

minutes

Audit and Risk Committee

MEETING HELD ON

MONDAY 4 AUGUST 2025

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 MONDAY 4 AUGUST 2025.

1 DECLARATION OF OPENING

1.1 MEETING OPENING AND ATTENDANCE

The Presiding Member declared the meeting open at 6.00pm.

ATTENDANCE

Committee Members:

Cr Rohan O'Neill	<i>Deputy Presiding Member</i>	
Cr Rebecca Pizzey		
Cr Lewis Hutton		<i>from 6.01pm</i>
Cr Christine Hamilton-Prime, JP	<i>via electronic means</i>	<i>to 6.01pm</i>
Cr Phillip Vinciullo	<i>Deputising for Cr Hamilton-Prime</i>	<i>from 6.01pm</i>
Mr Mark Hall	<i>External Member</i>	

Officers:

Mr James Pearson	Chief Executive Officer	
Mr Jamie Parry	Director Governance and Strategy	<i>absent from 6.03pm to 6.04pm</i>
		<i>to 6.54pm</i>
Mr Mat Humfrey	Director Corporate Services	<i>to 6.54pm</i>
Ms Christine Robinson	Manager Audit, Risk and Executive Services	
Mr Peter McGuckin	Internal Auditor	
Mrs Kylie Bergmann	Manager Governance	
Mrs Laura Napier	Governance Officer	<i>to 6.54pm</i>

1.2 REQUESTS FOR ELECTRONIC ATTENDANCE

In accordance with regulation 14C(2)(b) of the *Local Government (Administration) Regulations 1996* and the *Electronic Attendance at Meetings Council Policy*, Mayor Jacob gave approval for Cr Hamilton-Prime, JP to attend this meeting via electronic means.

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

2.1 DISCLOSURES OF INTEREST AFFECTING IMPARTIALITY

Elected Members (in accordance with clause 22 of Schedule 1 of the *Local Government [Model Code of Conduct] Regulations 2021*) and employees (in accordance with the Code of Conduct) are required to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making process. The Elected Member / employee is also encouraged to disclose the nature of their interest.

Name / Position	Mr Mark Hall.
Meeting Type	Audit and Risk Committee.
Meeting Date	4 August 2025.
Item No. / Subject	Not Applicable.
Nature of Interest	Interest that may affect Impartiality.
Extent of Interest	An employee of a new contractor of the City of Joondalup has applied for a position, reporting to Mr Hall, at his substantive place of work. Mr Hall was not involved in the initial interview process, however if the applicant proceeds to the second round of interviews, Mr Hall will be involved.

Cr Hutton entered the Room at 6.01pm.

Cr Hamilton-Prime, JP left the electronic meeting at 6.01pm.

3 APOLOGIES AND LEAVE OF ABSENCE

3.1 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Cr John Raftis	23 July to 10 August 2025 inclusive.
Cr Nige Jones	27 July to 7 August 2025 inclusive.
Cr Rohan O'Neill	5 August to 8 August 2025 inclusive.
Cr Daniel Kingston	5 August and 12 August 2025 inclusive.
Cr Lewis Hutton	9 August to 31 August 2025 inclusive.
Cr John Raftis	11 August to 14 August 2025 inclusive.
Cr Daniel Kingston	14 August 2025 inclusive.
Cr Christopher May, JP	29 August 2025 inclusive.
Cr Daniel Kingston	2 September, 9 September and 30 September 2025 inclusive.
Cr John Raftis	8 September to 11 September 2025 inclusive.
Cr Daniel Kingston	7 October 2025 inclusive.

3.2 APOLOGIES

Mayor Hon. Alber Jacob, JP.
 Cr Daniel Kingston.

4 CONFIRMATION OF MINUTES

4.1 MINUTES OF THE AUDIT AND RISK COMMITTEE HELD ON 19 MAY 2025

MOVED Cr Hutton, **SECONDED** Mr Hall that the Minutes of the Audit and Risk Committee held on 19 May 2025 be **CONFIRMED** as a true and correct record.

The Motion was Put and **CARRIED (5/0)**

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

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.

The Director Governance and Strategy left the Room at 6.03pm and returned at 6.04pm.

7 PETITIONS AND DEPUTATIONS

Nil.

MOTION TO CHANGE ORDER OF BUSINESS

MOVED Cr Vinciullo, **SECONDED** Cr Pizzey 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 Item 8.7 – Confidential – Allegations of Misconduct, to be discussed after “Item 8.14 – WALGA Preferred Supplier Program – Annual Expenditure”.

The Motion was Put and **CARRIED (5/0)**

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

Against the Motion: Nil.

8 REPORTS

8.1 CHIEF EXECUTIVE OFFICER'S THREE YEARLY REVIEWS - ENGAGEMENT OF EXTERNAL AUDITOR (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	10011, 49586, 17871, 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 engagement of an external auditor to undertake the Chief Executive Officer's three yearly reviews, in accordance with the *Local Government (Audit) Regulations 1996* and the *Local Government (Financial Management) Regulations 1996*.

EXECUTIVE SUMMARY

The engagement of an external auditor occurs to ensure independence and to eliminate undue influence for the reviews required as per:

- *Local Government (Audit) Regulations 1996* – requires the Chief Executive Officer of a local government to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance, not less than once in every three financial years and report to the audit committee the results of that review; and
- *Local Government (Financial Management) Regulations 1996* – requires the Chief Executive Officer of a local government to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every three financial years) and report to the local government the results of that review.

Paxon Group have been appointed to undertake both reviews, facilitated by the City's Internal Auditor. The final review reports are planned to be presented to the Audit and Risk Committee meeting in March 2026.

It is therefore recommended that the Audit and Risk Committee NOTES the engagement of an external auditor to undertake the Chief Executive Officer's three yearly reviews, in accordance with the Local Government (Audit) Regulations 1996 and the Local Government (Financial Management) Regulations 1996.

BACKGROUND

Regulation 17 of the *Local Government (Audit Regulations) 1996* requires the Chief Executive Officer to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The review may relate to any or all of the matters referred to but each of those matters is to be subject of a review not less than once in every three financial years. The Chief Executive Officer is to report to the Audit and Risk Committee the results of that review.

Regulation 5 (2) (c) of the *Local Government (Financial Management) Regulations 1996* requires that the Chief Executive Officer of a local government is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every three financial years) and report to the local government the results of those reviews.

The results of the previous reviews undertaken by Stantons International Audit and Consulting Pty Ltd were reported to the Audit and Risk Committee at its meetings held on 22 May 2023 and 21 August 2023, before being noted by Council at its meeting held on 19 September 2023 (CJ186-09/23 and CJ187-09/23 refers).

DETAILS

Following a request for quotation process, Paxon Group were appointed due to their detailed proposal that demonstrated understanding of the City's requirements and extensive experience of similar reviews with other local governments.

The review as per Regulation 17 of the *Local Government (Audit Regulations) 1996* will include:

- Risk Management – to determine if the City has effective risk management systems that allows the identification, assessment and management of risks and reporting of risks to an appropriate level.
- Internal Control – to determine if an effective internal control system is in place that safeguards assets, ensures accurate and reliable financial reporting and promotes compliance with legislation and effective and efficient operations.
- Legislative Compliance – to determine if compliance programs allow the meeting of legislative compliance and that suitable monitoring and reporting systems are in place.

This review commenced in July 2025.

The review as per Regulation 5 (2) (c) of the *Local Government (Financial Management) Regulations 1996* will include whether efficient systems and procedures are established as per Regulation 5 (1):

- for the proper collection of money owing to the local government
- for the safe custody and security of all money collected or held by the local government
- for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process)
- to ensure proper accounting for municipal or trust –
 - revenue received or receivable
 - expenses paid or payable
 - assets and liabilities
- to ensure proper authorisation for the incurring of liabilities and the making of payments
- for the maintenance of payroll, stock control and costing records
- to assist in the preparation of budgets, budget reviews, accounts and reports required by the *Local Government Act 1995* or these regulations.

Due to usual end of year financial requirements, including finalising annual financial statements, and auditors from the Office of the Auditor General being onsite during October 2025, this review will commence in November 2025.

Legislation / Strategic Community Plan / Policy implications

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

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 *Risk Management Council Policy.*

Risk management considerations

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City's long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS
Risk Event Description	Ineffective / improper decision making
Risk Responsibility	Director Governance and Strategy
Residual Risk	High
Control Effectiveness	Strong
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.
Risk Control	<p>A relevant control, to mitigate risk, is to ensure the City's Administration operational structure includes dedicated and experienced employees with responsibility and accountability for risk management, internal control, legislative compliance and financial management.</p> <p>A further control, is the requirement to independently review systems to establish if internal controls and/or processes are appropriate and effective, in accordance with the <i>Local Government (Audit) Regulations 1996</i> and the <i>Local Government (Financial Management) Regulations 1996</i>. Any risks and weaknesses identified will be addressed by introducing new controls and/or improving the current controls and control environment.</p>

Risk	FINANCIAL
Risk Event Description	Lack of financial sustainability
Risk Responsibility	Director Corporate Services
Residual Risk	Medium
Control Effectiveness	Strong
Risk Appetite	Medium risk is acceptable without variation to existing control activities.
Risk Control	<p>A relevant control, to mitigate risk, is to ensure the City's Administration operational structure includes dedicated and experienced employees with responsibility and accountability for financial management.</p> <p>A further control, is the requirement to independently review systems to establish if internal controls and/or processes are appropriate and effective, in accordance with the <i>Local Government (Financial Management) Regulations 1996</i>. Any risks and weaknesses identified will be addressed by introducing new controls and/or improving the current controls and control environment.</p>

Other risk information

The progress of the implementation of any improvements identified from both reviews will be reported to future meetings of the Audit and Risk Committee.

Financial / budget implications

All amounts quoted in this report are exclusive of GST.

Financial year impact – 2025/26

Account no.	1.230.A2301.3265.0000
Budget Item	Consultancy
Budget amount	\$ 125,000
Amount spent to date	\$ 0
Balance	\$ 125,000

The costs for both reviews total \$32,200.00.

Regional significance

Strong focus and/or improvements of the areas included in both reviews 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 controls within the areas included in both reviews, 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

Paxon Group – facilitated by the City's Internal Auditor – will liaise with relevant City employees to undertake the reviews.

COMMENT

Paxon Group will be invited to attend the Audit and Risk Committee meeting to present the findings.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Hutton, SECONDED Cr Vinciullo that the Audit and Risk Committee NOTES the engagement of an external auditor to undertake the Chief Executive Officer's three yearly reviews, in accordance with the *Local Government (Audit) Regulations 1996* and the *Local Government (Financial Management) Regulations 1996*.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

Nil.

8.2 INTERNAL AUDIT FUNCTION (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	107022, 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 Council to consider possible changes to the internal audit function reporting to the Audit and Risk Committee.

EXECUTIVE SUMMARY

At its meeting held on 20 May 2024 (Item 11.2 refers), the Audit and Risk Committee requested the Chief Executive Officer prepare a report on the internal audit function reporting to the Audit and Risk Committee (the Committee) in addition to the Chief Executive Officer, and a mechanism or procedure where the Internal Auditor can confidentially report to the Committee.

At its meeting held on 20 September 2022 (CJ151-09/22 refers), Council resolved (in part) that it:

- 1 *MAINTAINS the current functional reporting relationship between the Internal Auditor and the Audit and Risk Committee.*

It is recommended that Council:

- 1 *REAFFIRMS its decision of 20 September 2022 (CJ151-09/22 refers) that MAINTAINS the current functional reporting relationship between the Internal Auditor and the Audit and Risk Committee;*
- 2 *NOTES that as per section 5.41 of the Local Government Act 1995, the Chief Executive Officer is responsible for the employment, management supervision, direction and dismissal of other employees, including the City's Internal Auditor; and*
- 3 *NOTES that the Audit and Risk Committee Charter will be updated following the October 2025 local government elections and proclamation of the local government reforms relating to audit, risk and improvement committees, to better reflect the Committee's opportunities to meet with the Manager Audit, Risk and Executive Services and Internal Auditor outside of the Committee's formal meetings.*

BACKGROUND

The *Local Government Act 1995* (the Act) and the *Local Government (Audit) Regulations 1996* requires local governments to establish an audit committee with certain roles and responsibilities.

On 6 November 2023 Council resolved (CJ213-11/23 refers), in part to:

- 5 **BY AN ABSOLUTE MAJORITY ESTABLISHES an Audit and Risk Committee with the role being to:**
 - 5.1 *guide and assist the City in carrying out its functions:*
 - 5.1.1 *under Part 6 - Financial Management, of the Local Government Act 1995;*
 - 5.1.2 *in relation to audits conducted under Part 7 - Audit, of the Local Government Act 1995;*
 - 5.1.3 *relating to other audits and other matters related to financial management;*
 - 5.2 *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:*
 - 5.2.1 *report to the Council the results of that review;*
 - 5.2.2 *give the Council a copy of the Chief Executive Officer's report;*
 - 5.3 *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:*
 - 5.3.1 *report to the Council the results of that review*
 - 5.3.2 *give the Council a copy of the Chief Executive Officer's report;*
 - 5.4 *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;*
 - 5.5 *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;*
 - 5.6 *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);*

- 5.7 *assessing the adequacy of the annual internal audit plan and the three year internal audit plan;*
- 5.8 *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;*
- 5.9 *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;*

The Committee Charter, adopted by Council at its meeting held on 20 September 2022 (CJ151-09/22 refers), also outlines the Committee's role, authority, membership, responsibilities (terms of reference), meetings and reporting requirements.

Both the Committee's terms of reference and Charter includes "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)".

Part of the local government reforms has revised the roles and responsibilities for Council, Council members and local government chief executive officers to clarify the separation of powers and duties within local governments. As at 6 December 2024, Section 2.7(3) of the Act — Role of council — now states: "for the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles — (a) the council's governing role is separate from the CEO's executive role as described in section 5.41; (b) it is important that the council respects that separation."

Clause 20 of the *Code of Conduct for Council Members, Committee Members and Candidates* — Relationship with City employees — states:

- (1) *In this clause - City employee means a person - (a) employed by the City under section 5.36(1) of the Act; or (b) engaged by the City under a contract for services.*
- (2) *A council member or candidate must not - (a) direct or attempt to direct a City employee to do or not to do anything in their capacity as a City employee; or (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a City employee in their capacity as a City employee; or (c) act in an abusive or threatening manner towards a City employee.*
- (3) *Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a Council or Committee meeting.*
- (4) *If a council member or candidate, in their capacity as a council member or candidate, is attending a Council or Committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means - (a) make a statement that a City employee is incompetent or dishonest; or (b) use an offensive or objectionable expression when referring to a City employee.*
- (5) *Subclause (4)(a) does not apply to conduct that is unlawful under The Criminal Code Chapter XXXV.*

DETAILS

Internal audit function reporting to the Audit and Risk Committee

The internal audit function within a local government structure is independent from operational functions, systems and processes. To be most effective the function must be free from management control that may adversely impact on this independence and the auditing and reporting function. The Internal Auditor operates independently and reports directly to the Chief Executive Officer to eliminate undue influence on audit activities, findings and reports.

The Internal Auditor is an employee of the City and is bound by the *City of Joondalup Inside Workforce Enterprise Agreement 2018* which sets out the terms and conditions of employment. This means that the Chief Executive Officer is responsible for employment of the Internal Auditor, in line with the functions outlined in section 5.41 of the Act, being that the Chief Executive Officer is to 'be responsible for the employment, management supervision, direction and dismissal of other employees', which includes the City's Internal Auditor.

The City's internal audit program is not subject to direction or approval from Directors, Managers or the Executive Leadership Team, however operational support is provided by the Manager Audit, Risk and Executive Services.

This differs from listed companies (that are bound by the rules of the Australian Securities Exchange) whereby decisions on the employment of the head of internal audit are reserved for the Board (on recommendation from the Board Audit Committee), as well as the Board or relevant Board Committee reviewing the reasonableness of the remuneration of the head of internal audit. In listed companies, the final decision on the internal audit scope, annual plan and budget is reserved for the Board or Board Audit Committee on recommendation from internal audit and management.

The City's Internal Auditor currently:

- can liaise directly with the Presiding Member of the Committee to discuss reports that are included on Committee meeting agendas
- has a direct line of communication with the Committee through attendance at committee meetings.

The City's Audit and Risk Committee currently can:

- review the three year Internal Audit Plan on an annual basis
- request reports for future consideration.

This liaison and direct line of communication is referred to as a functional reporting relationship. As per section 7.1B (delegation of some powers and duties to audit committee) of the Act, the only powers that a local government may delegate to its audit committee are any of its powers and duties under Part 7 – Audit, of the Act. This does not include the ability for an Internal Auditor to report directly to an audit committee, outside of the current functional reporting mechanism.

On 19 September 2023 Council resolved (CJ187-09/23) in part that it

- 2 ***REQUESTS the Chief Executive Officer to ensure the City's Internal Auditor is present at every Audit and Risk Committee Meeting.***

The Internal Auditor performs audit activities without fear or favour, and at times is required to undertake activities without the knowledge of the Chief Executive Officer and/or Executive Leadership Team. At times the Internal Auditor works independently with the Manager Audit, Risk and Executive Services to ensure that the commencement, or outcomes of internal audits or investigations that have identified allegations of misconduct, have progressed.

There is the opportunity for the Presiding Member, or any other member of the Committee to meet with the Manager Audit, Risk and Executive Services. Currently the Presiding Member meets with the Manager Audit, Risk and Executive Services, the Chief Executive Officer and relevant Directors on the day of each committee meeting to discuss the agenda papers and address any questions.

Research into other local governments has not found any situation where the internal audit function reports to an audit committee outside of a functional reporting relationship. Some relevant arrangements are:

- City of Swan allows for its Audit, Risk and Improvement Committee to meet with the internal auditor / or officer designated as the Chief Audit Executive at least once per year without management presence.
- City of Perth's Audit, Risk and Improvement Committee is administratively supported by the Manager Audit and Risk, and any member of the committee can meet with the Manager Audit and Risk on request. The City of Perth's Internal Audit business unit reports functionally to the Committee and administratively to the Chief Executive Officer; this allows for a clear and properly defined reporting relationship to ensure that Internal Audit is empowered to perform its role. The direct reporting line to the Committee also acts as a safeguard in the event of a serious breakdown in internal controls or internal control culture at senior levels in the organisation. The Presiding Member of the Committee meets with the Manager Audit and Risk prior to the Agenda Papers being prepared; and before a committee meeting to discuss the agenda papers and address any questions.
- City of Wanneroo outsources the provision of its Internal Audit Services via a tender process for an initial period of three financial years. Wanneroo's in-house dedicated auditor only has limited capacity to evaluate and improve the effectiveness of risk management, control and governance processes across the City. The Audit and Risk Committee can develop and recommend to Council an appropriate process for the selection and appointment of a person as the City's internal auditor – via a tender process – as well as recommending to Council the person or persons to be appointed as the City's internal auditor. It also provides the opportunity for Committee Members to meet with the internal auditor as the need arises without management being present.

Part of the local government reforms, yet to be proclaimed, will require a revised audit, risk and improvement committee and must have an independent presiding member to ensure a level of neutrality and impartial oversight in chairing meetings. An independent presiding member must be a person who is not a council member of any local government or an employee of the local government; and if a deputy presiding member is appointed, they must also be independent.

Following the October 2025 local government elections, and proclamation of the local government reforms relating to audit, risk and improvement committees, the Committee Charter can be updated to better reflect the Committee's opportunities to meet with the Manager Audit, Risk and Executive Services and Internal Auditor outside of the Committee's formal meetings.

Mechanism or procedure where the Internal Auditor can confidentially report to the Committee

It would be difficult for the Internal Auditor to confidentially report to the Committee without a governance structure in place. There is a requirement for confidential reports to be included on the agenda for each meeting, as well as the recording of motions and voting of each item.

All staff would need to leave the meeting for any confidential reports, then re-enter the meeting for the remaining items on the agenda, being the following:

- Urgent business.
- Motions of which previous notice has been given.
- Requests for reports for future consideration.
- The closure of the meeting.

The Internal Auditor would not be able to undertake these requirements, along with minuting the confidential reports, without support from the Administration.

The City's current practice allows for the Internal Auditor, Manager Audit, Risk and Executive Services and the Chief Executive Officer to be the only officers in attendance at Committee meetings when dealing with confidential reports. In these instances, the Manager Audit, Risk and Executive Services also assumes the governance role.

As per section 2.8(f) of the Act – the role of mayor or president includes – *“liaises with the CEO on the local government's affairs and the performance of its functions”*. It would be through this mechanism to raise matters of a confidential nature, within the remit of responsibility of the Internal Auditor, that may not be able to be reported to the Committee.

If the current Internal Auditor and/or Manager Audit, Risk and Executive Services were privy to matters relating to the Chief Executive Officer, within their remit, that could not be raised confidentially with the Chief Executive Officer, they would be obligated to seek counsel from either the City's General Counsel, or an external oversight agency, including but not limited to the following:

- Corruption and Crime Commission.
- Department of Local Government, Industry Regulation and Safety.
- WA Police.

This obligation is in line with the objective of the City's current *Fraud, Corruption and Misconduct Control Council Policy*, which is 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.

Department of Local Government's Local Government Operational Guidelines

The *Local Government Operational Guidelines Number 09 – Audit in Local Government* includes:

3. Operation of Audit Committees

Role and Responsibilities

While a formal internal audit function could be considered to be an operational function and therefore the responsibility of the CEO, it is desirable for an internal auditor to have a direct line of communication to the Audit Committee.

Appendix 1 Model Terms of Reference – Audit Committees

Internal Audit

For local government, the internal auditor should report functionally to the audit committee and administratively to the CEO. It should be remembered that pursuant to section 5.41 of the Act, the CEO is responsible for the day-to-day management of council activities including the direction of staff and implicitly the internal audit function. The CEO may choose to delegate this responsibility provided always that the delegation does not directly or indirectly interfere with the ability of the Internal Auditor to conduct an internal audit function free from interference.

A clear and properly defined reporting relationship ensures that the internal auditor is empowered to perform their role working with management. The direct reporting line to the audit committee also acts as an adequate safeguard in the event of a serious breakdown in internal controls or internal control culture at senior levels in the organisation.

Issues and options considered

Council may choose to:

- maintain the current functional reporting relationship as described in this Report
or
- advocate for a change to the *Local Government Act 1995* to allow for the ability for an Internal Auditor to report directly to an audit committee.

It is recommended to maintain the current functional reporting relationship for the reasons described in this Report.

One of the key objectives of the Internal Auditor position is to provide an independent and objective internal audit function that provides assurance on the City's systems of internal controls, compliance and risk management processes.

This is undertaken by the following:

- The provision of advice, support and recommendations to the Chief Executive Officer, Executive Leadership Team and the Committee on a range of audit, compliance and risk management matters in accordance with legislation, policies, protocols and professional standards.
- Preparation and presenting reports to the Chief Executive Officer, Executive Leadership Team and/or the Committee that contain detailed findings including identification of risks and recommendations to mitigate risks.
- Performing specialist assignments and investigations including the following:
 - As requested by the Chief Executive Officer.
 - From requests for reports from the Committee.
 - From notifications received from external oversight agencies (such as the Corruption and Crime Commission, Public Sector Commission and the Department of Local Government, Industry Regulation and Safety).

Any changes to key activities, extent of authority and/or working relationships would require a formal review of the Internal Auditor position description.

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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City's long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS	EXPECTATIONS	WORKFORCE
Risk Event Description	Ineffective / improper decision making	Loss of community trust	Inability to attract or retain a skilled and competent workforce
Risk Responsibility	Director Governance and Strategy	Chief Executive Officer	Director Governance and Strategy
Residual Risk	High		
Control Effectiveness	Strong		
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.		
Risk Control	A relevant control, to mitigate risk, is to ensure the City's Administration operational structure includes an independent internal audit service to provide objective review and assurance on risks associated with the City's systems, governance, and compliance processes. An Audit and Risk Committee Charter that clearly communicates the roles and responsibilities of the Committee reduces the risk of the Committee being less accountable and effective.		

Financial / budget implications

The internal audit function and operational support is carried out using existing budgeted resources.

Regional significance

The provision of an independent internal audit function ensures compliance with legislative requirements and best practice, 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 best practice, and ensuring effective controls and procedures are implemented for this to occur. The provision of an independent internal audit function provides evidence of the appropriateness and effectiveness of City systems and procedures. Being accountable and transparent is part of the goals of the City's *Strategic Community Plan*.

Consultation

Not applicable.

COMMENT

There is no legislative mechanism that allows for the internal audit function to report to the Committee, aside from the current functional reporting mechanisms outlined in this Report.

The Internal Auditor operates independently, free from management interference and/or influence, and has access to all relevant City systems, records, and personnel.

VOTING REQUIREMENTS

Simple Majority.

PROCEDURAL MOTION - THAT THE ITEM BE DEFERRED

MOVED Cr O'Neill, SECONDED Cr Pizzey that Item 8.2 Internal Audit Function, BE DEFERRED to the November Audit and Risk Meeting, as per clause 10.1(a) of the *City of Joondalup Meeting Procedures Local Law 2013*.

The Motion was Put and

LOST (2/3)

In favour of the Motion: Cr O'Neill and Cr Pizzey.

Against the Motion: Cr Hutton, Cr Vinciullo and Mr Hall.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr O'Neill that Council:

- 1 REAFFIRMS its decision of 20 September 2022 (CJ151-09/22 refers) that MAINTAINS the current functional reporting relationship between the Internal Auditor and the Audit and Risk Committee;**
- 2 NOTES that as per section 5.41 of the *Local Government Act 1995*, the Chief Executive Officer is responsible for the employment, management supervision, direction and dismissal of other employees, including the City's Internal Auditor; and**
- 3 NOTES that the Audit and Risk Committee Charter will be updated following the October 2025 local government elections and proclamation of the local government reforms relating to audit, risk and improvement committees, to better reflect the Committee's opportunities to meet with the Manager Audit, Risk and Executive Services and Internal Auditor outside of the Committee's formal meetings.**

The Motion was Put and

CARRIED (4/1)

In favour of the Motion: Cr O'Neill, Cr Pizzey, Cr Vinciullo and Mr Hall.

Against the Motion: Cr Hutton.

ATTACHMENTS

1. Committee Charter [8.2.1 - 4 pages]

8.3 STATUS UPDATE - PUBLIC SECTOR COMMISSION INTEGRITY EDUCATION THEMATIC REVIEW (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	11827, 107084, 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 status update of the implementation of opportunities arising from the Public Sector Commission’s Integrity Education Thematic Review.

EXECUTIVE SUMMARY

At its meeting held on 24 February 2025, the Audit and Risk Committee (the Committee) were presented with the Public Sector Commission’s final report titled *Integrity Education – An integrity thematic review* (Attachment 1 refers). Subsequently, at its meeting held on 25 March 2025, Council resolved (CJ068-03/25 refers):

NOTES the Public Sector Commission’s Integrity Education Thematic Review, forming Attachment 1 to this Report and that a report on the opportunities will be provided to a future meeting of the Audit and Risk Committee.

This report provides a status update of the implementation of opportunities arising from the Public Sector Commission’s Integrity Education Thematic Review.

It is recommended that the Audit and Risk Committee NOTES the status update of the implementation of opportunities arising from the Public Sector Commission’s Integrity Education Thematic Review.

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 *Fraud, Corruption and Misconduct Control Council Policy* outlines the City’s zero-tolerance approach to fraudulent, corrupt and/or misconduct behaviours, which is:

All allegations, notifications and disclosures received, or any evidence obtained, that relates to potential fraudulent, corrupt and/or misconduct behaviours, will be systematically assessed to determine its veracity.

Where there are reasonable grounds to suspect serious or minor misconduct, a matter will be investigated, with the appropriate external oversight agency to be notified, and the appropriate disciplinary and recovery actions will be taken.

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, mandatory integrity and conduct training for employees commenced in May 2024; and to strengthen the City’s integrity and conduct controls, learnings from reports of external oversight agencies are used as a gap analysis of issues requiring further consideration.

DETAILS

The Public Sector Commission published the final report titled *Integrity Education – An integrity thematic review* on 9 December 2024. As part of the review, key observations and improvement opportunities were identified for the City (Attachment 2 refers).

