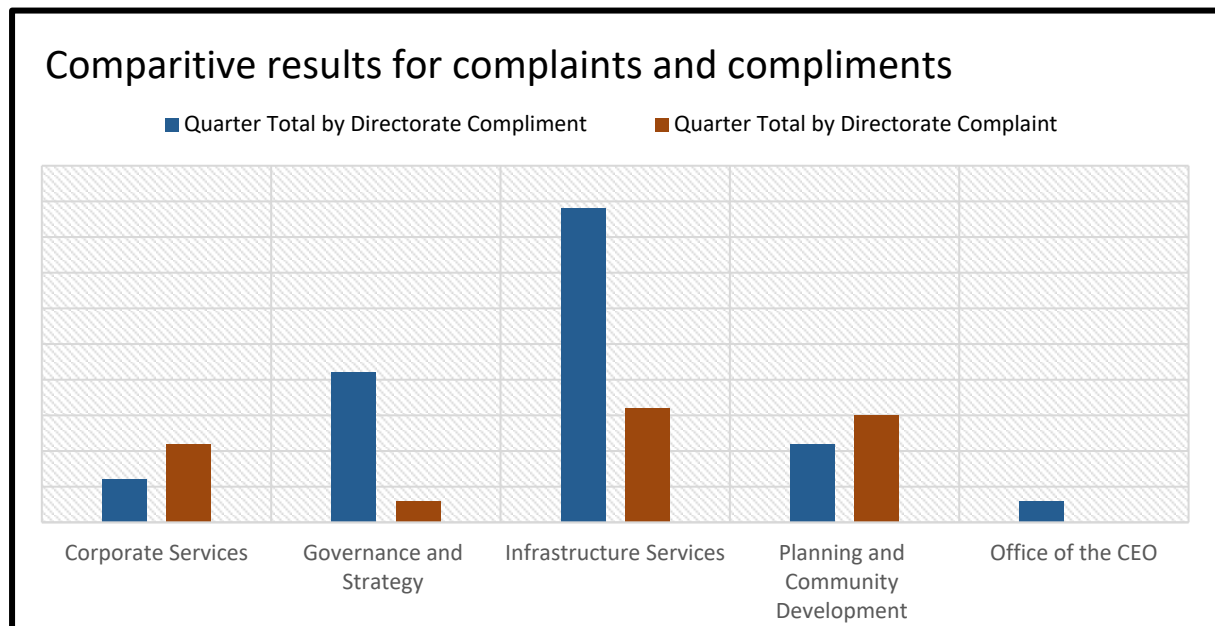
Compliments and Complaints – Quarter 1

	Jul 2024	Aug 2024	Sept 2024	Total Quarter
Compliments	27	38	24	88
Complaints	10	21	15	45

Breakdown by Directorate

Directorate	Jul 2024		Aug 2024		Sept 2024		Quarter Total by Directorate	
	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint
Corporate Services	4	2	0	7	4	2	6	11
Governance and Strategy	1	1	18	1	2	1	21	3
Infrastructure Services	18	4	13	6	14	7	44	17
Planning and Community Development	2	3	6	8	3	4	11	15
Office of the CEO	2	0	0	0	1	1	3	1
TOTAL	27	10	37	22	24	15	88	45

Complaints



45 complaints were recorded in Quarter 1.

In August 2024 the distribution of rates notices significantly influenced the volume of complaints, primarily due to dissatisfaction with the process and policy relating to payment, and additional charges. The introduction of a new contractor for Bulk Green Waste pickup also added to the increase in complaints, with residents expressing concerns about service quality. Additionally, the implementation of new paid parking machines received some negative feedback, although the majority of residents responded positively. Each of these issues are being addressed in the required manner to ensure the continued provision of quality service and customer satisfaction.

Category	Jul 2024	Aug 2024	Sept 2024
City contractors	2	3	0
City services	3	5	8
Policy or procedure	0	2	1
Conduct of staff	1	3	1
Delay in correspondence	0	1	0
Fees and charges	0	2	1
Level of customer service	0	3	2
Complaint about City facility or asset	0	0	0
Driving of city vehicles	0	1	0
Other complaints	4	0	1
Unsubstantiated	0	1	0

Mediation

One referral was forwarded to the Citizens Advice Bureau during Quarter 1, 2024-25.

This was due to an ongoing neighbourly dispute relating to a dividing fence between their properties.

Ombudsman Western Australia

Two enquiries were received from the office of the Western Australia Ombudsman in Quarter 1.

- 1 Resident alleges that the City has not accepted responsibility for damage to his car after LGIS declined his insurance claim. The damage is believed to have been caused by a stone ricocheting from equipment being operated by a City contractor.

Outcome pending.

- 2 Resident alleges that the City has not accepted responsibility for damage to his driveway and vehicle after LGIS declined his insurance claim. The resident believes that the damage was caused by bore water spraying from a City sprinkler in a nearby park.

Outcome pending.

Compliments

88 compliments were recorded in Quarter 1. Breakdown of compliments provided below, with 48% praising City staff and customer service, and 40% relating to the City's service offering.

Many people praised City employees for their exceptional customer support, highlighting their prompt, efficient and helpful service. Others appreciated the courteous and knowledgeable assistance they received. There were also a significant number of compliments related to the Citizenship Ceremony.

Category	Jul 2024	Aug 2024	Sept 2024
Compliments towards staff	15	13	14
Compliments about services	6	22	7
City contractors	1	1	2
General compliment	1	1	1
Compliments about facilities	4	0	0

Legislation / Strategic Community Plan / Policy implications

Legislation Not applicable.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-1 Capable and effective - you have an informed and capable Council backed by a highly skilled workforce.

Policy Not applicable.

Risk management considerations

By developing a quarterly report to Audit and Risk Committee on customer complaints and feedback the City can identify trends and implement corrective actions as required.

Financial / budget implications

Not applicable.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

Identifying and analysing trends in complaints helps to address systemic issues, while root cause analysis provides insights for long-term solutions. Balancing these factors, along with compliance, fairness, and actionable recommendations, forms the foundation for effective complaint management and organisational improvement.

Customer compliments significantly outnumber complaints each month. While factors such as resourcing, capital works and project works can influence these numbers at times, Quarter 1 has not revealed any issues that require immediate attention.

VOTING REQUIREMENTS

Simple Majority.

The Acting Director Planning and Community Development left the Room at 8.04pm.

OFFICER'S RECOMMENDATION MOVED Cr Kingston, SECONDED Cr Vinciullo that the Audit and Risk Committee NOTES the report on customer compliments, complaints and feedback for Quarter 1, 2024-25.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.
Against the Motion: Nil.

ATTACHMENTS

Nil.

8.14 ELECTED MEMBER DINNER REPORT QUARTER 1 - JULY - SEPTEMBER 2024 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Jamie Parry Director Governance and Strategy
FILE NUMBER	110756, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee to note attendees to Elected Member Dinners as per Clause 10 of the *Elected Members' Entitlements Policy*, which provides that *details of invited guests that attend elected member dinners are to be reported to the Audit and Risk Committee on a quarterly basis.*

EXECUTIVE SUMMARY

Elected Members are entitled under the *Elected Members' Entitlement Policy* (the Policy) to host up to six dinners per financial year and invite up to nine guests to each dinner.

Clause 10 of the *Elected Members' Entitlements Policy* provides that *details of invited guests that attend elected member dinners are to be reported to the Audit and Risk Committee on a quarterly basis.*

For an Elected Member Dinner to occur a quota of three Councillors are required to host tables.

It is recommended that the Audit and Risk Committee NOTES two Elected Member Dinners were held in Quarter 1 - Friday 26 July and Friday 30 August.

BACKGROUND

Elected Member dinners are a provision within the *Elected Members' Entitlement Policy*. At its meeting held on 18 May 2021 (CJ072-05/21 refers), Council reviewed and endorsed the policy with clause 10.1 identifying the parameters relating to elected member dinners as follows:

- "a To provide an avenue to facilitate networking possibilities and for elected members to undertake discussions with various representatives of the community, the Council has agreed to host Elected Member dinners.*
- b The Mayor is entitled to host six dinners per calendar year, and each Ward a total of 12 each year, based on six dinners per Ward Councillor.*
- c Each table will allow for the Elected Member as host, plus up to a maximum of nine guests. Except for the Elected Member's spouse or partner, all guests invited are to have a relationship with the City or be a stakeholder of the City. Prior to an Elected Member dinner, Elected Members are to advise the City the details of their invited guests and their relationship with the City. Details of invited guests that attend elected member dinners are to be reported to the Audit and Risk Committee on a quarterly basis."*

DETAILS

Elected Members are entitled, under the *Elected Members' Entitlement Policy* (the Policy), to host up to six dinners per financial year and invite up to nine guests to each dinner.

Clause 10 of the *Elected Members' Entitlements Policy* provides that “*details of invited guests that attend elected member dinners are to be reported to the Audit and Risk Committee on a quarterly basis.*”.

Issues and options considered

The Committee may accept the report as presented or request further information.

Legislation / Strategic Community Plan / Policy implications

Legislation *Local Government Act 1995.*

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-2 Proactive and represented- you are confident that the City is advocating on your behalf for initiatives that benefit the community.

Policy *Elected Members' Entitlements Council Policy.*

Risk management considerations

Not applicable.

Financial / budget implications

The 2023-24 budget for elected member dinners is \$10,000 (excluding staffing costs).

All amounts quoted in this report are exclusive of GST.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

Elected Members are entitled, under the *Elected Members' Entitlement Policy*, to host up to six dinners per financial year and invite up to nine guests to each dinner.

Clause 10 of the *Elected Members' Entitlements Policy* provides that *details of invited guests that attend elected member dinners are to be reported to the Audit and Risk Committee on a quarterly basis.*

Two Elected Member Dinners were held in Quarter 1 on Friday 26 July and Friday 30 August.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Kingston, SECONDED Cr Vinciullo that the Audit and Risk Committee NOTES two Elected Member Dinners were held in Quarter 1 on Friday 26 July and Friday 30 August.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

1. CONFIDENTIAL REDACTED - RSVP List Elected Member Dinner - 26 July 2024
[8.14.1 - 1 page]
2. CONFIDENTIAL REDACTED - RSVP List Elected Member Dinner - 30 August 2024
[8.14.2 - 1 page]

8.15 CONTRACT EXTENSIONS - 1 JANUARY 2024 TO 30 JUNE 2024 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Chris Leigh Acting Director Corporate Services
FILE NUMBER	07032, 101515
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

PURPOSE

For the Audit and Risk Committee to note the details of contracts extended by the Chief Executive Officer between 1 January 2024 to 30 June 2024.

EXECUTIVE SUMMARY

The schedule of contracts extended by the Chief Executive Officer during the period 1 January 2024 to 30 June 2024 is provided in Attachment 1.

It is recommended that the Audit and Risk Committee NOTES the contracts extended by the Chief Executive Officer during the period 1 January 2024 to 30 June 2024, forming Attachment 1 to this Report.

BACKGROUND

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

DETAILS

Council has delegated to the Chief Executive Officer the authority to approve all contract extensions on tenders approved by Council subject to a report to the Audit Committee being prepared on a half-yearly basis providing details of those contracts extended.

Six contracts were extended during the period 1 January 2024 to 30 June 2024.

Issues and options considered

The option to extend the contracts by the Chief Executive Officer is required to maintain continuity of the applicable services to the City.

Legislation / Strategic Community Plan / Policy implications

Legislation The City's legal advice is that under section 5.41(d) of the *Local Government Act 1995* the Chief Executive Officer may be delegated the power to extend a contract – provided the Chief Executive Officer does not extend the contract beyond the “total term of the Contract” specified by the Council in the resolution.

10-Year Strategic Community Plan

Key theme 5. Leadership.

Outcome 5-4 Responsible and financially sustainable - you are provided with a range of City services which are delivered in a financially responsible manner.

Policy Not applicable.

Risk management considerations

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

Financial / budget implications

In accordance with each individual Contract and approved budget limits.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

This report provides the Audit Committee with details of contracts originally approved by Council or by the Chief Executive Officer under delegated authority, which have subsequently been extended by the Chief Executive Officer during the period from 1 January 2024 to 30 June 2024.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Raftis, SECONDED Cr Kingston that the Audit and Risk Committee NOTES the contracts extended by the Chief Executive Officer during the period 1 January 2024 to 30 June 2024, forming Attachment 1 to this report.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

ATTACHMENTS

1. Contract Extensions Half Yearly Report 1 January 2024 to 30 June 2024 [8.15.1 - 1 page]

8.7 **CONFIDENTIAL - INTERNAL AUDIT OUTCOMES - PROCUREMENT (WARD - ALL)**

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	11805, 22884, 36574, 105279
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

This report is confidential in accordance with the s5.23(2) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- (a) *a matter affecting an employee or employees.*
- (b) *the personal affairs of any person.*
- (f) *a matter that if disclosed, could be reasonably expected to:*
 - (ii) *endanger the security of the local government's property.*

A full report is provided to Elected Members under separate cover. The report is not for publication.

Cr Kingston left the Room at 8.28pm and returned at 8.30pm.

The Director Governance and Strategy left the Room and returned at 8.35pm.

OFFICER'S RECOMMENDATION MOVED Cr Raftis, SECONDED Cr Kingston that the Audit and Risk Committee NOTES the outcomes of the internal audits related to:

- **Changes to supplier bank details.**
- **Employee to supplier relationships.**
- **Potential duplicate invoices and/or payments.**

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.
Against the Motion: Nil.

8.8 CONFIDENTIAL - INTERNAL AUDIT OUTCOMES - RECRUITMENT (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	110664, 105279
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for ‘noting’).

This report is confidential in accordance with the s5.23(2) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

(a) *a matter affecting an employee or employees.*

A full report is provided to Elected Members under separate cover. The report is not for publication.

Cr Pizzey left the Room at 8.39pm and returned at 8.41pm.

OFFICER’S RECOMMENDATION MOVED Cr Hutton, SECONDED Cr Raftis that the Audit and Risk Committee NOTES the outcomes of the internal audit into recruitment and subsequent appointment of employees to positions that were advertised internally within the City.

The Motion was Put and

CARRIED (6/0)

In favour of the Motion: Cr Raftis, Cr Hutton, Cr Kingston, Cr O'Neill, Cr Pizzey and Cr Vinciullo.

Against the Motion: Nil.

9 URGENT BUSINESS

Nil.

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

11 REQUESTS FOR REPORTS FOR FUTURE CONSIDERATION

Cr O'Neill requested a report in relation to the City's *On the Spot Reward Protocol*, how the Protocol operates and how the rewards are distributed to officers of the City.

