

agenda

Audit, Risk and Improvement Committee

A COMMITTEE MEETING WILL BE HELD IN CONFERENCE ROOM 1, JOONDALUP CIVIC CENTRE, BOAS AVENUE, JOONDALUP

ON **MONDAY 3 AUGUST 2026**

COMMENCING AT **6.00pm**

CRAIG LLOYD

Chief Executive Officer
31 July 2026

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.

This document is available in alternate formats upon request

joondalup.wa.gov.au

CIVIC CENTRE EMERGENCY PROCEDURES

The City of Joondalup values the health and safety of all visitors to City of Joondalup facilities. The following emergency procedures are in place to help make evacuation of the City of Joondalup Civic Centre safe and easy.

Alarms

The City of Joondalup emergency system has two alarm tones:

- Alert Tone (Beep... Beep... Beep).
- Evacuation Tone (Whoop...Whoop...Whoop).

On hearing the Alert Tone (Beep... Beep... Beep):

- DO NOT EVACUATE ON THIS TONE.
- Remain where you are.
- All designated Fire Wardens will respond and assess the immediate area for danger.
- Always follow instructions from the designated Fire Wardens.

On hearing the Evacuation Tone (Whoop...Whoop...Whoop):

- Evacuate the building immediately as directed by a Fire Warden or via the nearest safe exit.
- Do not use lifts.
- Remain calm and proceed to the designated Assembly Area (refer to site plan below).
- People with impaired mobility (those who cannot use the stairs unaided) should report to a Fire Warden who will arrange for their safe evacuation.
- Do not re-enter the building until authorised to do so by Emergency Services.



CODE OF CONDUCT

Council Members and Committee Members are to observe the City's adopted *Code of Conduct for Council Members, Committee Members and Candidates*. The following general principles guide the behaviours of Council Members (being the Mayor and Councillors) and other committee members while performing their role at the City:

Personal Integrity

- (1) A council member or committee member should –
 - (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) identify and appropriately manage any conflict of interest; and
 - (e) avoid damage to the reputation of the City.
- (2) A council member or committee member should –
 - (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision-making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the City in relation to the performance of their role.

Relationship with others

- (1) A council member or committee member should –
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

Accountability

A council member or committee member should –

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to Council or Committee meetings, Briefing Sessions or Strategy Sessions; and
- (d) be open and accountable to, and represent, the community in the district.

Employees are bound by the City's *Code of Conduct for Employees* which details similar provisions to be observed.

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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

Notice is hereby given that a meeting of the **Audit, Risk and Improvement Committee** will be held in Conference Room 1, Joondalup Civic Centre, Boas Avenue, Joondalup on **Monday 3 August 2026** commencing at **6.00pm**.

AGENDA

Committee Members (8)

Committee Members

Mr Peter Deague
Mayor Daniel Kingston
Cr Christopher May
Cr Adrian Hill
Cr Denise Mercer
Cr John Raftis
Cr Rohan O'Neill
Cr Matthew Count

Presiding Member

Deputies

Vacant
-
Cr Rebecca Pizzey
Cr Lewis Hutton
Cr Bettina Gould
Cr Russ Fishwick, JP
Cr John Chester
Cr Phillip Vinciullo

Quorum for Meetings (4):

The quorum for a meeting is to be at least 50% of the number of offices (whether vacant or not) of members of the committee.

Simple Majority:

A simple majority vote is to be more than 50% of those members present at the meeting.

Absolute Majority (5):

An absolute majority vote is to be more than 50% of the number of offices (whether vacant or not) of the committee.

Casting Vote:

In the event that the vote on a motion is tied, the presiding person must cast a second vote.

Terms of Reference

The terms of reference for the Audit, Risk and Improvement Committee are:

- a) Receive and review reports on, and recommend to the council actions to be taken in relation to:
 - i. audits under Part 7 of the *Local Government Act 1995*;
 - ii. compliance audits;
 - iii. reviews under regulation 17 of the *Local Government (Audit) Regulations 1996*;
- b) Receive and review reports (presented by the Chief Executive Officer under regulation 17 of the *Local Government (Audit) Regulations 1996*) on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to:
 - i. financial management;
 - ii. legislative compliance;
 - iii. risk management;
- c) Receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government:
 - i. is required to take under section 7.12A(3) (Part 7 Audit; Division 4 General) of the *Local Government Act 1995*;
 - ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a) (Part 7 Audit; Division 4 General) of the *Local Government Act 1995*;
 - iii. has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b) of section 16 of the *Local Government (Audit) Regulations 1996* (shown as point 1 and 2 of the committee's terms of reference);
 - iv. has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) (Part 8 Scrutiny of the affairs of local governments; Division 1 Inquiry by Inspector) or 8.23(4)(a) (Part 8 Scrutiny of the affairs of local governments; Division 2 Inquiries by independent inquiry) of the *Local Government Act 1995*;
 - v. any other function conferred on the audit, risk and improvement committee under the *Local Government (Audit) Regulations 1996* or another written law;
- d) 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;
- e) Enquiring with the Internal Auditor or the Administration about processes to detect and prevent fraud, corruption or misconduct and to their awareness of any suspected, alleged or actual fraud, corruption or misconduct and the City's response to it (subject to confidentiality considerations);

-
- f) Assessing the adequacy of the annual internal audit plan and the three-year internal audit plan;
 - g) 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;
 - h) 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.