The proposed deadlines and current status of implementation for the improvement opportunities are shown in the table below:

Improvement Opportunities	Proposed Deadline	Status
<p>In recognition that procurement is vulnerable to misconduct, include responsibility for delivering this training in the integrity framework. Also include roles and responsibilities of all functional areas that deliver integrity education and help prevent misconduct.</p>	<p>30 June 2026</p>	<p>Will be incorporated as part of the review of the Integrity Framework.</p>
<p>Document the City’s approach to integrity communications in a specific or existing communications plan to ensure integrity messaging occurs throughout the year. This plan would form part of the City’s integrity framework.</p>		<p>Will be incorporated as part of the review of the Integrity Framework; and linked to training program.</p>
<p>Formalise the sharing of learnings from external events in existing procedures and link them to the integrity framework. Include in procedures, ways to track and record this has occurred so the City maximises the benefits of employees attending these events.</p>		<p>The sharing of case studies and learnings from external conferences / events will occur via the City’s Intranet, and in-person integrity sessions.</p>

Improvement Opportunities	Proposed Deadline	Status
<p>It is understood the City provides additional training to those working in procurement and this is provided externally. For completeness reference this and any other integrity related training being delivered in the City's integrity framework, or in any policy or plan linked to it.</p> <p>Formalised meetings between those responsible for delivering and supporting education to identify ways to improve the City's approach to integrity education and confirm whether any messaging needs to change. For example, in response to any emerging integrity issues. Document this approach in the City's integrity framework or policy linked to it.</p>	<p>30 June 2026</p>	<p>Integrity and Conduct Training videos have been delivered to all staff via the City's LinkedIn Learning training platform. Improved training sessions are being developed for inclusion in the City's new learning management system.</p> <p>Case studies will be used to enhance awareness of integrity across the organisation.</p>
<p>The interactive fraud, corruption and misconduct control framework contains links to key integrity documents and processes. For completeness add information about the City's education modules to this. To support existing discussions as part of the Annual Individual Development and Performance Plans, have employees reflect on codes of conduct and values and record how they demonstrate these into daily behaviours. Monitor intranet views of integrity policies, procedures and email communications to inform communications planning. Monitoring helps gauge interest, understand the effectiveness of different messaging and channels and identify areas for further targeting.</p>	<p>30 June 2026</p>	<p>Managers will be requested to ensure integrity and conduct is included in annual performance reviews via individual development and performance plans, to ensure staff reflect on, and are aware of, Code of Conduct requirements.</p> <p>Monitoring of views of integrity items posted to the City's Intranet is occurring.</p>
<p>Periodically ask employees how they intend to use their learnings in the workplace. Then at a later point follow up whether they have applied their learnings or if not, why not. This will help inform whether the training requires improvements to help embed learnings.</p>	<p>30 June 2026</p>	<p>Further to the current survey following the Integrity and Conduct Training, a quiz will be developed for staff to ascertain whether any improvements to the training program are required. This will be included in the City's new learning management system.</p>

Improvement Opportunities	Proposed Deadline	Status
Collect, combine and analyse information from a range of sources to get insights into the effectiveness of integrity education, delivery methods and identify gaps in learning. Sources could include employee surveys testing knowledge, conflict of interest and gift registers, audit recommendations, exit interviews, secondary employment applications, and training feedback. Use the insights to improve training and communications.	30 June 2026	The current survey results are monitored and recorded, and are used to determine what improvements can be implemented; with further analysis required of exit interviews and secondary employment applications.

Other improvements to be implemented by 31 December 2026 include the following:

- Developing terms of reference for a dedicated internal integrity group, to assist in identifying ways to improve the City’s approach to integrity education.
- Implementing screening requirements and undertaking appropriate checks.

Legislation / Strategic Community Plan / Policy implications

Legislation *Corruption, Crime and Misconduct 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 Not applicable.

Risk management considerations

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City’s long-term objectives.

Strategic Risk Relationship

Risk	REPUTATION	WORKFORCE
Risk Event Description	Loss of community trust	Inability to attract or retain a skilled and competent workforce
Risk Responsibility	Chief Executive Officer	Director Governance and Strategy
Residual Risk	High	
Control Effectiveness	Strong	
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.	
Risk Control	<p>The relevant controls, to mitigate risk, includes strengthening integrity and conduct controls; by which the City takes both proactive and reactive measures as required.</p> <p>Systems of control should be subject to regular review and updated as appropriate. Inadequate controls or inconsistent application of controls, and inadequate governance processes allows misconduct and corruption to occur and go undetected. This presents several risk exposures including financial loss, breaches of legislation and law and significant reputational damage for the City. Governance processes as well as targeted internal audits helps to identify risk exposures, ensures corrective action is taken and control improvements made in a timely manner.</p>	

Risk	ATTRACTION
Risk Event Description	Lack of desirability as a place to visit live, work, invest and do business
Risk Responsibility	Director Planning and Community Development
Residual Risk	Medium
Control Effectiveness	Strong
Risk Appetite	Medium risk is acceptable without variation to existing control activities.

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

Not applicable.

COMMENT

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.

The City continues to review and improve its integrity and conduct controls, including the *Fraud, Corruption and Misconduct Control Framework* – which includes foundations, prevention and detecting activities with online access to the relevant documents, and is used in awareness raising programs.

Regular audit activities into systems of control to prevent, deter and detect opportunities for fraudulent and corrupt activity 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*.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr Hutton that the Audit and Risk Committee NOTES the status update of the implementation of opportunities arising from the Public Sector Commission's Integrity Education Thematic Review.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. Public Sector Commission Report - Integrity Education - An integrity thematic review (December 2024) [8.3.1 - 13 pages]
2. City of Joondalup Report [8.3.2 - 2 pages]

8.4 COMPARISON OF REVIEWS INTO MAJOR INFORMATION TECHNOLOGY PROJECTS (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’s review into major information technology projects at State Government entities and that relevant findings will be considered in the management of Project Axiom.

EXECUTIVE SUMMARY

On 16 June 2025 the Western Australian Office of the Auditor General (OAG) announced the outcomes of a review of 10 major information technology (IT) projects at five state government entities to determine what is the cost and timing status of each project against approvals, can entities provide a substantiated explanation for variations in cost and time, and are project governance controls in place for a selection of projects (OAG Review).

The City will review the outcomes in relation to the City’s Enterprise Business Platform project, Project Axiom, noting that in May 2024, the City’s Chief Executive Officer (CEO) initiated a similar independent review of Project Axiom to provide assurance that the Project was being managed to ensure it is on schedule, is within budget, and that all associated costs are being captured and reported accurately.

It is recommended that the Audit and Risk Committee NOTES the Office of the Auditor General’s review into major information technology projects at State Government entities and that relevant findings will be considered in the management of Project Axiom.

BACKGROUND

OAG Review

Under Section 18 of the *Auditor General Act 2006* (WA), the Western Australian Auditor General can undertake limited assurance direct engagements in accordance with the *Standard on Assurance Engagements ASAE 3500 Performance Engagements* issued by the Australian Auditing and Assurance Standards Board.

The OAG Review focused on 10 major IT projects and reviewed each project's original and current estimated total cost, approved funding and completion dates. A high-level review of key governance controls for four projects was also conducted. The five state government entities included in the review were as follows:

- Department of Energy, Mines, Industry Regulation and Safety.
- Department of Justice.
- Public Transport Authority.
- WA Health.
- WA Police Force.

Refer to Attachment 1 for the full report.

City Review

The City has been undertaking a major IT project (Project Axiom) with the purpose of implementing an Enterprise Business Platform to enable a new platform-based model for delivery of applications and solutions that will support both customer facing and internal services across the City.

An independent assurance review of Project Axiom was initiated by the CEO in May 2024 and undertaken and performed by Moore Australia in accordance with the International Standards for the Professional Practice of Internal Auditing contained in the *International Professional Practices Framework* issued by the Institute of Internal Auditors.

The outcomes of the review, and actions taken in response to the findings of the review, have been reported to the Audit and Risk Committee and Council.

DETAILS

An initial review of the OAG report against the City's independent assurance review report indicates that relevant issues raised in the OAG report have been, or are being, addressed by the City in relation to Project Axiom.

The Administration intends to include the outcomes of the OAG report in the briefing provided to the Project Axiom external project management resource, to ensure that relevant findings from the OAG report are addressed in relation to Project Axiom.

This is subject to the Council's consideration of a forthcoming recommendation in relation to the Request for Tender for that resource.

OAG Review

The Conclusion of the OAG report was:

"Projects are costing significantly more and taking longer to complete than initially advised to Government by entities.

The estimated total cost of the 10 projects we reviewed is at least \$1.6 billion more than initial estimates, changing from \$2.6 billion to at least \$4.2 billion. While one project accounts for 82% of the \$1.6 billion increase, half of the projects have had their estimated cost at least doubled. Two projects are expected to be completed with no change to their original planned cost.

Entities told us that cost increases are primarily due to changes in project scope driven by improved project planning and better understanding of business needs and detailed solution requirements. Costs have also been impacted by project delays that required additional resources, and market conditions such as inflation and changes in the price of materials and labour.

The State Government has not yet fully committed all the money needed to deliver the projects. Seven projects are fully funded with almost \$1 billion still needed to meet the estimated costs of the other three projects.

Most projects have had their completion dates extended. Eight of the 10 projects are expected to be completed later than originally planned. Delays range from four to 78 months. Entities told us that the delivery had been impacted by delays in procurement processes, contract negotiations, changes in project scope, the staged approach to funding and resourcing challenges.

Project cost and time reporting is inconsistent and not transparent. Entities did not always include operating costs in the estimated total cost of projects reported to their governance bodies. More consistent reporting of IT project costs across government would help to inform resourcing decisions and priorities prior to government making investment decisions.

Furthermore, there is limited publicly available information on how much projects are expected to cost and when they will be delivered in sources such as Budget papers and entity annual reports and websites. Parliament and the community should have access to accurate and up-to-date information on how public money is being spent and when the benefits of IT projects will be available to the community.

Our high-level review of governance controls for four projects identified areas for improvement, particularly around project planning, reporting, and risk and quality management. We also found generally better governance controls in place for the two projects which had external oversight and reporting responsibilities.

All entities were able to provide reasonable and substantiated explanations of cost and time variations when requested.

In compiling this transparency report, nothing has come to our attention to indicate that, in all material respects, information provided in the project summaries and this report is not accurate and reliable.”

The findings were as follows:

- The estimated total cost of projects is at least \$1.6 billion more than initially advised to Government.
 - Most of the projects are fully funded.
 - The most costly projects were funded in stages.
- Most projects have had their completion dates extended.
- Project cost and time reporting is inconsistent and not transparent.
 - There are inconsistencies in the reporting of project costs.
 - There is little publicly available information on the cost and time of projects.
- Projects with external oversight had better governance controls.

Legislation / Strategic Community Plan / Policy implications

Legislation *Auditor General Act 2006.*
 Local Government (Audit) Regulations 1996.

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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City’s long-term objectives.

Strategic Risk Relationship

Risk	INFORMATION TECHNOLOGY	DECISIONS	REPUTATION
Risk Event Description	Inability to maintain pace with technology	Ineffective / improper decision making	Loss of community trust
Risk Responsibility	Director Corporate Services	Director Governance and Strategy	Chief Executive Officer
Residual Risk	High		
Control Effectiveness	Adequate	Strong	Strong
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.		
Risk Control	<p>The relevant controls, to mitigate risk, includes reviewing the Western Australian Auditor General’s reports into state and local government entities. This provides the City an opportunity to review its own systems against the reports’ findings to identify and implement recommendations as appropriate.</p> <p>A further control, in relation to Project Axiom, includes the actions that have been identified from the independent assurance review report, including the officers who will be responsible for those actions, and a target timeframe for their completion.</p>		

Financial / budget implications

The initial review of the OAG report was carried out using existing budgeted resources.

Regional significance

The effective management of Project Axiom supports the enhanced design, development and delivery of City services to benefit the district and beyond.

Sustainability implications

The effective management of Project Axiom supports the more efficient and effective design, development and delivery of City services.

Consultation

Not applicable.

COMMENT

Reviews by the Office of the Auditor General of State Government entities provide opportunities for the City to review, and apply relevant findings and recommendations, to the City's administrative activities including, in this instance, the major IT project, Project Axiom.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Pizzey, SECONDED Cr Hutton that the Audit and Risk Committee NOTES the Office of the Auditor General's review into major information technology projects at State Government entities and that relevant findings will be considered in the management of Project Axiom.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. Report 21: 2024-25 Transparency Report Major IT Projects [8.4.1 - 44 pages]

8.5 THREE YEAR INTERNAL AUDIT PLAN (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 to note the *Three Year Internal Audit Plan* for the years 2025-26 to 2027-28.

EXECUTIVE SUMMARY

At the Audit and Risk Committee (the Committee) meeting held on 9 August 2021 a report was requested in relation to the Internal Audit Program outlining all the activities that could be covered as part of the Internal Audit Program, along with when they were last reviewed.

The first *Three Year Internal Audit Plan* was presented to the Audit and Risk Committee at its meeting held on 15 December 2021, and continues to be updated on an annual basis.

It is therefore recommended that the Audit and Risk Committee NOTES the Three Year Internal Audit Plan for the years 2025-26 to 2027-28 forming Attachment 1 to this Report.

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

DETAILS

The Plan is reviewed and updated following an assessment of the City's audit needs which includes, but is not limited to the following:

- Legislative audits, reviews and reporting requirements.
- Previous internal audit reports.
- Organisational risk registers.
- Review and analysis of external audit reports including the Corruption and Crime Commission, Office of the Auditor General and the Department of Local Government, Sport and Cultural Industries (now known as the Department of Local Government, Industry Regulation and Safety).
- External misconduct referrals, public interest disclosures and whistleblowing allegations.
- Chief Executive Officer, Management and Audit and Risk Committee requests.
- Fraud, corruption and misconduct risks using live data analytics program.
- New and emerging risks.
- New corporate systems and services.

The Plan identifies the proposed activity, reason for inclusion, the year for inclusion (covering three financial years), the financial year last reviewed, the date the audit was reported to the Audit and Risk Committee, and when the next report is scheduled.

Detailed scopes for each new internal audit are developed for management agreement and sign-off before the audit begins. Action plans are developed for the implementation of agreed audit recommendations which include implementation dates and responsibility for implementation.

The Internal Auditor is supported by the following employees to progress the activities:

- Manager Audit, Risk and Executive Services.
- Integrity Officer.

2025-26 Internal Audit Plan

The Plan has 23 activities proposed. Priorities are set according to importance, timing of completion of active audits, and when the audit area was last reviewed. The Plan is subject to modification during the year on the authorisation of the Chief Executive Officer.

One new audit has been added to the Plan, being the request for an internal audit of the 2024 Compliance Audit Return (CJ067-03/25 refers).

A number of audit activities are ongoing and have not yet been completed, relating to internal requests and complaints.

The following audits have been carried forward from 2024-25 due to organisational capacity and a number of high priority internal audits:

- Leave calculations (public holidays).
- Debt collection for long service leave liabilities.
- Employees acting in positions over 12 months (claim for permanent position).
- Recruitment (casual appointments).
- Inappropriate relationships (supplier to supplier).

2024-25 Internal Audit Plan

The outcomes of the following audit activities completed in 2024-25 were reported to the Audit and Risk Committee:

28 October 2024

- Review of payments made to Western Irrigation (CJ121-02/24 refers).
- Non-compliance of previous compliance audit return (quarterly reporting).
- Changes to supplier bank details.
- Employee to supplier relationships.
- Potential duplicate invoices and/or payments.
- Recruitment (internally advertised positions).
- 2024 integrity and conduct annual collection.

25 November 2024

- Office of the Auditor General audit of general information systems.

24 February 2025

- 2024 Compliance Audit Return.

19 May 2025

- Office of the Auditor General performance audit of staff exit controls (status update).
- Responding to internal requests and complaints (review into Project Axiom).
- Responding to referrals from external oversight agencies (allegations of misconduct).

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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City's long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS	EXPECTATIONS	WORKFORCE
Risk Event Description	Ineffective / improper decision making	Loss of community trust	Inability to attract or retain a skilled and competent workforce
Risk Responsibility	Director Governance and Strategy	Chief Executive Officer	Director Governance and Strategy
Residual Risk	High		
Control Effectiveness	Strong		
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.		
Risk Control	<p>A relevant control, to mitigate risk, is to ensure the City's Administration operational structure includes an independent internal audit service to provide objective review and assurance on risks associated with the City's systems, governance, and compliance processes.</p> <p>A further control, is to ensure budgeted resources are available, for external audits.</p> <p>Positive findings of audits provide evidence of the appropriateness and effectiveness of systems and procedures regarding risk management, internal control and legislative compliance, as required by the <i>Local Government (Audit) Regulations 1996</i>.</p> <p>The Office of the Auditor General places reliance on internal audit activities when conducting their annual financial audit of the City.</p>		

Financial / budget implications

Completing the activities included in the Plan is carried out using existing budgeted resources.

External auditors have been engaged to undertake the Chief Executive Officer's three yearly reviews, in accordance with the *Local Government (Audit) Regulations 1996* and the *Local Government (Financial Management) Regulations 1996*, at a cost of \$32,200.00 (exclusive of GST).

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 activity within the Plan.

COMMENT

The development of a three-year Plan assists in directing internal audit resources more efficiently to provide sufficient assurance that key risks are identified, assessed and controlled effectively. The Plan is subject to change during the year as the Internal Auditor may need to undertake other matters such as referrals from external oversight agencies and requests for independent reviews from the Chief Executive Officer or senior management.

Most referrals from external oversight agencies are because of the evidence discovered from the work of the Internal Auditor.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Pizzey, SECONDED Cr Hutton that the Audit and Risk Committee NOTES the *Three Year Internal Audit Plan* for the years 2025-26 to 2027-28 forming Attachment 1 to this Report.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. DRAFT Three Year Internal Audit Plan [8.5.1 - 2 pages]

8.6 INTEGRITY AND CONDUCT CONTROLS (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	107084, 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 preventative actions undertaken to strengthen the City's integrity and conduct controls, including the 2025 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 Annual Collection submitted to the Public Sector Commission.

The Public Sector Commission's 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*, *Corruption, Crime and Misconduct Act 2003*, and the *Equal Opportunity Act 1984*.

Responses assist the Public Sector Commissioner:

- to monitor compliance with ethical codes of the *Public Sector Management Act 1994*
- to monitor compliance with the *Public Interest Disclosure Act 2003*
- to prevent misconduct by informing the Commissioner's prevention and education activities of the *Corruption, Crime and Misconduct Act 2003*; and
- for data collection on behalf of the Director of Equal Opportunity in Public Employment for obligations of the *Equal Opportunity Act 1984*.

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 2025 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 *Fraud, Corruption and Misconduct Control Council Policy* outlines the City's zero-tolerance approach to fraudulent, corrupt and/or misconduct behaviours, which is:

All allegations, notifications and disclosures received, or any evidence obtained, that relates to potential fraudulent, corrupt and/or misconduct behaviours, will be systematically assessed to determine its veracity.

Where there are reasonable grounds to suspect serious or minor misconduct, a matter will be investigated, with the appropriate external oversight agency to be notified, and the appropriate disciplinary and recovery actions will be taken.

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 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, completed or are in progress, and are explained further below:

- Mandatory training for employees.
- Awareness program.
- New controls.
- Internal audit outcomes.
- Review of the Public Sector Commission's Integrity Strategy for WA Public Authorities.
- Improvements from the Public Sector Commission Integrity Education Thematic Review.
- Public Sector Commission 2025 Annual Collection.

Mandatory training for employees

The City's Integrity and Conduct Training continues to be rolled out in a phased approach via the City's LinkedIn Learning training platform.

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 30 June 2025, 350 employees have completed the training sessions, within the following levels:

- Executive Management Team.
- Coordinators, Supervisors and Team Leaders.
- Remaining employees including new starters.

Awareness program

Announcements have been made and discussions held regularly, to build awareness amongst employees, including at the Safety/Integrity agenda item at all regular Executive Leadership Team (Chief Executive Officer and Directors) meetings. Examples include the following:

- Director Parry, as chair of the local government integrity group, noting that integrity and governance has been a focus for the group. The City is one of only three local governments which has an integrity framework, and training for local government employees. The City is seen as a leader in this area. Director Parry also noted how improvements will be implemented across the local government sector with the Department of Local Government and the Public Sector Commission, and also noted there is more capacity to improve and some challenges still exist.
- CEO update to all staff (July 2024); included *“This week we discussed our approach to integrity issues both inside the City and within the local government sector. Our City has a hard-earned reputation for taking a pro-active and effective approach to protecting our integrity. As leaders, Chris, Jamie, Mat, Nico and I recognise that we must lead by example, and support all of our staff to anticipate and prevent, and identify and respond, to integrity issues as a priority”*.
- Intranet message to all staff (November 2024) (refer to Attachment 1 for full copy)

The infographic is a teal-colored graphic with a white arrow pointing to the right. It contains two main sections: a green box at the top left and an orange box at the bottom left. The City of Joondalup logo is in the top right corner. The text is white and orange.

WHAT CAN YOU DO TO SUPPORT INTEGRITY IN YOUR WORKPLACE?

- Be accountable for your own behaviour.
- Understand and operate within the City's *Code of Conduct, Integrity Framework 2022* and all relevant policies.
- Do not engage in fraud or corruption, and report any fraudulent or corrupt behaviour, or suspected breaches of the City's *Code of Conduct*.
- Seek advice when unsure from either your Supervisor, Manager Human Resources, or the Chief Executive Officer.

REPORT AND MANAGE SUSPECTED CODE BREACHES

- Supervisor, Manager Human Resources, or the Chief Executive Officer
- Corruption and Crime Commission
- Public Sector Commission
- [Public Interest Disclosures via the City's website](#)

For further information, please contact the City's Integrity Officer on ext. 4433

- CEO update to all staff (December 2024); under the heading of Integrity on Show, included *“The Public Sector Commission hosted an information sharing and networking event on Monday for International Anti-Corruption Day where our Integrity Officer Heather Hoskisson was invited to be on a panel. The theme of the event was to explore integrity education, with Heather providing insight into our valuable integrity and conduct training. This training is very important for our organisation because integrity is a cornerstone of good governance, and helps us to prevent, detect and deal with misconduct, fraud and corruption. If you have not already completed the training, please look to add it to your to-do list and contact Heather if you need her to resend the link”.*
- CEO update to all staff (December 2024); included *“For our regular safety/integrity moment, we discussed the CCC’s recent report into the behaviour and actions of the State Ombudsman, which reminds us of the importance of acting with integrity, and acting early to report, and address, signs of wrongdoing”.*
- Digital screen messages to all staff (ongoing) (refer to Attachment 2 and 3 for full copy)

DO YOU KNOW THE FOUR STEPS IN INTEGRITY DECISION MAKING?

City of Joondalup

AM I DOING THE RIGHT THING?

- Am I breaking a rule?
- Is this consistent with legislation, our code, policies and procedures that apply?
- Does it feel ok?
- Am I acting in the public interest?

HOW COULD MY ACTIONS IMPACT ON OTHERS?

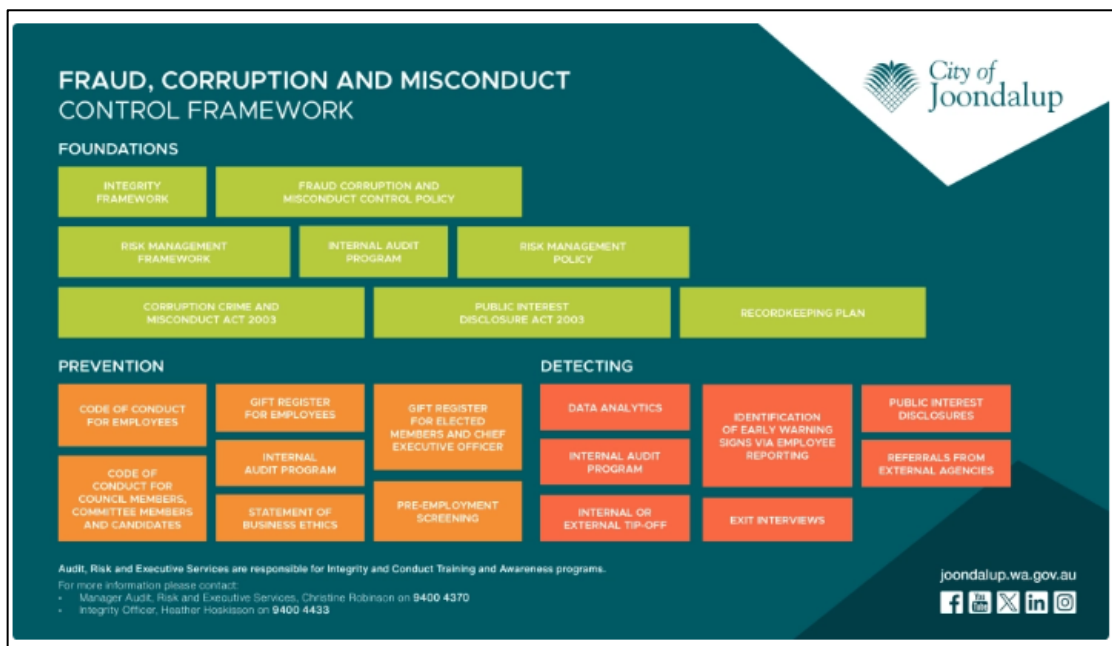
- What impact could this have on my authority, the project, my position and/or the public?
- Could this impact on my colleagues, family and friends?

HOW WOULD OTHERS JUDGE MY ACTIONS?

- How would my colleagues and other whose opinions I respect view my actions?
- How would I feel if this became public knowledge? (Would it pass “the pub test” or the “West Test”)
- Would my actions stand up to scrutiny?

SHOULD I DISCUSS THIS WITH SOMEONE ELSE?

- Should I talk to a colleague or peer, my manager, human resources, our integrity and governance areas, or our legal advisor?



City of Joondalup

WHAT CAN YOU DO TO SUPPORT INTEGRITY IN YOUR WORKPLACE?

- Be accountable for your own behaviour.
- Understand and operate within the City's *Code of Conduct, Integrity Framework 2022* and all relevant policies.
- Do not engage in fraud or corruption, and report any fraudulent or corrupt behaviour, or suspected breaches of the City's *Code of Conduct*.
- Seek advice when unsure from either your Supervisor, Manager Human Resources, or the Chief Executive Officer.

REPORT AND MANAGE SUSPECTED CODE BREACHES

- Supervisor, Manager Human Resources, or the Chief Executive Officer
- Corruption and Crime Commission
- Public Sector Commission
- **Public Interest Disclosures via the City's website**

For further information, please contact the City's Integrity Officer on ext. 4433

New controls

In accordance with Section 16 of the City's *Code of Conduct for Employees*, a new online approval process has been developed to support other (secondary) employment. Quarterly reports are prepared, and will be reviewed in 2025-26.

Internal audit outcomes

Internal audits of timesheets are currently underway, relating to the following:

- Flexible working arrangements, particularly employees working from home.
- Span of hours recorded on timesheets.
- Leave recorded on timesheets.

The sample size has been determined by the span of control of a supervisor, as well as ensuring each business unit is represented. All members of the Executive Management Team have been included.

Review of the Public Sector Commission's *Integrity Strategy for WA Public Authorities 2024-28*

This review identified minor differences with the City's *Integrity Framework*. Changes will be made to the City's *Integrity Framework Action Plan* to align with the 'actions for individual'. This will enable the Public Sector Commission's *Integrity Framework Maturity Self Assessment Tool* to be comparable and relevant.

Improvements from the Public Sector Commission Integrity Education Thematic Review

As reported in the Status Update Report (Public Sector Commission Integrity Education Thematic Review), the following improvement activities are to be progressed during 2025-26 and beyond:

- Develop terms of reference for a dedicated internal integrity group, to assist in identifying ways to improve the City's approach to integrity education.
- Formalise processes to triage emerging integrity issues and the best approach to address.
- Roll out case studies on integrity matters identified at the City.
- Undertake audits of staff exit surveys and secondary employment applications.
- Periodically asking employees how they intend to use their learnings and following up whether they have applied their learnings and if not, why not. This will inform if training requires improvement.
- Use survey results to determine what improvements can be implemented.
- Regular monitoring of internal views of integrity related policies and procedures to determine if relevant.
- Implement screening requirements and undertaking appropriate checks.
- Update the interactive *Fraud, Corruption and Misconduct Control Framework* to include a link to the integrity and Conduct training modules
- Review of the City's *Integrity Framework* and the Integrity Framework Action Plan.

Public Sector Commission 2025 Annual Collection

The 2025 annual collection (refer to Attachment 4) combines the previously separate Integrity and Conduct, Government Boards and Committees, and Equal Employment Opportunity Annual Collections into one annual collection. The 2025 annual collection has questions relating to the following areas:

- Integrity practices.
- Code of conduct.
- Reporting.
- Discipline.
- Public interest disclosures.
- Grievances.
- Workforce data.
- Diversity activities.
- Cultural awareness training.

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.
- Advising contractors and suppliers about ethical conduct requirements for employees and how they can report any concerns. This will build on the City's Statement of Business Ethics published on the City's website.

Legislation / Strategic Community Plan / Policy implications

Legislation *Corruption, Crime and Misconduct Act 2003.*
 Equal Opportunity Employment Act 1984.
 Local Government (Administration) 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 Council Policy.

Risk management considerations

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City's long-term objectives.