The Manager Human Resources left the Room at 8.52pm.

12 CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 8.53pm the following Committee Members being present at that time:

CR JOHN RAFTIS
CR LEWIS HUTTON
CR DANIEL KINGSTON
CR ROHAN O'NEILL
CR REBECCA PIZZEY
CR PHILLIP VINCIULLO

**28 OCTOBER 2024 - AUDIT AND RISK COMMITTEE - MINUTES
ATTACHMENTS**

**8.1 OFFICE OF THE AUDITOR GENERAL PERFORMANCE AUDIT –
MANAGEMENT OF STAFF EXIT CONTROLS IN LOCAL GOVERNMENT ENTITIES
(WARD - ALL).....2**

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Report 25: 2023-24 | 28 June 2024

PERFORMANCE AUDIT

Staff Exit Controls at Large Local Government Entities



**Office of the Auditor General
for Western Australia**

Audit team:

This audit was conducted by Paxon Group engaged under section 29 of the *Auditor General Act 2006*.

The audit was conducted under the direction of Nayna Raniga and Andrew Harris.

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Staff Exit Controls at Large Local Government Entities

Report 25: 2023-24
28 June 2024

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

STAFF EXIT CONTROLS AT LARGE LOCAL GOVERNMENT ENTITIES

This report has been prepared for submission to Parliament under the provisions of sections 24 and 25 of the *Auditor General Act 2006*.

Performance audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

This audit assessed whether eight large metropolitan local government entities effectively and efficiently manage the exit of staff to minimise security, asset and financial risks.

I wish to acknowledge the entities' staff for their cooperation with this audit.

A handwritten signature in black ink, appearing to be 'C Spencer'.

Caroline Spencer
Auditor General
28 June 2024

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Auditor General's overview

This audit assessed the effectiveness of staff exit controls at eight large metropolitan local government entities. It follows similar audits in both State government entities and government trading enterprises (GTE). The eight entities employ a large number of staff, often across multiple locations, many of whom are casual and temporary employees. In our audit period they also incurred significant staff turnover.



Overall we found that payroll and finance controls were largely effective, but physical security and information technology risks were not always minimised and there were gaps in the documentation of the return of assets. Although this exposes the entities to increased risk, I am pleased that we did not find any instances where information systems had been accessed inappropriately or where assets had been lost or stolen.

All the entities had processes in place for staff exits but their maturity and design varied. Similar to State government entities and GTEs we found that they did not effectively document the assessment of risk and adjust controls to take account of staff leaving high integrity positions.

The risks and challenges identified in my report are not confined to the eight entities we audited. I encourage all public sector entities to look at the findings and recommendations in this report, and draw on the better practice guidance provided in Appendix 1. These should be applied by entities to meet their operational requirements to ensure they have effective staff exit controls in place.

Executive summary

Introduction

Our Office regularly conducts audits to ensure that controls are effective and working as intended. Our recent audits of staff exit controls in State government entities and government trading enterprises (GTE) found access to work premises and information technology (IT) were not consistently cancelled immediately, and exit controls were not assessed for risk and were not adjusted for high integrity positions.

This audit assessed whether eight large metropolitan local government entities (entities) effectively and efficiently manage the exit of staff to minimise security, asset and financial risks. We considered if these entities have appropriate policies and procedures, and whether these are complied with to effectively manage staff exits. This report names local government entities in highlighting good practice and areas to improve. These learnings can be applied more broadly across local government entities and the public sector. Entities have not been named where financial controls are applicable.

Background

The risks relating to staff exits are common to all public sector entities. The local government sector is no exception. It employs a large number of staff, often across multiple locations, many of whom are casual and temporary employees. Entities often see large movements in staff. Our audit covered staff exits during the period 1 January 2023 to 31 December 2023 (Table 1).

City	Headcount	Total staff exits	Casual and temporary staff exits	Permanent staff exits
Armadale	701	213	100	113
Canning	813	270	125	145
Gosnells	671	112	47	65
Joondalup	1,014	207	134	73
Rockingham	725	194	88	106
Stirling	1,490	289	169	120
Swan	1,118	235	67	168
Wanneroo	957	187	43	144
Total	7,489	1,707	773	934

Source: OAG using audited entity information

Table 1: Headcount and the number of staff exits at the eight local government entities in 2023

Entities need to ensure when a staff member leaves that premises and information are protected, and all public assets recovered. Ineffective controls increase the risk of security breaches and the loss of information, physical assets and public money.

When staff leave by resignation, retirement, end of contract or through dismissal the entity should:

- immediately cancel access to information systems, premises and confidential information

- revoke all physical controls such as identity cards, security access passes (fobs or cards) and keys
- collect all entity owned property
- offer exit interviews
- issue a reminder of the individual's ongoing obligations not to disclose entity information.

Entities should also consider and assess risks presented by staff leaving high integrity positions, or are terminated for misconduct or other adverse reasons. Risk assessments help entities to identify and understand security implications and reduce risks to information, assets and finances. Information to assist entities to manage these risks is included in Appendix 1.

Risk assessments are better managed by adopting a systematic approach that is documented in exit procedures and checklists used by entities. This includes considering post-employment integrity risks and making clear the ongoing requirement for staff to maintain security of information and return all IT assets when the person's employment ends.¹

To manage staff exits effectively entities require policies and procedures that coordinate activities across multiple business units (these can include human resources, payroll, finance, security, IT and fleet). Entities also need to monitor staff exits to ensure compliance with their policies and procedures, and reduce risk.



Source: OAG using audited entity process maps and information

Note: The business unit names and configurations may vary at different entities.

Figure 1: Five key business units generally involved in the staff exit management process

¹ Office of the Auditor General, [Local Government 2022-23 – Information Systems Audit Results](#), OAG, 27 May 2024.

Conclusion

The entities we audited were partly effective in managing staff exits to minimise security, asset and financial risks. Payroll and finance controls in all eight entities were largely effective, but physical security and IT risks were not always minimised and there were gaps in the documentation of the return of assets. Although this exposes the entities to increased risk, we did not find any instances where information systems had been accessed inappropriately or where assets had been lost or stolen.

All the entities had processes in place for staff exits but their maturity and design varied. Entities' monitoring and oversight of the completion and effectiveness of exit controls was limited. Documentation of end-to-end processes varied across the eight entities, and only two entities had processes in place which enabled them to monitor that all exit activities have been completed. Data to check whether IT and security access had been cancelled was inadequate in most entities, mainly because the ageing systems in use at these entities lacked effective reporting functionality.

Similar to State government entities and GTEs, local government entities are not yet mature in assessing risk and adjusting staff exit controls to take account of high integrity positions. Factors such as access to confidential information and/or critical systems are not subject to risk assessment and exit controls are not adjusted accordingly. Although exit interviews or surveys were offered, completion rates were low restricting analysis of results. We did find some entities do not review outcomes of exit interviews and surveys. This reduces opportunities to improve business processes and staff retention, which is a key challenge for many entities.

Findings

Access to buildings and IT was not consistently removed on a timely basis when staff left

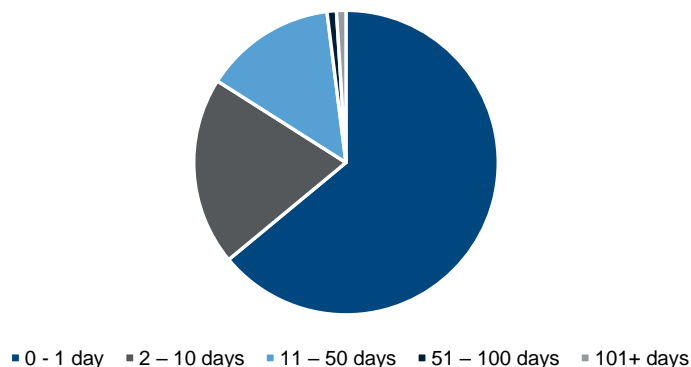
Cancelling access to buildings often took more than a day risking unauthorised access to premises

Physical access cancellation at all eight entities was not always performed on a timely basis, specifically within a day of the employee exit. This exposes the entities to increased risk in terms of unauthorised access to buildings, misappropriation of assets and possible damage to premises.

Almost one third of the staff exits we examined showed access was not cancelled within a day after the employee's last day of employment. We tested 15 exits at each entity.

Across the three entities where data analysis could be performed for the population of exits (Table 2), access was cancelled on a timely basis in 65% of cases, with 35% between two and 101 plus days (Figure 2).

0-1 day	2-10 days	11-50 days	51-100 days	101+ days
65%	20%	13%	1%	1%



Source: OAG based on exit data provided by three local government entities

Figure 2: Days taken to remove physical access

We were able to determine from our sample exits that security cards had been disabled. Processes were also in place for the return of security access cards but we were unable to evidence the return or destruction of these at all eight entities.

In addition to building access cards, some employees also received staff identify cards. At most entities, it was not possible to determine the date of return of identity cards as the cards are destroyed and no documentation is kept. Identity cards allow the holder to exercise powers, such as performing inspections and if they have not been returned and destroyed it increases the risk of them being used inappropriately after someone leaves. This risk is relatively low as there are processes in place to prompt the return of identity cards on staff exit.

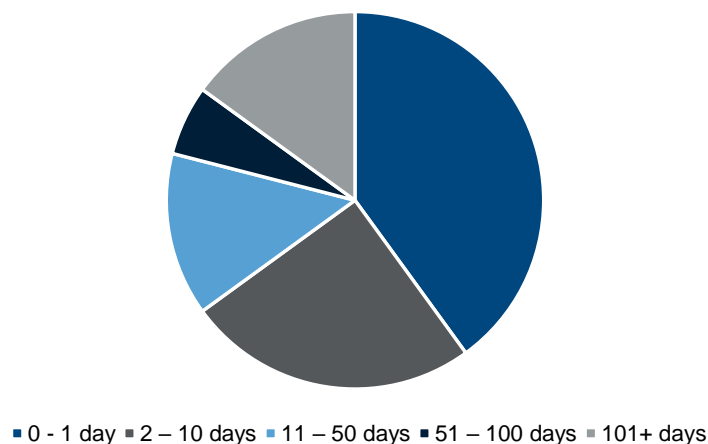
Access to IT was not always cancelled within 24 hours

IT access cancellation was not performed on a timely basis at seven of the eight entities, with 38% of the samples tested not cancelled within 24 hours of staff exit. This increases the risk of inappropriate or unauthorised access being obtained to the entity's information and data. The City of Wanneroo was the only entity where all the exits we tested showed timely cancellation of less than one day.

There were no instances of unauthorised access by an employee after their exit date. We found a very low number of instances of activity on user accounts after exits, but this was approved IT department activity, rather than inappropriate user activity.

Across the six entities where the data allowed us to perform analysis (Table 2), 43% of the total number of exits were timely cancellations but 57% were not, with 4% over 101 days (Figure 3).

0-1 day	2-10 days	11-50 days	51-100 days	101+ days
43%	34%	16%	3%	4%



Source: OAG based on exit data provided by six local government entities

Figure 3: Days taken to remove IT access

Of the eight entities only the City of Rockingham had defined target timeframes for the cancellation of access to IT and security access cards. It also performed significantly better than the other entities where we were able to analyse the data across the entire population of staff exits.

The return of assets was not always actioned or documented effectively

The return of assets was not always effectively documented

While we did not find any instances where assets had been lost or stolen, it was not possible to confirm that assets allocated to exiting staff were returned at the point of exit.

Although all eight entities have processes to administer the return of assets we found that forms were not always in place or completed to identify which assets had been allocated to which staff, and when they were returned.

IT assets issued to staff are generally not physically returned to IT centrally but provided directly to the replacing employee or to the line manager. IT asset registers were either in place or in development at all eight entities, but there is no clear audit trail of the details of assets being allocated, transferred and returned at most entities leaving uncertainty as to who has the asset at any point in time.

There were instances where exited employees were still included as the custodians of assets within the registers. Where this did occur, entities were able to demonstrate assets had been returned and were still being used within the respective entity.

Although fleet assets could be evidenced as returned at six entities, fleet asset documentation was not always completed for the return of vehicles and related assets such as fuel cards. Limited documentation was available at the cities of Gosnells and Armadale, as vehicle return forms are not used by these entities. The return of vehicles and the related fuel card was identified through the allocation of the vehicle to a different employee, but due to the absence or lack of completed forms we could not always determine the timeliness of their return.

Controls over final payments need to be consistently implemented at two entities

Although most entities had effective controls over financial payments, we found:

- at one entity the final payment for 10 exits, considered to be standard exits, was calculated by the system with no further checks occurring
- one person within our sample owed money to an entity, but the value was not established until after they had exited and the final salary payment had been made. This exposes the entity to an increased risk of non-payment, though in this instance the value was not considered high.

Entities need to ensure that their controls over final payments to exiting employees are consistently implemented. Making errors in final payments risks either underpaying exiting employees which is not acceptable or overpaying and then having to recover funds from staff who have left the entity.

Processes for monitoring the timely completion of exit activities vary in their effectiveness

There are gaps in entities' monitoring of whether exit processes have been completed

Exit controls work across multiple business units that don't always interact on a regular basis. Because of this, entities need to have processes in place to make sure these controls are performed. We found limited monitoring had been performed by the entities to confirm all exit activities had been completed contributing to the findings within this report.

At six entities processes were in place to initiate the required exit activities and notify the relevant business unit of the exit of an employee, but there was no reporting of completed actions by the relevant business unit:

- at the cities of Swan and Canning there were no exit checklists to confirm the completion of exit activities by the line manager
- at four other entities checklists were used and completed by the line manager of the exiting member of staff but testing identified that they were not always fully completed. At the City of Armadale use of the checklist was noted as being optional. The City of

Rockingham was the only entity able to demonstrate completion of exit checklists for all exiting staff tested

- only two entities, the cities of Joondalup and Gosnells, had the capability to monitor the completion of all exit activities (Case study 1). However, this is limited to statements of completion that could not always be evidenced.

Case study 1: Effectively designed exit processes

On notification and acceptance of a staff exit, an entry is created in a database containing the employee's details, last day of employment and through a workflow system, tasks are assigned to the different business units involved in performing exit activities. The process to this point is common for all eight entities.

At the cities of Joondalup and Gosnells, these tasks remain open until they are noted in the database as completed, along with a comment to identify the action taken. Human resources can monitor these responses. Any actions that have not yet been performed can be clearly identified to help assess the timeliness and completeness of exit activity. The other entities do not have this degree of confirmation and accountability.

There is also a step related to post-exit confidentiality with the departing employee informed or required to formally acknowledge these requirements.