Strategic Risk Relationship

Risk	REPUTATION	WORKFORCE
Risk Event Description	Loss of community trust	Inability to attract or retain a skilled and competent workforce
Risk Responsibility	Chief Executive Officer	Director Governance and Strategy
Residual Risk	High	
Control Effectiveness	Strong	
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.	
Risk Control	<p>The relevant controls, to mitigate risk, includes strengthening integrity and conduct controls; by which the City takes both proactive and reactive measures as required.</p> <p>Systems of control should be subject to regular review and updated as appropriate. Inadequate controls or inconsistent application of controls, and inadequate governance processes allows misconduct and corruption to occur and go undetected. This presents several risk exposures including financial loss, breaches of legislation and law and significant reputational damage for the City. Governance processes as well as targeted internal audits helps to identify risk exposures, ensures corrective action is taken and control improvements made in a timely manner.</p> <p>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 <i>Local Government (Audit) Regulations 1996</i>.</p>	

Risk	ATTRACTION
Risk Event Description	Lack of desirability as a place to visit live, work, invest and do business
Risk Responsibility	Director Planning and Community Development
Residual Risk	Medium
Control Effectiveness	Strong
Risk Appetite	Medium risk is acceptable without variation to existing control activities.

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

Not applicable.

COMMENT

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.

The City continues to review and improve its integrity and conduct controls, including the *Fraud, Corruption and Misconduct Control Framework* – which includes foundations, prevention and detecting activities with online access to the relevant documents, and is used in awareness raising programs.

Regular audit activities into systems of control to prevent, deter and detect opportunities for fraudulent and corrupt activity 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*.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr O'Neill that the Audit and Risk Committee NOTES the preventative actions undertaken to strengthen the City's integrity and conduct controls, including the 2025 Annual Collection submitted to the Public Sector Commission.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. Intranet message to support integrity in the workplace [8.6.1 - 1 page]
2. Digital screen message on integrity decision making [8.6.2 - 1 page]
3. Digital screen message on FCM control framework [8.6.3 - 1 page]
4. CONFIDENTIAL REDACTED - Public Sector Commission Annual Collection [8.6.4 - 20 pages]

8.7 CONFIDENTIAL - ALLEGATIONS OF MISCONDUCT (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	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 item was dealt with later in the meeting, after "Item 8.14 - Walga Preferred Supplier Program – Annual Expenditure", page 76 refers.

8.8 2025 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 2025 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 2025 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.

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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City’s long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS
Risk Event Description	Ineffective / improper decision making
Risk Responsibility	Director Governance and Strategy
Residual Risk	High
Control Effectiveness	Strong
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.
Risk Control	The relevant control, to mitigate risk, is the maintenance of a tool that allows active management of the City’s legislative compliance requirements.

Other risk information

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 Chief Executive Officer 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.

OFFICER'S RECOMMENDATION MOVED Cr Hutton, SECONDED Cr O'Neill that the Audit and Risk Committee NOTES the 2025 Corporate Compliance Calendar as provided in Attachment 1 to this Report.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. 2025 Corporate Compliance Calendar [8.8.1 - 26 pages]

8.9 CUSTOMER COMPLIMENTS AND COMPLAINTS - QUARTER 4 - 2024-25 (WARD ALL)

WARD	All
RESPONSIBLE DIRECTOR	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 with a summary of compliments and complaints received by the City for Quarter 4 of FY2024-25 (Q4 FY24-25).

EXECUTIVE SUMMARY

At the Ordinary Council Meeting held on 28 November 2023 (CJ227-11/23 refers), Council approved the 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.

The focus of this Report will be on identifying common themes, patterns, and trends to provide an accurate representation of community sentiment.

In Q4 FY24-25, the City received 16,139 customer requests, of which 40 were complaints and 51 were compliments.

It is therefore recommended that the Audit and Risk Committee NOTES the Report on customer compliments, complaints and feedback for Quarter 4 of FY2024-25.

BACKGROUND

The City regards the management of complaints as a crucial component of its service delivery. In any organisation, errors, misunderstandings, customer dissatisfaction, and unforeseen challenges are inevitable. Effective complaint handling serves as a vital mechanism for addressing issues proactively and preventing their escalation.

By identifying and analysing trends in complaints, the City can respond to systemic issues, while root cause analysis supports the development of long-term solutions. Balancing these efforts with a focus on compliance, fairness, and the delivery of actionable recommendations forms the foundation of effective complaint management and continuous organisational improvement.

The City's *Customer Service Charter* outlines the standard of service that customers can expect. While the City strives to meet these standards consistently, it is reasonable to acknowledge that, at times, the expectations of all residents may not be fully met. To ensure the appropriate handling of complaints, well-defined procedures and guidelines are in place. These align with the Australian Standard on complaint management (*AS/NZS 10002:2022*) and reflect the principles set out by the Ombudsman of Western Australia.

Whenever possible, the City's frontline staff respond to enquiries and resolve concerns directly at the point of service. If an enquiry meets the definition of a complaint, it is recorded and referred to the Customer Relations Advocate for assessment and allocation to the appropriate Business Unit(s).

In cases where further intervention is required or requested, the Customer Relations Advocate (CRA) collaborates with the appropriate business unit(s) to oversee the investigation and response.

The CRA also supports residents when a multifaceted resolution is required, ensuring the progression and effective management of matters across the City. This process strengthens accountability and supports the development of meaningful and sustainable solutions in complex situations. Furthermore, residents benefit from having a dedicated single point of contact who actively manages their concerns, ensuring timely resolution by identifying and addressing any barriers throughout the process.

All complaints are documented in the City's customer relationship management system, which serves as the single data source for reporting feedback. This data informs the monthly Communications and Stakeholder Relations report, which is provided to the Executive Leadership Team.

Definition and clarification of complaints and compliments

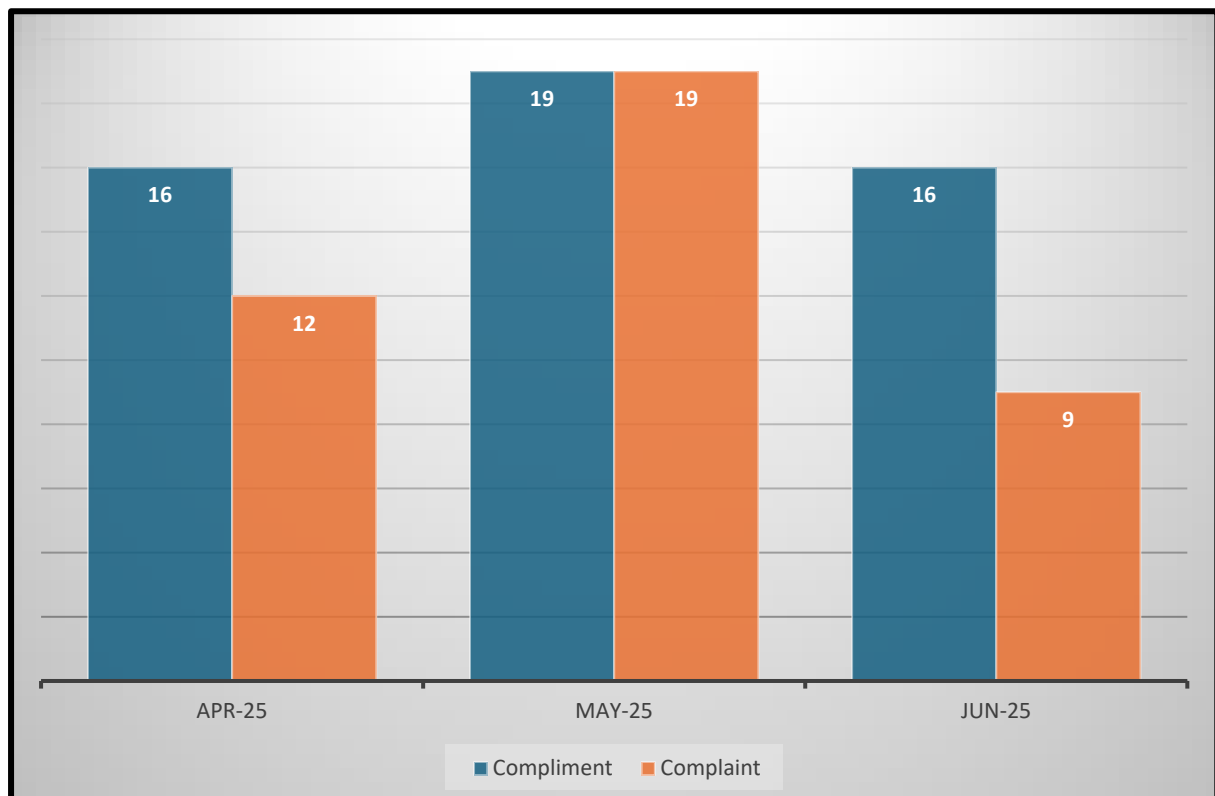
<p>Complaint</p>	<p>A statement of dissatisfaction from an individual or group relating to the products, quality of service, actions, or inactions of the City, its employees, or contractors.</p> <p>A complaint is not:</p> <ul style="list-style-type: none"> ▪ A request for service. ▪ A comment, suggestion or opinion without a request for action or expression of dissatisfaction. ▪ A complaint against another resident, business or group.
<p>Compliment</p>	<p>An expression of praise, appreciation, or congratulations on the quality of products, services, and decisions offered or provided by the City, its employees or contractors.</p>

DETAILS

Total feedback received – Q4 FY24-25

	Apr 2025	May 2025	Jun 2025	Total
Compliments	16	19	16	51
Complaints	12	19	9	40
Ombudsman	1	1	0	2
Mediations	2	7	1	10

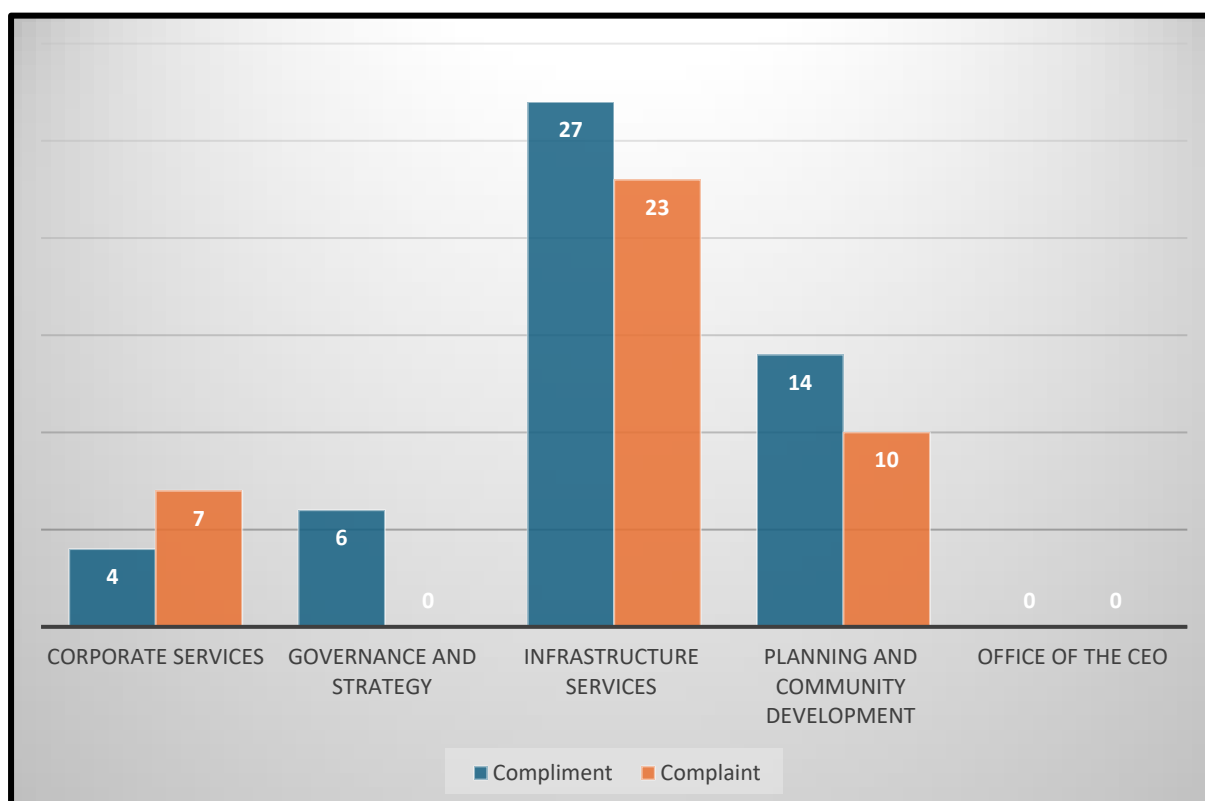
Comparison complaints and compliments by month



Breakdown by Directorate

Directorate	April 2025		May 2025		June 2025		Quarter Total	
	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint
Corporate Services	1	3	0	3	3	1	4	7
Governance and Strategy	2	0	1	0	3	0	6	0
Infrastructure Services	7	4	12	14	8	5	27	23
Planning and Community Development	6	5	6	2	2	3	14	10
Office of the CEO	0	0	0	0	0	0	0	0
TOTAL	16	12	19	19	16	9	51	40

Comparison of complaints and compliments by directorate



Complaints by category

Category	Apr 2025	May 2025	Jun 2025
City contractors	1	5	-
City services	2	1	1
Policy or procedure	3	3	2
City staff	1	4	2
Lack of communication	2	3	2
Complaint about City facility or asset	1	-	-
Other complaints	2	3	2

A total of 40 complaints were recorded for the quarter, with numbers rising to 19 in May, compared to 12 in April, before decreasing to 9 in June. This represents a slight decrease compared to the same period in the previous financial year (Quarter 4 2023–24), when 45 complaints were received.

During this reporting period, the overall volume of complaints remained low when considered against the total number of customer interactions. No discernible trends or recurring systemic issues have been identified.

The matters received related primarily to general aspects of local government services and processes such as waste, tree maintenance and minor verge or footpath repairs. These issues were typically straightforward in nature and were resolved through standard operational responses or minor service adjustments.

Ombudsman Western Australia (OWA)

Two complaints were submitted via the Ombudsman during Q4 FY24-25. These were both closed, with no action required by the City.

- 1 A resident had complained that the City has unreasonably declined their application to replace an existing street tree with a different species. The resident argued that the City's reasons for declining the application do not align with the City's guidelines for tree management.
- 2 A resident was disputing charges for firebreak works completed by the City on their property and a \$250 infringement notice relating to a non-compliant firebreak. Resident claims the initial notice was sent to an incorrect address, which prevented them from completing the required works within the 14-day timeframe permitted.

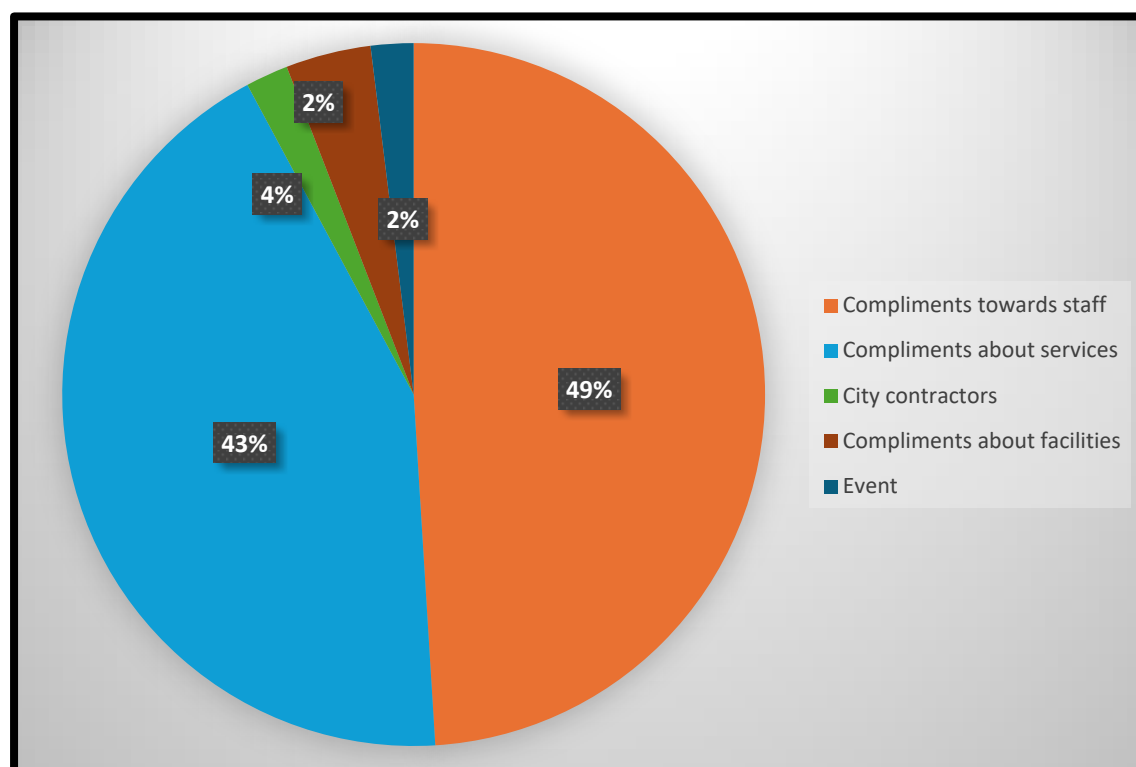
Mediation

Ten referrals were made to the Citizens Advice Bureau on behalf of residents during Q4 FY24–25. The issues related to trees private property, dividing fence disputes and one case involving a combination of concerns including boundary encroachment and parking.

Compliments

Category	Apr 2025	May 2025	Jun 2025
Compliments towards staff	7	11	7
Compliments about services	8	6	8
City contractors	-	-	1
Compliments about facilities	-	2	-
Events	1	-	-

Compliments by Category



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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City’s long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS	EXPECTATIONS	REPUTATION
Risk Event Description	Ineffective / improper decision making	Inability to understand community expectations	Loss of community trust
Risk Responsibility	Director Governance and Strategy		Chief Executive Officer
Residual Risk	High		
Control Effectiveness	Strong		
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.		
Risk Control	The relevant control, to mitigate risk, is the reporting of compliments and complaints that can identify trends that may assist in the management of City operations.		

Financial / budget implications

Not applicable.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

The City acknowledges the value of community feedback in supporting continuous improvement and the delivery of services that reflect the needs of our residents.

In this quarter the City received 22 per cent more compliments (51) than complaints (40) and complaints were 11 per cent lower than those received in Quarter 4 of the last financial year. Compliments received were spread evenly across all three months, reflecting consistent positive sentiment and satisfaction with City services.

Ongoing attention to transparency, accountability, and responsiveness will ensure community insights continue to inform service refinement and strategic decision-making across the organisation.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr O'Neill, SECONDED Cr Hutton that the Audit and Risk Committee NOTES the report on customer compliments, complaints and feedback for Quarter 4 of FY2024-25.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

Nil.

8.10 ELECTED MEMBER DINNER REPORT QUARTER 4 - APRIL TO JUNE 2025 (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 Council 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 Council 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 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 proceed, a minimum of three Elected Members must elect to host a table. In Quarter 4 of the financial year 2024-25 (Q4 FY24-25) one elected member dinner went ahead on 27 June 2025.

It is therefore recommended that the Audit and Risk Committee NOTES one Elected Member Dinner was held in Quarter 4 FY2024-25.

BACKGROUND

Elected Member dinners are a provision within the *Elected Members’ Entitlement Council 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 Council 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 Council 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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City’s long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS	EXPECTATIONS	REPUTATION
Risk Description	Ineffective / improper decision making	Inability to understand community expectations	Loss of community trust
Risk Responsibility	Director Governance and Strategy		Chief Executive Officer
Residual Risk	Medium		
Control Effectiveness	Strong		
Risk Appetite	Medium risk is acceptable without variation to existing control activities.		
Risk Control	The relevant control, to mitigate risk, is the provision of a report detailing activities that contribute to compliance with the <i>Elected Members’ Entitlements Council Policy.</i>		

Risk	ATTRACTION
Risk Event Description	Lack of desirability as a place to visit live, work, invest and do business
Risk Responsibility	Director Planning and Community Development
Residual Risk	Medium
Control Effectiveness	Strong
Risk Appetite	Medium risk is acceptable without variation to existing control activities.
Risk Control	The relevant control, to mitigate risk, is the provision of a report detailing activities that contribute to compliance with the <i>Elected Members' Entitlements Council Policy</i> .

Financial / budget implications

The 2024-25 budget for Elected Member dinners is \$15,000 (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 Council 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 Council 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".

One dinner was held in Quarter 4 FY24-25 on 27 June.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr O'Neill that the Audit and Risk Committee NOTES one Elected Member dinner was held in Quarter 4 FY2024-25.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. CONFIDENTIAL REDACTED - RSVP List Elected Member Dinner - 27 June 2025
[8.10.1 - 3 pages]

8.11 CONFIDENTIAL - CORPORATE CREDIT CARD STATEMENTS (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Mat Humfrey Director Corporate Services
FILE NUMBER	18049
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 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.

OFFICER'S RECOMMENDATION MOVED Cr Hutton, SECONDED Cr O'Neill that the Audit and Risk Committee NOTES the copies of corporate credit card statements for April 2025 to June 2025.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

8.12 HALF YEARLY REPORT: WRITE-OFF OF MONIES - 1 JANUARY 2025 TO 30 JUNE 2025 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr. Mat Humfrey 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 amounts of monies written off under delegated authority.

EXECUTIVE SUMMARY

The total amount written off under delegated authority during the six months ended 30 June 2025 was \$5,615.10. This amount consisted of 5,051 small unpaid rate amounts below the \$100 reportable limit, and three unpaid debtor items totaling \$ 950 that were above the reportable limit.

It is therefore recommended that the Audit and Risk Committee RECEIVES the report of amounts written off under delegated authority for the period 1 January 2025 to 30 June 2025.

BACKGROUND

Section 6.12(1)(c) of the *Local Government Act 1995* gives Council the power to write off any amount of money owing to the City.

At its meeting held on 6 June 2006 (CJ079-06/06 refers), Council approved to delegate to the Chief Executive Officer the authority to write off monies owed to the City, subject to a report being provided to the Audit and Risk Committee on a six-monthly basis on the exercise of this delegation for amounts between \$100 and \$20,000. The Chief Executive Officer under section 5.44 of the *Local Government Act 1995* has delegated his authority to nominated employees, up to the limits provided in the instrument of delegation.

DETAILS

During the six months ended 30 June 2025 a total amount of \$5,615.10 was written off as unrecoverable. This amount includes the following:

- 5,051 unpaid rates balances below the reportable limit totaling \$4,665.10, representing in the main rounding decimals or other minor miscellaneous charges and for which the cost of collection was, for all practical purposes, uneconomical.
- Three reportable debtor items totalling \$950, as detailed in Attachment 1, have been written off due to being uneconomical to pursue further recovery action. All three items relate to properties that have since been sold and settled between the time the fire break clearing notices were issued and the clearing was carried out. Given the age of the debts and the limited likelihood of successful recovery, these amounts are not considered viable for continued debt recovery efforts.

Issues and options considered

Not Applicable.

Legislation / Strategic Community Plan / Policy implications

Legislation Section 6.12(1)(c) of the *Local Government Act 1995*.
 Section 5.42 of the *Local Government Act 1995*.
 Section 5.44 of the *Local Government Act 1995*.

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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City's long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS	FINANCIAL
Risk Description	Ineffective / improper decision making	Lack of financial sustainability
Risk Responsibility	Director Governance and Strategy	Director Corporate Services
Residual Risk	High	Medium
Control Effectiveness	Strong	
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.	Medium risk is acceptable without variation to existing control activities.
Risk Control	The relevant control, to mitigate risk, is the provision of a half yearly report of the amount written off under delegated authority to Council by the responsible Director.	

The amounts written off are either unrecoverable or uneconomical to recover, none of which represent a material financial risk to the City.

Financial / budget implications

Account No		3256
Budget Item	Bad Debts Written off	
Annual Budget	\$	13,500
Year to Date Budget	\$	13,500
Year to Date Actual	\$	14,882
Year to Date Variance	\$	(1382)

All amounts quoted in this report are exclusive of GST.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

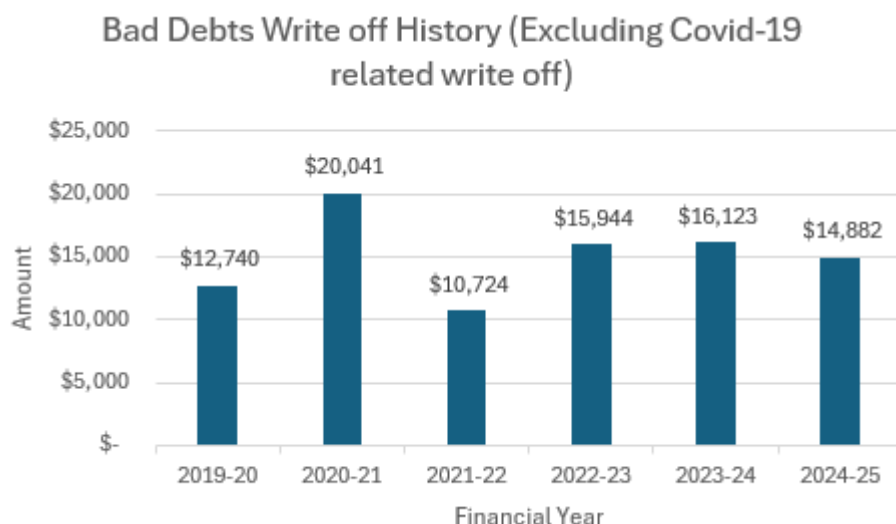
Consultation

Not applicable.

COMMENT

Monies written off under delegation comprised 5,051 small items of unpaid rates totalling \$4,665.10 as described in the report, all of which were below the \$100 reportable limit and three reportable unpaid debtor items totalling \$950 that were written off as either uneconomical to continue debt recovery action or due to unsuccessful debt recovery action.

History of bad debts written off over the past five financial years is below:



VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr O'Neill, SECONDED Cr Hutton that the Audit and Risk Committee RECEIVES the report of monies written off under delegated authority for the period 1 January 2025 to 30 June 2025.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. CONFIDENTIAL REDACTED - List of Sundry Debtors Write-Off [8.12.1 - 1 page]

8.13 CONTRACT EXTENSIONS - 1 JANUARY 2025 TO 30 JUNE 2025 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Mat Humfrey 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 2025 to 30 June 2025.

EXECUTIVE SUMMARY

The schedule of contracts extended by the Chief Executive Officer during the period 1 January 2025 to 30 June 2025 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 2025 to 30 June 2025, 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.

Four contracts were extended during the period 1 January 2025 to 30 June 2025.

It is noted that two of the contracts extended were with Profounder Turfmaster Pty Ltd. Subsequent to the extensions being exercised, the company had a Notice of a Winding Up Order and Appointment of a Liquidator on the 16 April 2025. To ensure continuity of services, quotations were sought from other suppliers and contracts were awarded.

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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City’s long-term objectives.

Strategic Risk Relationship

Risk	DECISIONS
Risk Event Description	Ineffective / improper decision making
Risk Responsibility	Director Governance and Strategy
Residual Risk	High
Control Effectiveness	Strong
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.
Risk Control	The relevant control, to mitigate risk, is the provision of contract extension details made under delegated authority.

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 2025 to 30 June 2025.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION MOVED Cr Hutton, SECONDED Cr O'Neill that the Audit and Risk Committee NOTES the contracts extended by the Chief Executive Officer during the period 1 January 2025 to 30 June 2025, forming Attachment 1 to this Report.

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. Contract Extensions 1 January 2025 to 30 June 2025 [**8.13.1** - 2 pages]

8.14 WALGA PREFERRED SUPPLIER PROGRAM - ANNUAL EXPENDITURE (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Mat Humfrey 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 amount spent by the City with WALGA preferred suppliers for financial years ending 30 June 2023 and 30 June 2024.

EXECUTIVE SUMMARY

A summary of amount spent by the City with WALGA preferred suppliers in the past two financial years is provided below.

It is recommended that the Audit and Risk Committee NOTES the amount spent by the City with WALGA preferred suppliers for the financial years ending 30 June 2023 and 30 June 2024 as noted within this report.

BACKGROUND

At the Audit and Risk Committee meeting held on 24 February 2025 the Committee requested a report which outlines a summary of the sum spent with WALGA preferred suppliers over the past two financial years, including the rebate paid to WALGA.

DETAILS

The City is a member of the Western Australian Local Government Associations (WALGA) and all Local Governments that are WALGA members are able to purchase goods and services through the WALGA Preferred Supplier Program.

Preferred Suppliers are required to pay a management fee to WALGA which funds the operating costs of the program.

The table below summarises the value of annual expenditure incurred under the preferred supplier program and the management fee received by WALGA through the City’s use of the program.

	2022-2023	2023-2024
Annual Expenditure	\$14.1M	\$14.58M
Management Fee received by WALGA	\$0.2M	\$0.2M

The above figures are extracted from the preferred supplier annual report provided by WALGA each year. The annual report for the financial year 2022-2023 is included as Attachment 1, which provides some further information on the expenditure incurred. For the year 2024, WALGA had produced the report for a calendar year as opposed to financial year ending 30 June 2024 and hence the infographic report is not available.

Issues and options considered

Not applicable as this is information report.

Legislation / Strategic Community Plan / Policy implications

Legislation Regulation 11(2)(b) of the *Local Government (Functions and General) Regulations 1996*.

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

Risk management considerations in reports to Council consider the relevant strategic risk(s).

This category of risk requires input from Council and is managed by the Chief Executive Officer and relevant Director(s).

Strategic risks are external or internal risks that affect the achievement of the City's long-term objectives.

Risk	DECISIONS	FINANCIAL
Risk Event Description	Ineffective / improper decision making	Lack of financial sustainability
Risk Responsibility	Director Governance and Strategy	Director Corporate Services
Residual Risk	High	Medium
Control Effectiveness	Strong	Strong
Risk Appetite	High risk requires close monitoring with assurance of the highest levels of controls – strong – including plans for improving effectiveness levels.	Medium risk is acceptable without variation to existing control activities.
Risk Control	The relevant control, to mitigate risk, is the provision of expenditure details relating to WALGA preferred suppliers.	

Financial / budget implications

Expenditure incurred with WALGA preferred suppliers is in accordance with the approved budget limits.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

This report provides the Audit and Risk Committee with details of amount spent by the City with WALGA preferred supplier in previous two financial years.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION

MOVED Cr Vinciullo, **SECONDED** Cr Hutton that the Audit and Risk Committee **NOTES** the amount spent by the City with WALGA preferred suppliers for the financial years ending 30 June 2023 and 30 June 2024 as noted within this Report.

AMENDMENT MOVED Cr Hutton, **SECONDED** Cr O'Neill that an additional Part 2 **BE ADDED** to the Motion to read as follows:

"2 *REQUESTS the Chief Executive Officer invite WALGA to present on the WALGA Preferred Supplier Portal to Elected Members.*"

The Amendment was Put and

CARRIED (5/0)

In favour of the Amendment: Cr O'Neill, Cr Hutton, Cr Pizzey, Cr Vinciullo and Mr Hall.
Against the Amendment: Nil.

The Original Motion as Amended being:

MOVED Cr Vinciullo, SECONDED Cr Hutton that the Audit and Risk Committee:

- 1 NOTES the amount spent by the City with WALGA preferred suppliers for the financial years ending 30 June 2023 and 30 June 2024 as noted within this Report;**
- 2 REQUEST the Chief Executive Officer invite WALGA to present on the WALGA Preferred Supplier Portal to Elected Members.**

The Motion was Put and

CARRIED (5/0)

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

Against the Motion: Nil.

ATTACHMENTS

1. WALGA Preferred Supplier Report - 2022-2023 [8.14.1 - 4 pages]

8.7 CONFIDENTIAL - ALLEGATIONS OF MISCONDUCT (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr James Pearson Chief Executive Officer
FILE NUMBER	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 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.

The Director Governance and Strategy, the Director Corporate Services and the Governance Officer left the Room at 6.54pm.

OFFICER'S RECOMMENDATION MOVED Cr Vinciullo, SECONDED Cr Pizzey that the Audit and Risk Committee NOTES the finalised and active investigations of allegations of misconduct.

The Motion was Put and

CARRIED (5/0)

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

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

Nil.

12 CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 7.06pm the following Committee Members being present at that time:

CR ROHAN O'NEILL
CR LEWIS HUTTON
CR REBECCA PIZZEY
CR PHILLIP VINCIULLO
MR MARK HALL

4 AUGUST 2025 - AUDIT AND RISK COMMITTEE ATTACHMENTS

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Audit and Risk Committee Charter

1.0 Introduction

- 1.1 The City has established an Audit and Risk Committee (Committee) under Section 7.1A of the *Local Government Act 1995*. The Committee is a formally appointed committee of Council in accordance with the *Local Government Act 1995* and is responsible to Council.

2.0 Role

- 2.1 The Committee assists the City in fulfilling its responsibilities in relation to systems of risk management and internal control, the City's processes for monitoring compliance with laws and regulations, including the City's Codes of Conduct, financial and performance reporting, and external and internal audit. The Committee is not responsible for the management of these functions.
- 2.2 The Committee will engage with the Administration in a constructive and professional manner to perform its oversight responsibilities. The Presiding Member will preside at meetings of the Committee in accordance with the *Local Government Act 1995* and provide leadership and guidance to the Committee.

The Deputy Presiding Member may perform the functions of the Presiding Member if the office of presiding member is vacant; or the presiding member is not available or is unable or unwilling to perform the functions of Presiding Member.

- 2.3 Members of the Committee are expected to:

- a) understand the legal and regulatory obligations of Council for governing the City.
- b) understand governance arrangements that support achievement of the City's strategies and objectives.
- c) exercise due care, diligence and skill when performing their duties.
- d) adhere to the City's Code of Conduct for Council Members, Committee Members and Candidates, and any applicable code of ethics of any professional body which they may be a member of.
- e) help to set the right tone by demonstrating behaviours which reflect the City's Vision, Primary Values and Distinguishing Values.
- f) be aware of contemporary and relevant issues impacting the local government sector.
- g) respect that information provided to the Committee is to be used only to carry out their responsibilities, unless expressly agreed by Council.

3.0 Authority

- 3.1 The Committee does not have executive powers or authority to implement actions in areas over which the Chief Executive Officer has legislative responsibility and does not have any delegated financial responsibility or powers pursuant to section 7.1B of the *Local Government Act 1995*. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

4.0 Membership

4.1 The Committee comprises of eight members as follows:

- a) Mayor
- b) North Ward (one member and one deputy)
- c) North-Central Ward (one member and one deputy)
- d) Central Ward (one member and one deputy)
- e) South-West Ward (one member and one deputy)
- f) South-East Ward (one member and one deputy)
- g) South Ward (one member and one deputy)
- h) One Independent Member (external to the operations of the City)

4.2 The Committee will elect a Presiding Member as the first item of business at its first meeting, after each Council election. The Presiding Member will be appointed for an initial period of two years after each Council election and may be extended or reappointed for further periods as determined by the Committee.

The Committee shall also elect a Deputy Presiding Member, at its first meeting, after each Council election.

4.3 Committee members will be appointed for an initial period of two years after each Council election via an absolute majority of Council. Council will review the membership of the Committee every two years to ensure that there is an appropriate balance between continuity of membership, the contribution of fresh perspectives and a suitable mix of qualifications, knowledge, skills and experience. Council may choose to re-appoint members based on their ability to contribute to the work of the Committee.

4.4 The quorum of the Committee shall be determined in accordance with the requirements of the *Local Government Act 1995*.

4.5 All Committee members shall have full voting rights.

4.6 Appointment of an external member shall be made by Council by way of a public advertisement and be for a maximum term in accordance with section 5.11 of the *Local Government Act 1995*.

4.7 Council will determine the qualifications, skills, knowledge and experience required to be considered as an external member.

4.8 Council may prefer to appoint a person as the external member who is enrolled to vote in the elections for the City of Joondalup in accordance with the provisions of the *Local Government Act 1995*.

4.9 The external member is entitled to claim legitimate expenses as defined by the *Local Government Act 1995*.

4.10 The Chief Executive Officer and employees of the City shall not be members of the Committee and the Chief Executive Officer or his/her nominee shall attend all meetings to provide advice and guidance to the Committee.

4.11 Council may remove a Committee member at any time before their term expires, or a member may resign from the Committee.

A member:

- a) may resign from the Committee at any time during his or her tenure;
- b) who is disqualified pursuant to the *Local Government Act 1995* from holding membership will be removed from the Committee; and
- c) who is absent, without obtaining leave of the Committee, throughout three consecutive ordinary meetings of the Committee is disqualified from continuing his or her membership of the Committee.

5.0 Responsibilities

5.1 The terms of reference for the Committee are:

- a) guide and assist the City in carrying out its functions:
 - i. under part 6 – Financial Management, of the *Local Government Act 1995*;
 - ii. in relation to audits conducted under Part 7 – Audit, of the *Local Government Act 1995*;
 - iii. relating to other audits and other matters related to financial management;
- b) review the CEO'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 CEO under regulation 17 of the *Local Government (Audit) Regulations 1996* and:
 - i. report to the Council the results of that review;
 - ii. give the Council a copy of the CEO's report;
- c) review the CEO'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:
 - i. report to the Council the results of that review;
 - ii. give the Council a copy of the CEO's report;
- d) 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*;
- e) 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;
- f) 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);
- g) assessing the adequacy of the annual internal audit plan and the three-year internal audit plan;
- h) 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;
- i) 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.

6.0 Meetings

- 6.1 The Committee shall meet at least quarterly as set by Council. As an indicative guide, meetings would be arranged to coincide with relevant Council reporting deadlines, for example in March to coincide with legislative requirements for the annual compliance audit return.
- 6.2 Additional meetings shall be convened in accordance with the requirements of the *City of Joondalup's Meeting Procedures Local Law 2013*.
- 6.3 A decision of Committee is to be made by simple majority.

7.0 Reporting

- 7.1 All Committee recommendations that require a Council decision are to be considered at the next ordinary Council meeting, or if that is not practicable:
 - a) at the first ordinary Council meeting after that meeting; or
 - b) at a special meeting called for that purpose.



Public Sector
Commission

Integrity Education

An integrity thematic
review

December 2024



From the Public Sector Commissioner

When we know better, we do better. Integrity education helps us do better by creating an understanding of the behaviours expected of us as public officers so we can hold ourselves and each other to account in our work.

Integrity education is an important part of how public authorities promote integrity and prevent misconduct. It builds the integrity knowledge and skills of public officers, shaping their daily attitudes to and behaviours around integrity.

This review considers the approach to integrity education from a cross section of Western Australian government authorities including departments, public sector agencies, local governments, government trading enterprises and public universities. The information gathered from these authorities highlights what is being done well in integrity education and where improvement opportunities lie.

I expect each authority leader to consider this report and use it to inform actions required to strengthen their approach to integrity education.

This is my third thematic review looking at integrity policies, procedures and practices in the government sector. Together, the reviews provide a wealth of information and guidance for the entire sector beyond participating authorities.

I thank the authorities that participated in this review. Their officers generously gave time to share information about the policies, frameworks and practices that make up the review report.

This report contributes to our collective efforts for a trusted government sector.



Sharyn O'Neill PSM
Public Sector Commissioner

December 2024

Integrity education

Public officers are trusted to act with integrity in the delivery of services to the communities they serve. When officers breach this trust it erodes confidence in the public authority they work for and the broader government sector.

To maintain this trust, authority leaders must ensure their officers are aware of their obligation to always act with integrity. This cannot be assumed.

A fundamental way to do this is by educating officers about expectations and requirements that relate to them. Equipped with this knowledge, officers are better able to recognise integrity issues and respond appropriately. They are also better able to assist their authority in detecting breaches of expected standards of behaviour including those involving misconduct.

For their part, officers must inform themselves by attending training, familiarising themselves with policies and guidance provided by their authority, and seeking advice when unsure.

'Integrity education' includes all activities and resources to improve integrity knowledge, awareness and understanding such as training, campaigns, messaging, publications and events.

'Integrity training' is a subset of integrity education and includes formal and planned training – such as training on codes of conduct – which may be delivered face to face, online or through other modes.

How the review was undertaken

The Commission invited a small number of public authorities to be part of the review so good practices and opportunities for improvement can be shared across the government sector.

The review was conducted using the Public Sector Commissioner's prevention and education function under s.45 A of the *Corruption, Crime and Misconduct Act 2003*. It focused on 4 areas:

- Frameworks that govern integrity education
- Approaches used to educate officers
- Reinforcement of integrity education
- Evaluation and improvement of integrity education

The 12 authorities that participated were 3 local governments, 3 departments, 3 public sector agencies, one government trading enterprise and 2 public universities. Full time equivalent employee numbers in each of these authorities ranged from 259 to 8,544.

The review included consultation with authority representatives and examined documents including frameworks, policies and procedures related to integrity education. It also looked at training being provided to officers, with a particular focus on how authorities educate officers about their codes of conduct. It did not cover integrity education provided to those appointed to boards and committees or to elected members of local and state governments.

The report does not provide an account of each authority but rather an overview of the approaches to integrity education undertaken in all 12 authorities. It does not make comparisons between reviewed authorities as approaches to integrity education vary based on authority size, operating context and integrity risk profile.

Opportunities for improvement summary

The review observed that authorities are using resources developed by the Commission to support their integrity education efforts.

As part of the new [Integrity Strategy for WA Public Authorities 2024-28](#), the Commission intends to continue developing and providing awareness raising resources for authorities.

The review identified an opportunity for the Commission to supplement the current [integrity education resources](#) with sample evaluation forms for authorities to use; and update the integrity framework guide to include additional good and better practice initiatives in the Learn and Develop section.

Authorities should consider the opportunities for improvement, summarised below, in conjunction with the good practice observations in this report.

Focus area	Improvement
Frameworks that govern integrity education	Authorities document all integrity education being delivered and by whom in an integrity framework, policy or plan.
	Authorities formalise meetings between functional areas with roles and responsibilities for delivering integrity education to identify opportunities for collaboration and confirm whether any content needs to change, such as in response to emerging integrity issues.
	Authorities record attendance at internal non-mandatory sessions to gather a more complete picture of the integrity knowledge of officers and identify areas to further target.
	Authorities formalise in policy the sharing of integrity learnings from external integrity events; and, where attendance approval is required, supporting forms have officers describe how they intend to share learnings with relevant colleagues.
Approaches to educate officers	Authorities give prominence to code of conduct training rather than include it as part of broader inductions where key messages may be lost.
	Authorities provide specific integrity training and resources to managers to build their knowledge about promoting integrity and helping to prevent misconduct.
	Authorities include in integrity training for managers what misconduct is, red flags that may indicate misconduct, the importance of dealing with issues early and how to respond appropriately to reports of misconduct. Including these aspects recognises that most managers have responsibility for supervising officers and leading the daily delivery of services. Managers are most often the first people that officers seek advice from or raise concerns with. Without their support, the leadership team may find it difficult to maintain integrity.

Focus area	Improvement
Reinforcement of integrity education	Authorities develop a specific communications plan for integrity or incorporate it in an existing plan. This should schedule integrity messaging including campaigns that support training being delivered.
	Authorities monitor internet views of integrity policies and procedures as well as readership of emailed integrity messages to inform communications planning. Monitoring helps authorities gauge interest, understand the effectiveness of different messages and channels, and identify areas for further targeting.
Evaluation and improvement of integrity education	Authorities collect, combine and analyse information from a range of sources to help measure the effectiveness of training, validate learning approaches and inform improvements to integrity education.
	Authorities periodically collect post training feedback on how officers intend to use their learning and, at a later stage, follow up with them about whether they have applied their learning. Feedback can be used to inform whether training requires improvements to help embed learnings in workplaces.

Frameworks that govern integrity education

A documented approach governs the delivery, management and monitoring of integrity education in authorities.

Good governance of integrity education starts with well documented policies, procedures, plans and schedules. These guide the authority's overall approach to integrity education by ensuring accountability for and consistency in how and when it is delivered, who it is delivered to and who it is delivered by.

To support governance, a system or process for monitoring integrity education delivery and completion needs to be in place. At a minimum a system or process tracks completion rates for mandatory training so follow up can occur, assurance can be provided to the authority's leadership team and any reporting requirements can be met.

Documentation governing integrity education should form part of an authority's [integrity framework](#). This recognises the importance of integrity education in contributing to an authority's integrity promotion and misconduct prevention efforts.

The [Integrity Framework Maturity Self Assessment Tool](#) helps an authority assess the maturity of its approaches to integrity including how it educates its officers.

Key observations

- All reviewed authorities had some documentation such as policies, frameworks and training plans to govern integrity education. The comprehensiveness of these documents varied.
- Ten authorities had integrity frameworks.
- In most authorities the delivery of integrity education sat in more than one functional area.
- Not all integrity frameworks identified or documented education being delivered across the authority outside designated integrity and conduct areas, for example training being undertaken in or by procurement.
- Not all activities to raise awareness about integrity were documented in integrity frameworks, such as messaging being delivered about integrity.
- Over half of the authorities reported using the Commission's Integrity Framework Maturity Self Assessment Tool to check the maturity level of their approach to integrity education.
- All authorities reported they had mandated training on their codes of conduct or similar.
- Most authorities provided training on other integrity topics for their officers or those undertaking higher risk activities and functions such as procurement. Not all training was mandated.
- All authorities had systems or processes to track and record mandatory training and follow up on completion. Approaches varied from collecting attendance sheets and manual entering of data through to automated online systems.

Good practices observed

- Coordination of learning management and professional development systems – provides mandatory training to be followed up and any learning gaps to be discussed by managers with their direct reports such as during performance conversations.
- Mandated refresher training on codes of conduct at intervals between 2 and 3 years – reminds officers of expectations and keeps them up to date with any changes to codes of conduct and related policies.
- Reports and dashboards showing attendance rates for mandatory sessions provided to the leadership team – assures compliance obligations are being met.

Case study: Taking a risk based approach

A risk based approach identifies risks associated with the work of the authority and uses this to inform the type of training required, whether it should be mandatory, who it should be delivered to, when it should be delivered and by whom. Risks can be considered at whole of authority, functional or positional levels.

One authority mandated bi-annual training for all its officers on confidential information based on their risk profile.

Another authority assessed risks for all its positions and linked training to be automatically allocated based on the assigned level of risk. This also applied when officers changed roles.

Opportunities for improvement

- Document all integrity education being delivered and by whom in an integrity framework, policy or plan to support accountability and coordination.
- Formalise meetings between functional areas with roles and responsibilities for delivering education to identify opportunities for collaboration and confirm whether any content needs to change such as in response to emerging integrity issues. Document this approach in the authority's integrity framework or policy.
- Record attendance at internal non-mandatory integrity education sessions to gain a more complete picture of the integrity knowledge of officers and help identify areas to further target.
- Formalise the sharing of integrity learnings from external integrity events in policy to maximise the benefits of external learning beyond participants. Where attendance approval is required, supporting forms have officers describe how they intend sharing learnings with relevant colleagues.

Approaches to educate officers

The approach to integrity education design and delivery accounts for authorities' expectations, operating contexts and integrity risk profiles.

Effective integrity education should be:

- informed by the authority's risks including those presented by stakeholders and groups associated with the authority's work
- reflect an authority's expectations and requirements such as code of conduct, values and legislation
- created by individuals with a good understanding of the subject matter
- delivered in a timely manner
- presented in an appropriate format whether that be face to face or online.

Key observations

- All authorities provided code of conduct training as part of their integrity education. The provision of other education activities varied by type and quantity.
- Most training on codes of conduct covered topics that would be expected in this type of training such as conflicts of interest, use of public resources, record keeping, use of information and reporting breaches of the code.
- Other training delivered by authorities included procurement, fraud and corruption control, and appropriate use of ICT.
- Code of conduct training was incorporated in induction or delivered as standalone sessions. Usual practice was to have new officers complete training as soon as possible after starting employment.
- Online was the most common form of training delivery, with mandatory code of conduct training primarily delivered this way.
- Several authorities with regional presences delivered face to face training on integrity topics across their sites. This approach was seen to be beneficial in fostering relationships between participants and areas responsible for delivering education and supporting misconduct prevention.
- Most authorities delivering regional training reported that, following visits, they noticed an increase in participants seeking advice.
- Authorities reported drawing on internal and external subject matter experts to assist in delivering integrity education on occasions including representatives from integrity agencies.
- Several authorities included information about governance and integrity in existing senior leadership and management programs.
- Most authorities did not provide specific integrity training for contractors or suppliers. Rather, information about their commitment to integrity and expectations were included in a statement of business ethics or engagement arrangements.
- One authority had code of conduct training for volunteers.

Good practices observed

- Leadership endorsement of code of conduct or similar training – helps set the tone from the top and provides leaders with oversight of the information being provided to officers.
- Use of internal and external information to develop and update content, identify where to target training and develop de-identified case studies and scenarios to facilitate learning – helps make training relatable by reflecting risks that officers are likely to encounter. Providing examples related to the authority also helps officers identify behaviour not in keeping with expectations.

Examples of internal information

- Risk registers
- Audit recommendations
- Code of conduct issues
- Matters reported
- Conflicts of interest declarations
- Gift registers
- Employee perception surveys
- Post session feedback

Examples of external information

- Interagency working groups
- Integrity agency reports
- Integrity agency resources
- Media articles
- Inclusion of information about misconduct in mandatory code of conduct training covering how to report it internally and externally to the Public Sector Commission and Corruption and Crime Commission – equips officers with knowledge to identify potential misconduct and ensures they know about pathways to report it.
- Provision of specific integrity training to contractors based on the level of risk they present such as those with system access - can reduce integrity risks where those undertaking functions for an authority have the same level of access to information and resources as those employed by it.
- Regular lunch and learn sessions for managers - provides information on contemporary integrity topics and facilitates discussion with subject matter experts.

Opportunities for improvement

- Give code of conduct training sufficient prominence to avoid key messages being lost. Codes of conduct set the standards of behaviour essential to embedding integrity into daily activities. When code of conduct training is part of broader corporate induction sessions, key messages may be lost. Induction can be used to introduce the code ahead of more fulsome training.
- Provide specific integrity training and resources to managers to build their knowledge about promoting integrity and helping to prevent misconduct.
- Include in integrity training for managers what misconduct is, red flags that may indicate misconduct, the importance of dealing with issues early and how to respond appropriately to reports of misconduct. Including these aspects recognises that most managers have responsibility for supervising officers and leading the daily delivery of services. Managers are most often the first people who officers seek advice from or raise concerns with. Without their support, the leadership team may find it difficult to maintain integrity.

Reinforcement of integrity education

A comprehensive approach is taken to raising awareness about integrity and reinforcing authorities' expectations to support formal and planned training.

To help educate officers and embed integrity, the authority should combine awareness raising activities with formal and planned training. These should start from the moment positions are created and continue until officers leave the authority.

Key observations

- Most authorities incorporated integrity messaging in position descriptions.
- Most authorities required new officers to read and sign their code of conduct to acknowledge they would meet its standards.
- Over half of authorities indicated that codes of conduct and values formed part of their performance discussions. Several authorities also had officers reflect on how their behaviours aligned with the code and values, and recorded this.
- Most authorities had conducted campaigns to raise awareness of integrity risks.
- Several authorities reported using the Commission's resources to educate officers and stakeholders such as ['It's all in a day's work'](#), ['Anything to declare'](#) and ['Check 1,2'](#).
- Other methods authorities reported using to raise awareness included:
 - newsletters
 - emails
 - screens in lifts and common areas
 - social media
 - intranet.

Good practices observed

- Dashboard shared with leaders includes information on conflicts of interest; gifts, benefits and hospitality; secondary employment; and mandatory education completion rates – informs leaders of potential areas of focus.
- Development of an integrity health check – provides leaders with a snapshot of integrity matters in their areas such as the number of conflict of interest declarations, breaches of the code, completion of training and results of perception surveys. It also asks leaders what they are doing to support integrity and recommends ways they can do this such as discussing the code of conduct in team meetings. This approach reinforces training messages about the role of managers to monitor, oversee and maintain integrity.
- Emails or system generated annual reminders about declaring conflicts of interest and secondary employment, and linking these with performance discussions – helps reinforce training messages about declarations and management.
- Videos where authority leaders describe what integrity means to them – reinforces the tone from the top.
- Network of integrity champions responsible for sharing and reinforcing centrally developed messaging with officers in their functional areas and who play an active role in promoting integrity including hosting campaign events – helps create shared responsibility for integrity.
- Recognition for officers who demonstrated authority values at regular whole of authority meetings – acknowledges role models and celebrates positive behaviours while raising awareness about authority values.
- Dedicated integrity sections on intranets – makes it easy for officers to locate relevant frameworks, policies and procedures. Where officers did not have regular computer access other approaches were used such as toolbox meetings.

Case study: Using technology to talk about integrity

Combining communication methods can help reach a broader audience.

One authority made use of technology to complement existing approaches to integrity education. With a geographically spread workforce, it developed podcasts about integrity where subject matter experts discussed topics such as confidentiality, conflicts of interest and gifts. They also talked about their roles in helping to prevent misconduct and conducting investigations, and debunked myths about what they do.

Opportunities for improvement

- Develop a specific communications plan for integrity or incorporate integrity into an existing plan to ensure consistent delivery of integrity messaging throughout the year. Include in the plan a schedule of integrity messaging and campaigns that support training being delivered. The communications plan should form part of authorities' integrity frameworks.
- Monitor internet views of integrity policies and procedures and readership of emailed integrity messages to inform communications planning. Monitoring helps authorities gauge interest, understand the effectiveness of different messaging and channels, and identify areas for further targeting.

Evaluation and improvement of integrity education

Evaluating integrity education and measuring its effectiveness assist authorities to improve their overall education approach.

Evaluating integrity education and measuring the impact of it helps an authority identify gaps in officers' knowledge, know where to target education and inform improvements to its approach.

Key observations

- Authorities were not consistently collecting feedback about mandatory code of conduct or similar training. Some feedback collections were limited to session improvements and did not measure the objectives of the training or ask how participants would apply learnings.
- Authorities did not consistently follow up with officers at a later stage to explore how they were applying their learnings.
- Feedback was not generally sought about non-mandatory training.
- Some authorities reported using a range of methods to measure the effectiveness of integrity education, however most were not fully using all available information to do this.

Good practice observed

- Learnings from attendance at external events and reports of integrity agencies to review training – helps ensure training remains contemporary.
- Monitoring conflicts of interest trends and evaluating the quality of completed declaration forms – helps evaluate the effectiveness of training on conflicts of interest which includes instruction on how forms should be completed.

Opportunities for improvement

- Collect, combine and analyse information from a range of sources to help measure the effectiveness of training, validate learning approaches and inform improvement to integrity education. Some caution should be taken in how information is considered, an example being using low misconduct reporting as assurance that integrity is understood. A small number of reports may indicate little misconduct is occurring or it may indicate an unwillingness to report.
- Use a range of information sources to measure effectiveness including:
 - conflicts of interest and gift registers
 - quality of completed declarations
 - secondary employment applications
 - audit recommendations
 - training session feedback
 - results from training session questions
 - surveys to test officers' knowledge
 - matters reported
 - completed disciplinary matters
 - exit interviews.
- Collect periodic post training session feedback on how officers intend to use their learning, and at a later stage follow up with them about whether they have applied their learning, to inform whether training requires improvements to help embed learnings in the workplace.



Integrity Education Thematic Review

City of Joondalup Report

This report has key observations and improvement opportunities in 4 focus areas to help inform your authority's ongoing efforts to assess and improve its approach to integrity education.