These entities with better designed processes may require less effort to ensure that their controls are operating effectively due to the effort already expended on their design.

Entities' data for monitoring exit controls was limited

As part of the audit we compared the date of exit to the IT and physical security access cancellation data for all exits in our audit period. However, limitations in entities systems and reporting capabilities meant that we could not do this for all the entities (Table 2). The lack of data and reporting, often due to a lack of functionality in the systems used, limits the entities' ability to effectively monitor the operation of exit processes.

The lack of timely cancellation of IT and security access increases the risk of unauthorised access to premises and information post-employment or provides a loophole for others to exploit.

City	Security access data analysis	IT access data analysis
Armadale	Data not available	Performed
Canning	Data not available	Data not available
Gosnells	Data not available	Performed
Joondalup	Data not available	Performed
Rockingham	Performed	Performed
Stirling	Performed	Performed
Swan	Performed	Performed
Wanneroo	Data not available	Data not available

Source: OAG based on entity data

Table 2: Summary of data analysis performed

Security access cancellation dates were not available for the total number of exits as information is administered in basic systems with limited reporting functionality. Only three entities could provide this information.

Information relating to security cancellation for individuals was available, however at the City of Canning it was not possible to obtain complete information on individual exit security cancellation dates as they were manually recorded on spreadsheets or information was missing.

At two entities IT access cancellation dates were only available by individual and not for all exits due to system reporting limitations. Improvements in the availability of this data would enable entities to implement more effective oversight of these areas and perform comparison of the cancellation dates to assess their completeness and timeliness.

Exit controls are not responsive to the risks with exits from high integrity positions and are not effectively documented

Exit controls are not adjusted to reflect high integrity positions and are not effectively documented

None of the entities had a documented process for assessing risk when someone is leaving a high integrity position or could demonstrate additional measures that might be required to manage their exit. For example, controls may need to be adjusted to manage risks or security concerns of staff who are in high integrity positions where they have access to things like confidential information or payroll systems or bank accounts. Measures were in place for higher risk exits where there were performance or disciplinary issues.

Risks are most effectively identified and managed with a systematic approach to assessing them. Risk assessments assist entities to identify security implications and tailor approaches to minimise risks to information, assets and finances. An understanding of the risks and having documented procedures to mitigate them allows adjustments of controls to be made in the staff exit process to match the circumstances. High integrity positions are not always senior positions and risk assessments need to take account of access to information, systems and resources.

At one entity an employee who left was not removed from the bank authorised signatory listing until 105 days after exiting, which increases the risk of unauthorised transactions or access occurring. This may have been mitigated if the increased risk had been considered. In this instance there were mitigating controls with dual signatories required for all administrative changes to bank accounts and the employee did not have access to the banks online system to make transactions. However, this type of delay greatly increases the risk to the entity if the exiting staff member had greater banking access.

Exiting staff were not consistently reminded of their post-employment confidentiality obligations

There was no confidentiality obligation acknowledgement for employees post-exit at six entities. Processes on entry and during employment through the Code of Conduct were in place, but there was no reminder or agreement signed on exit except for the cities of Joondalup and Gosnells.

Entities should ensure that all exiting staff especially those with access to sensitive or classified information are advised and acknowledge their obligation not to disclose entity information even after they leave. This helps safeguard entity resources and limit potential for the integrity, availability and confidentiality of sensitive information to be compromised.

There were gaps in the documentation of exit processes at all the entities

Exit controls are distributed across multiple business units who need to work together to be effective. However, none of the entities had end-to-end documented processes to facilitate

the consistency, completeness and timeliness of the operation of exit controls and processes.

High level process documents or team specific documents were in place across the entities, but none of these were comprehensive. The key gaps include:

- exit checklists and completion of process confirmation were not in place at the cities of Swan and Canning
- no specific guidance on the timeliness for performance of activities such as disablement of IT and security access at seven of the eight entities
- lack of information or records for the return or transfer of IT and other assets to evidence what is being transferred, when and to whom, at seven of the eight entities
- no confirmation to exiting employees of resignation acceptance, departure timing and terms at the cities of Swan and Gosnells.

Policy and procedure documents help guide and direct entity staff. They provide a structure for consistency and ensure compliance with regulations and standards. Having incomplete policy and procedure documents makes it hard for entities to align practice with their strategic values and comply with regulations and standards.

Exit surveys and interviews are not frequently completed and there is limited analysis of feedback

Processes for exit interviews and surveys were in place at all entities and were generally offered to all exiting employees, with feedback mechanisms including online surveys and internal forms sent out by email. Only 14 of the 120 exits tested completed the survey and provided feedback, which is a low response rate, although we acknowledge that this is in part because it is a voluntary process. The forms viewed varied in length from 14 to 79 questions, but there was no correlation between length and response.

At seven entities, there were limited or no documented processes to show systematic analysis of results from exit interviews and surveys completed by staff and reported to management to identify improvements. Information from exit interviews and surveys can help entities to assess strengths and vulnerabilities, and focus workforce management strategies to drive talent attraction and retention.

Recommendations

These recommendations are based on the eight entities we audited but are relevant for all local government entities and should be read in conjunction with the staff exit better practice guide at Appendix 1.

1. All entities should:
 - a. review and where required document end-to-end policies and procedures for employee terminations
 - b. regularly review staff exit information allowing effective oversight and monitoring of end-to-end processes and ensure compliance with policies and procedures.

Implementation timeframe: December 2024

Entity response: Supported by local government entities.

2. All entities should evaluate risk posed by different positions and termination types, develop and document procedures to manage the risks effectively and efficiently.

Implementation timeframe: Ongoing

Entity response: Supported by local government entities.

3. To minimise the risk of property and information loss all entities should:
 - a. ensure access to IT systems, buildings and banking delegations are removed or disabled within 24 hours of the exit date
 - b. ensure all assets are returned on or prior to the day of exit
 - c. put in place and complete a documented process for the allocation, return and transfer of identifiable assets between custodians to maintain a clear audit trail in asset registers
 - d. amounts payable to entities by exiting employees should be settled during final payment or repayment plans should be put in place prior to employees exiting
 - e. final payment calculations should be performed and reviewed in a timely manner, with evidence retained.

Implementation timeframe: Ongoing

Entity response: Supported by local government entities.

4. All entities should:
 - a. offer interviews to and/or survey all exiting staff
 - b. assess exit survey feedback processes in an attempt to increase feedback received and perform analysis of feedback received to identify improvement opportunities
 - c. develop post-employment confidentiality requirement confirmation processes in-line with better practice.

Implementation timeframe: December 2024

Entity response: Supported by local government entities.

Appendix 2 outlines individual local government entity responses to the recommendations above.

In accordance with section 7.12A of the *Local Government Act 1995*, the eight audited local government entities should prepare a report on any matters identified as significant to them for submission to the Minister for Local Government within three months of this report being tabled in Parliament, and within 14 days of submission publish it on their website.

Summary of recommendations applicable to audited entity

■ Not effective process in place
 ■ Partly effective process in place
 ■ Effective process in place

Recommendation	Armadale	Canning	Gosnells	Joondalup	Rockingham	Stirling	Swan	Wanneroo
1a. Review and where required document end-to-end policies and procedures for employee terminations								
1b. Regularly review staff exit information allowing effective oversight and monitoring of end-to-end processes and ensure compliance with policies and procedures								
2. Evaluate risk posed by different positions and termination types, develop and document procedures to manage the risks effectively and efficiently								
3a. Ensure access to IT systems, buildings and banking delegations are removed or disabled within 24 hours of the exit date								
3b. Ensure all assets are returned on or prior to the day of exit								
3c. Put in place and complete a documented process for the allocation, return and transfer of identifiable assets between custodians to maintain a clear audit trail in asset registers								
3d. Amounts payable to entities by exiting employees should be settled during final payment or repayment plans should be put in place prior to employees exiting								
3e. Final payment calculations should be performed and reviewed in a timely manner, with evidence retained								
4a. Offer interviews to and/or survey all exiting staff								
4b. Assess exit survey feedback processes in an attempt to increase feedback received and perform analysis of feedback received to identify improvement opportunities								
4c. Develop post-employment confidentiality requirement confirmation processes in-line with better practice								

Source: OAG

Response from local governments entities

City of Armadale

Thank you for the opportunity to review and comment.

Recommendation 1:

The City agrees and supports the findings of the Audit. Whilst the City has procedures documented and some processes mapped, there is a gap in the mapping of the end-to-end process. The mapping will assist the City identify opportunities for seamlessly integrating the process and optimising the City's corporate business system.

Recommendation 2:

The City agrees with this finding and will facilitate a risk review with the relevant business units, reporting to the Audit Committee.

Recommendation 3:

- a. The findings are agreed and the City will implement an automated workflow to disable access, programmed ahead of time, where notice is provided.
- b & c. The findings are agreed and the City will review its process controls to confirm receipt, custody and allocation of assets. The process, which exists presently is manual paper based will be systemised through the IT ServiceDesk application software. It is also intended to utilise the City's new integrated Enterprise Resource Planning (ERP) system once functionality for transitioning staff is implemented.
- d. The City's business systems cater for final pay processing, including any payables. The City generally does not incur reimbursable costs attributable to employees.
- e. The City's integrated Enterprise Resource Planning (ERP) system calculates final payments and there is a check completed outside the system to confirm.

Recommendation 4:

The City agrees with the findings and has a process in place for exit interviews. The requirement for post-employment confidentiality requirement confirmation processes will be built in the system for certain staff. The City does not agree with the implementation timeframe and the due date proposed to be set by the City is March 2025 to align with the implementation of the City's new ERP and the introduction of additional functionality for transitioning staff.

City of Canning

The City of Canning accepts the findings and welcomes the recommendations contained in the Summary of Findings report. It is pleasing that there was no evidence of loss or misuse and the City values the opportunity to focus on systemising practices to ensure risk is controlled.

City of Gosnells

It is very pleasing to note the audit found no instances where information systems were accessed inappropriately or where assets were lost or stolen. This would indicate that the controls in place are broadly effective and, consequently, the risk is low.

It is acknowledged that further work can be undertaken to tighten controls, and this will be done in areas where risk can be mitigated cost effectively. However, the City is always mindful about investing monies in internal processes where the risks are low as this detracts from the City's ability to provide much needed services and facilities to the community.

Recommendation 1:

Agreed. The City will consolidate its processes into a single corporate document.

Recommendation 2:

The City currently evaluates risk for different termination types and for staff in higher risk positions based on the circumstance at the time of termination. These circumstances will be formally documented.

Recommendation 3:

The City acknowledges the need to improve record keeping around the timely revocation of building access and the return of identifiable assets.

The City is satisfied that IT access is revoked in a timely manner, however due to limitations in the system this is difficult to evidence. It is noted that there were no specific findings for the City in relation to amounts payable to exiting employees and final payment calculations.

Recommendation 4:

The City is satisfied with its current process for exit interviews. Exit interviews are offered to all staff who resign and are given the choice of a face to face or online interview. Adequate review of feedback is undertaken from a City perspective. It is noted that the City already issues a post-employment confidentiality reminder.

City of Joondalup

The City of Joondalup appreciates the opportunity to participate in the Office of the Auditor General performance audit on staff exit controls within local government entities.

The City has a strong focus on strengthening integrity and conduct controls to assist in mitigating risk exposures including financial loss, breaches of legislation and law and significant reputational damage. The City takes both proactive and reactive measures as required to ensure systems of control are subject to regular review, with corrective action being taken, and control improvements made in a timely manner. Improvements relating to the area under audit have been implemented over the past 12 months.

The City accepts all the recommendations made and will prioritise their implementation, to ensure they are completed by the timeframes included in the report.

City of Rockingham

The City does not agree with the significant finding that there are no effective processes in place to "regularly review staff exit information allowing effective oversight and monitoring of end to end processes and ensure compliance with policies and procedures" (recommendation 1B). The City is of the view that the Office of the Auditor General (OAG) has not taken into consideration that the City undertakes a periodic review of our staff exit information via our internal audit team, against better practice. The City's 2023 staff exit internal audit report and findings were provided to the OAG as evidence of this control. Similarly, the OAG appear not to have considered that the City's Customer Relationship

Management System is effectively able to track completed requests to cease building and IT access (as a monitoring control) for staff who are ceasing employment.

The City does however agree that the overall Summary of Findings recommendations made for the local government sector are reflective of good practice.

OAG note:

We note the City of Rockingham's response. We have considered all the evidence that was provided to us both during and after the audit conduct and procedural fairness processes. The findings of this report and the specific findings reported to the entity reflect our final assessment against the audit criteria and relative to other entities in this audit, and our previous audits in other public sector segments.

City of Stirling

The City of Stirling thanks the OAG for the review and welcomes the findings contained in the report. The City recognises the importance of an effective staff exit process and is fully committed to implementing the OAG recommendations to strengthen controls over the exit process to minimise security, asset and financial risks.

The City agrees with the summary of recommendations of the report.

City of Swan

The City welcomes the findings and recommendations detailed in the report and acknowledges its staff exit controls were rated to be partly effective. All recommended improvements will be implemented as a priority to ensure the City's staff exit processes are effective and in line with industry best practice. This includes the implementation of an overriding checklist of the end-to-end staff exit process to ensure all actions are appropriately documented and signed off.

Recommendation 1:

End-to-end policies and procedures for employee terminations will be compiled and annual reviews will be conducted by management to monitor compliance and timing of action.

Recommendation 2:

A process for identifying positions that may pose a higher risk at time of separation is being considered to ensure appropriate actions are taken to mitigate the risk exposure associated with that position. The different risk profiles of these positions does not facilitate a standard approach. Each separation involving a position identified as high risk will be addressed according to the specific risk exposure (IT access / \$ authority / Access to confidential data / Asset allocation etc.).

Recommendation 3:

Processes to address 3.(d) and (e) will be reviewed and adjusted to meet the recommendation.

Recommendation 4:

Adjustment to existing processes to address the recommendation will be considered for implementation where applicable.

The City thanks the OAG for this review.

City of Wanneroo

The City of Wanneroo thanks the OAG for their review and welcomes the findings and recommendations. The City is fully committed to implementing recommendations that will support and strengthen the existing exit process, and appreciates that some processes were found to be effective. The City considers that implementation will further reduce the risks associated with staff that leave the organisation, particularly where they hold roles of additional authority. The recommendations will be progressed within the committed timeframes.

The City supports the summary of recommendations of the report.

Audit focus and scope

The audit assessed whether eight large metropolitan local government entities effectively and efficiently manage the exit of staff to minimise security, asset and financial risks.

The criteria assessed were:

- Do large local government entities have appropriate policies and procedures to effectively manage staff exits?
- Do large local government entities comply with staff exit policies and procedures?