Focus area	Key observations	Improvement opportunities
1. Frameworks that govern integrity education	<p>A Strategic Plan, Fraud, Corruption and Misconduct Control Framework and Integrity Framework Action Plan documents the City of Joondalup's approach to integrity education. These form part of the City's integrity framework. These frameworks are published on the City's intranet.</p> <p>The role of the Manager of Governance to deliver ethical training and awareness is set out in the integrity framework. This approach helps to support accountability and continuity.</p> <p>A continuous improvement approach to integrity education and the City has used the Public Sector Commission's Integrity Framework Maturity Self Assessment Tool to assess and improve its approach.</p> <p>It is mandatory for employees to complete a corporate induction which includes integrity training implemented in the last 12 months. The City is intending to introduce refresher training. This along with other integrity training will form part of an employee's annual Individual Development and Performance Plan.</p> <p>A Learning Management System (LMS) maintained by Audit, Risk and Executive Services (ARES), delivers mandatory integrity training. The LMS automatically notifies employees to complete training and can produce reports to monitor completion rates. The CEO receives reports on completion rates from ARES.</p> <p>There is a formal process in place for employees to request approval for attendance at external events with associated costs. There is an expectation learnings will be shared with others. Managers determine the suitability of these requests based on an individual's role and value of attendance to the City.</p>	<p>In recognition that procurement is vulnerable to misconduct, include responsibility for delivering this training in the integrity framework. Also include roles and responsibilities of all functional areas that deliver integrity education and help prevent misconduct.</p> <p>Document the City's approach to integrity communications in a specific or existing communications plan to ensure integrity messaging occurs throughout the year. This plan would form part of the City's integrity framework.</p> <p>Formalise the sharing of learnings from external events in existing procedures and link them to the integrity framework. Include in procedures, ways to track and record this has occurred so the City maximises the benefits of employees attending these events.</p>
2. Approaches to educate employees	<p>The City identified the need to establish an Integrity Officer role within ARES. Part of the role's responsibilities, as communicated in a business case, included the development and delivery of integrity education.</p> <p>The City's integrity and conduct training comprises of 3 modules, the code of conduct, values and behaviours, and use of the City's resources. Topics drawn from the code include conflicts of interest, misuse of information, and personal behaviours. Training also expands on information in the City's integrity, and fraud, corruption and misconduct control frameworks to emphasise the unique role of public officers.</p> <p>Training incorporates resources developed by integrity agencies including the Public Sector Commission and the Corruption and Crime Commission. Additional training is provided by organisations such as the WA Local Government Association and covers topics like procurement.</p> <p>For City employees who work outside and can't access the LMS, face to face training can be delivered on request.</p>	<p>It is understood the City provides additional training to those working in procurement and this is provided externally. For completeness reference this and any other integrity related training being delivered in the City's integrity framework, or in any policy or plan linked to it.</p> <p>Formalised meetings between those responsible for delivering and supporting education to identify ways to improve the City's approach to integrity education and confirm whether any messaging needs to change. For example, in response to any emerging integrity issues. Document this approach in the City's integrity framework or policy linked to it.</p>

Focus area	Key observations	Improvement opportunities
	<p>A post session survey tests employee knowledge. This focuses on familiarity with session content and what was found to be of value.</p>	
<p>3. Reinforcement of integrity education</p>	<p>The City undertakes a number of activities to reinforce and support training. Positions of trust include standards of conduct in job descriptions. The City also requires employees to read and sign the code of conduct. Clear messaging about integrity education and its purpose is set out in the City's integrity framework.</p> <p>Messaging about integrity topics and discussions is periodically included in the communication team's weekly postings. Integrity themed campaigns are used. For example, reminding employees about the code of conduct and gifts policy. The City also displays promotional materials such as posters and videos. This helps to keep integrity front of mind.</p> <p>The CEO sets the tone from the top with a message on the City's intranet supporting the code of conduct, on which education is based. It was reported managers have informal discussions with their teams about integrity. Annual Individual Development and Performance Plans also provide opportunities for managers to discuss the City's values and the code of conduct with employees.</p>	<p>The interactive fraud, corruption and misconduct control framework contains links to key integrity documents and processes. For completeness add information about the City's education modules to this.</p> <p>To support existing discussions as part of the Annual Individual Development and Performance Plans, have employees reflect on codes of conduct and values and record how they demonstrate these into daily behaviours.</p> <p>Monitor intranet views of integrity policies, procedures and email communications to inform communications planning. Monitoring helps gauge interest, understand the effectiveness of different messaging and channels and identify areas for further targeting.</p>
<p>4. Evaluation and improvement of integrity education</p>	<p>The City uses a perception survey after training for all staff. The survey is delivered by Strategic Organisational Development and reviewed by the ARES team. It has been designed to identify required changes to training content recently introduced.</p>	<p>Periodically ask employees how they intend to use their learnings in the workplace. Then at a later point follow up whether they have applied their learnings or if not, why not. This will help inform whether the training requires improvements to help embed learnings.</p> <p>Collect, combine and analyse information from a range of sources to get insights into the effectiveness of integrity education, delivery methods and identify gaps in learning. Sources could include employee surveys testing knowledge, conflict of interest and gift registers, audit recommendations, exit interviews, secondary employment applications, and training feedback. Use the insights to improve training and communications.</p>



Report 21: 2024-25 | 16 June 2025

PERFORMANCE AUDIT

2025 Transparency Report – Major IT Projects



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

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(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for those with visual impairment.

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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

2025 Transparency Report – Major IT Projects

Report 21: 2024-25
16 June 2025

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

2025 TRANSPARENCY REPORT – MAJOR IT PROJECTS

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

The objective of this review is to provide transparency to Parliament and the public around the cost and time status of 10 major information technology projects being delivered by five State government entities.

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

A handwritten signature in black ink, appearing to read 'Caroline Spencer'.

Caroline Spencer
Auditor General
16 June 2025

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Auditor General's overview



This is my Office's first transparency report on major IT projects. In this audit, we reviewed the cost and time status of 10 projects being delivered by five State government entities. A range of projects were selected including projects of high cost, those that directly relate to public service delivery or are matters of Parliamentary and public interest.

Despite the importance of IT projects for the delivery of quality public services, Parliament and the public do not have a full and accurate picture of project costs and progress, including when benefits will be available to the community. We found publicly available information on IT projects is patchy and inconsistent.

The estimated total cost of the 10 projects we reviewed is at least \$1.6 billion (62%) more than the \$2.6 billion initially advised to Government by entities, with further increases expected. While one project accounts for 82% of the \$1.6 billion increase, half of the projects have had their estimated cost at least doubled. While Government may choose not to fully fund project estimates at the outset, they are key to informing investment advice and decisions and as such should be as robust as possible.

Eight of the 10 projects will be delivered later than initially planned, with delays ranging from four to 78 months. Increased transparency around the status of IT projects would allow government to focus effort and oversight on those projects that most need it and not allow underperforming projects to go unnoticed.

Following previous reports by my Office and audits in other jurisdictions, concerns have been raised in the media about abandoned IT projects, cost blowouts and a lack of transparent reporting. Poor planning, inadequate understanding of system requirements and process redesign have resulted in substantial delays and cost increases. This audit found similar issues with project transparency and governance.

I acknowledge the State Government's focus in recent years on digital transformation and the upgrade of legacy IT systems that present significant risks to service delivery. Additional guidance and support is now available from the Office of Digital Government within the Department of the Premier and Cabinet (DGov) through specific project delivery and assurance frameworks. Our audit found clear benefits from applying these frameworks.

I recognise the complexities and challenges in IT project planning and delivery, not least because of project interdependencies and rapidly changing technology. Entities can easily underestimate project costs and timeframes in the absence of robust planning and a good understanding of their business and system needs, solution options and pricing. Additionally, some IT projects have significant operating cost components which reflects a shift away from government ownership and operation of ICT assets, towards pay-as-you-go services, such as software as a service (SaaS) and cloud computing. As a result, entities need to make sound judgements around project accounting on a capital or operating cost basis.

My report includes a recommendation for the Department of Treasury and DGov to work together to improve IT project cost and time transparency and further improve project management and assurance through clearer guidance, advice and supporting policies. As an example of more transparent public reporting, we have developed a data dashboard for the 10 selected projects that is available on our website.

I encourage all State entities to engage with the insights in this report, review their IT projects to ensure appropriate governance controls and accounting arrangements are in place and improve cost and time transparency in their annual reports.

I thank the staff at each of the audited entities for their cooperation and assistance in completing this work.

Executive summary

Introduction

This report aims to provide transparency around the cost and time status of 10 major information technology (IT) projects¹ being delivered by five State government entities (Table 1). We reviewed each project's original and current estimated total cost, approved funding and completion dates. We also conducted a high-level review of key governance controls for four projects.

Project summaries, including a project description and cost and time information, are included in Appendix 1. Interactive versions are also available on our website.

Entity	Major IT project	Current estimated total cost (\$M)	Estimated completion (years)
Department of Energy, Mines, Industry Regulation and Safety	Compliance and Regulation System	23.85	5
	Fast Tracking Mining Approvals	14.30	3.6
Department of Justice	Customer Relationship Management System (Office of the Public Advocate)	4.32	4
	Management Accounting Trust Environment (Public Trustee)	6.85	8.6
Public Transport Authority	High-Capacity Signalling	2,587.25	15.9
	SmartRider	68.04	8.5
WA Health	Electronic Medical Record	1,164*	9
	Human Resource Management Information System	308.12	7
WA Police Force	Firearms Licensing and Registry System	35.12	4
	SILVA – Anywhere Communications	21.52	2.4
TOTAL	All projects	4,233.38	-

Source: OAG based on entity information

* This is the original estimated total cost. The current estimated cost, provided to us by WA Health, is not reported so as not to adversely impact outcomes for the State while the project is in active procurement.

Table 1: Audited entities and projects

Background

State government entities rely on secure and functioning IT systems to support their administrative functions and deliver services to the Western Australian community. As technology advances and public expectations change, entities must update or replace systems which no longer meet their needs or become technologically obsolete.

¹ We considered a major IT project to be a discrete program of works with a defined start and completion date valued over \$1 million.

IT projects of varying scale and cost are continually underway across the sector. Projects range from minor updates through to the development and implementation of new information systems, technologies and infrastructure.

Projects can be funded through entities' internal budget allocation, from the State Government (including through the Digital Capability Fund) and via contributions from the Australian Government.

Each entity is accountable for their IT investment decisions and the monitoring and delivery of projects. Central entities² also have an important role through the provision of whole-of-government guidance and assurance processes. These include the Strategic Asset Management Framework (SAMF)³, procurement rules and directions⁴ and the ICT Project Delivery Framework⁵. Information on the key roles and responsibilities of entities is included in Appendix 2.

The SAMF requires entities to develop a number of key project documents to help inform Government's investment and funding decisions and minimise risks and uncertainty around project scope, cost and time (Figure 1). For projects of more than \$5 million, this includes a requirement to develop a robust business case, based on high-quality estimates. The SAMF notes that material changes to initial estimates are expected to be rare. However, changes may happen as a result of detailed planning and definition, and throughout a project's lifecycle in response to circumstances including project delays and changes in scope and market conditions. It is good practice for all projects, regardless of value, to develop planning documents supported by robust initial estimates of scope, cost and time.

² Central entities include the departments of Treasury and Finance, and the Department of the Premier and Cabinet's Office of Digital Government.

³ Department of Treasury, [Strategic Asset Management Framework](#), WA.gov.au website, 9 January 2025, accessed 13 May 2025.

⁴ Department of Finance, [Procurement Rules and other Government policies](#), WA.gov.au website, 16 April 2025, accessed 13 May 2025.

⁵ Department of the Premier and Cabinet's Office of Digital Government, [ICT Project Delivery Framework](#), WA.gov.au website, 13 March 2025, accessed 13 May 2025.

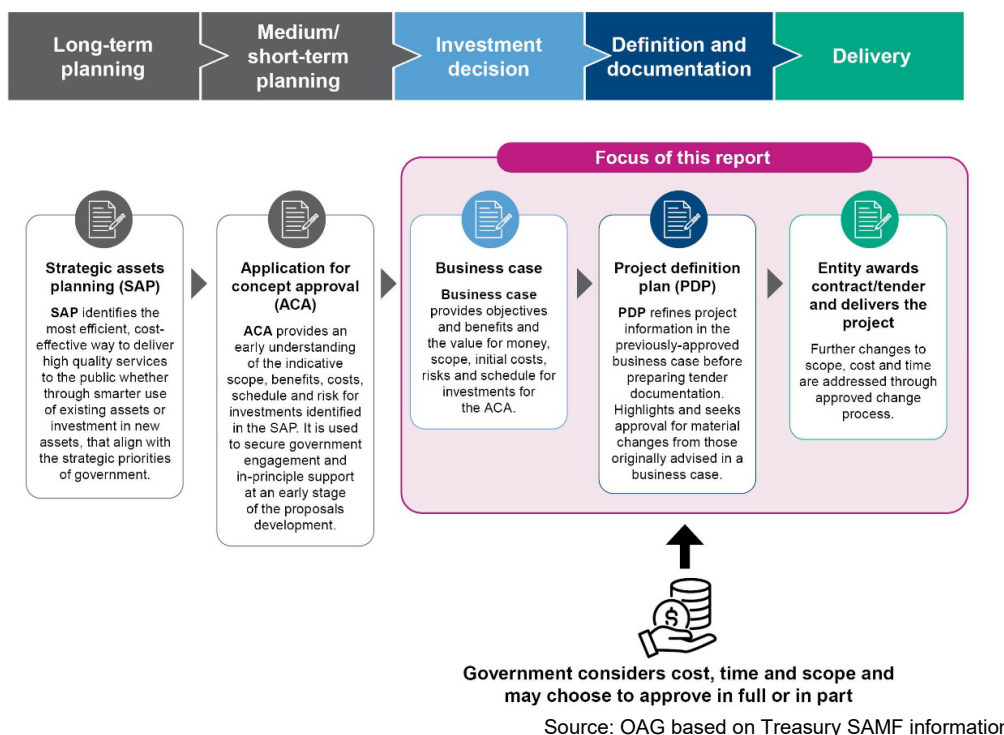


Figure 1: SAMF documents in investment and funding decision-making

In recent years, the State Government has increased its focus and support for the digital transformation of the WA public sector. This followed reports from our Office and Parliament’s Public Accounts Committee which highlighted opportunities to improve.⁶

In 2018, the Office of Digital Government (DGOV) was established to lead the implementation of the *Digital Strategy for the Western Australian Government 2021-2025* (Digital Strategy) and provide entities with strategic IT support.

In 2021, the Digital Capability Fund (DCF) was created as a special purpose account to support digital transformation, upgrade legacy IT systems that present significant risks to service delivery and accelerate delivery of the Digital Strategy. The DCF is administered by DGOV with oversight by the DCF Steering Committee⁷. The fund has received over \$1.3 billion⁸ and has approved part or full funding for 102 projects.

A Delivery Unit within DGOV was established in 2023 to further support the successful delivery of IT projects funded through the DCF and provide independent assurance reviews for high-risk projects. In 2024, DGOV published the ICT Project Delivery Framework.

⁶ Western Australian Legislative Assembly Public Accounts Committee, [Doing ICT Better: Improving Outcomes from the Western Australian Government's Investment in Information and Communications Technology \(ICT\)](#), Parliament of Western Australia, Perth, September 2016, accessed 31 July 2024.

⁷ DCF Steering Committee membership comprises Director General, DPC; Assistant Under Treasurer Advisory Services, Department of Treasury; Director General, Department of Finance; Small Business Commissioner (and Chair of the Directors General ICT Council); Government Chief Information Officer, DPC Office of Digital Government; and an independent ICT expert external to government.

⁸ \$500 million in 2021-22, \$400 million in 2022-23 and \$458 million in 2024-25.

Conclusion

Projects are costing significantly more and taking longer to complete than initially advised to Government by entities.

The estimated total cost of the 10 projects we reviewed is at least \$1.6 billion more than initial estimates, changing from \$2.6 billion to at least \$4.2 billion⁹. While one project accounts for 82% of the \$1.6 billion increase, half of the projects have had their estimated cost at least doubled. Two projects are expected to be completed with no change to their original planned cost.

Entities told us that cost increases are primarily due to changes in project scope driven by improved project planning and better understanding of business needs and detailed solution requirements. Costs have also been impacted by project delays that required additional resources, and market conditions such as inflation and changes in the price of materials and labour.

The State Government has not yet fully committed all the money needed to deliver the projects. Seven projects are fully funded with almost \$1 billion still needed to meet the estimated costs of the other three projects.

Most projects have had their completion dates extended. Eight of the 10 projects are expected to be completed later than originally planned. Delays range from four to 78 months. Entities told us that the delivery had been impacted by delays in procurement processes, contract negotiations, changes in project scope, the staged approach to funding and resourcing challenges.

Project cost and time reporting is inconsistent and not transparent. Entities did not always include operating costs in the estimated total cost of projects reported to their governance bodies. More consistent reporting of IT project costs across government would help to inform resourcing decisions and priorities prior to government making investment decisions.

Furthermore, there is limited publicly available information on how much projects are expected to cost and when they will be delivered in sources such as Budget papers and entity annual reports and websites. Parliament and the community should have access to accurate and up-to-date information on how public money is being spent and when the benefits of IT projects will be available to the community.

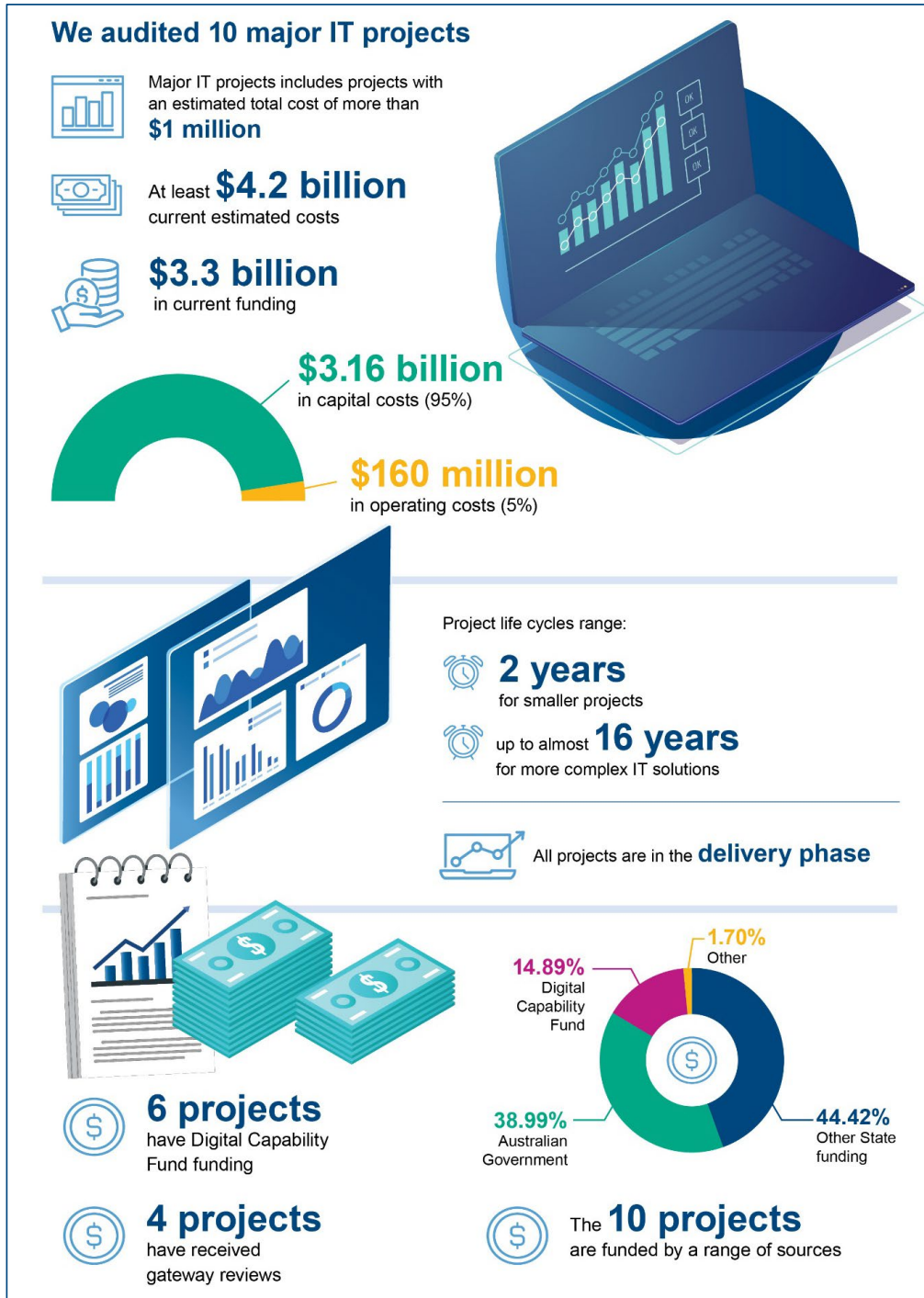
Our high-level review of governance controls for four projects identified areas for improvement, particularly around project planning, reporting, and risk and quality management. We also found generally better governance controls in place for the two projects which had external oversight and reporting responsibilities.

All entities were able to provide reasonable and substantiated explanations of cost and time variations when requested.

In compiling this transparency report, nothing has come to our attention to indicate that, in all material respects, information provided in the project summaries and this report is not accurate and reliable.

⁹ We have not reported the current estimated total cost for WA Health's Electronic Medical Record project so as to not adversely impact outcomes for the State while the project is in active procurement. The cost of the project is likely to increase.

Audited projects at a glance



Source: OAG based on entity information

Figure 2: Key information for 10 major IT projects reviewed

Findings

We reviewed the cost and time status of 10 projects using information provided to us by entities.

Cost and time definitions are provided in Appendix 1 along with project summaries for the 10 projects.

The original estimated total costs and original completion dates are those initially advised to Government by entities. We used these as our baseline to assess variances and project scope changes as they are key to informing investment advice and Government decisions and as such should be as robust as possible. Some entities advised us that these original estimates have little relevance to their project status as they were unfunded amounts that were revised through further planning and procurement activities.

Table 2 summarises our assessment of cost and time variances. All projects are in their delivery phase. Reasons for cost and time variances, as advised by entities, are included in each project summary in Appendix 1.

No.	Project name	Variance from original		
		Estimated total cost	Funding	Completion date
Department of Energy, Mines, Industry Regulation and Safety				
1	Compliance and Regulation System	\$	\$	🕒
2	Fast Tracking Mining Approvals	\$	\$	🕒
Department of Justice				
3	Customer Relationship Management System	\$	\$	🕒
4	Management Accounting Trust Environment	\$	\$	🕒
Public Transport Authority				
5	High-Capacity Signalling	\$	\$	🕒
6	SmartRider	\$	\$	🕒
WA Health				
7	Electronic Medical Record	\$	\$	🕒
8	Human Resource Management Information System	\$	\$	🕒
WA Police Force				
9	Firearms Licensing and Registry System	\$	\$	🕒
10	SILVA – Anywhere Communications	\$	\$	*

Source: OAG

* SILVA – Anywhere Communications time variance could not be determined as the entity could not provide an original completion date.

\$ variance >=10%

\$ no variance

🕒 variance >= 6 months

🕒 variance between 3 and 6 months

🕒 no variance

Table 2: OAG assessment of variance for reviewed projects

The estimated total cost of projects is at least \$1.6 billion more than initially advised to Government

For the 10 projects we reviewed, the total estimated cost advised to Government by entities has changed from \$2.6 billion to at least \$4.2 billion. While most of the current increase relates to the High-Capacity Signalling project (\$1.3 billion: 82%), half of the projects have had their estimated cost at least doubled. We have not reported the most current estimated cost for WA Health’s Electronic Medical Record project so as to not adversely impact outcomes for the State while the project is in active procurement. WA Health expects the cost of the project to increase.

Eight projects have had their cost estimate increased. Increases ranged from small to more than three times the original estimate (Figure 3).



Source: OAG based on entity information

Note: The cost increase for Electronic Medical Record is not accurately shown so as not to adversely impact outcomes for the State while the project is in active procurement. A current estimated cost, provided to us by WA Health, is more than the original but is not reported in Figure 3.

Figure 3: Changes in project estimated total costs from original to current

Entities told us that cost increases are primarily due to changes in project scope driven by improved project planning, a better understanding of business needs and detailed solution

requirements. In some cases, Government deferred the decision to fully fund projects until entities undertook further planning and reported back with more robust cost estimates.

The significant fluidity in costings and entities' tendency to underestimate complexity was included in the Department of Treasury's key observations from the 2024-25 Budget process. Treasury also noted the need for continued focus on robust planning, proof of concept testing (prior to Government making large investments) and assurance controls to provide confidence that risks are appropriately considered and managed.

Costs have also been impacted by project delays requiring additional resources and market conditions such as inflation and changes in the price of materials and labour.

Most of the projects are fully funded

Seven of the 10 projects are funded to meet their current estimated total costs. At least \$1 billion is needed to complete the other three projects. Table 3 shows approved funding compared to the estimated total cost for each project.

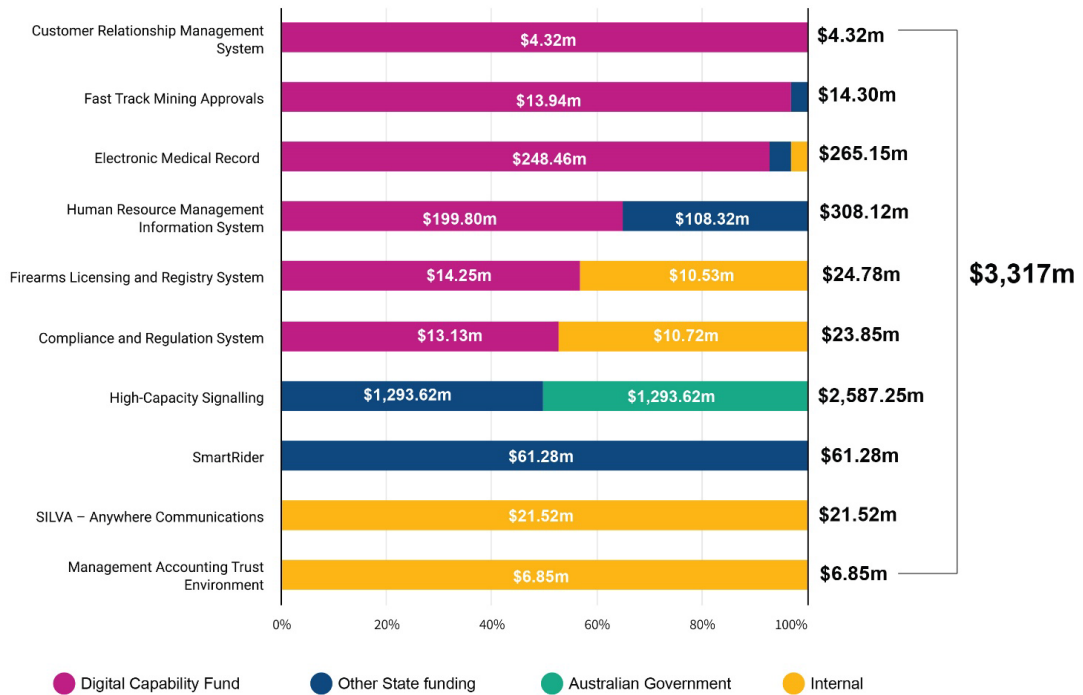
Project	Current estimated total cost (\$M)	Approved funding (\$M)	Percentage unfunded
Electronic Medical Record	1,164.00*	265.15	77%
Firearms Licensing and Registry System	35.12	24.78	29%
SmartRider	68.04	61.28	10%
Customer Relationship Management System	4.32	4.32	0%
Management Accounting Trust Environment	6.85	6.85	0%
Fast Tracking Mining Approvals	14.30	14.30	0%
SILVA – Anywhere Communications	21.52	21.52	0%
Compliance and Regulation System	23.85	23.85	0%
Human Resource Management Information System	308.12	308.12	0%
High-Capacity Signalling	2,587.25	2,587.25	0%
TOTAL	4,233.38	3,317.43	-

Source: OAG based on entity information

* This is the project's original estimated total cost. A current estimated total cost was provided to us by WA Health and shows a likely increase. We have not disclosed the amount in this report to avoid adversely impacting outcomes for the State while the project is in active procurement.

Table 3: Percentage of current estimated total cost against approved funding

Projects have approved funding from one or more sources (Figure 4).



Source: OAG based on entity information

Figure 4: Approved funding sources for each project

The most costly projects were funded in stages

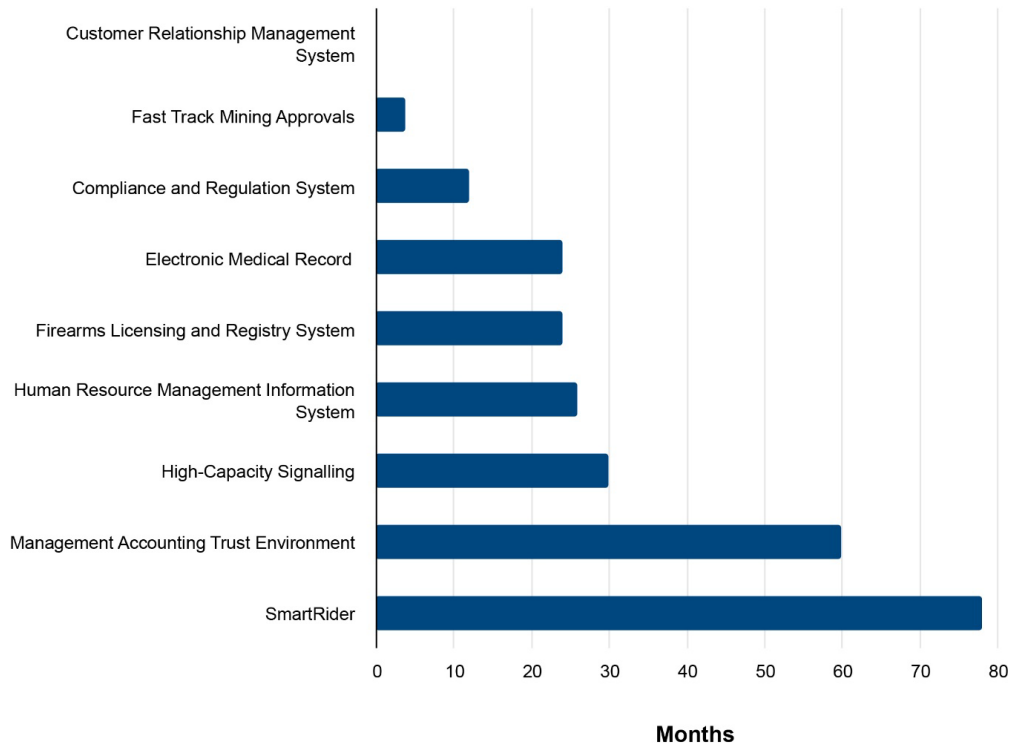
Three of the 10 projects we reviewed have received staged funding: Public Transport Authority’s High-Capacity Signalling, and WA Health’s Electronic Medical Record and Human Resource Management Information System. These projects have the largest current estimated total costs.

Amounts were initially provided for project planning and definition works. Further funding was then provided on the completion of key documents and/or gateway reviews¹⁰ that provided greater certainty on the cost and market’s capacity to delivery a fit for purpose solution.

¹⁰ A gateway review is coordinated through the Department of Finance and is designed to support the effective development, planning, management and delivery of government major projects and programs. It gives an independent perspective, challenges plans and processes, and identifies issues and risks.

Most projects have had their completion dates extended

Eight of the 10 projects are expected to be completed later than originally planned. Delays range from four to 78 months (Figure 5). Project life cycles range from just over two years for smaller projects to almost 16 years for the larger and more complex projects.



Source: OAG based on entity information

Note: SILVA – Anywhere Communications is not shown as a time variance could not be determined. The entity could not provide an original completion date.

Figure 5: Changes in project completion dates from original to current

Entities advised that the eight projects with extended completion dates were impacted by delays in procurement processes, contract negotiations, changes in project scope, a staged approach to funding and resourcing challenges. Time delays can contribute to cost increases when market conditions are unfavourable and impact the delivery of important services to the public.

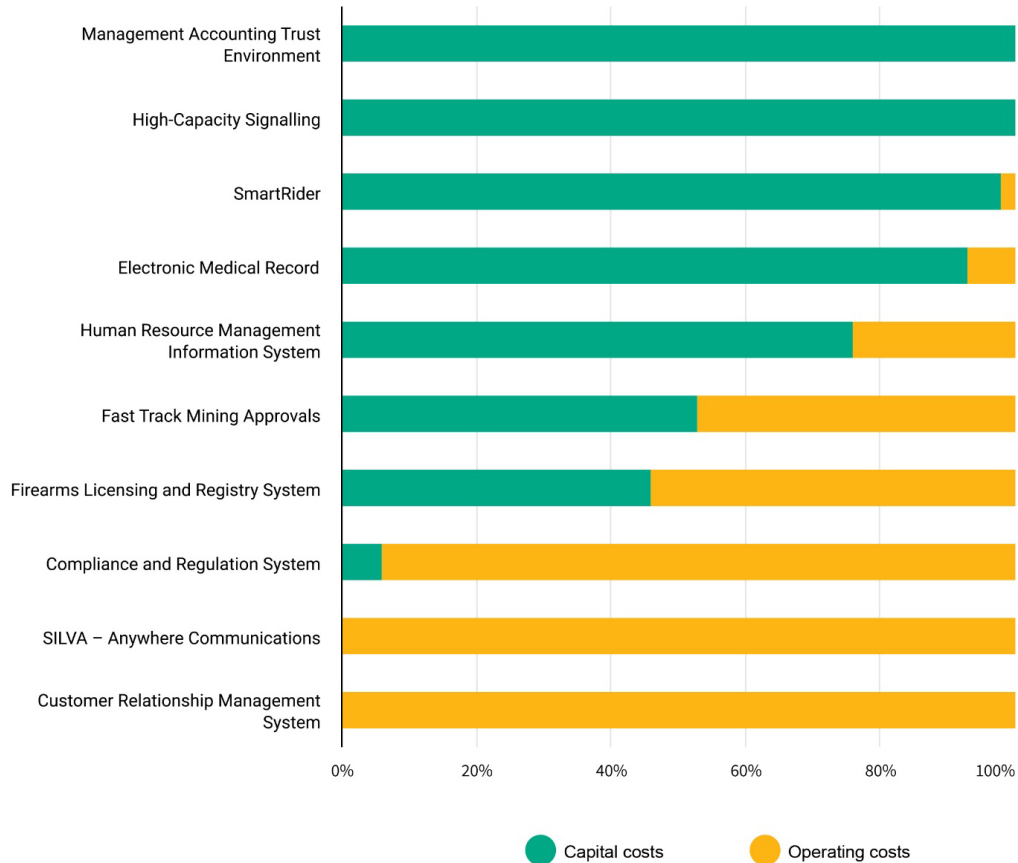
Project cost and time reporting is inconsistent and not transparent

There are inconsistencies in the reporting of project costs

Entities did not always include operating costs in the estimated total cost of projects reported to their governance bodies. Some entities used different tools and systems to track operating and capital costs and did not consolidate them for reporting. They also did not always clearly define what operating costs should be tracked and reported as part of a project such as staff resources, licensing and subscriptions. More consistent reporting of IT project costs will help inform resourcing decisions and priorities.

Some IT projects have significant operating cost components. This reflects a shift away from government ownership and operation of ICT assets, towards pay-as-you-go services, such as software as a service (SaaS) and cloud computing. There are different approaches to determine what project costs to capitalise as an asset and expense as an operating cost. The Treasurer’s Guidance Handbook¹¹ provides entities with advice on classification of project costs. Appropriate project accounting will ensure the capture and reporting of all project costs regardless of the classification.

Figure 6 provides a breakdown of how each entity has classified their projects’ costs.



Source: OAG based on entity information

Figure 6: Project capital and operating costs

There is little publicly available information on the cost and time of projects

Publicly available information on major IT projects is patchy and not consistently available. Parliament and the public cannot easily see the investment of public money in IT projects and their progress. The State Government’s 2018 *Special Inquiry into Government Program and Projects* recommended that government ‘provide information about major projects in an accessible and transparent way to the public’. Transparency is key to ensuring entity accountability for delivery of their IT projects.

¹¹ Department of Treasury, ‘TG 8 Financial Accounting and Reporting – Chapter 9’, [Treasurer’s Guidance Handbook](#), WA.gov.au website, December 2024, accessed 15 May 2025.

We reviewed key sources of publicly available information for project descriptions, costs, timeframes and variance explanations and found:

- Entities' annual reports included little information. Three projects were not mentioned at all. Other projects had a description or cost information (including changes in total cost and comparisons of budget to actual for the financial year) but very little meaningful variance explanation. Prior to 2019, entities were required to disclose in their annual reports the information on cost, timeframe and reasons for variances for major capital projects.¹² However, definitions and parameters were not well defined. The requirements were relaxed from 2019-20 to 2023-24 to reduce the compliance burden due to the impacts of COVID-19.¹³ From 1 July 2024, major capital works reporting in annual reports was made non-mandatory.¹⁴
- Website information was patchy with only partial reporting on descriptions, cost and timeframes for most projects. No information was found for two projects.
- Budget papers do not provide full and complete project information.
 - Project descriptions, cost, time and variance information is not consistently included.
 - Project capital costs are available for some projects in the State's Asset Investment Program tables, but reporting of a project's operating costs is patchy and limited (Case study 1).
 - A spending changes table may show variations in a project's operating costs if they are material, but there is no aggregated reporting.
 - Only a project's approved funding at that time is shown, not the full investment of public money required to complete a project.
 - Projects can be difficult to track from year to year due to changes in name and composition (Case study 2).
- Digital Strategy Roadmaps¹⁵ provide a project description and broad delivery timeframes for projects funded through the DCF, but no cost information is provided. For all six DCF funded projects we reviewed, we found the latest Digital Strategy Roadmap 2025 included different start and/or end dates from the dates advised by entities in our project summaries.

Parliament and the community should have access to accurate and up-to-date information on the full cost of major IT projects and how public money is being spent.

¹² Department of Treasury, *Treasurer's Instruction – 903 Agency Annual Reports*, WA.gov.au website, replaced 1 July 2024.

¹³ Department of Treasury, *Treasurer's Instruction – 104C Annual Reporting 2023-24 Exemption*, WA.gov.au website, retired 1 July 2024.

¹⁴ Department of Treasury, *Treasurer's Guidance Handbook*, WA.gov.au website, December 2024, accessed 15 May 2025, p. 130.

¹⁵ Department of the Premier and Cabinet Office of Digital Government, *Digital Strategy Roadmaps*, WA.gov.au website, May 2025, accessed 5 June 2025.

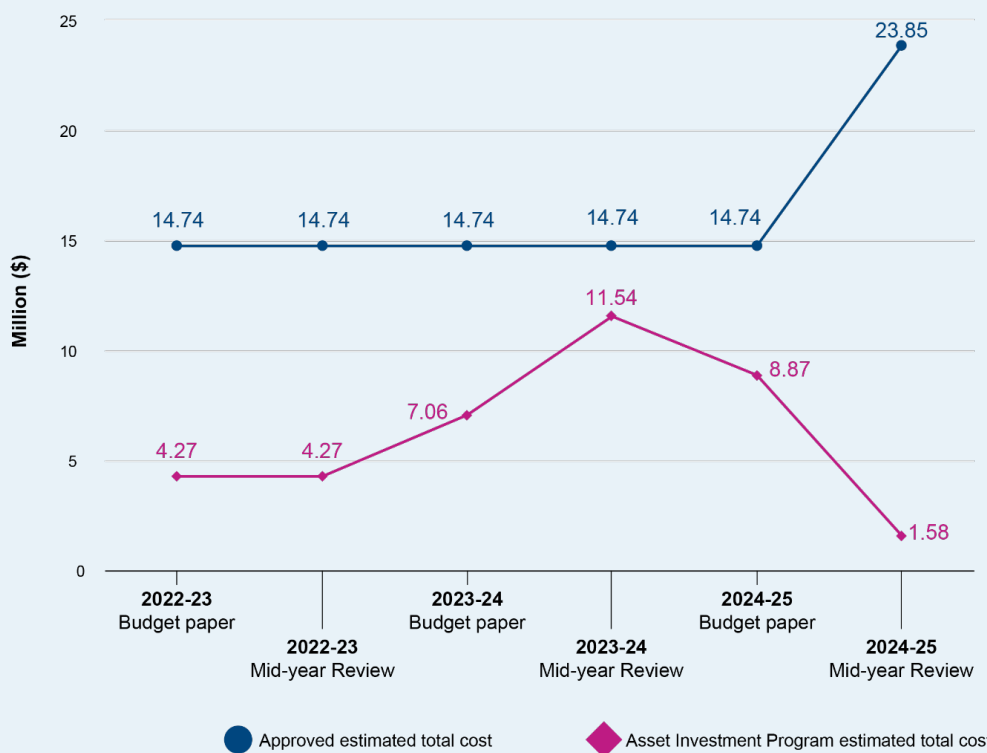
Case study 1: Budget papers do not provide full and complete project cost information

Reporting of capital and operating costs – Compliance and Regulatory System

This project has both capital and operating costs. However, the Budget papers do not report the full estimated total cost of the project. The State's Asset Investment Program (AIP) in the Budget papers only reports a project's estimated capital costs and does not include estimated operating costs.

The estimated total cost of the project (\$14.74 million) was first approved in the 2022-23 Budget process, but only a third of the cost (\$4.27 million) was shown in the 2022-23 AIP.

AIP amounts for this project have gone up and down over subsequent Budget processes, due to changes in the classification of the project's costs but are always lower than the project's estimated total cost. The 2024-25 Mid-year Review approved the reclassification of costs from capital to operating to reflect the project's current delivery through SaaS. As such, amounts in the AIP are less than 10% of the project's estimated total cost. Figure 7 shows the difference between the project's cost information in the AIP and its approved estimated total cost.



Source: OAG from Budget papers and entity information

Figure 7: Difference between the project's cost information in the AIP and its approved estimated total cost

Case study 2: Projects can be difficult to track from year to year in the Budget papers due to changes in name and composition

High-Capacity Signalling (HCS)

It is not easy for the public and Parliament to follow the HCS project in the Budget papers due to changes in project name and composition.

Prior to 2021, two projects were separately disclosed in the Budget papers:

- Radio Systems Replacement with initial approved funding of \$119.80 million to replace the obsolete analogue radio system
- Automatic Train Control with initial approved funding of \$7.4 million to plan for the replacement of the rail network signalling system.

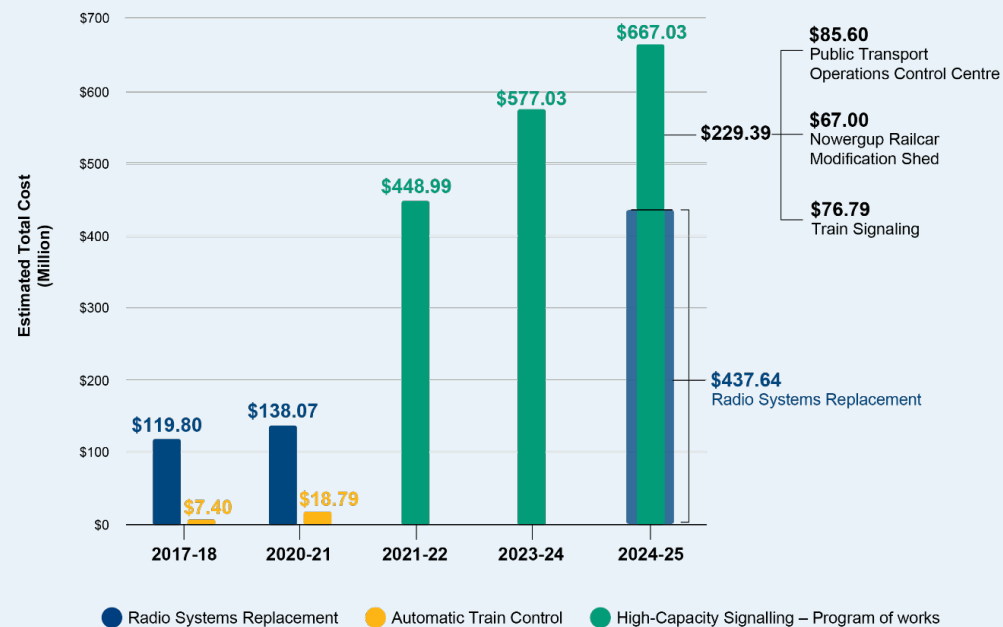
In the 2021-22 Budget papers, the two projects were combined into the HCS Program of Works with an approved cost of \$449 million. Most of the reported cost was for the Radio Systems Replacement project and was significantly more than the \$119.80 million initially approved.

The 2024-25 Budget papers show \$667.03 million approved for the HCS Program of Works which includes the following projects:

- \$437.64 million for Radio Systems Replacement (66%)
- \$85.60 million for Public Transport Operations Controls Centre (13%)
- \$76.79 million for Automatic Train Control (11%)
- \$67 million for Nowergup Railcar Modification Shed (10%).

Reporting projects in the Budget papers as a larger program of works reduces transparency for the public and Parliament for individual project costs.

Figure 8 shows how project disclosures changed in the Budget papers:



Source: OAG

Figure 8: Cost of HCS Program of Works disclosed in Budget papers

Projects with external oversight had better governance controls

We reviewed the key governance controls (financial and oversight) of four projects against the following key areas:

- documented and functioning governance frameworks including relevant project management and steering committees
- measures in place to manage probity and integrity including management of conflicts of interest and gift registers
- policies and processes established to identify, analyse, document and monitor risk
- change and quality management processes
- financial transaction and budget approvals
- project reporting processes and the documenting of decisions.

We assessed the adequacy of control design and implementation and identified areas for improvement (Table 4).

	Compliance and Regulation System*	Electronic Medical Record*	SILVA – Anywhere Communications	SmartRider
Main funding source	DCF	DCF	Internal	Other State funding
Key governance controls				
Governance framework	●	●	●	●
Probity and integrity	●	●	●	●
Performance reporting	●	●	●	●
Planning	●	●	●	●
Milestones	●	●	●	●
Change management	●	●	●	●
Risk management	●	●	●	●
Quality management	●	●	●	●
Financial controls	●	●	●	●

Source: OAG

● Standard met ● Standard partially met ● Standard not met

* Projects with external oversight.

Table 4: Summary of our review of key governance controls

We found the two projects with external oversight had better governance controls. Electronic Medical Record and the Compliance and Regulation System were supported by well functioning governance bodies and had appropriate planning, documented governance frameworks, approaches to managing risks, change management processes and regular reporting of project progress to decision makers.

Both projects are funded through the DCF and subjected to the DCF assurance framework. The projects also had gateway reviews, providing an independent assessment of progress and an opportunity to act on recommendations for improvement. For example, the Compliance and Regulation System governance framework was redesigned to allow for better operational support and more timely decision making following a recommendation at the tender decision gateway¹⁶.

The other two projects, SILVA – Anywhere Communications and SmartRider, had gaps in their governance frameworks including limited reporting and oversight over most of the projects' life cycles. Entities were unable to provide comprehensive cost and time information due to poor planning and lack of key foundational planning documents. In addition, they did not proactively manage risks, costs and delivery. Governance controls improved only after internal audits were undertaken and recommendations for change were actioned.

Appropriate governance and oversight increase the likelihood that a project will deliver its intended outcomes within approved times and budget. Periodic reviews at key points of a project's life cycle may identify project risks and opportunities to improve the development, planning, management and delivery of a project.

We found examples of good practices across the four entities including:

- measures to appropriately manage actual and perceived conflicts of interest and the receipt of gifts and benefits
- policies and processes to ensure the appropriate review and approval of project costs, systems and reports reflected changes to project budgets, and regular review of financial information to ensure it is accurate and timely. Good project financial controls help ensure quality information is provided to key decision makers to manage resources, monitor costs and mitigate risks.

However:

- only one entity had fully established project quality and assurance controls to reduce the likelihood of not delivering a fit-for-purpose solution within approved times and budget
- entities did not always report the full cost of projects to their governance bodies. Transparent reporting of total project costs is essential to governance groups making informed assessments and decisions on project requirements and resourcing
- most of the entities were not able to provide project budgets against established project milestones. Appropriate cost management reduces the likelihood of budget overruns and ineffective use of resources.

Given these control gaps, we have recommended that all entities consider reviewing their IT projects to ensure appropriate governance controls and project accounting arrangements are in place.

¹⁶ One of the six key gates in the life of a project. The tender decision review confirms that the recommended investment decision is appropriate before a contract is awarded. It ensures that the supplier selection process was sound and robust, and implementation plans are realistic and achievable.

Recommendations

1. The Department of Treasury and Department of the Premier and Cabinet (Office of Digital Government) should continue to work together to:
 - a. improve visibility of cost and time status of major IT projects through regular reporting to Parliament and the public on the cost, time and status of major IT projects
 - b. develop guidance for entities that clearly defines IT projects and establish policies to ensure a consistent approach to IT project governance, assurance, reporting and delivery.

Department of Treasury response:

Recommendation 1a - Treasury's role is to report on the estimated cost of major projects as part of the annual Budget process. Major IT projects approved by Government are captured by this process. The 'Asset Investment Program – Agency Works Program' report, is now produced following the budget process and is available from the State Budget website.

Treasury encourages agencies to make major project cost and time estimates transparent through their annual reports, in line with 'Treasurer's instruction 9 – Financial Statements'.

Recommendation 1b - Treasury agrees with Recommendation 1b and will continue to work with the Office of Digital Government (DGov) to increase public sector agencies' awareness of existing new guidance materials and toolkits to support improved planning, delivery and assurance of IT Projects including the ICT Project Delivery Framework and DCF Assurance Framework.

In addition, Treasury, in consultation with the DGov, has commenced work to develop guidance for public sector agencies to improve the transparency and consistency of agency ICT expenditure tracking and reporting, anticipated to be available ahead of the 2026-27 Budget process.

Recommendation 1b supports the DCF Assurance Framework that Treasury, in collaboration with DGov, continues to progress.

Department of the Premier and Cabinet (Office of Digital Government) response:

DGov and Treasury are currently progressing initiatives to improve ICT project delivery.

DGov and Treasury are reviewing the Digital Capability Assurance Framework, which may result in further refining and clarification of which IT projects are to be covered by the Fund's reporting requirements and assurance activities.

In November 2024, DGov and Treasury commenced work to develop a suite of guides and tools to assist agencies to transition from conventional on-premises systems to cloud-based solutions, accelerate ICT modernisation across the WA public sector and enhance transparency in relation to costs. It is anticipated the framework will be published ahead of the 2026-27 Budget process.

In December 2023, DGov published non-mandatory guidance in the form of the ICT Project Delivery Framework and the ICT Benefits Realisation Framework, following an independent review of the Fund. The frameworks include references to well established IT project and program methodologies.

DGov has well-established reporting and assurance processes for the Fund and continuously consider improvements to these in consultation with Treasury.

2. The audited entities should ensure appropriate governance controls and project accounting arrangements are in place for all their IT projects.

Entity responses: refer to entity responses below.

Response from the Department of Finance

The Department of Finance notes the Office of the Auditor General's findings with respect to major information technology (IT) projects and will continue to support government agencies with IT procurements (consistent with the Western Australian Procurement Rules), noting line agencies are responsible for their IT investment decisions and delivery of their projects.

Response from audited entities

Department of Energy, Mines, Industry Regulation and Safety

DEMIRS acknowledges the findings of the Auditor General's audit and is committed to ensuring that appropriate governance controls and project accounting arrangements are in place for all of our IT projects. Since the audit commenced, and throughout the process, continuous improvement and refinements to governance and quality management have occurred with many of these aligning to the recommendations. We appreciate the collaborative approach taken by the audit team and thank them for their professionalism and guidance throughout the process.

Department of Justice – Office of the Public Advocate

The Office of the Public Advocate (OPA) welcomed the Major IT Projects regarding its Customer Relationship Management System (known as Public Advocate New Data Application, PANDA). The report states OPA's project status in regard to the project's current cost and timelines with accuracy at the time of the audit. OPA's assessment of the overall report recommendations are noted and remains committed to ensuring project governance and accounting controls.

Department of Justice – Public Trustee

The Public Trustee welcomed the Major IT Projects – Transparency Report into the Management Accounting Trust Environment (MATE) project. The information provided on the MATE project is reflective of the project status and outlines that the project cost and timeline have been extended as a result of an approved second tranche of works being added to the project. Although the MATE project was not subject to the review of key governance controls we have noted the recommendation relating to ensuring appropriate governance controls and project accounting arrangements are in place for projects.

Public Transport Authority

The PTA projects that were audited are projects that will modernise a first-class public transport network which has changed significantly since the original project approvals were granted. Governance structures are in place to ensure these two projects are appropriately controlled throughout their lifecycle.

The HCS Project has been in planning for many years and during that time the METRONET program has significantly enhanced and expanded the Perth urban rail network. Therefore, costs have increased due to a larger network needing to be re-signalled and due to the well understood cost increases that have occurred generally within the construction industry.

Noting the concerns raised about the budget transparency of HCS (Case study 2), the description in the published Budget included a reference to each of the components of the

HCS program. Given the dependency on each of the components for the overall success of HCS, it is sensible to present these projects as a program.

Further, with a project as complex as HCS, final budgets are set late in the process and are finalised once tenders are assessed and a contract awarded. Regards other public facing information upon contract award a media statement was issued in July 2024 outlining the approximate capital cost and the Tenders WA website contains public facing budget information.

Both the HCS and SRUP projects budgets compare extremely favourably to similar projects underway on the east coast of Australia. For example, the Smartrider System Upgrade is being completed at approximately 5% the cost of a similar upgrade project underway in Melbourne.

Therefore, these projects clearly represent good value for money for the State of Western Australia.

WA Health

DOH [Department of Health] notes the positive audit review for EMR acknowledging the robust governance framework and measures to manage probity and integrity. This reaffirms the DOH's efforts to ensure appropriate governance controls and project accounting arrangements are in place. Going forward, DOH continue its commitment to ensure the necessary controls are in place for all our IT projects.

DOH appreciates the opportunity to participate in the audit and supports the recommendations and findings. Participating in the audit has enabled DOH to reflect on the journey of our projects and surface valuable lessons.

Key insights from the audit will assist DOH in better managing and monitoring Health IT projects, as well as supporting the ongoing effectiveness of external oversight of ICT major projects.

WA Police Force

The Western Australia Police Force thanks the Office of the Auditor General for its efforts in compiling the report. The WA Police Force accepts the findings.

The WA Police Force continues to improve its governance controls to ensure high-profile projects have appropriate, rigorous and relevant oversight.

Review focus and scope

The objective of this transparency review was to provide information to Parliament and the public around the cost and time status of a selection of major IT projects. The key questions we asked were:

- What is the cost and timing status of each project against approvals?
- Can entities provide a substantiated explanation for variations in cost and time?
- Are project governance controls in place for a selection of projects?

We reviewed 10 projects at five entities using cost and time information from the delivering entity.

In addition, we conducted a high-level review of key oversight and monitoring controls for four projects.

During the review we:

- interviewed staff
- reviewed project cost and time documents and reports
- tested a small number of transactions to confirm financial controls had been implemented as required
- assessed the reliability of information provided.

This was a limited assurance direct engagement, conducted under Section 18 of the *Auditor General Act 2006*, in accordance with the Standard on Assurance Engagements ASAE 3500 *Performance Engagements* issued by the Australian Auditing and Assurance Standards Board. We complied with the independence and other ethical requirements relating to assurance engagements. This review varies in nature, timing, and extent from an audit. As such, the level of assurance provided in this report is substantially lower than for an audit. The approximate cost of undertaking this review and reporting was \$445,000.

Appendix 1: Project summaries

The following project summaries provide a project description and cost and time information, as provided by each entity. Interactive versions are available on our website. The table below explains key terminology used.

Terminology	Explanation
OAG comment	Our comment on the project cost, time status and governance controls based on our review work.
Project description	Description of the project using information provided by the entity.
Cost explanations	
Original estimated total cost	The total dollar amount that will be required to complete the project as advised by the entity to government in documents that capture initial plans and intentions of the project (e.g. business case). The amount may include capital and operating components.
Current estimated total cost	The current total dollar amount that will be required to complete the project as advised by the entity and in documents that capture revised plans, forecasts and/or change requests. The amount may include capital and operating components.
Current funding	The dollar amount advised by the entity including approvals at 2024-25 Mid-year Review. The amount may include funding for capital and operating components.
Cost to date	The total dollar amount advised by the entity spent on the project to 31 December 2024. The amount may include capital and operating components.
Time explanations	
Current start date	The date the project first commenced as advised by the entity.
Original completion date	The project's original completion date as advised by the entity to government in documents that capture initial plans and intentions of the project. Completion is when the project works are finalised to a stage of operational use.
Current completion date	The project's most recent approved completion date as advised by the entity in documents that detail revised plans and change requests.

Source: OAG

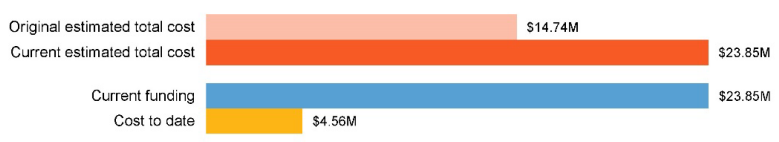
Project 1: Compliance and Regulation System

Entity Department of Energy Mines Industry Regulation and Safety
OAG comment This project has had cost and time increases. Further cost and time increases may occur due to the project scope now including the system used to regulate dangerous goods.
 Governance controls: This was one of the four projects we reviewed. We found the controls were generally adequate.

Project description

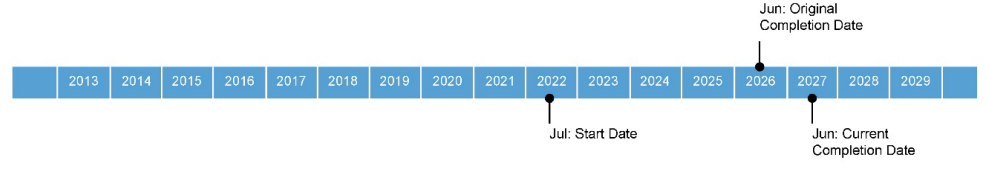
This project will replace two work, health and safety (WHS) management systems with a modern cloud-based solution. The new system will simplify and standardise the administration of regulatory compliance and support legislative requirements. It aims to improve efficiency and effectiveness, provide greater transparency for regulated parties, improve business intelligence and reporting, and reduce timeframes for investigations, prosecution and enforcement.

Cost



The estimated cost of the project has increased by over \$9 million. The tender process resulted in additional funding being approved to award a contract that addressed the scope, breadth and increased complexity of new WHS legislation and cost pressures including resource constraints, market conditions and labour costs.

Time



The project is in the delivery phase. Government approved a 12-month extension to the completion date to June 2027 during the 2024-25 Mid-year review process. The entity advised this reflected a revised delivery plan and cash flow forecast. A request to further extend the completion date will be sought through a future budget process to reflect delays in contract negotiations and award.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

Project 2: Fast Track Mining Approvals	
Entity	Department of Energy Mines Industry Regulation and Safety
OAG comment	The project's cost has not increased and it is expected to be delivered with only a slight extension to the completion date. Governance controls: This project was not selected for review.