The audit included the following entities:

- City of Armadale
- City of Canning
- City of Gosnells
- City of Joondalup
- City of Rockingham
- City of Stirling
- City of Swan
- City of Wanneroo.

The audit covered the period 1 January 2023 to 31 December 2023.

In conducting the audit we performed the following:

- held entrance meetings with the entities
- met with the Department of Local Government, Sport and Cultural Industries and local government sector bodies (Western Australian Local Government Association and Local Government Professionals WA)
- reviewed policy and procedure documents and supporting templates
- held meetings with key staff from human resources, payroll, finance, IT and security to gain an understanding of processes and perform walkthroughs
- tested a sample of 15 exits at each entity that covered positions of high level of responsibility or data access, field operatives and casual staff. This included 101, or 10% of, permanent staff and 19 casual staff
- sought evidence of exit processes:
 - termination checklists had been completed before or on the staff exit date and signed by the relevant authority
 - building access cards had been de-activated and/or keys had been collected prior to staff leaving
 - assets issued to staff (computers, tablets, mobile phones, vehicles) were returned
 - credit cards were returned and cancelled
 - access to the entity's IT systems was revoked within 24 hours of their departure

- an exit interview was offered or conducted
- final payments reviewed and money owed to the entity was identified and paid at the time of leaving
- risks posed by departing staff and circumstances of their exit were assessed
- sought data on all exits to perform data analysis to assess the timeliness of the cancellation of IT and physical security access.

We did not assess termination decisions and whether they complied with the relevant legislation.

This was an independent performance audit, conducted under section 18 of the *Auditor General Act 2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was \$285,000.

Appendix 1: Staff exit better practice guide

Key requirements	
Assess and mitigate risks posed by exiting staff	<p>Entities should assess the security implication and other risks posed by the exiting staff member. Exiting staff can include those leaving voluntarily or terminated for misconduct or other adverse reasons.</p> <p>Below is a checklist of actions to be considered in a risk assessment:</p> <ul style="list-style-type: none"> • assigning a risk level by considering the reason for leaving (resignation, retirement, termination for corruption or misconduct) • reducing level of access to IT systems • limiting access to entity premises • monitoring accrued leave balance to reduce overpayments • identifying assigned assets (vehicles, mobile phones, laptops etc.) and assess need for immediate collection • removing access to confidential or secret information • consider position within the entity and level of delegated authority over staff • existing financial delegations and purchasing card limit • existing conflicts with staff.
Collect all entity owned property	<p>Entities should maintain an updated register of all assets issued to staff when they start and during their employment. Using information on the register ensures that all entity owned property is returned when staff leave. These include but not limited to:</p> <ul style="list-style-type: none"> • identification badges and name tags • office, cabinet and safe keys • access security passes and swipe cards • computer and other IT equipment - laptops, tablets, storage devices, headsets, mouse and keyboards • mobile phone and charger • vehicle keys, fuel cards and logbooks. <p>Where access security passes and keys are not returned entities should take immediate action to cancel access cards, reprogram or change locks.</p>

Key requirements	
Cancel all access to premises and IT systems	<p>Entities should ensure that exiting staff have their access to entity premises and information systems withdrawn or cancelled immediately when staff leave. These include but are not limited to:</p> <ul style="list-style-type: none"> • building (including carpark) access • computer login and network access • changing passwords or access to shared or high privileged accounts • email address • voicemail • remote access • corporate memberships • customer accounts with external organisations. <p>Where physical exit date and formal termination date differ, risks should be mitigated by removing access on the physical exit date.</p>
Issue reminder of ongoing obligations	<p>Entities should ensure that all exiting staff especially those with access to sensitive or classified information are advised and acknowledge their obligation not to disclose entity information. This helps safeguard entity assets and limit potential for the integrity, availability and confidentiality of sensitive information to be compromised.</p>
Offer exit interview	<p>Entities should offer staff exiting the option of an exit interview. This can be a structured discussion or survey to gauge their perception of working in the entity.</p> <p>Entities should also collate the data, report internally and where relevant act on the findings. Information from exit interviews can help entities assess organisational strengths and vulnerabilities, and target workforce management strategies to drive attraction, retention and performance.</p>
Prevent overpayments and recover debt owed	<p>Entities should ensure that they meet their responsibility to recover overpayments and rectify underpayments, while considering the needs and special circumstances of employees.</p> <p>Timely review of payroll information will reduce the likelihood of errors. Overpayments can also be prevented by checking employee leave balances before approving leave and avoiding late changes to booked leave or working arrangements where possible. Where overpayments occur entities need to make timely payment arrangements in-line with section 17D of the <i>Minimum Conditions of Employment Act 1993</i>.</p>
Regularly monitor and review staff exit processes	<p>Entities should periodically review staff exits to ensure that they comply with:</p> <ul style="list-style-type: none"> • entity policies and procedures • better practice.

Source: OAG, using policies from the Australian Government Protective Security Policy Framework

Auditor General's 2023-24 reports

Number	Title	Date tabled
25	Staff Exit Controls at Large Local Government Entities	28 June 2024
24	Implementation of the Earlier Intervention and Family Support Strategy	27 June 2024
23	Legal Services Provided to the State Solicitor's Office - Opinions on Ministerial Notifications	27 June 2024
22	Fraud Risks in the Management of Client Funds by the Public Trustee	26 June 2024
21	Electricity Generation and Retail Corporation (Synergy)	24 June 2024
20	Local Government Physical Security of Server Room Assets	24 June 2024
19	Local Government Management of Purchasing Cards	12 June 2024
18	Local Government 2022-23 – Financial Audit Results	6 June 2024
17	Local Government IT Disaster Recovery Planning	31 May 2024
16	Local Government 2022-23 – Information Systems Audit Results	27 May 2024
15	Government Campaign Advertising	15 May 2024
14	State Government 2022-23 – Information Systems Audit	12 April 2024
13	Provision of Supplementary Information to the Standing Committee on Estimates and Financial Operations – Opinions on Ministerial Notifications	5 April 2024
12	Digital Identity and Access Management – Better Practice Guide	28 March 2024
11	Funding for Community Sport and Recreation	21 March 2024
10	State Government 2022-23 – Financial Audit Results	20 December 2023
9	Implementation of the Essential Eight Cyber Security Controls	6 December 2023
8	Electricity Generation and Retail Corporation (Synergy)	8 November 2023
7	Management of the Road Trauma Trust Account	17 October 2023
6	2023 Transparency Report: Major Projects	2 October 2023
5	Triple Zero	22 September 2023

Number	Title	Date tabled
4	Staff Exit Controls for Government Trading Enterprises	13 September 2023
3	Local Government 2021-22 – Financial Audit Results	23 August 2023
2	Electricity Generation and Retail Corporation (Synergy)	9 August 2023
1	Requisitioning of COVID-19 Hotels	9 August 2023

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Office of the Auditor General
for Western Australia



2024 Corporate Compliance Calendar

Last Reviewed: January 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Officer Responsible	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	January - Take Action											
Jan	Official Conduct Complaints Officer - Local Government has designated a Senior Employee [s.5.37] as its Complaints Officer, if not, then the CEO is the Complaints Officer.	Local Government Act 1995	s.5.120	DLGSCI Website - Local Government Standards Panel	Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	1/29/2024	MIN21/87 (CJ045-04/21 refers)		Complete
Jan	Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				Complete
Jan	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services			FAS for Jan 2024 to go to March 2024 Council meeting	Complete
Jan	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services			Jan 2024 transactions being reported to March 2024 Council meeting	Complete
Jan	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services			Jan 2024 transactions being reported to March 2024 Council meeting	Complete
Jan	Chlorine Gas Safety Audit In line with the issuing of the Dangerous Good Licence for the storage of 2x 920L chlorine gas drums at Craigie Leisure Centre, the City is required to undertake a chlorine gas audit to support the renewal every 5 years.	Dangerous Goods Safety Act 2004	Div 81		5 yearly, Next due 2026	Corporate Services	Leisure and Cultural Services	Manger Leisure and Cultural Services	5/26/2021	INT21/22938	5 yearly, next due 2026. Licence number DGS015339. Date of Issue 26/05/2021.	Complete
Jan	Safety Assessment and Improvement Plan Conducted in partnership with LGIS and Royal Life Saving WA to review the safety standards of aquatic centres against the Code of Practice, Chlorine gas Astandards and Health regulations	N/A	N/A	LGIS Member service	3 yearly, due 2024	Corporate Services	Leisure and Cultural Services	Manger Leisure and Cultural Services	11/28/2023	INT23/68400	Craigie Leisure Centre scored 99.52% in Royal Life Saving Safety Assessment Audit.	Complete
Jan	Master Compliance Calendar - Review Review the Master Compliance Calendar content and consult with the LGs CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in the next year's Master Compliance Calendar.	N/A	N/A		Annual	Governance and Strategy	Governance	Manager Governance	1/22/2024	INT24/3954	Review complete. Presented to ELT for approval on 5/02/2024.	Complete
Jan	Public Access to Information - Audit Check LG website to ensure all information listed in s.5.94, s.5.96A and Admin. Reg.29 is publicly accessible (see s.5.96 too).	Local Government Act 1995	s.5.94 Admin. Reg.29 s.5.95 s.5.96 s.5.96A Admin. Regs 29A and 29B	WALGA - Governance Subscription Good Governance in Practice Resource - Public Information Access & LG Website Information Guide	Annual	Governance and Strategy	Governance	Manager Governance	2/12/2024	INT24/8362	Review complete. No issues identified.	Complete
Jan	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	2/6/2024	INT24/7208 INT24/7095	Published to the City's website.	Complete
Jan	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add / Remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Governance and Strategy	Governance	Manager Governance	2/14/2024	INT17/61358	Published to the City's website.	Complete
Jan	Code of Conduct for Employees The CEO must prepare and implement a code of conduct to be observed by employees of the local government. CoJ requirement to conduct biennial review.	Local Government Act 1995	5.51A	WALGA - Model Code of Conduct for Employees.	Biennial Next Due: 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	N/A	Not Applicable

2024 Corporate Compliance Calendar

Last Reviewed: January 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Officer Responsible	Date Completed	Records Ref <i>(Evidence of completion)</i>	Comments. If Action not completed, report on plan to rectify non-compliance	Status
Jan	Primary Returns - New Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office Due by: 24 Jan 2024	Local Government Act 1995	s.5.75(1)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2024	Governance and Strategy	Governance	Manager Governance	1/15/2024	INT24/5606 INT24/5604 INT24/5603 INT24/5602		Complete
Jan	Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		WALGA - Governance Subscription - Decision Making in Practice Toolkit - Part 3 Authorisations	Annual	Governance and Strategy	Governance	Manager Governance	1/15/2024		The City has commenced a review of the Authorised Persons Register.	In Progress
Jan	Occupational Safety and Health - Review of occupational safety and health processes to ensure compliance with City's legislative requirements	Work Health and Safety Act 2020			Annual	Governance and Strategy	Human Resource Services	Manager Human Resource Services				
Jan	Metropolitan Regional Road Grants - submit quarterly report				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	1/4/2024	EMO24/735		Complete
Jan	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Submit quarterly report to Main Roads WA Program Support Officer - Metropolitan Region	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	1/4/2024	EMO24/735		Complete
Jan	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			No claims submitted in January 2024	
Jan	Roads to Recovery - Online submission expenditure report and forecast for the next quarter	Roads to Recovery Act 2000 (Clth)			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	1/31/2024	Online submission		Complete
Jan	Impounded Vehicles - Conduct Audit to ensure that Owners of all impounded vehicles were identified and notified within 7 days of impounding vehicle	Local Government Act 1995	s. 3.40A (2)		Annual	Planning and Community Development	Community Safety	Manager Community Safety	1/29/2024		Audit Conducted. An update to the current service agreement was required. Owners notified of impounded vehicles where required.	Complete

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency			Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	February - Take Action											
Feb	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	22/01/2024 29/01/2024	CM ref not yet assigned. Feb 24 Council agenda references: 12.14: FAS Nov 2023 12.15: FAS Dec 2023	Reports for Nov and Dec 2023 to Feb 2024 Council meeting	Complete
Feb	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	1/23/2024	CM ref not yet assigned. Feb 24 Council agenda references: 12.16: List of Pmts Nov 23 12.17: List of Pmts Dec 23	Reports for Nov and Dec 2023 to Feb 2024 Council meeting	Complete
Feb	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	1/24/2024	CM ref not yet assigned. Feb 24 Council agenda references: 12.18: Card transactions for Nov 23 12.19: Card transactions for Dec 23	Reports for Nov and Dec 2023 to Feb 2024 Council meeting	Complete
Feb	Annual Electors' General Meeting - Local Public Notice of AEGM - CEO to give at least 14 days local public notice of AEGM	Local Government Act 1995	s.5.27 s.5.29 Admin.Reg. 15, 17 and 18,		Annual	Governance and Strategy	Governance	Manager Governance	2/6/2024	INT24/7643	Published on the City's website, local public notice boards, social media and E-newsletter on 06/02/2024.	Complete
Feb	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	3/18/2024	INT24/15648	Published on the City's website.	Complete
Feb	Local Laws Review - Within a period of 8 years from the day when a local law commenced, or a report of a review of the local law was accepted under this section, a local government is to carry out a review of the local law to determine whether or not it considers that it should be repealed or amended. Last Reviewed: 16/02/2021	Local Government Act 1995	3.16(1)	WALGA website - Local Laws Manual Subscription Service DLGSC website - Local Laws Statutory Procedures Checklist DLGSC website - Local Laws Register	8-yearly Next Due: 2029	Governance and Strategy	Governance	Manager Governance	N/A	N/A	N/A	Not Applicable
Feb	Ward Boundary Review last completed on 16 November 2021 (CJ156-11/21 refers). Last Reviewed: 16/11/2021 Next due by: 27/02/2029	Local Government Act 1995	s.2.2 Sch.2.2(6)		8-yearly Next Due: 2029	Governance and Strategy	Governance	Manager Governance	N/A	N/A	N/A	Not Applicable
Feb	Local Emergency Management Committee - Hold committee meeting quarterly in accordance with the Act	Emergency Management Act 2005	s. 38		Quarterly	Infrastructure Services	Asset Management	Manager Asset Management	2/13/2024	EIN24/2126		Complete
Feb	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			Certificates being circulated for signatures	In Progress
Feb	Caravan Park / Camping Ground Facility Annual Inspection Local Government is to inspect each facility in its District so that not more than 12 months elapses between inspections.	Caravan Parks and Camping Grounds Act 1995	s.21		Annual	Planning and Community Development	Regulatory Services	Manager Regulatory Services	6/15/2023	PRP23/24732 and EMI23/5884		Complete