Project description

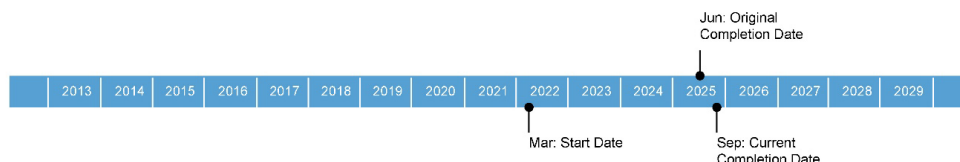
The project will transform the regulation of resources projects under the *Mining Act 1978* to deliver a secure, stable, sustainable and scalable digital application lodgement and assessment solution, replacing legacy systems. This will reduce assessment timeframes of mining and petroleum related environmental applications and improve user experience, data collection and investment attraction.

Cost



The current estimated total cost of the project has been fully funded. There has been no request for additional funding and the entity expects to deliver the project within the estimated total cost of \$14.3 million.

Time



The project is in the delivery phase. The project's completion date has been extended by three months. The entity advised this was due to delays in the procurement process and challenges modernising bespoke technology to operate in a cloud environment.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

Project 3: Customer Relationship Management System

Entity Department of Justice (Office of the Public Advocate)
OAG comment The project has not had any cost or time increases.
 Governance controls: This project was not selected for review.

Project description

The project is to implement, support and maintain a new off the shelf, cloud-based case management system for the Office of the Public Advocate (OPA). It will replace six data management systems currently used by OPA to support the delivery and reporting of its advocacy, investigation, guardianship, administration and community education services. It will reduce the reliance on paper records, can be scaled to meet future demand and will protect entity data.

Cost



The estimated total cost includes both project implementation and ongoing operating costs. The project is expected to be delivered within the current funding. The entity has entered into an agreement with a vendor for the provision of a system and support over the next four years.

Time



The project is in the delivery phase. Initial delays in the tender and procurement process have not impacted the project's completion date. The new system is expected to be implemented in July 2025 with project completion in July 2027.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

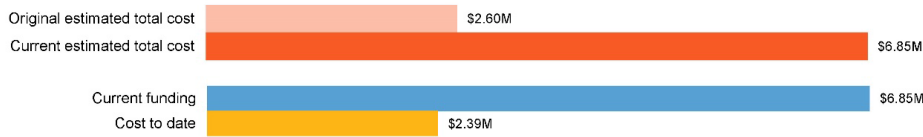
Project 4: Management Accounting Trust Environment

Entity Department of Justice (Public Trustee)
OAG comment The project has had cost and time increases. The current completion date has been extended by five years due to changes in scope and resourcing challenges.
 Governance controls: This project was not selected for review.

Project description

The Management Accounting Trust Environment (MATE) is the core business application used by the Public Trustee since 2001 to administer more than 14,000 client records, manage over \$1.6 billion of clients' funds and hold over 100,000 wills. One of the objectives of the project is to preserve and extend MATE's useful life until a suitable system replacement can be found. The project includes initiatives to refresh and enhance MATE to make it more user friendly and reduce support and maintenance costs. A second tranche of work aims to remove reliance on proprietary software through the rewriting and replacement of legacy coding.

Cost



The estimated total cost of the project has significantly increased due to increased scope and adding a second tranche of works. The project is funded through an internal reserve which the Public Trustee self-funds through charging client fees for service.

Time



The project is in the delivery phase. The completion date has been extended by 5 years to include the addition of the second tranche of works.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

Project 5: High-Capacity Signalling

Entity Public Transport Authority
OAG comment The project cost has significantly increased with the current estimated total cost more than double the original estimate. The project's completion date has also increased.
 Governance controls: This project was not selected for review.

Project description

The High-Capacity Signalling project will replace the existing Transperth rail network signalling and control system with state-of-the-art radio-based in-cab signalling and traffic management. The project also includes the new Public Transport Operations Control Centre (PTOCC) and Nowergup Railcar Modifications Shed. The project will achieve more efficient, reliable and predictable performance for suburban passenger services.

Cost



The estimated total cost increased due to a significant escalation in construction costs for the signalling component of the project in the seven years since the original estimate was prepared, and scope changes to include Metronet line additions. Funding for delivery of the signalling component was approved following a 2024-25 post budget submission.

Time



The project is in the delivery phase. PTOCC and Nowergup components of the project are either complete or nearing completion. The completion date for the signalling component of the project has been extended by more than two years due to unexpected delays in securing funding.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

Project 6: SmartRider

Entity Public Transport Authority

OAG comment The project has had significant cost and time increases. Cost has almost doubled and the completion date has been extended by more than six years. Further cost and time increases may occur.

Governance controls: This was one of the four projects we reviewed. We found gaps in planning and oversight, with some improvements since the completion of an internal audit in September 2023.

Project description

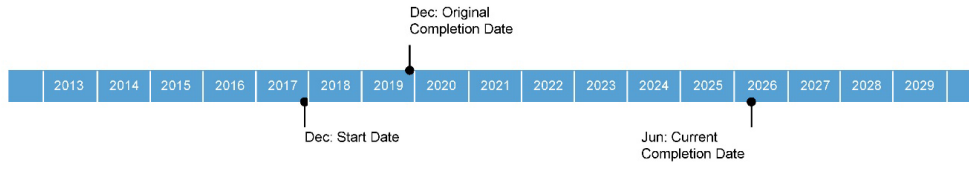
SmartRider is the contactless electronic ticketing system used to pay for public transport. This project will upgrade the SmartRider software and hardware, including new ticketing machines and tap on/tap off validators. It will also provide for more flexible payment options with the ability for passengers to pay with contactless debit or credit cards including those in digital wallets.

Cost



The project has had significant cost and funding increases primarily due to unanticipated changes in solution requirements. This included new vendor software systems and platforms, modifications to install larger card machines at rail stations and installation of new passenger service panels. The entity has internally reported an estimated total project cost of about \$7 million more than the approved funding and is assessing if project changes are required to deliver within existing funding, or if additional funding is required.

Time



The project is in the delivery phase. The project completion date has been extended by more than six years from December 2019 to June 2026. Delays are due to technical and resource challenges including issues with credit card software and integration with existing systems, a changing telecommunications environment and replacement of many recently installed modems across the bus fleet. Further increases in the completion date may occur as the scheduling is confirmed for all funded project components.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

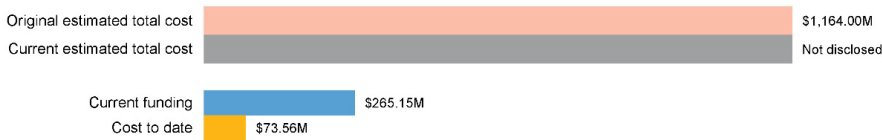
Project 7: Electronic Medical Record

Entity	WA Health
OAG comment	This project has had cost and time increases. The cost estimate has increased, and completion has been extended by almost two years. There are risks to the project due to unfunded scope. Governance controls: This was one of the four projects we reviewed. We found the controls were generally adequate.

Project description

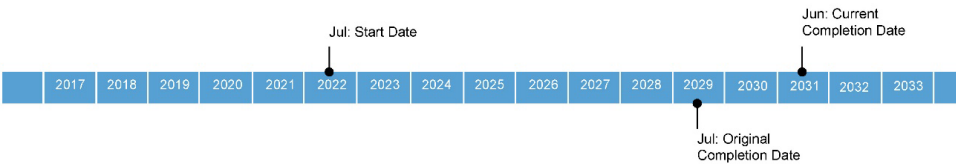
Electronic Medical Record (EMR) is 10-year program which will allow healthcare professionals to be able to access patient records in real time and from different locations. It comprises two stages. Stage 1 transitions paper medical records to digital medical records across all WA public health services. Stage 2 will see the planning, procurement and implementation of a digital system that replaces paper medical records and stores a wide range of data. Stage 1 is in delivery and Stage 2 is in procurement.

Cost



The estimated total cost has increased. It is not disclosed to avoid adversely impacting outcomes for the State while the project is in active procurement. The increase reflects refinements to high-level estimates, the addition of post implementation and operational costs, and program contingency. Stage 1 is on-track to deliver agreed scope within the approved budget. The project has been progressively funded and more funding is required to deliver most of Stage 2.

Time



The project is in the delivery phase. The project completion date has been extended by two years. Progressive funding of the project has significantly delayed completion of Stage 1 which impacted the start of Stage 2.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

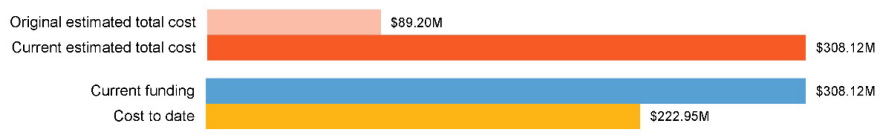
Project 8: Human Resource Management Information System

Entity WA Health
OAG comment The project has had cost increases and time delays. The current estimated total cost is more than three times that in the original business case.
 Governance controls: This project was not selected for review.

Project description

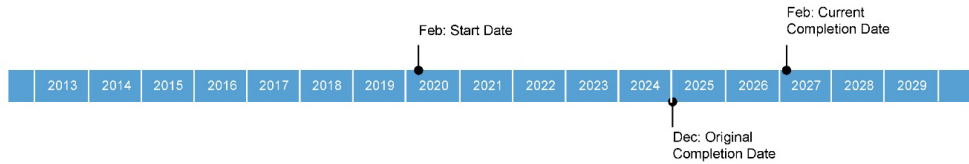
The project will replace current legacy human resource (HR)/payroll and rostering systems with a single contemporary, cloud-based solution. The system will include capability to extend to other workforce planning and management tools. This project is being delivered in two phases. Phase 1 is works on planning, procurement and proof of concept to ensure the solution is fit for purpose and to confirm costs for the implementation phase. Phase 2 is the delivery and implementation of the new system with a customer and user portal. It includes training for system users.

Cost



The increase in estimated total cost is due to revised estimates for Phase 2 informed by proof-of-concept testing and a comprehensive procurement process. These led to a better understanding of the business need and market pricing. The project scope includes only the mandatory and essential components for HR/payroll and rostering and has not significantly changed. The project is at a point of review with the delivery partner and a revised estimated total cost is expected.

Time



The project is in the delivery phase. The project completion date has been extended by more than two years due to data quality issues that have impacted the project schedule. Phase 1 is complete and Phase 2 is in progress. A July 2024 internal review of the project lead to a revised completion date of February 2027. A subsequent independent review of the project commenced in September 2024 at the recommendation of Government. As a result, the project completion date may be revised.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

Project 9: Firearms Licensing and Registry System

Entity WA Police Force

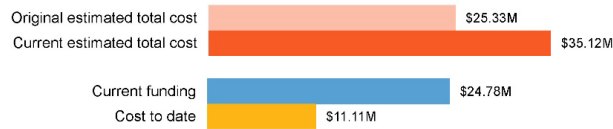
OAG comment The project has had cost and time increases as system requirements and solutions depend on finalisation of firearms legislation and regulations.

Governance controls: This project was not selected for review.

Project description

This project is to digitalise the WA Police Force’s firearms licensing and registry process. The new system will replace manual processes, have increased automation and allow the WA Police Force to meet obligations of the *Firearms Act 2024* and *Firearms Regulations 2024* (which came into effect on 31 March 2025). It includes developing a new public firearms portal to enable firearm owners to apply for licences online and view and update their details.

Cost



The increase in estimated total cost is due to changes in scope and system requirements. The WA Police Force contributed \$10.5 million of internal funding for the design, implementation and activation of public facing components of the new digital system. In the 2024-25 Budget, \$14.2 million of additional funding was awarded through the Digital Capability Fund to progress with the system build and implementation. Further funding will be required to finalise non-public facing components and functionalities of the system, including data extraction and reporting, and may be required to develop functionality to meet national requirements and regulations not yet written.

Time



The project is in the delivery phase. The project’s completion date has been extended by two years to December 2026. Following assent of the *Firearms Act 2024* on 27 June 2024, the WA Police Force updated the project scope to meet the legislative obligations and revised the project’s completion date. The entity advised the current completion date ensures the delivery of minimum system requirements, with public facing elements live in March 2025 and all other elements to be completed by December 2026. The completion date may be further impacted by national requirements and regulations not yet written.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG’s comment on the overall project status.

Project 10: SILVA– Anywhere Communications

Entity WA Police Force

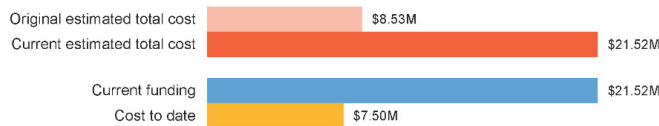
OAG comment The project has had cost and time increase. The estimated total cost to deliver this project is nearly three times the original estimate.

Governance controls: This was one of four projects we reviewed. We found poor planning, financial reporting and oversight with some improvements since the completion of an internal audit in May 2024.

Project description

The SILVA (Safety, Identify, Locate, Visualise and Associate) Anywhere Communications project will provide satellite capability to police vehicles and stations that are in geographical locations with limited or restricted network connectivity. Uninterrupted connectivity will provide officers in regional areas with access to information and systems required to solve crime, locate vulnerable and missing persons, effectively manage multi-agency response incidents, and provide increased situational awareness for frontline officers. A satellite network enterprise solution will be delivered as a managed service and integrated with existing police

Cost



This project is wholly funded on an annual basis from internal resources. The project's cost increases are the result of initial estimates not including project management and operating costs beyond the first financial year. The entity has also not included costs related to market testing, trials and a proof of concept in the estimated total cost as these were incurred prior to the initiative being recognised as a project in January 2024. The current estimated total cost of \$21.52 million is significantly less than amounts in governance committee reports of September to December 2024.

Time



The project is in the delivery phase. Key initiation documents such as a business case were not developed to inform the project's original completion date. The entity has advised a current completion date of June 2026. The entity started the initiative in September 2021 with market testing and proof of concept. Government support was received in June 2023. The initiative was recognised as a project in January 2024 when ownership for delivery was internally transferred and budget allocated to resource a project management team.

Response from entity

We confirm the information presents an accurate reflection of the status of the project at the time of reporting. We agree with the OAG's comment on the overall project status.

Appendix 2: Summary of key entity roles and responsibilities

Many entities are involved in the planning, governance and delivery of major IT projects. A high-level summary of key entities¹⁷ and their roles and responsibilities is provided below.

Key



Planning



Evaluation










Budgeting









Reporting



Delivery

Roles and responsibilities		
Department of Treasury (Treasury)	  	<ul style="list-style-type: none"> provides oversight and enhancement of the State's Strategic Asset Management Framework assesses the quality of entity budget proposals and provides advice to Government on their financial implications manages the Digital Capability Fund (DCF) account and works with DGov to assess proposals and provide feedback to applicants maintains financial information in the Strategic Information Management System (SIMS) including the Asset Investment Program (AIP) dataset reports on IT project capital components in the State's AIP in publications required by the <i>Government Financial Responsibility Act 2000</i> such as the annual Budget papers, Government Mid-year Financial Projections Statement and the Annual Report on State Finances. Information includes, for each entity within government portfolio groups, an AIP table, major spending changes and actual results against budgets participates on major project steering committees in various roles provides advice to the State Government on the progress of projects and assurance actions of DCF funded projects.
Department of the Premier and Cabinet - Office of Digital Government (DGov)	   	<ul style="list-style-type: none"> leads the digital transformation of the WA public sector, including implementation of the <i>Digital Strategy for the Western Australian Government 2021-2025</i> supports public sector entities to build and reform their IT and cyber capabilities administers the DCF, and assesses and prioritises IT project proposals

¹⁷ Public sector reforms announced on 31 March 2025 may change entities and roles and responsibilities from 1 July 2025.

Roles and responsibilities		
		<ul style="list-style-type: none"> provides entities with general advice on concept developments and informal feedback on draft IT proposals provides support to high-risk DCF funded IT projects through its delivery unit reports to Government on progress and assurance actions for DCF funded IT projects prepares annual Digital Strategy Roadmaps to report progress across the strategic priorities of the Digital Strategy.
Department of Finance (Finance)		<ul style="list-style-type: none"> assists entities with IT procurements valued over \$250,000. Support ranges from: <ul style="list-style-type: none"> full facilitation of the procurement process to ensure transparency, fairness and that decisions are capable of review strategic procurement services through embedded involvement in the procurement process under a fee-for-service arrangement for high-risk or complex procurements procurement assurance through a review only and feedback mechanism for exempt entities assists entities with gateway reviews to enhance project delivery. These are mandatory for ICT projects of \$10 million and above, and others as identified by Treasury.
State government entities	    	<ul style="list-style-type: none"> the accountable authority¹⁸ of each entity is responsible for the efficient delivery of services to achieve outcomes and targets detailed in the Budget papers. Public administration and financial management functions and principles are set out in legislation and include the <i>Financial Management Act 2006</i>, Financial Management Regulations 2007, Treasurers Instructions, <i>Public Sector Management Act 1994</i>, the <i>Government Trading Enterprise Act 2023</i> and entity enabling legislation entities are responsible for: <ul style="list-style-type: none"> asset planning through the development of 10-year Strategic Asset Plan using Treasury's Strategic Asset Management Framework. It applies to all assets under an entities control, operation or lease including computing hardware and software preparing IT investment proposals for Government's consideration through established processes including the annual Budget process and Mid-year Review ensuring activities related to planning and delivery of IT projects are in line with government policies and relevant legislation keeping financial information on IT projects up to date in their internal records and in Treasury's SIMS to ensure all public reporting is accurate and consistent

¹⁸ As defined in the *Financial Management Act 2006*.

Roles and responsibilities	
	<ul style="list-style-type: none"> • procurement and management of IT project delivery <ul style="list-style-type: none"> ○ entities must involve Finance in the procurement of any goods and services valued over \$250,000, unless exempt ○ IT procurement of \$10 million and above must undertake two gateway reviews¹⁹, one of which must be for the project business case. If entities are applying for DCF funding for a project, the business case review must be completed before it is submitted to DGov ○ entities with projects funded by the DCF are to use DGov's <i>ICT Project Delivery Framework</i>, a recommended project management approach with guidance on governance structures and risk management • entities with projects funded by the DCF must submit monthly progress reports to DGov, which are used to compile reports to the State Government on a quarterly basis.

Source: OAG

¹⁹ A gateway review is coordinated through the Department of Finance and is designed to support the effective development, planning, management and delivery of government major projects and programs. It gives an independent perspective, challenges plans and processes, and identifies issues and risks.

Auditor General's 2024-25 reports

Number	Title	Date tabled
21	2025 Transparency Report – Major IT Projects	16 June 2025
20	Regulation of Water Licences	11 June 2025
19	Administration of Personal Leave	6 June 2025
18	Universities and TAFEs 2024 – Financial Audit Results	30 May 2025
17	Local Government Management of Purchasing Cards – Larger Metropolitan Entities	28 May 2025
16	Fraud Risks in Land Transactions by DevelopmentWA	28 May 2025
15	Electricity Generation and Retail Corporation (Synergy)	30 April 2025
14	State Government 2023-24 – Information Systems Audit Results	30 April 2025
13	State Government 2023-24 – Financial Audit Results	30 April 2025
12	Local Government 2023-24 – Financial Audit Results	24 April 2025
11	Local Government 2023-24 – Information Systems Audit Results	11 April 2025
10	Fraud Risks in the WA Greyhound Racing Association	11 April 2025
9	Child Protection Case Management System – Assist	21 March 2025
8	Universities and TAFEs 2023 – Financial Audit Results	5 December 2024
7	WA Student Assistance Payment – Controls Review	27 November 2024
6	Provision of Additional Information to the Standing Committee on Estimates and Financial Operations – Opinions on Ministerial Notifications	22 November 2024
5	Implementation of the Aboriginal Procurement Policy	21 November 2024
4	Quality and Utilisation of Emergency Department Data	20 November 2024
3	Management of State Agreements	30 October 2024
2	Legislative Reform Priorities and Timeframes – Opinion on Ministerial Notification	19 August 2024
1	Supplier Master Files – Better Practice Guide	1 August 2024

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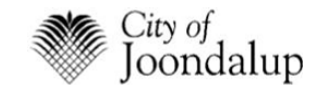


Office of the Auditor General
for Western Australia



THREE YEAR INTERNAL AUDIT PLAN

PROPOSED ACTIVITY PRIORITY ORDER FOR 2025/26	REASON FOR INCLUSION	2025/26	2026/27	2027/28	LAST REVIEWED	LAST REPORT TO COMMITTEE	REPORT SCHEDULED FOR COMMITTEE
PRIORITY 1							
1. Respond to referrals from external oversight agencies	Legislative	√	√	√	2024/25	May 2025	As required
2. Respond to internal requests and complaints	Targeted	√	√	√	Ongoing	May 2025	November 2025 March 2026
3. Leave calculations (public holidays)	Targeted	√	x	x	Carry forward	x	November 2025
4. Debt collection (responsibility) for long service leave liabilities	Targeted	√	x	x	Carry forward	x	November 2025
5. Employees acting in positions over 12 months (claim for permanent position)	Targeted	√	x	x	Carry forward	x	November 2025
6. Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's systems in regard to risk management, internal control and legislative compliance	Legislative	√	x	x	2022/23	August 2023	March 2026
7. Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's financial management systems and procedures	Legislative	√	x	x	2022/23	August 2023	March 2026
8. Internal audit of 2024 Compliance Audit Return	Council Resolution No: CJ067-03/25	√	x	x	-	x	March 2026
9. Recruitment (casual appointments)	Fraud and corruption control	√	x	x	Carry forward	x	March 2026
10. Inappropriate relationships (supplier to supplier)	Fraud and corruption control	√	√	√	Carry forward	March 2021	March 2026
11. Inappropriate relationships (employee to supplier)	Fraud and corruption control	√	√	√	2023/24	October 2024	May 2026
12. Changes to bank details	Fraud and corruption control	√	√	√	2023/24	October 2024	May 2026
13. Potential false invoices / duplicate payments	Fraud and corruption control	√	√	√	2023/24	October 2024	May 2026
14. Procurement activities – use of sole suppliers	Fraud and corruption control	√	x	x	2022/23	November 2022	May 2026
15. Procurement activities – targeted business units	Targeted	√	x	x	-	x	May 2026
16. Compliance Audit Return (quarterly reporting)	Legislative	√	√	√	2024/25	October 2024	As required
PRIORITY 2							
1. Coordinate the completion of the Integrity and Conduct Annual Collection and ensure its submission to the Public Sector Commission by the stipulated deadline	Legislative	√	√	√	2023/24	October 2024	August 2025
2. OAG Audit (General Information Systems) – follow up on implementation of recommendations	Legislative	√	√	√	2023/24	November 2024	November 2025
3. Coordinate the completion of the annual Compliance Audit Return and ensure its submission to the Department of Local Government, Sport and Cultural Industries by March each year	Legislative	√	√	√	2024/25	February 2025	March 2026
4. Graffiti Removal Contract Performance Bonus	Contractual	√	√	√	2023/24	March 2024	March 2026
5. Inappropriate relationships (employee to employee)	Fraud and corruption control	√	√	√	2023/24	May 2024	May 2026
6. Payments made after employee termination (ghost employees)	Fraud and corruption control	√	√	√	2023/24	May 2024	May 2026
7. OAG Audit (Staff Exit Controls) – follow up on implementation of recommendations	Legislative	√	x	x	2023/24	May 2025	To be advised (2026)



THREE YEAR INTERNAL AUDIT PLAN

FUTURE PROPOSED ACTIVITY	REASON FOR INCLUSION	2026/27	2027/28	2028/29	LAST REVIEWED	LAST REPORT TO COMMITTEE	REPORT SCHEDULED FOR COMMITTEE
1. Procurement activities including but not limited to: <ul style="list-style-type: none"> • Payments made to invalid suppliers • Non purchase order payments • Variances between purchasing requisition amount, approved purchase order, payment made • Attempts to bypass quotation and tender thresholds • Tender specifications and assessment criteria 	Fraud and corruption control	√	√	√	Various during 2023/24 2022/23	March 2019 to March 2024	To be advised
2. Span of control per supervisor	Fraud and corruption control	√	x	x	Carry forward	x	To be advised
3. Due diligence of new business partners, contractors, suppliers, consultants and outsourced service providers	Fraud and corruption control	x	√	x	Carry forward	x	To be advised
4. COVID-19 Audit Activity (as per agreed scope)	COVID-19 Audit Activity	x	√	x	2022/23	November 2022	To be advised
5. Monitoring of employees' and elected members' gift registers including cross referencing of invitations received	Fraud and corruption control	x	√	x	Carry forward	March 2019	To be advised
6. Employee use of fleet vehicles	Targeted	x	√	x	2022/23	August 2023	To be advised
COMPLETED (NON-REOCCURRING) OR NO LONGER REQUIRED							
1. Use of surveillance devices	Targeted	x	x	x	2018/19	x	Not applicable
2. Youth Services Incident (Central Park)	Targeted	x	x	x	2018/19	x	Not applicable
3. Timely payment of suppliers	Office of the Auditor General Report	x	x	x	2019/20	August 2019	Not applicable
4. OAG Audit (Building Approvals) – follow up on implementation of recommendations	Legislative	x	x	x	2019/20	x	Not applicable
5. Bypassing of controls – invoice numbers within TechOne (finance system)	Fraud and corruption control	x	x	x	2020/21	March 2021	Not applicable
6. Compliance of the Information Protection Agreement between the City and VicRoads	Contractual	x	x	x	2021/22	x	Not applicable
7. Traffic management and overtime (external referral)	Allegation	x	x	x	2021/22	March 2022	Not applicable
8. Failed retaining wall	Targeted	x	x	x	2021/22	x	Not applicable
9. Use of Zoom and Microsoft Teams for meetings (cyber security)	COVID-19 Audit Activity	x	x	x	2022/23	November 2022	Not applicable
10. Review of unique / specialised provider (parking ticket machines)	Targeted	x	x	x	2022/23	November 2022	Not applicable
11. Payments to casuals and part time employees (February 2021 WA lockdown)	COVID-19 Audit Activity	x	x	x	2022/23	November 2022	Not applicable
12. Drug and alcohol testing of employees (process only; not results)	Allegation	x	x	x	2022/23	November 2022	Not applicable
13. Human Resources Misconduct Investigation Procedures	Targeted	x	x	x	2022/23	November 2022	Not applicable
14. Access to information and use of fleet vehicles	Targeted	x	x	x	N/A	x	Not applicable
15. Recruitment (internally advertised positions)	Fraud and corruption control	x	x	x	2022/23	October 2024	Not applicable
16. Review of payments made to supplier	Council Resolution No: CJ121-05/24	x	x	x	2023/24	October 2024	Not applicable

WHAT CAN YOU DO TO SUPPORT INTEGRITY IN YOUR WORKPLACE?

- Be accountable for your own behaviour.
- Understand and operate within the City's *Code of Conduct, Integrity Framework 2022* and all relevant policies.
- Do not engage in fraud or corruption, and report any fraudulent or corrupt behaviour, or suspected breaches of the City's *Code of Conduct*.
- Seek advice when unsure from either your Supervisor, Manager Human Resources, or the Chief Executive Officer.

REPORT AND MANAGE SUSPECTED CODE BREACHES

- Supervisor, Manager Human Resources, or the Chief Executive Officer
- Corruption and Crime Commission
- Public Sector Commission
- **Public Interest Disclosures via the City's website**



**For further information,
please contact the City's Integrity
Officer on ext. 4433**



DO YOU KNOW THE FOUR STEPS IN INTEGRITY DECISION MAKING?

AM I DOING THE RIGHT THING?

- Am I breaking a rule?
- Is this consistent with legislation, our code, policies and procedures that apply?
- Does it feel ok?
- Am I acting in the public interest?

HOW COULD MY ACTIONS IMPACT ON OTHERS?

- What impact could this have on my authority, the project, my position and/or the public?
- Could this impact on my colleagues, family and friends?

HOW WOULD OTHERS JUDGE MY ACTIONS?

- How would my colleagues and other whose opinions I respect view my actions?
- How would I feel if this became public knowledge? (Would it pass "the pub test"? or the "West Test")
- Would my actions stand up to scrutiny?

SHOULD I DISCUSS THIS WITH SOMEONE ELSE?

- Should I talk to a colleague or peer, my manager, human resources, our integrity and governance areas, or our legal advisor?



FRAUD, CORRUPTION AND MISCONDUCT CONTROL FRAMEWORK

FOUNDATIONS



PREVENTION



DETECTING



Audit, Risk and Executive Services are responsible for Integrity and Conduct Training and Awareness programs.