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	March - Take Action											
Mar	Compliance Audit Return - Report to Audit Committee Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. Note - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual Due: 31 March	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	3/11/2024	MIN24/78		Complete
Mar	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	2/23/2024	INT24/20104	Report for January 2024 to March 2024 Council meeting	Complete
Mar	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	2/23/2024	INT24/20103	Report for January 2024 to March 2024 Council meeting	Complete
Mar	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	2/23/2024	INT24/20105	Report for January 2024 to March 2024 Council meeting	Complete
Mar	Emergency Services Levy - Option B Payment Due by: 21 March and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Corporate Services	Financial Services	Manager Financial Services	3/19/2024	EF118795 pymt reference	Date of EFT payment - payment included in list of payments report to May 2024 Council meeting	Complete
Mar	Annual Budget - Review Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review DUE: 31 March	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	DLGSC website - WA Local Government Accounting Manual	Annual Due: 31 March	Corporate Services	Financial Services	Manager Financial Services	2/8/2024	CM reference not yet assigned. Feb 2024 Council agenda item 12.21	Presented to February 2024 Council meeting	Complete
Mar	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Governance and Strategy	Governance	Manager Governance	4/1/2024	INT17/61358	Financial Interest Register and Primary Returns submitted by Officers up to 31 March 2023 has been updated on the City's website	Complete
Mar	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Governance and Strategy	Governance	Manager Governance	4/16/2024	INT23/3414	EM Council Meeting Attendance Register review. All Elected Members compliant with the requirements of s2.25 of the LGA	Complete
Mar	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	4/16/2024	INT24/21157 INT24/21156	Published to the City's website.	Complete
Mar	Annual Electors' General Meeting - to be held once every financial year on a day selected by the LG but not more than 56 days after the Annual Report has been adopted.	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual	Governance and Strategy	Governance	Manager Governance	3/5/2024		Annual Elector's Meeting held on Tuesday 5 March 2024.	Complete
Mar	Corporate Business Plan - Review (Administrative) Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other strategies) as well as the prioritising Major Capital Works.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual Next Due: March/April 2024	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development			Workshop scheduled with Elected Members for 29 April 2024.	In Progress
Mar	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	3/6/2024	EMO24/18127		Complete
Mar	Water Licences - Artesian and Non-artesian Water Licences - review and renew if necessary	Rights in Water and Irrigation Act 1914	s. 26 (d)		Annual	Infrastructure Services	Parks and Natural Environment	Manager Parks and Natural Environment	3/25/2024		No Action Required - licence will be automatically renewed vy Water Corporation	Complete

Mar	WALGGC Road Information Return - Submit WALGA Road Assets & Expenditure Certification Sheet				Annual	Infrastructure Services	Asset Management	Manager Asset Management	11/9/2023	INT23/64367	Completed in November 2023	Complete
Mar	Fines Enforcement - Designated Prosecuting Officers Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Fines, Penalties and Infringement Notices Enforcement Act 1994	s.13(2)		Annual	Planning and Community Development	Community Safety	Manager Community Safety	9/1/2023	Completed in September 2023. HP 01330	Completed in September 2023	Complete

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	April - Take Action											
Apr	Audit - Compliance Audit Return Action Plan Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return. Provide Compliance Audit Return Action Plan to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	3/11/2024	N/A - action plan not required		Complete
Apr	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	3/23/2024	INT24/20360	for February 2024 to April 2024 Council m	Complete
Apr	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	3/15/2024	INT24/24272	Report for February 2024 to April 2024 Council meeting	Complete
Apr	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	3/21/2024	INT24/20365	Report for February 2024 to April 2024 Council meeting	Complete
Apr	Annual Budget - Copy of Review to DLGSCI Executive Director within 30 days after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995	FM.Reg.33A(4)	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	3/11/2024	EMO24/19245 - Email to DLGSC EIN24/2612 - DLGSC confirmation of rpt	Submitted to DLGSC via email	Complete
Apr	Annual Budget - Fees and Charges - Review In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure: • Fees / Charges are set for a proper purpose - s.6.16(2) • The amount of each Fee or Charge has been set in accordance with s.6.17 • Fees and Charges to be imposed by the LG under other written laws are included and separately identified as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services		No CM reference at this stage	Draft 2024-25 Schedule of Fees and Charges proposed to be presented to Council along with draft 2024-25 Annual Budget for consideration at the June 2024 Council meeting	In Progress
Apr	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	4/30/2024	INT24/24031 INT24/24035	Published to the City's website	Complete
Apr	Annual Elector's General Meeting - Minutes / Responses to next Ordinary Council Meeting , if not practicable, either the first Ordinary Council Meeting after that meeting OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33		Annual	Governance and Strategy	Governance	Manager Governance	5/14/2024		AGM Minutes/Responses will be presented to the Briefing Session on 14 May 2024, and Council meeting on 28 May 2024.	In Progress
Apr	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	WALGA Template Enrolment Eligibility Claims Register	Biennial Next Due: 2025	Governance and Strategy	Governance	Manager Governance			No action required in 2024.	Not Applicable
Apr	Elections - Create Election Timeline	Local Government Act 1995	Part 4		Biennial Next Due: 2025	Governance and Strategy	Governance	Manager Governance			No action required in 2024.	Not Applicable
Apr	Electoral Gifts - Provide advice to sitting members whose term is due to expire of the commencement of the 'electoral period' and declaration requirements.	Local Government (Electoral) Regulations 1996	r30C		Biennial Next Due: 2025	Governance and Strategy	Governance	Manager Governance			No action required in 2024.	Not Applicable

Apr	Corporate Business Plan - Review (Council Workshop) Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual Next Due: April/May 2024	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development	4/29/2024	Workshop on review of Corporate Business Plan held with Elected Members on 29 April 2024.		Complete
Apr	Equal Employment Opportunity - Send Equality Index & Representation Summary to the Equal Opportunity Commission	Equal Opportunity Act 1984			Annual	Governance and Strategy	Governance	Manager Human Resource Services	4/26/2024	107207	Online submission extracts saved to Content Manager.	Complete
Apr	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Submit quarterly report to Main Roads WA Program Support Officer - Metropolitan Region	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	4/5/2024	EMO24/55616 Report emailed		Complete
Apr	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	4/2/2024	EMO24/18127 Final claims submitted for RPR3412, RPR3413, RPR3414, RPR3415		Complete
Apr	Roads to Recovery - Online submission expenditure report and forecast for the next quarter	Roads to Recovery Act 2000 (Cith)			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services		N/A - all funding received for the 5 year program		Complete
Apr	Metropolitan Regional Road Group (MRRG) Road Improvement Grant Funding - Submit Road Rehabilitation Grant Submission to Main Roads	MRWA State Road Funds to Local Government Procedures			Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	4/26/2024	MRRG Submission – EMO24/31664 BRD Submission – EMO24/31660		Complete
Apr	Local Planning Scheme No. 3 - Prepare a consolidation of the scheme every five years.	Planning and Development Act 2005	s. 88		5-yearly Next Due: 2023	Planning and Community Development	Planning Services	Manager Planning Services			Review of LPS3 underway	In Progress

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	May - Take Action											
May	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	4/23/2024	CM Reference not yet available. Briefing agenda item ref 12.14	Report for March 2024 to May 2024 Council meeting	Complete
May	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	4/17/2024	CM reference not yet available. Briefing agenda item ref 12.13	Report for March 2024 to May 2024 Council meeting	Complete
May	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	4/24/2024	CM reference not yet available. Briefing agenda item ref 12.15	Report for March 2024 to May 2024 Council meeting	Complete
May	Annual Budget - Differential Rates and Minimum Payment Setting - Council Report Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions. This report and Council decision must occur with sufficient time to enable compliance with the Local Public Notice requirements and 21 day public submission period - s.6.36 before Council resolves to impose the differential rates as part of the Annual Budget. • Notice must be published within the period 2 months before the commencement of the financial year	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	DLGSC WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services		CM reference not yet available	Awaiting outcome of EM Budget Workshop 13 May 2024 - to progress directly to May 2024 Council meeting - TBC	In Progress
May	Annual Budget - Differential Rates and Minimum Payment Setting - Local Public Notices After the Council endorsement for advertising proposed Differential Rates and minimum payments, Local Public Notice must be published with sufficient time to comply with: • Notice must be published within the period 2 months before the commencement of the financial year • Notice must contain details of each rate or minimum payment. • Notice must invite public submissions within 21 days (or longer) of the notice • Notice must advise where public can inspect a document describing the object of, and reasons for, each proposed rate and minimum payment.	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services		CM reference not yet available	Awaiting outcome of EM Budget Workshop 13 May 2024 - to progress directly to May 2024 Council meeting - TBC	In Progress
May	Dangerous Goods Site Licence In order for the City to store and handle chlorine gas onsite, the City is required to have Dangerous Goods Site Licence. Issued in accordance with the Dangerous Goods Safety Act 2004 and associated regulations	Dangerous Goods Safety Act 2004			5-yearly Next Due: 2026	Corporate Services	Leisure and Cultural Services	Manager Leisure and Cultural Services		INW24/4939	Dangerous Goods licence renewal due 2026. The annual licence fee for 2024-25 has been processed for payment in June 2024. Licence number DGS015339. Date of Issue 26/05/2021.	Complete
May	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Governance and Strategy	Governance	Manager Governance	7/3/2024	INT17/61358	Financial Interest Register and Primary Returns submitted by Officers up to 31 March 2023 has been updated on the City's website	Complete
May	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not completed this month.	
May	Delegation Register Review - Sub-delegations are to be reviewed by the delegator (CEO) at least once every financial year Last Reviewed: 27/06/2023 Next Due: May 2024	Local Government Act 1995	s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B	WALGA website - Decision Making in Practice Toolkit Part 2 Delegations WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual	Governance and Strategy	Governance	Manager Governance	3/6/2024	INT24/13338	Sub-delegations review and approved by CEO on 06/03/2024.	Complete

May	Local Emergency Management Committee - Hold committee meeting quarterly in accordance with the Act	Emergency Management Act 2005	s. 38		Quarterly	Infrastructure Services	Asset Management	Manager Asset Management	5/14/2024	Awaiting Minutes from CoW		Complete
May	Metropolitan Regional Road Group Funding - Submit Road Improvement Grant Submission to Main Roads				Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	5/24/2024	INT24/39009		Complete
May	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	due 12 July 2024	N/A	No claims submitted in this period	In Progress

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	June - Take Action											
Jun	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	5/27/2024	MIN24/480	Report for April 2024 to June 2024 Council meeting	Complete
Jun	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	5/27/2024	MIN24/479	Report for April 2024 to June 2024 Council meeting	Complete
Jun	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	5/27/2024	MIN24/481	Report for April 2024 to June 2024 Council meeting	Complete
Jun	Emergency Services Levy - Option B Payment Due by: 21 June and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Corporate Services	Financial Services	Manager Financial Services			Payment made to DFES	Complete
Jun	Financial Reporting - Material Variances Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. (adopt and apply in the following Financial Year)	Local Government Act 1995	s.6.4 FM.Reg.34(5)		Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486	Included as part of 2024-25 Budget Adoption	Complete
Jun	Annual Budget - Fees and Charges Schedule In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget. Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations. In any case, the Schedule of Fees and Charges must be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486	Included as part of 2024-25 Budget Adoption	Complete
Jun	Annual Budget - Rate Setting Statement In preparation for the Annual Budget, a preliminary Council report may be provided detailing the Rates Setting Statement. Early Council consideration enables: • consideration of public submissions on Differential Rates - see. s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. In any case, the Rate Setting Statement must be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority: • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges • impose a discount	Local Government Act 1995	s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46 FM.Regs. r.22(1)(d) (2) r.26 r.33(1)(c) r.52	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486	Included as part of 2024-25 Budget Adoption	Complete

Jun	Annual Budget - Borrowings - Changes or New In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables • detailed review outside of the Budget adoption • any changes proposed are then included in the Budget calculations. In any case, Borrowings must be included in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.	Local Government Act 1995	s.6.20 s.6.21	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486	Included as part of 2024-25 Budget Adoption - No new borrowings or changes to borrowings	Complete
Jun	Annual Budget - Setting Elected Member Fees, Payments and Reimbursements Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.	Local Government Act 1995	Part 5, Div.8 Admin. Regs. Part 8	Salaries and Allowances Tribunal website - Determination for Local Government	Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486	Included as part of 2024-25 Budget Adoption	Complete
Jun	Annual Budget - Reserve Accounts - Changes or New Council decision, by absolute majority, if Annual Budget proposes: • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose	Local Government Act 1995	s.6.11	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486	Included as part of 2024-25 Budget Adoption	Complete
Jun	Annual Budget - Setting Interest Rate for Money Owed Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than 35 days . May be by separate report or included in Annual Budget report with separate recommendation.	Local Government Act 1995	s.6.14 FM.Reg.19A and 19B	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486	Included as part of 2024-25 Budget Adoption	Complete
Jun	Annual Budget - Adoption During period 1 June to 31 August , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Annual budget content to comply with FM.Reg.22.	Local Government Act 1995	s.6.2(1) FM.Reg.22	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	6/19/2024	MIN24/486		Complete
Jun	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	7/3/2024	INT24/36795 INT24/36786	Uploaded to the City's website 03/07/2024.	Complete
Jun	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Governance and Strategy	Governance	Manager Governance	7/3/2024	INT23/3414	EM Council Meeting Attendance Register review. All Elected Members compliant with the requirements of s2.25 of the LGA	Complete
Jun	FOI Annual Statistical Data - Response to Information Commissioner Due by: 30 June	Freedom of Information Act 1992	s.111(3)		Annual Due: 30 June	Governance and Strategy	Governance	Manager Governance	7/16/2024	INT24/39790	Submitted to the FOI Commissioner on 16/07/2024.	Complete
Jun	Delegation Register Review - Delegations are to be reviewed by the delegator (Council) at least once every financial year Last Reviewed: 27/06/2023 Next Due: June 2024	Local Government Act 1995	s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B	WALGA website - Decision Making in Practice Toolkit Part 2 Delegations WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual	Governance and Strategy	Governance	Manager Governance	5/28/2024	CJ118-05/24 refers	Report presented to Council on 28 May 2024.	Complete
Jun	Workforce Plan - Review Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Governance and Strategy	Human Resource Services	Manager Human Resource Services			workforce planning process informed the 2024/25 Budget and Corporate Business Plan 2024-2028 A review of the Workforce Plan is to be undertaken in 2025	In Progress
Jun	Strategic Community Plan - Review Review completed after community consultation, and adopted by Council, by absolute majority, at least once every 4 years Last reviewed (CJ093-06/22): 28 June 2022 Next Due by: 30 June 2026	Local Government Act 1995	s.5.56 Admin.Reg.19C	DLGSCI website - Integrated Planning and Reporting Framework and Guidelines	4-yearly major review Next Due: 2026	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development				Not Applicable
Jun	Strategic Community Plan - Review - Local Public Notice After adoption of the revised Strategic Community Plan, LG is to give Local Public Notice that the Plan has been adopted, the period that the Plan is to apply and details of where and when the Plan may be inspected	Local Government Act 1995	s.5.56 Admin.Reg.19D	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly Next Due: 2026	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development				Not Applicable