For more information please contact:

- Manager Audit, Risk and Executive Services, Christine Robinson on 9400 4370
- Integrity Officer, Heather Hoskisson on 9400 4433

joondalup.wa.gov.au





2025 Corporate Compliance Calendar

Last Reviewed: January 2025

	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	N/A	N/A	CEO is the Complaints Officer	Complete
Jan	Record of information about conduct The CEO must maintain a record of information about behavioural breaches, recurrent breaches, conduct breaches, specified breaches and orders made.	Local Government Act 1995	s5.96C		As required	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	Ongoing	Container: 08166	Updated register published to website when required	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	In progress	In progress	To be reported to Audit and Risk Committee on 24 February; then onto Council on 25 March	In Progress
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			January 2025 report to be presented at the March 2025 council meeting.	In Progress
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			January 2025 report to be presented at the March 2025 council meeting.	In Progress
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			January 2025 report to be presented at the March 2025 council meeting.	In Progress
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	Manager 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	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	2/6/2025	INT25/3077	Revised 2025 Corporate Compliance Calendar presented to ELT for endorsement on 6 February 2025.	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	1/7/2025	INT25/441		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	1/2/2025	INT25/153 INT25/152		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	31/01/2025%	INT17/61358		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				In Progress

2025 Corporate Compliance Calendar

Last Reviewed: January 2025

	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	Agreement for WAEC to conduct the Election Report to Council. Due: 1 August	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	2/4/2025	EIN25/1335	Written Costs Agreement received from WAEC 04/02/2025. Report to be presented to Council in March 2025.	In Progress
Jan	Primary Returns - New Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office Due by: 18 Jan 2026	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 2026	Governance and Strategy	Governance	Manager Governance				Not Applicable
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			Ongoing activity	In Progress
Jan	Legal Deposit Deposit digital copies of Annual Report to the State Library of WA and National Library of Australia within 30 days of its publication.	Legal Deposit Act 2012 & Legal Deposit Regulations 2013	s8 & Reg 5		Annual	Governance and Strategy	Governance	Manager Strategic & Organisational Development	1/23/2025		2 x e-copies of the Annual Report sent electronically to the State Library of WA and National Library.	Complete
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	1/30/2025		ongoign requirement, updated strategic safety management plan re sent to CEO for approval	In Progress
Jan	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Submit quarterly report	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	12/13/2024	EMO25/9605		Complete
Jan	ABS - Submit quarterly construction report to Australian Bureau of Statistics.				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	N/A	Submitted online via ABS portal		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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			Ongoing - no claims submitted in January	In Progress
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	N/A	Submitted online via R2R portal		Complete
Jan	Report on DWER Site Licence for the WOC - undertake a compliance audit of the conditions set out in the site licence and submit an Annual Audit Compliance Report.	Waste Avoidance and Resource Recovery Act 2007	s.44		Annually Due: end of January	Infrastructure Services	Waste Services	Manager Waste Services	1/15/2025	INT25/2274	Annual report submitted to DWER.	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			New impounding vehicle process and system implemented July 2024. On review of system, various inefficiencies and system faults identified. Faults to be rectified by 31 March 2025 to rectify non-compliance.	In Progress

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	2/25/2024	MIN25/85 (Item 12.15 and 12.16)	Nov 2024 and Dec 2024 report presented at the Feb 2025 OCM	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	2/25/2024	MIN25/85 (Item 12.13 and 12.14)	Nov 2024 and Dec 2024 report presented at the Feb 2025 OCM	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	2/25/2024	MIN25/85 (Item 12.17 and 12.18)	Nov 2024 and Dec 2024 report presented at the Feb 2025 OCM	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	12/19/2024		AGM advertised in the PerthNow, City website, Social Media and eNewsletter.	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	2/11/2025	INT25/4901 INT25-4900		Complete
Feb	Local Laws Review - Within a period of 15 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: 2036	Governance and Strategy	Governance	Manager Governance				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				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	2/11/2025	EIN25/402	Meeting held 11 February 2025 - minutes to be finalised	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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			Ongoing - 10 claims being prepared in February	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	6/20/2024	PRP24/18638 INW24/6622		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.Regs. 13, 14 and 15		Annual Due: 31 March	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	2/25/2025	MIN25/134		Complete
Mar	Rates and Revenue Policy A local government must prepare and adopt a policy setting out information about the local government's projected revenue from rates and other sources of projected revenue. An up-to-date version of the rates and revenue policy must be published on the local government's official website.	Local Government Act 1995	s5.56AA	This section comes into effect on a date to be determined in accordance with the Local Government Regulations Amendment Regulations 2024.	Annual Due: Before 1 March	Corporate Services	Financial Services	Manager Financial Services			Presented to ELT 18 December 2024. Included in Budget 2025-26 workshop 1 presentation 18 February 2025.	In Progress
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	3/13/2025	MIN25/134 (Item 12.10)	Report for January 2025 to March 2025 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	3/13/2025	MIN25/134 (Item 12.9)	Report for January 2025 to March 2025 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	3/13/2025	MIN25/134 (Item 12.11)	Report for January 2025 to March 2025 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	3/19/2025	EF127427 payment reference	Date of EFT payment - payment included in list of payments report to May 2025 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	2/25/2025	MIN25/85 (Item 12.21)	The mid-year review adopted by the council at the OCM held on 25 Feb 2025.	Complete
Mar	Certification of compliance with adopted standards for renewal of CEO's contract of employment As soon as practicable after the CEO's contract is renewed, the local government must, by resolution, certify that the renewal was in accordance with the local government's adopted standards in relation to the recruitment of CEO's.	Local Government Act 1995	s5.39B(7)	This section comes into effect on a date to be determined in accordance with the Local Government Regulations Amendment Regulations 2024.	As required	Governance and Strategy	Governance	Manager Governance		N/A	N/A	Not Applicable
Mar	Certification of compliance with adopted standards for renewal of CEO's contract of employment The local government must give a copy of the resolution to the Departmental CEO within 14 days after the resolution is passed by the local government.	Local Government Act 1995	s5.39B(7)	This section comes into effect on a date to be determined in accordance with the Local Government Regulations Amendment Regulations 2024.	As required	Governance and Strategy	Governance	Manager Governance		N/A	N/A	Not Applicable
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	3/31/2025	INT17/61358		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	4/1/2025	INT24/46749	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				

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	1/23/2025		AGM held on Thursday 23 January 2025.	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	Annual Next Due: March/April 2024	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development				
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	MRWA State Road Funds to Local Government Procedures		As required	Infrastructure Services	Engineering Services	Manager Engineering Services	3/4/2025	EMO25/14409	The last of the MRRG projects are scheduled to be completed in May 2025, after which final claims will be submitted prior to the end of financial year.	In Progress
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				
Mar	WALGGC Road Information Return - Submit WALGA Road Information Return Certification Sheet			Annual	Infrastructure Services	Asset Management	Manager Asset Management			This is a normally a 4 yearly request for information (last received February 2023) and a request has not been received as of 08 April 2025.	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			Community Safety have undertaken the annual review and updated the prosecuting officers schedule in writing with the Department of Justice - Fines Enforcement Registry.	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	N/A	N/A	N/A	Not Applicable
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	4/29/2025	MIN25/184 (Item 12.11)	Report for February 2025 to April 2025 Council meeting.	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	4/29/2025	MIN25/184 (Item 12.10)	Report for February 2025 to April 2025 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	4/29/2025	MIN25/184 (Item 12.12)	Report for February 2025 to April 2025 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	3/7/2025	EMO25/15351 and EIN25/2474	Email sent to DLGSCI on 7 March 2025	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			The draft schedule of fees and charges has been completed by all managers which will be circulated to all the Elected Members ahead of the workshop in May 2025.	Complete
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	5/2/2025	INT25/15903 & INT25/15922	The Employee Gift Register and the Elected Members and CEO Gift Register have been updated to the 30/04/2025 on 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	3/25/2025	MIN25/139	The Minutes of the Annual General Meeting of Electors held on 23 January 2025 were presented to Council at the meeting held on 25 March 2025 for consideration.	Complete
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	4/23/2025	EMI25/2786	Rating Services have done a review of the Owners and Occupier's roll identifying no expiring electors for 2025.	Complete
Apr	Elections - Create Election Timeline	Local Government Act 1995	Part 4		Biennial Next Due: 2025	Governance and Strategy	Governance	Manager Governance	1/2/2025	INT25/60 & INT25/62	The City's Election tasks and deliverables have been developed and align to the Department of Local Government, Sport and Cultural Industries Election Timetable for the Local Government Elections for 2025.	Complete
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	4/4/2025	INT25/12489	The CEO has corresponded via email to Elected Members whose term will be expiring advising them of their requirement in relation to the declaration of gifts during the electoral period.	Complete

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	18-Mar-25	EMO25/20681	Workshop held with Elected Members on 18 March 2025	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	4/23/2025	Submitted 23 April 2025 - STORED TO CONTENT MANAGER REF 11827 EIN25/4196 DOCUMENT NUMBER OUT25/3559	submitted by Audit and Risk as per new process	Complete
Apr	ABS - Submit quarterly construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	4/8/2025	Submitted online via ABS portal		Complete
Apr	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Submit quarterly report	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services		EMO25/27667		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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			The last of the MRRG projects are scheduled to be completed in May 2025, after which final claims will be submitted prior to the end of financial year.	In Progress
Apr	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	4/24/2025	Submitted online via Dept of Infrastructure portal		Complete
Apr	Metropolitan Regional Road Group (MRRG) 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	4/28/2025	EMO25/27746		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			Report on review of Local Planning Scheme No.3 presented to Policy Committee in April, and will be presented to Council in May.	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	5/27/2025	MIN25/250 (Item 12.12)		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	5/27/2025	MIN25/250 (Item 12.11)		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	5/27/2025	MIN25/250 (Item 12.13)		Complete
May	Rates - Notice advising intention to impose differential general rates or a minimum payment applying to a differential rate category	Local Government Act 1995	s. 6.36		Annual	Corporate Services	Financial Services	Manager Financial Services			Community Consultation to seek feedback on the City's proposal to levy differential rates in FY2025-26 to run Thursday 29 May 2025 until Thursday 19 June 2025	In Progress
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	5/27/2025	MIN25/250 (Item 14.1)		Complete
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			Community Consultation to seek feedback on the City's proposal to levy differential rates in FY2025-26 to run Thursday 29 May 2025 until Thursday 19 June 2025	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	6/3/2025	INT25/20589 & INT25/20590	Dangerous Goods licence renewal due 2026. The annual licence fee for 2025-26 has been processed. Licence number DGS015339. Date of Issue 26/05/2021. Date of Expiry 23/06/2026.	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	Bi-monthly	Governance and Strategy	Governance	Manager Governance	6/11/2025		Financial Interest Register and Primary Returns reporting updated on the City's website for May 2025.	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	5/31/2025	INT25/21561 & INT25/21557	The Elected Members and CEO Gifts Register and Employees Gifts Register has been updated for May 2025 and uploaded to the City's website.	Complete
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	5/27/2025	CJ113-05/25	2025 Delegation of Authority Register was reviewed by CEO on 25 March 2025 (INT25/10725) and endorsed by Council on 27 May 2025 (CJ113-05/25).	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	5/13/2025	EIN25/4967	LEMC held 13 May 2025 at City of Wanneroo - minutes to be finalised	Complete
May	Metropolitan Regional Road Group Funding - Submit Road Improvement Grant Submission to Main Roads				Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	5/23/2025	INT25/19268 & INT25/19265		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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			Multiple final claims in circulation in readiness for the end of financial year.	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	6/24/2025	MIN25/320 (Item 12.21)		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	6/24/2025	MIN25/320 (Item 12.20)		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	6/24/2025	MIN25/320 (Item 12.22)		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 19/06/2025	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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 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.Reg. 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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 Budget Adoption	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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 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	6/24/2025	MIN25/320 (Item 14.6)	Included as part of 2025-26 Budget Adoption	Complete
Jun	Native vegetation clearing permits Annual reporting against clearing permit conditions.	Environmental Protection Act 1986	Environmental Protection (Clearing of Native Vegetation Regulations 2004)	Department of Water and Environmental Regulation requirement to report against clearing permit conditions	Annual	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development	6/20/2025	OUT25/5795 EMO25/39204 EMO25/39205	Sent Department of Water and Environmental Regulation annual compliance report for Warwick Bushland clearing permit CPS 9378/1 and notifications of expired clearing permits.	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	6/30/2025	INT25/24126 INT25/24124	Completed	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	7/1/2025	INT24/46749	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	7/8/2025	INT25/25755		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	5/27/2025	INT25/20770	Endorsed by Council at its meeting held on 27 May 2025.	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			Price Consulting appointed to conduct SWP March 2025 - schedule for completion may change due to issues contacting references JV 11/03/2025 schedule will be updated if required	
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	6/24/2025	MIN25/290 INT25/21850	Minor review completed and revised plan adopted by Council on 24 June 2025.	Complete
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	7/1/2025	EMO25/40729	Uploaded to the City's website on 1 July 2025.	Complete
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	7/1/2025	EM/25/4532	A PDF of the word version was placed on the public website and the branded version will be uploaded to the website once it is finalised.	In Progress
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	6/24/2025	MIN25/290 INT25/21849	Amended Corporate Business Plan adopted by Council on 24 June 2025.	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			External valuation of buildings completed 30 June 2025. Revaluation of infrastructure assets (buildings & lighting) in progress to meet required EOFY deadlines in mid-July.	In Progress
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	2/17/2025	INT25/5544	Mid-term review & update of the LEMA was completed February 2025	Complete
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	MRWA State Road Funds to Local Government Procedures		As required	Infrastructure Services	Engineering Services	Manager Engineering Services	6/30/2025	EMO25/40107 EMO25/40089 EMO25/38675 EMO25/38673 EMO25/34645		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 Intranet 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	7/10/2025	OUT25/6274 EMO25/42571		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	Register of Grants and Sponsorship The CEO must keep a register of grants and sponsorship containing the information in Regulation 29G(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29G	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly							
Jul	Audit, risk and improvement committee The local government must appoint a Presiding and Deputy Presiding Member of the audit, risk and improvement committee. The Presiding and Deputy Presiding Member cannot be a council member of the local government or of any other local government	Local Government Act 1995	s7.1A	This section comes into effect on a date to be determined in accordance with the Local Government Regulations Amendment Regulations 2024.	Bi-Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services			To be determined after October 2025 local government elections	Not Applicable
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): 19/09/2023 Due during 2025/26 for 2024/25 financial year	Local Government Act 1995	Audit.Reg. 17(1)(a)	AS ISO 31000:2018 Risk Management - Guidelines	Triennial Next Due: 2025/26 (for 2024/25)	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services			Paxon Group appointed to undertake audit (commencing in July 2025)	In Progress
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): 19/09/2023 Due during 2025/26 for 2024/25 financial year	Local Government Act 1995	Audit.Reg. 17(1)(b)	DLGSC website - WA Local Government Accounting Manual	Triennial Next Due: 2025/26 (for 2024/25)	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services			Paxon Group appointed to undertake audit (commencing in July 2025)	In Progress
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): 19/09/2023 Due during 2025/26 for 2024/25 financial year	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial Next Due: 2025/26 (for 2024/25)	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services			Paxon Group appointed to undertake audit (commencing in July 2025)	In Progress
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): 19/09/2023 Due during 2025/26 for 2024/25 financial year	Local Government Act 1995	FM.Reg.5	DLGSC website - WA Local Government Accounting Manual	Triennial Next Due: 2025/26 (for 2024/25)	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services			Paxon Group appointed to undertake audit (commencing in November 2025)	In Progress
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		OUT25/3559	2025 annual collection combines the previously separate Integrity and Conduct, Government Boards and Committees, and Equal Employment Opportunity Annual Collections into one annual collection; now due by 29 April each year.	Complete
Jul	Register of Contracts for Goods and Services The CEO must keep a register of goods and services containing the information in Regulation 29I(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29I	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly	Corporate Services	Financial Services	Manager Financial Services				
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				
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				

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			
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			
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			
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			
Jul	Establishment of audit, risk and improvement committee A local government must establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee.	Local Government Act 1995	s7.1A		Bi-Annual	Governance and Strategy	Governance	Manager Governance			
Jul	Publication of information relating to CEO's performance The CEO's performance criteria must be published on the local government's official website alongside the minutes of the meeting at which the CEO's contract of employment is approved.	Local Government Act 1995	s5.39AA(1)(a)	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Annual	Governance and Strategy	Governance	Manager Governance			
Jul	Publication of information relating to CEO's performance Copies of the statements referred to in s5.39AA(1)(b) ad (c) must be published on the local government's official website alongside the minutes of the meeting at which the CEO's performance review is conducted.	Local Government Act 1995	s5.39AA(1)(b) and ©	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Annual	Governance and Strategy	Governance	Manager Governance			
Jul	Presiding and Deputy Presiding Members of Committees The local government must appoint a member of a committee to be the presiding member of the committee. The local government may appoint a member of a committee to be the deputy presiding member of the committee.	Local Government Act 1995	s5.12(1) and (2)	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Bi-Annual	Governance and Strategy	Governance	Manager Governance			
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			
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			
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			
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			
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			
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			
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 2026	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			
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 no longer a requirement since single touch payroll this is now all done via ATO	

Jul	Register of Leases The CEO must keep a register of leases containing the information in Regulation 29F(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29F	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly	Infrastructure Services	Asset Management	Manager Asset Management			
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			
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			
Jul	ABS - Submit quarterly construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services			
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			
Jul	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Submit quarterly report	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services			
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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			
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			
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			
Jul	Roads to Recovery - Submit Projects for current financial year	Roads to Recovery Act 2000 (Clth)			Annual	Infrastructure Services	Engineering Services	Manager Engineering Services			
Jul	Register of Development contributions The CEO must keep a register of development contributions containing the information in Regulation 29H(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29H	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly	Planning and Community Development	Planning Services	Manager Planning Services			

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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
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				
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				
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				
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				
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				
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				
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				
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				
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				
Aug	Inspector must be notified of failure to lodge returns The CEO must notify the Inspector if a relevant person does not lodge a Primary or Annual Return OT the CEO believes that a Primary or Annual Return contains errors or omissions.	Local Government Act 1995	s5.87AA		As required	Governance and Strategy	Governance	Manager Governance				
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				
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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services				
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	7/11/2025	EMO25/42823		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				
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				

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				
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Complete
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 Behind Schedule
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	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				
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				
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				
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				
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				
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				
Sep	Waterwise Aquatic Centre Program Annual re-endorsement report to manage water efficiency and use.	Best practice.	N/A	Water Corporation Program	Annual	Corporate Services	Leisure and Cultural Services	Manager Leisure and Cultural Services				
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				
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				
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				
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				
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				
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				
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				
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				
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				
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				
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				
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				

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			
Sep	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			
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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			
Sep	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			

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	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	Register of Grants and Sponsorship The CEO must keep a register of grants and sponsorship containing the information in Regulation 29G(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29G	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly							
Oct	Register of Contracts for Goods and Services The CEO must keep a register of goods and services containing the information in Regulation 29I(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29I	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly	Corporate Services	Financial Services	Manager Financial Services				
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 Irrigation 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	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	Waterwise Council Program Annual re-endorsement report to manage water efficiency and waterwise practices.	Best practice.	N/a	Water Corporation Program	Annual	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development			
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	Register of Leases The CEO must keep a register of leases containing the information in Regulation 29F(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29F	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly	Infrastructure Services	Asset Management	Manager Asset Management			
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	MRWA State Road Funds to Local Government Procedures			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services			
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	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	Register of Development contributions The CEO must keep a register of development contributions containing the information in Regulation 29H(3) of the Admin Regs. The register must be made publicly available on the City's website, and must be up-to-date as at the beginning of 1 July 2025.	Local Government (Admin) Regs 1996	29H	This section comes into effect on 1 July 2025 in accordance with the Local Government Regulations Amendments Regulations 2024.	Quarterly	Planning and Community Development	Planning Services	Manager Planning 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	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	Annual	Corporate Services	Leisure and Cultural Services	Manger Leisure and Cultural 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	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services			

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
	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: 2024 Next Due: 31/12/2026	n/a	n/a	AS/NZS 5050:2010 Business continuity – Managing disruption-related risks	Biennial Next Due: 2026	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	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	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				

Dec	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				
Dec	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				

Complete
 In Progress
 Behind Schedule
 Not Applicable

BI-ANNUAL FIGURES FOR CONTRACT EXTENSIONS
1 JANUARY 2025 TO 30 JUNE 2025

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		
002/21A	Provision of Median and Verge Mowing to Nominated Locations in Zone 1 (North)	Profounder Turfmaster Pty Ltd	3 years plus 2 x1 year options to extend	27/04/2021	26/04/2024	\$585,696.00	26/04/2024	\$497,773.43	27/04/2024 to 26/04/2025	\$131,353.14	27/04/2025 to 26/04/2026	\$140,000	\$769,126.57	Second extension
002/21B	Provision of Median and Verge Mowing to Nominated Locations in Zone 2 (Central)	TJ and RJ Sellick Pty Ltd (Lawn Doctor)	3 years plus 2 x1 year options to extend	27/04/2021	26/04/2024	\$464,266.00	26/04/2024	\$464,776.34	27/04/2024 to 26/04/2025	\$128,088	27/04/2025 to 26/04/2026	\$180,000	\$772,864.56	Second extension
002/21C	Provision of Median and Verge Mowing to Nominated Locations in Zone 3 (South)	Profounder Turfmaster Pty Ltd	3 years plus 2 x1 year options to extend	27/04/2021	26/04/2024	\$356,634.00	26/04/2024	\$311,315.80	27/04/2024 to 26/04/2025	\$78,786.76	27/04/2025 to 26/04/2026	\$140,000	\$530,102.56	Second extension
013/22	Herbicide Application for the Control of Weeds to Nominated Locations	LD Total	3 years plus 2 x1 year options to extend	1/07/2022	30/06/2025	\$660,358.00	30/06/2025	\$1,781,982.17	1/07/2025 to 30/06/2026	\$578,688	1/07/2026 to 30/06/2027	\$578,688	\$2,939,358.17	First extension

Note: Profounder Turfmaster Pty Ltd had a Notice of a Winding Up Order and Appointment of a Liquidator on the 16 April 2025.

CITY OF JOONDALUP

PREFERRED SUPPLIER ANNUAL REPORT 2023

The PSP supports Members with administration savings, contractual benefits and advice and support from WALGA. Members are provided with access to over 1,100 Preferred Suppliers across 12 Panels and over 150 different categories. In the 2022-23 Financial Year:

- Local Governments procured over **\$405 million worth of goods and services** through the PSP.
- Over **1,490 requests for quotations** were initiated through WALGA's online eQuotes portal.
- Local Governments **saved an estimated \$13.9 million** by participating in the PSP.

\$405M
annual expenditure



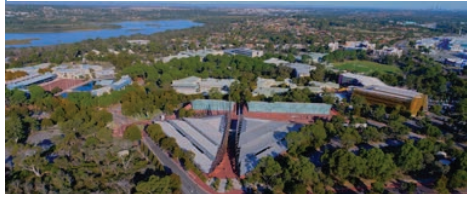
1,100
Preferred Suppliers



1,490
eQuotes requests



\$14.1M annual expenditure



12
PSP Panels used



124
eQuotes requests



\$519K estimated savings



94 Preferred Suppliers engaged



The City has seen a decrease of **2.9%** in expenditure on the 2021/22 Financial Year through the Preferred Supplier Program.

The Parks and Gardens Panel captured the largest annual expenditure totalling **\$3.4M**

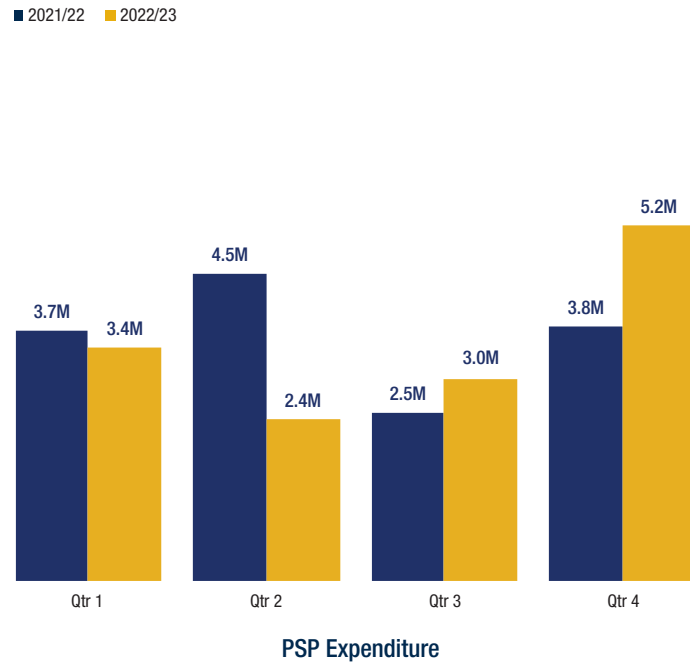
Through the City's use of the Preferred Supplier Program, WALGA has received a Management Fee of **\$204K**

The Management Fee collected by WALGA pays for the ongoing contract management and continued development of the PSP. Additionally, the PSP supports numerous other services provided by WALGA to its Members.



CITY OF JOONDALUP

PSP EXPENDITURE



Supplier	Panel	Reported Expenditure (\$)
WCP Civil	PSP009	1,672,003
Synergy	PSP007	1,626,232
Maia Financial	PSP004	1,186,743
Gecko Contracting	PSP010	1,074,677
Total Landscape Redevelopment Service	PSP010	843,490
Donegan Enterprises	PSP010	569,610
Flexi Staff	PSP011	501,863
Surun Services	PSP009	486,412
Hino Motor Sales	PSP006	371,963
JB HI-FI Solutions	PSP001	367,134
Dell Australia	PSP001	351,121
LuxWorks	PSP009	305,137
Hays Specialist Recruitment	PSP011	197,492
Trident Plastics	PSP007	196,734
R1i	PSP001	189,237

Top Suppliers Engaged



CITY OF JOONDALUP

PANEL BREAKDOWN

Panel Contracts	2021/22 Financial Year		2022/23 Financial Year			
	Expenditure (\$)	Retail Cost (\$)	Expenditure (\$)	Retail Cost (\$)	Estimated Savings (\$)	Expenditure Variance
Information and Communication Technologies (PSP001)	1,072,590	1,179,849	1,601,385	1,729,495	64,055	49.30% ▲
Engineering Environmental & Technical Consultancy (PSP002)	111,766	119,030	100,910	111,001	5,045	9.71% ▼
Professional Consultancy Services (PSP003)	5,500	6,006	13,600	14,960	680	100+% ▲
Financial & Corporate Services (PSP004)	462,084	499,513	1,699,571	1,869,529	84,979	100+% ▲
Leisure, Cultural and Community Services (PSP005)	98,168	116,790	199,846	239,816	19,985	100+% ▲
Fleet (PSP006)	500,834	550,918	783,953	846,669	31,358	56.53% ▲
Waste and Energy (PSP007)	1,807,640	1,811,255	1,842,572	1,879,424	18,426	1.93% ▲
Workplace Goods & Services (PSP008)	423,448	464,100	564,010	620,411	28,201	33.19% ▲
Roads, Infrastructure and Depot Services (PSP009)	6,876,281	6,969,249	2,763,671	2,818,944	27,637	59.81% ▼
Parks and Gardens (PSP010)	2,182,945	2,316,919	3,413,543	3,618,355	102,406	56.37% ▲
Temporary Labour & Recruitment (PSP011)	931,780	1,141,431	1,084,497	1,355,621	135,562	16.39% ▲
Construction and Building Environments (PSP012)	0	0	0	0	0	0.00%
Group Advertising (C09_19)	24,501	27,398	14,299	16,573	1,137	41.64% ▼
TOTAL	14,497,538	15,202,458	14,081,858	15,120,799	519,471	2.87% ▼

ASSUMPTIONS

1. WALGA Member pricing is sought and provided on the basis sector-wide aggregation and a contractual commitment from suppliers to ensure their best pricing and conditions of supply are exclusively through the PSP.
2. WALGA has updated their savings methodology in line with current contract offerings. Savings exclude procurement process cost savings and other administrative efficiencies.
3. "Estimated Savings" are calculated based on the aggregated level of WALGA Member discount for each panel.
4. Preferred Supplier pricing (where available) can be obtained as commercial in confidence information by logging into eQuotes (www.vendorpanel.com.au).

WALGA

CONTACT DETAILS



ABBY FOSTER

Contract Manager – Commercial
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9213 2016

Panel Contracts Managed:

- PSP006
Fleet
- PSP007
Waste & Energy
- PSP010
Parks & Gardens



CRAIG GRANT

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9213 2037

Panel Contracts Managed:

- PSP009
Roads, Infrastructure and Depot Services
- PSP012
Construction & Built Environments



DALE BALLANTYNE

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9213 2045

Panel Contracts Managed:

- PSP001
Information & Communications Technologies
- PSP003
Professional Consultancy Services
- PSP004
Financial & Corporate Services
- PSP005
Leisure, Cultural & Community Services



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9213 2057

Panel Contracts Managed:

- PSP002
Engineering, Environmental
& Technical Consultancy
- PSP008
Workplace Goods & Services
- PSP011
Temporary Labour & Recruitment



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