Jun	Strategic Community Plan Review - Website Publish the revised Strategic Community Plan on the LG's website	Local Government Act 1995	s.5.94(f)	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly Next Due: 2026	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development				Not Applicable
Jun	Corporate Business Plan - Review (Council Adoption) Due by: 30 June Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development	6/25/2024	Council adopted the CBP 2024-2028 at its meeting held on 25 June 2024.		Complete
Jun	Revaluation of Assets - Land, Buildings and Infrastructure LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 5-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		Annual	Infrastructure Services	Asset Management	Manager Asset Management	7/19/2024	https://cityofjoondalup.sharepoint.com/BU/am/_layouts/15/DocIdRedir.aspx?ID=5SNJ77HWF6MS-2049847081-304568	Lighting Asset Class - completed for 2023-24 and provided to Financial Services	Complete
Jun	Local Emergency Management - Full review of local emergency management arrangements for the City to be conducted every five years Last reviewed: 2022/23 Next Due: 2027/28	Emergency Management Act 2005	s. 42		5-yearly Next Due: 2027	Infrastructure Services	Asset Management	Manager Asset Management				Not Applicable
Jun	ABS - Submit quarterly road construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services			Report to be submitted in July when year-end is closed	In Progress
Jun	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	6/24/2024	EMO24/46168 EMO24/46172 EMO24/46174	All claims submitted for 23-24	Complete
Jun	Public Thoroughfares - Confirm plans of the levels and alignments of public thoroughfares are kept	Local Government Act 1995	s. 3.52(4)		Annual	Infrastructure Services	Engineering Services	Manager Engineering Services			The Plans for Public Thoroughfares are kept in the City's Intrapmap System	Complete
Jun	Subdivisions - Notify WAPC of applications determined for the issuing of a certificate of approval under section 25 of the Strata Titles Act 1985	Planning and Development Act 2005 (Delegation Notice DEL 2020/01	s. 16		Annually	Planning and Community Development	Planning Services	Manager Planning Services		OUT24/4311		Complete

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Position Title Officer Responsible for Action Compliance	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	July - Take Action											
Jul	Risk Management - Review Undertake a review of the appropriateness and effectiveness of the Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 17/03/2020 Due by: 31/07/2025	Local Government Act 1995	Audit.Reg. 17(1)(a)	AS ISO 31000:2018 Risk Management - Guidelines	Triennial Next Due: 2025	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	Not applicable - due 2025			Not Applicable
Jul	Internal Control - Review Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 17/03/2020 Due by: 31/07/2025	Local Government Act 1995	Audit.Reg. 17(1)(b)	DLGSC website - WA Local Government Accounting Manual	Triennial Next Due: 2025	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	Not applicable - due 2025			Not Applicable
Jul	Legislative Compliance - Review Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 17/03/2020 Due by: 31/07/2025	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial Next Due: 2025	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	Not applicable - due 2025			Not Applicable
Jul	Financial Management Systems and Procedures Review Not less than once in every 3 financial years, review the appropriateness and effectiveness of the systems and procedures established under FM Reg.5. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 17/03/2020 Due by: 31/07/2025	Local Government Act 1995	FM.Reg.5	DLGSC website - WA Local Government Accounting Manual	Triennial Next Due: 2025	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	Not applicable - due 2025			Not Applicable
Jul	Public Interests Disclosures - Provide Annual Report to Commissioner for Public Interests Disclosures by 31 July each year	Public Interest Disclosure Act 2003	s. 23(f)		Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services		OUT24/4838		Complete
Jul	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services			Report for May 2024 to July2024 Council meeting	Complete
Jul	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services			Report for May 2024 to July2024 Council meeting	Complete
Jul	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services			Report for May 2024 to July2024 Council meeting	Complete
Jul	Emergency Services Levy - End of Year Reconciliation Report Due by: 31 July Schedule 6 Form C	DFES - ESL Manual of Operating Procedures	Clause. 5.13.4	DFES - ESL Manual of Operating Procedures	Annual Due: 31 July	Corporate Services	Financial Services	Manager Financial Services	NA		This applies to LGs on Option A	Not Applicable
Jul	Annual Budget - Copy of Annual Budget as adopted to DLGSCI Executive Director within 14 days of the Budget adoption, plus a copy of the Council Report / Minutes relevant to the budget adoption.	Local Government Act 1995	FM Reg.33.	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	7/3/2024	EMO24/48707		Complete
Jul	Annual Budget - Website Publish the Annual Budget on the LG website.	Local Government Act 1995	s.5.96A(1)(c)		Annual	Corporate Services	Financial Services	Manager Financial Services		NA		Complete
Jul	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Governance and Strategy	Governance	Manager Governance	7/3/2024	INT17/61358	Financial Interest Register and Primary Returns submitted by Officers up to 31 March 2023 has been updated on the City's website	Complete
Jul	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	8/1/2024	INT24/42943 INT24/36795	Uploaded to the City's website 01/08/2024	Complete

Jul	Report on Elected Member Training Due by: 31 July LG must prepare a report on the training completed by Council members in the previous financial year. CEO must publish the report on the LG's website within one month of the end of the financial year.	Local Government Act 1995	s.5.127		Annual Due: 31 July	Governance and Strategy	Governance	Manager Governance	7/23/2024		Submitted to Council meeting held on 23 July 2024 (Item 12.10 refers)	Complete
Jul	Register of Fees and Allowances Paid to Elected Members Due by: 14 July Establish register of Elected Member fees, expenses and allowances paid and publish on the website by no later than 14 July.	Local Government (Admin) Regs 1996	29C(2)(f)		Annual Due: 14 July	Governance and Strategy	Governance	Manager Governance	7/17/2024		Uploaded to City's website 17/07/2024	Complete
Jul	Annual Returns - Request Elected Members and Designated Employees to provide an Annual Return by no later than 31 August CEO's Annual Return must be lodged with the President / Mayor	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Annual	Governance and Strategy	Governance	Manager Governance	7/1/2024		Email sent 01/07/2024 advising Elected Members and Employees that Attain is open for Annual Return. Weekly reminders sent via Attain until the return is submitted.	In Progress
Jul	Agreement for WAEC to conduct the election required by: (80th day)	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Jul	Code of Conduct for Council Members, Committee Members and Candidates A biennial review of the Code of Conduct to ensure ongoing applicability of the stated principles and standards of behaviour.	Local Government Act 1995	5.104	WALGA - Model Code of Conduct for Council Members, Committee Members and Candidates	Biennial Next due 2023	Governance and Strategy	Governance	Manager Governance			Not completed as waiting for outcome of LG Reforms with regard to Monitors. However, the current Code of Conduct meets the requirements of current legislation and standards.	Behind Schedule
Jul	Record Keeping Plan - Review The LG's Record Keeping Plan must be reviewed within 5 years of its approval by the Commission Last completed: 6 July 2021 Due by: 6 July 2025	State Records Act 2000 Local Government Act 1995	s.28(5) s.5.41(h)	State Records Office website - Record Keeping Plan Templates and Guidelines	5-yearly Next Due: July 2026	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Jul	Employees - Provide all employees with payment summaries within 14 days of the end of the financial year	Taxation			Annual	Governance and Strategy	Human Resource Services	Manager Human Resource Services			this is now done via single touch payroll direct to ATO	Complete
Jul	Leases - Agreements or Arrangements ("Leases") of Council Land at 30 June - Land Tax for Office of State Revenue	Land Tax Assessment Act 2002			Annual	Infrastructure Services	Asset Management	Manager Asset Management	7/31/2024	EMO24/56594	Updated spreadsheet of requested information and sent to the Department of Finance on 31/7/2024.	Complete
Jul	Water Licences - Report on usage of ground water licences to Water Corporation.	Rights in Water and Irrigation Act 1914	s. 5 (C)		Annual	Infrastructure Services	Parks and Natural Environment	Manager Parks and Natural Environment	7/2/2024	NA	Data uploaded to DWER website	Complete
Jul	Main Roads Direct Grants - Submit Annual Certificate of Completion (4B) for each Road Project completed in previous financial year	MRWA State Road Funds to Local Government Procedures	s. 8		Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	8/13/2024	EMO24/60867		Complete
Jul	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Submit quarterly report to Main Roads WA Program Support Officer - Metropolitan Region	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	7/1/2024	EMO24/47871		Complete
Jul	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	N/A	N/A	Grant acquittals being prepared	In Progress
Jul	Roads to Recovery - Online submission expenditure report and forecast for the next quarter	Roads to Recovery Act 2000 (Clth)			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	7/23/2024	Submitted via online portal (no record ref available)		Complete
Jul	Blackspot - Prepare Black Spot submissions and submit by 31 July	Main Roads Western Australia - Blackspot Roads Funding Guidelines			Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	7/11/2024	INT24/39014 INT24/39026 INT24/39028		Complete
Jul	Roads to Recovery - Submit Projects for current financial year	Roads to Recovery Act 2000 (Clth)			Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	3/22/2024	Submitted via online portal (no record ref available)		Complete

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref <i>(Evidence of completion)</i>	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	August - Take Action											
Aug	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	8/1/2024	Doc Assembler Meeting 27/8/24 item 12.14	Report for June 2024 to Aug Council meeting	Complete
Aug	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	7/18/2024	Doc Assembler Meeting 27/8/24 item 12.15	Report for June 2024 to Aug Council meeting	Complete
Aug	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	7/22/2024	Doc Assembler Meeting 27/8/24 item 12.16		Complete
Aug	Annual Budget - During period 1 June to 31 August , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Local Government Act 1995	s.6.2(1)	DLGSC WA Local Government Accounting Manual	Annual Due by: 31 August	Corporate Services	Financial Services	Manager Financial Services	6/1/2024	Council meeting June 2024	Budget adopted at June Council meeting	Complete
Aug	Elections - Statewide Public Notice Enrolment Eligibility Claims - CEO to give notice of the closing date and time for elector enrolments. (to be given 70th to 56th days)	Local Government Act 1995	s.4.39(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Aug	Elections - CEO to advise Electoral Commissioner of the need to prepare an updated residents roll Due by 56th day before Election Day	Local Government Act 1995	s.4.40(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Aug	Elections - Statewide Public Notice Call for Nominations - from 56 days and no later than 45th day before Election Day.	Local Government Act 1995	s.4.47(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Aug	Elections - Close of Rolls at 5pm on 50th day before Election Day. Enrolment eligibility claims received by 5pm can continue to be processed with a decision on eligibility required for inclusion in the Owners and Occupiers Roll, as appropriate before it is certified by the CEO on the 36th day before Election Day [refer s.4.4(1)]	Local Government Act 1995	s.4.39(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Aug	Annual Returns - Elected Members and Designated Employees to provide an Annual Return by no later than 31 August CEO's Annual Return must be lodged with the President / Mayor.	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	8/31/2024	various	Annual returns process complete with 3 x Annual Returns submitted after the deadline.	Complete
Aug	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	9/5/2024	INT24/51207 INT24/51178	Uploaded to the City's website 05/09/2024	Complete
Aug	Dangerous Goods - Dangerous Goods Storage Licence Renewal for 1st August	Dangerous Goods Safety Act 2004			Annual	Infrastructure Services	Parks and Natural Environment	Manager Parks and Natural Environment				
Aug	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	8/13/2024	EMO24/60863		Complete
Aug	Private Swimming Pool Inspection Reporting to be provided to Building Commissioner: including total number of private pools, total number inspected in the previous financial year, and total number not inspected within 4 years of the preceding inspection.	Building Amendment Regulations 2023	Reg. 53B		Annual Due by: 1 August	Planning and Community Development	Regulatory Services	Manager Regulatory Services	7/8/2024	EMO24/64858		Complete
Aug	Food Act and Public Health Act reporting - Enforcement agencies must report to the Dep't CEO on performance of functions under Acts. Reporting has been combined and must be submitted online by 31 August .	Food Act 2008 Public Health Act 2016	s.121(1) s.22(1)	Department of Health website - Reporting requirements pages	Annual Due by: 31 August	Planning and Community Development	Regulatory Services	Manager Regulatory Services	8/29/2024	Food Act 2008 - OUT24/7487 Public Health Act - INT24/49915		Complete
Aug	Disability Access and Inclusion Plan - Reporting Submit an annual report on the progress of the City's Access and Inclusion Plan.	Disability Services Act 1993	s.29(2)		Annual	Planning and Community Development	Community Development and Library Services	Manager Community Development & Library Services	7/30/2024	EMO24/56278	Annual report submitted to the Dept of Communitéis on 30 July 2024.	Complete

Aug	Library Statistics - Submit annual statistical returns relevant to library usage and financials to State Library of WA	Library Statistical Return and Local Government Financial Return			Annual	Planning and Community Development	Community Development and Library Services	Manager Community Development & Library Services	8/22/2024	OUT24/7180		Complete
Aug	Appoint Bush Fire Control Officers - Review appointments and update if necessary	Bush Fires Act 1954	s.38		Annual	Planning and Community Development	Community Safety	Manager Community Safety			Due for gazette and PerthNow print advertising	Complete

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	September - Take Action											
Sep	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	9/17/2024	MIN24/873 (Item 12.10)	July 2024 report presented at the September 2024 Council meeting.	Complete
Sep	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	9/17/2024	MIN24/873 (Item 12.09)	Payment made during July 2024 reported at the September 2024 Council meeting.	Complete
Sep	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	9/17/2024	MIN24/873 (Item 12.11)	Card payments for July 2024 presented at the September 2024 Council meeting.	Complete
Sep	Emergency Services Levy - Option B Payment Due by: 21 of the month and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES - ESL Manual of Operating Procedures	Quarterly	Corporate Services	Financial Services	Manager Financial Services	9/19/2024	Refer to 'List of payment made during the month of September 2024' report to be presented to the council at Nov 2024 Council Meeting.	Payment included in the list of payments for the month of Sep 2024.	Complete
Sep	Annual Financial Report - Last day to be submitted to Auditor Due 30 September	Local Government Act 1995	s. 6.4(3)		Annual	Corporate Services	Financial Services	Manager Financial Services	9/30/2024	EIN24/12056	Annual financial satetements uploaded on OAG's online portal on mimecast.	Complete
Sep	Annual Financial Report - Prepare and submit to the Auditor. Content of Annual Report to comply with FM.Reg.36(2). Due: 30/09/2024	Local Government Act 1995	s.6.4 FM.Reg.36	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	4556500%		The report was completed in accordance with FM Reg 36(2)	Complete
Sep	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Governance and Strategy	Governance	Manager Governance	9/30/2024	INT17/61358	Published to City's website	Complete
Sep	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Governance and Strategy	Governance	Manager Governance	10/1/2024	INT23/3414	EM Council Meeting Attendance Register review. All Elected Members compliant with the requirements of s2.25 of the LGA	Complete
Sep	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	10/1/2024	INT24/56344 INT24/56343	Uploaded to t he City's website on 01/10/2024.	Complete
Sep	Elections - Nominations Open -(44th day before Election Day) First day for candidates to lodge completed nomination papers with the returning officer. Nominations are open for eight days	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Elections - Nominations Close at 4pm on (37th day before Election Day)	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Elections - Candidate / Donor Gift Disclosures - CEO written advice to Candidates of Elections Gift Disclosure obligations.	Local Government Act 1995	s.4.59 Elections Regs Part 5A Form 9A		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Elections - Residents Roll to be prepared by Electoral Commissioner and forwarded to CEO - Due by 36th day before Election Day	Local Government Act 1995	s.4.40(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Elections - Owners and Occupiers Roll to be prepared and certified by CEO Due by 36th day before Election Day	Local Government Act 1995	s.4.41(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Elections - Statewide Public Notice of Election Day by Returning Officer - between 36th and 19th day before Election Day	Local Government Act 1995	s.4.64(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Elections - Consolidated Roll (Resident / Owners and Occupiers) at Returning Officer's discretion, to be completed by (22nd day before Election Day)	Local Government Act 1995	s.4.38(1) Elections Reg.18	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Elections - Supply of Rolls - CEO to provide Returning Officer with sufficient rolls and copies to be provided free of charge to candidates and Elected Members who ask	Local Government Act 1995	s.4.42		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable

Sep	Council - Mayor to call special Council Meetings post elections for election of Deputy Mayor and appointment to Committees and external boards - Agenda - Public Notice (if required)	Local Government Act 1995	s. 5.4		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance	N/A	N/A	Not required this year.	Not Applicable
Sep	Report on Waste Plan - Perth, Peel and major regional centre LGs must submit report on the implementation of their waste plan, including any or all of matters in s.44(2) required by the CEO of DWER. First due: 1 October 2021, then annually by 1 October	Waste Avoidance and Resource Recovery Act 2007	s.44		Annually Due 1 October	Infrastructure Services	Waste Services	Manager Waste Services	9/24/2024	EIN24/11245	DWER Reference WPR223-24-0001129	Complete
Sep	2023-24 annual return under regulation 18C - Department of Water Environmental Regulation has accepted City of Joondalup's 2023-24 annual return under regulation 18C of the Waste Avoidance and Resource Recovery Regulation 2008. Annually by 1 October	Waste Avoidance and Resource Recovery Regulations 2008	Regulation 18C		Annually Due 1 October	Infrastructure Services	Waste Services	Manager Waste Services	9/9/2024	EIN24/10534	Waste Plan (census)	Complete
Sep	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	N/A	N/A	Nothing to claim in Sep-24	Not Applicable

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Position Title Officer Responsible for Action Compliance	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	October - Take Action											
Oct	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services				
Oct	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Oct	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Oct	Water Efficiency Management Report Annual reporting as part of the Waterwise Business Program to manage water efficiency and use	N/A	N/A	Water Corp Customer requirement	Annual - Q2	Corporate Services	Leisure and Cultural Services	Manger Leisure and Cultural Services				
Oct	Geothermal Licence and Operating Strategy In order for the City to hold a geothermal licence an audited GLOS is required to be put in place annually to ensure all environmental considerations are monitored and required to be reviewed every 3 years.	Rights in Water and Irration Act 1914	Clause 15 / Schedule 1		Annual	Corporate Services	Leisure and Cultural Services	Manger Leisure and Cultural Services				
Oct	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance				
Oct	Council / Committee Meeting Schedule - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Governance and Strategy	Governance	Manager Governance				
Oct	Review Council Member Continuing Professional Development Policy LG must review the policy after each ordinary election.	Local Government Act 1995	s.5.128		Biennial: Next Due: 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Agreement for WAEC to conduct the Election Report to Council.	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next Due: 2024	Governance and Strategy	Governance	Manager Governance				
Oct	Elections - Close of Absent Voting / Postal Voting Applications for 'in-person' elections (4th day before Election Day)	Local Government Act 1995	s.4.68(1)(c) Elections Reg.37(3)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Elections - Close of Early Voting 4.00pm or 'in-person' elections.	Local Government Act 1995	s.4.71(1)(3) Elections Reg.59(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Election Day - Close of Poll 6.00pm	Local Government Act 1995	s.4.7 s.4.68(1)(e)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Elections - Result declared and published as Local Public Notice by Returning Officer as soon as practicable	Local Government Act 1995	s.4.77 Elections Reg.80	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Elections - Declarations of Office for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result - s.2.32(c))	Local Government Act 1995	s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Elections - Report to Minister (by 14th day after election)	Local Government Act 1995	s.4.79 Elections Reg.81	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Primary Returns - Request new Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office	Local Government Act 1995	s.5.75(1)	WALGA - Governance Subscription Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Elections - Election Papers collected and secured in one or more parcels by Returning Officer	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				

Oct	Election of Deputy Mayor - elected from amongst the Councillors - conducted in accordance with Schedule 2.3, Div.1 - SCM - TBA	Local Government Act 1995	s.2.11(1)(b) Schedule 2.3, Div.1		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	CEO Authority to Speak on behalf of the LG - if new Mayor is elected, seek / obtain written authority from Mayor for CEO to speak on behalf of the Local Government.	Local Government Act 1995	s.5.41(f)		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Appointment of Elected Members to External Bodies - SCM - TBA				Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Elections - Refund candidate deposits following advice from WAEC	Local Government (Elections) Regulations 1997	Reg. 27		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Electoral Gifts Register - Remove any unsuccessful candidates disclosures from Electoral Gift Register	Local Government (Elections) Regulations 1997	Reg. 30G(3)		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Gift Register - Review After a person ceases to be an Elected Member [s.5.87A] or CEO [s.5.87B] required to disclose gifts, the CEO is required to remove from the register all records relating to that person. These records must be retained as LG records for a period of at least 5-years and be made available for public inspection.	Local Government Act 1995	s.5.89A(6) & (7)		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	FOI Statement - Commence review City's Information Statement (and FOI processes)	Freedom of Information Act 1992	s94-97		Annual	Governance and Strategy	Governance	Manager Governance				
Oct	Elected Member Induction - Provide an induction for newly elected Councillors.	n/a	n/a	WALGA website - Webinar Introduction to the Local Government Act for Elected Members	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Oct	Council / Committee Meeting Schedule - At least once per year, determine meeting schedule for next 12 months (see January - and give Local Public Notice)	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Governance and Strategy	Governance	Manager Governance				
Oct	Annual Performance Review - CEO & Staff Development Review - Audit	Local Government Act 1995	s. 5.38		half-yearly	Governance and Strategy	Governance	Manager Human Resource Services				
Oct	Local Emergency Management - Annual report of Local emergency management committee	Emergency Management Act 2005	s. 40 (1)		Annual	Infrastructure Services	Asset Management	Manager Asset Management				
Oct	ABS - Submit quarterly road construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services				
Oct	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Submit quarterly report to Main Roads WA Program Support Officer - Metropolitan Region	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	10/4/2024	EMO24/76963		Complete
Oct	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services				
Oct	Roads to Recovery - Online submission expenditure report and forecast for the next quarter	Roads to Recovery Act 2000 (Clth)			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services				
Oct	Metropolitan Regional Road Group (MRRG) Road Improvement Grant Funding - Submit Road Rehabilitation Grant Submission to Main Roads	MRWA State Road Funds to Local Government Procedures			Annual	Infrastructure Services	Engineering Services	Manager Engineering Services				
Oct	Bush Fires - Advertise prohibited burning times	Bush Fires Act 1954	s. 17(8)		Annual	Planning and Community Development	Community Safety	Manager Community Safety				
Oct	Bush Fires - Fire Break Notices - Advertise - Local Public Notice	Bush Fires Act 1954	s. 33		Annual	Planning and Community Development	Community Safety	Manager Community Safety				

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	November - Take Action											
Nov	Public Interest Disclosure Officer- CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Public Interest Disclosure Act 2003	s.23(1)(a)	Public Sector Commission Website - PID Officer's Code of Conduct and Integrity Public Sector Commission Website - PID Officer's Declaration Form	Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				
Nov	Public Interest Disclosure Procedures - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Public Interest Disclosure Act 2003	s.21 and s.23(1)(e), (2)	Public Sector Commission Website - Commissioner's Guidelines for Public Authorities	Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				
Nov	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC website - WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services				
Nov	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Nov	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Nov	Annual Financial Report - Audit by 31 December An auditor is required to examine the accounts and annual financial report and provide a report by 31 December	Local Government Act 1995	s.7.9 s.7.12AB	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services				
Nov	Annual Report - Auditor Report CEO Certified After the annual financial statements have been audited, the CEO is to sign and append to the auditors report a declaration (Form 1).	Local Government Act 1995	Fin.Mgt.Reg.51(1)	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services				
Nov	Audit - Auditor's Report to Council via Audit Committee Prepare report, presenting the Auditor's report that: • determines any matters raised by the audit report; and • stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(3) s.7.13		Annual or as required	Corporate Services	Financial Services	Manager Financial Services				
Nov	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance				
Nov	Elections - Destruction of Election Papers - parcels which are more than 4 years old may be destroyed, supervised by CEO and witnessed by at least 2 employees OR to secure paper destruction company	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC website - Returning Officer Manual	Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Nov	Establishment of Audit Committee - following Elections, Council must establish an Audit Committee - with membership of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.7.1A s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Nov	Establishment of Committees - following Elections, Council may establish committees (other than Audit) of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Nov	Establishment of Committees - Each committee has been established with a Terms of Reference, that details the purpose of the Committee and the scope of matters that the Committee will deal with.	Local Government Act 1995	s.5.8		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Nov	Election of Committee Presiding Members and deputies - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.5.12 Schedule 2.3, Div.1		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				

Nov	Election Papers - election of Deputy Mayor and Committee Presiding Members and deputies - Election Papers collected and secured in parcels	Local Government Act 1995	s.4.84(a) Elections Reg.82		Biennial Next due 2025	Governance and Strategy	Governance	Manager Governance				
Nov	Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	WALGA website - Template Enrolment Eligibility Claims Register	Biannual (Apr & Nov)	Governance and Strategy	Governance	Manager Governance				
Nov	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Governance and Strategy	Governance	Manager Governance				
Nov	Gifts - Send reminder memo to staff and Elected Members re. Christmas gifts.	Local Government Act 1995	s. 5.82		Yearly	Governance and Strategy	Governance	Manager Governance				
Nov	Local Emergency Management Committee - Hold committee meeting quarterly in accordance with the Act.	Emergency Management Act 2005	s. 38		Quarterly	Infrastructure Services	Asset Management	Manager Asset Management				
Nov	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services				

Complete
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Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	December - Take Action											
Dec	Business Continuity Plan - Review Review the Business Continuity Plan to ensure it remains functional and is tested against current operational requirements. Last completed: 2013 Next Due: 31/12/2025	n/a	n/a	AS/NZS 5050:2010 Business continuity – Managing disruption-related risks	Biennial Next Due: 2025	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				
Dec	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC website - WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services				
Dec	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Dec	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Dec	Emergency Services Levy - Remittance DUE by: 21st of the month Option A Remittance Report - see Form B Schedule 5 and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures	Clause 5.13.	DFES -ESL website - Manual of Operating Procedures	Monthly	Corporate Services	Financial Services	Manager Financial Services				
Dec	Emergency Services Levy - Option B Payment Due by: 21 December and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL website - Manual of Operating Procedures	Quarterly	Corporate Services	Financial Services	Manager Financial Services				
Dec	Annual Report - Accepted , by Absolute Majority, by no later than 31st December 5.54 (2) If auditor's report is not avail in time for annual report to be accepted by 31/12, the AR is to be accepted by the LGA no later than 2 mths after the auditor's report becomes available.	Local Government Act 1995	s.5.53 s.5.54	DLGSCI website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services				
Dec	Annual Report - Auditor Report to Department Executive Director Copy of the Annual Financial Report is to be submitted to the DLGSCI Executive Director within 30 days of the receipt by the CEO of the Auditors Report.	Local Government Act 1995	FM.Reg.51(2)	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services				
Dec	Audit - Auditor's Report Copies provided Copy of the Audit report to be provided to the President / Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)		Annual	Corporate Services	Financial Services	Manager Financial Services				
Dec	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Governance and Strategy	Governance	Manager Governance				
Dec	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance				
Dec	Information Statement LG must publish an up-to-date <i>Information Statement</i> , reviewed within every 12-months Last completed: Dec 2023 Due by: Dec 2024	Freedom of Information Act 1992	s.96		Annual	Governance and Strategy	Governance	Manager Governance				
Dec	ABS - Submit quarterly road construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services				
Dec	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA for previous financial year	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services				
Dec	Local Emergency Management - Minor review local emergency management arrangements for the City and report to the SEMC as soon as they are prepared or amended.	Emergency Management Act 2005	s. 41		Annual	Infrastructure Services	Asset Management	Manager Asset Management				
Dec	Local Government Road Asset & Expenditure Report - Submit Expenditure Report to WALGA / Grants Commission				Annual	Infrastructure Services	Asset Management	Manager Asset Management				

Dec	Budget New - Determine Swimming Pool Inspection Fees for annual budget by 24 January	Building Amendment Regulations 2023	Reg.53A(3)		Annual	Planning and Community Development	Regulatory Services	Manager Regulatory Services				
Dec	Local Heritage Survey - Updates and reviews LG must prepare a local heritage survey. LGs should have a procedure for administrative updates, ad hoc reviews, and general reviews at intervals set by the LG.	Heritage Act 2018	s103(1), (2)	Heritage Council Guidelines for Local Heritage Surveys	Annual	Planning and Community Development	Planning Services	Manager Planning Services				
Sep	Regional Homelessness Plan - Annual Review of the plan communicated to Elected Members via Desk of the CEO item after ELT approval.	Best practice.		DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Planning and Community Development	Community Development and Library Services	Manager Community Development & Library Services			This is presented to Council in December as part of a consolidated report of progress on Regional Homelessness Plan, Age-Friendly Plan and Access and Inclusion Plan.	
Sep	Age-Friendly Plan - Annual Review of the plan communicated to Elected Members via Desk of CEO item after ELT approval.	Best practice.		DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Planning and Community Development	Community Development and Library Services	Manager Community Development & Library Services			This is presented to Council in December as part of a consolidated report of progress on Regional Homelessness Plan, Age-Friendly Plan and Access and Inclusion Plan.	

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Benefits Realisation Framework

Contents

1. Introduction
2. Purpose of a Benefits Realisation Framework
3. Scope
4. Benefits Realisation Framework
5. Strategic Alignment
6. Definitions
7. Benefits Realisation Principles
8. Benefits Realisation Categorisation
9. Benefits Realisation Process

1. Introduction

The City of Joondalup has had a strong background in continuous improvement having developed and enhanced systems and processes over many years. There is a strong culture of improvement within our employees with many being trained in how to review and improve what we do.

The City has developed a Continuous Improvement Plan to establish a more visible and coordinated approach to business and process improvements and to drive continuous improvement activities which will provide the internal capacity to deliver the vision of Joondalup 2032.

2. Purpose of a Benefits Realisation Framework

A key action of the Continuous Improvement Plan is to review the City's existing approach to benefits realisation, develop a Benefits Realisation Framework and implement a process for capturing and reporting on the value of benefits to the organisation.

A Benefits Realisation Framework will enable the City to demonstrate the benefits of improvement activities including financial benefits, efficiencies in time and process, increased effectiveness representing value for money, improvements in quality, reduced environmental impact, reduced risk, greater compliance, and improved governance. Reports on the effectiveness of improvement initiatives will include, where possible, the quantifiable and tangible results of improvements. The reports will also document the non-quantifiable, intangible results of improvements which contribute to enhanced organisational performance and culture.

3. Scope

The draft Benefits Realisation Framework is intended to capture benefits arising from ***internal business and process improvement projects and initiatives*** undertaken as part of the City's continuous improvement activities to enhance performance.

The Framework is not intended to measure benefits from external projects such as Capital Works Program construction projects or infrastructure upgrades. This may be considered in the future but is not included at this stage.

4. Benefits Realisation Framework

The Framework outlines the following key components of the benefits realisation process:

- Identification of benefits
- Categorisation of benefits
- Measuring benefits
- Reporting of benefits

The intended result of implementing the City's Benefits Realisation Framework is the consistent and comprehensive reporting of the measurable tangible and intangible benefits arising from internal improvement projects/initiatives undertaken by City staff.

5. Strategic Alignment – Strategic Community Plan, the Australian Business Excellence Framework and ISO 9001:2015

Strategic Community Plan - The Strategic Community Plan 2022-2032 sets out the community's vision for the future and their service expectations across all goals.

Goal 5 Leadership articulates our commitment to becoming a best practice organisation with strong leadership, efficient processes and systems and a highly effective workforce.

OUR GOAL

We have a diverse elected body that represents, promotes and reflects the composition of our community. Our Council and workforce are accountable and transparent and make balanced decisions based on sound, professional advice. Quality services are delivered by our highly skilled and effective workforce.

YOUR OUTCOMES

- 5-1 Capable and effective
You have an informed and capable Council backed by a highly skilled workforce.

Australian Business Excellence Framework - The City uses the Australian Business Excellence Framework to provide a systematic process to drive continuous improvement and to provide a basis for assessing its performance and identify improvements. Development of the City's Benefit Realisation Framework is in line with best practice of measuring and reporting progress as outlined in the Australian Business Excellence Framework

Category 6: Process management, improvement and innovation outlines the need to encourage innovation and improvement to processes and improve the quality of outputs, and to establish measures for monitoring performance and effectiveness.

Category 7: Results and Sustainable Performance notes that an excellent organisation establishes reports on progress to show how well it is performing and as the basis for ongoing review and performance.

ISO 9001:2015 Quality Management System – The implementation of ISO 9001:2015 in the Infrastructure Services Directorate demonstrates the City's commitment to continuous improvement and customer service to achieve quality objectives. The fundamental principles include a process approach and constantly reviewing and refining processes to identify and implement improvements where required.

6. Definitions

A **benefit** is an advantage which delivers value from an internal City project or improvement initiative.

Output refers to the actions or items resulting from an improvement project or initiative.

Benefits Realisation refers to the process for identifying, defining, classifying, measuring, and reporting benefits.

Tangible benefits are those that can be measured in financial terms. E.g., cost savings, increased productivity.

Intangible benefits cannot be quantified in terms of financial gain but may be able to be qualified. E.g., increased staff satisfaction.

7. Benefits Realisation Principles

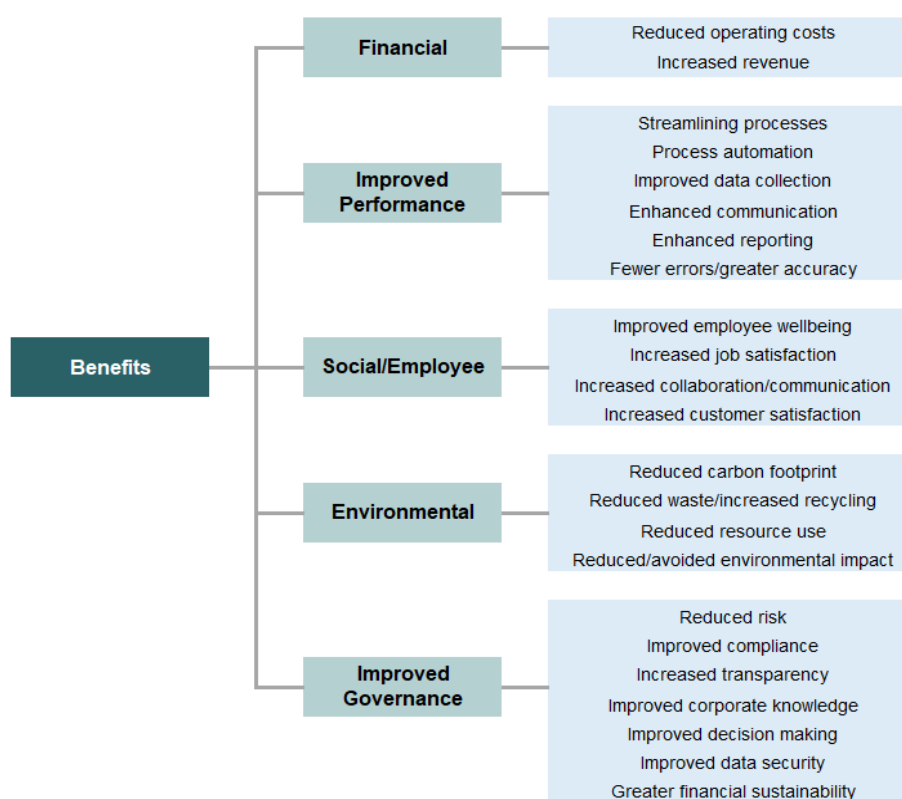
- **Benefits are derived from a project/improvement initiative output.**
For example, Waste Services transitioning from paper to electronic tipping vouchers. Output = electronic vouchers. Benefits = reduced cost, increased efficiency, reduced waste.
- **Benefits must be aligned to the City's strategic goals.**

- **Not all benefits resulting from a project or improvement initiative are tangible and/or measurable, however both tangible and intangible benefits should be considered.**
Although intangible benefits may sometimes be more challenging to identify and quantify, they can provide significant value to an organisation.
- **The number of benefits identified and reported should be manageable/not time consuming.**
While a range of potential benefits may be identified, the City should prioritise those that will have the greatest impact and only measure and report on a select few, i.e. make sure the most important benefits have the most focus.
- **Establishing baseline data allows for project/initiative benefits to be measured and reported.**
- **Benefits should drive improvement project/improvement initiative decision making and prioritisation of projects/improvement initiatives.**
- **Benefits may be realised in the short, medium, or long term.**

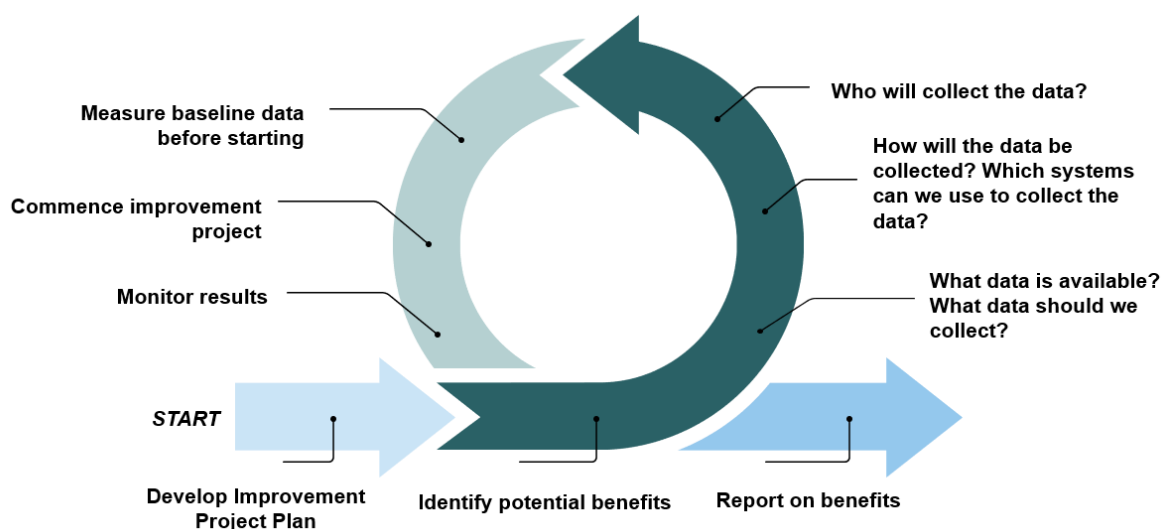
8. Benefits Realisation Categorisation

Establishing benefit categories contributes to the standardisation of benefits realisation practices across the organisation and assists with reporting.

The benefits typically arising from internal improvement projects and initiatives fall within the following 5 categories:



9. Benefits Realisation Process



A more detailed version of the process outlined above will be documented and made available to staff within the City's process mapping tool, Process Manager (TBD). Staff will be guided through each phase of benefits realisation, increasing the consistency and rigour with which Business Units report on the benefits arising from improvement projects and initiatives.

The Project Management Framework templates will also be adapted to include tools to better capture and realise benefits.

Collection of Data

The Organisational Development team will be available to staff to assist with the Benefits Realisation Process, particularly the identification and capture of data through advice or the development of reports. As part of the process, there is potential to include formulas to assist with calculating benefits such as cost savings or reduction in staff time to complete a process.

It is important baseline data is captured prior to commencing an improvement project/initiative wherever possible to allow for its impact to be quantified.

Business Unit Reporting

Business Units will report on benefits using an online form located on the City's intranet (location TBD) and available to all staff. Once submitted, the form will auto populate a SharePoint list, storing information about the City's improvement benefits centrally.

Reports to Elected Members

Twice yearly, the information on the SharePoint list will be summarised in a report to the Audit and Risk Committee, providing an overview of the internal improvement projects/initiatives undertaken by staff, the benefits arising (tangible/financial and non-tangible/non-financial), links to City strategic plans and, where possible, a measurement of the advantage and value achieved by each benefit.

BI-ANNUAL FIGURES FOR CONTRACT EXTENSIONS
1 JANUARY 2024 TO 30 JUNE 2024

RFT NO.	TITLE	CONTRACTOR	CONTRACT TERM & EXTENSION OPTIONS	COUNCIL APPROVED			INITIAL PERIOD		FIRST EXTENSION		SECOND EXTENSION		CUMULATIVE CONTRACT COST	EXTENSIONS APPROVED BY THE CEO DURING THE PERIOD
				From	To	Total Cost	Expiry Date	Cost	From / To	Cost / Estimate	From / To	Estimate		
007/20	Provision of Cleaning Supplies	Statewide Cleaning Supplies Pty Ltd	3 years plus 2 x 1 year options to extend	1/05/2020	30/04/2023	\$223,578.00	30/04/2023	\$311,319.36	1 May 2023 to 30 Apr 2024	\$133,563.13	1 May 2024 to 30 Apr 2025	\$120,000	\$564,882.49	2nd Extension
014/22	Laying of Brick Paving	Construct Paving Services Pty Ltd	2 years plus 1x2 years and 1x1 year options to extend	1/06/2022	31/05/2024	\$912,063.00	31/05/2024	\$754,060.16	1 June 2024 to 31 May 2026	\$948,911	1 June 2026 to 31 May 2027	\$488,736	\$2,191,707.16	1st Extension
008/20	Supply, installation, repair non-chemical iron removal filtration units	Elliotts Irrigation Pty Ltd	3 years plus 2 x 1 year options to extend	19/05/2020	18/05/2023	\$513,576.00	18/05/2023	\$559,552.99	19 May 2023 to 18 May 2024	\$109,674.31	19 May 2024 to 18 May 2025	\$101,670	\$770,897.30	2nd Extension
010/21	Provision of Minor Works and Maintenance of Value Less than \$250,000	Hickey Constructions Pty Ltd	3 years plus 2 x 1 year options to extend	13/08/2021	12/08/2024	\$5,028,576.00	12/08/2024	\$4,811,535.96	13 August 2024 to 12 August 2025	\$1,798,758	13 August 2025 to 12 August 2026	\$1,859,915	\$8,470,208.96	1st Extension
032/17	Domestic Rubbish and Recycling Collection Services	VEOLIA Recycling & Recovery Pty Ltd	5 years plus 2 x 1 year options to extend	1/07/2018	30/06/2023	\$27,500,000.00	30/06/2023	\$25,196,183.50	1 Jul 2023 to 30 Jun 2024	\$5,764,735.00	1 Jul 2024 to 30 Jun 2025	\$6,195,278	\$37,156,196.50	2nd Extension
001/21	Remove and Dispose of Grass Thatch	West Tip Waste Control Pty Ltd	3 years plus 2 x 1 year options to extend	1/05/2021	30/04/2024	\$240,677.00	30/04/2024	\$229,363.87	1 May 2024 to 30 Apr 2025	\$64,680	1 May 2025 to 30 Apr 2026	\$170,000	\$464,043.87	1st Extension