Please Note: The Terms of Reference is reflected in section 5.1 of the Audit, Risk and Improvement Charter which was adopted by Council on 23 June 2026 (CJ135-06/26).

1 DECLARATION OF OPENING

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

3 APOLOGIES AND LEAVE OF ABSENCE

3.1 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Cr Rohan O'Neill	4 August to 6 August 2026 inclusive.
Cr John Raftis	4 August to 7 August 2026 inclusive.
Cr Lewis Hutton	10 August to 1 September 2026 inclusive.
Cr Denise Mercer	17 October to 30 November 2026 inclusive.

4 CONFIRMATION OF MINUTES

4.1 MINUTES OF THE AUDIT AND RISK COMMITTEE HELD ON 11 MAY 2026

RECOMMENDATION

**That the Minutes of the Audit and Risk Committee held on 11 May 2026
be CONFIRMED as a true and correct record.**

**5 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT
DISCUSSION**

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

7 PETITIONS AND DEPUTATIONS

8 REPORTS

8.1 CHIEF EXECUTIVE OFFICER'S THREE YEARLY REVIEW - FINANCIAL MANAGEMENT (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Craig Lloyd Chief Executive Officer
FILE NUMBER	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 Council to note the results of the Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the financial management systems and procedures.

EXECUTIVE SUMMARY

This review relates to Regulation 5 (2) (c) of the *Local Government (Financial Management) Regulations 1996* prior to the changes that came into operation on 1 January 2026. The former provisions of Regulation 5 (2) (c) require 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.

The review was undertaken by Paxon Group, facilitated by the City's Internal Auditor, and has now been completed. This report provides the results of this review.

It is therefore recommended that Council NOTES the results of the Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the financial management systems and procedures, in accordance with Regulation 5 (2) (c) of the Local Government (Financial Management) Regulations 1996, forming Attachment 1 to this Report.

BACKGROUND

This review was performed under the former provisions of Regulation 5 (2) (c) of the *Local Government (Financial Management) Regulations 1996*, which required the Chief Executive Officer to review 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.

These matters are to be subject of a review not less than once in every three financial years; and the Chief Executive Officer is to report to the Audit, Risk and Improvement Committee the results of that review.

The results of the previous review 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).

Part 1 of the *Local Government Regulations Amendment Regulations (No. 4) 2025* came into operation on 17 December 2025; the rest of the regulations came into operation on 1 January 2026.

The changes to Regulation 17 of the *Local Government (Audit Regulations) 1996* now require the Chief Executive Officer to review the appropriateness and effectiveness of a local government's systems and procedures in relation to financial management, legislative compliance, and risk management effectiveness, not less than once in every four financial years. This change combines the previous Regulation 17 review with the previous Regulation 5 (2) (c) review of the *Local Government (Financial Management) Regulations 1996*.

A separate review has been undertaken by Paxon Group for Regulation 17 of the *Local Government (Audit Regulations) 1996* and was reported to Council at its meeting held on 26 May 2026 (CJ123-05/26 refers).

DETAILS

Overall Outcome for Financial Management

Good practice was noted within the following areas, both in terms of design and operation:

- Formalised policies and procedures are appropriately designed and up-to-date to describe financial processes and requirements. These include the *Purchasing Council Policy*, *Procedure for Collection of Debts from Sundry Debtors* and *Corporate Credit Cards Policy*.
- Roles and responsibilities for financial processes and tasks are well defined. The City uses a task calendar for this purpose.
- Processes for proper collection of monies are in place. Reconciliations are performed on a monthly basis as well as analysis of bad debts and aged debts, which are presented to Council regularly.
- The processes for securing monies received are well-defined, with roles and responsibilities defined for collecting and securing cash. The Westpac Banking System is used by the City for banking operations, including payment processing.
- Proper review and approval were in place for key financial processes including collections, income, expenditure, assets, liabilities.
- Bank reconciliations are performed every month, with evidence of review documented.
- Investments are appropriately managed. The City maintains an investments register. Investment decisions are governed by the *Investment Attraction Framework* which formalises the City's guiding principles and processes on investments.
- There is appropriate oversight and independent review of adjusting journals based on testing performed. An up-to-date register of Delegated Authority is maintained, including financial delegations within the City's ERP system for approval processes.
- Testing performed of payments and transactions were aligned with the City's delegation levels. Where possible the City utilises system-based functionalities to perform approvals through e-signatures which enables clear records and audit trails to be retained.
- Payroll processes are appropriate including for timesheets, leave, terminations and adjustments. Our testing confirmed that there are adequate segregation of duties between Finance and HR for payroll processes. Employee changes are identified and reviewed as part of the pay run approval process.
- Payroll, stock and associated records were maintained appropriately, including appropriate segregation of duties evidenced through monthly stock counts performed.
- The City uses Westpac corporate credit cards. All corporate cards held by staff were acquitted and approved in a timely manner based on testing performed.
- Documentation and records are properly maintained to evidence supplier responses and the City's evaluation and approval for quotations, tenders and related payments.
- The City has appropriately designed processes for the preparation of budgets including internal review and approval by Council annually.

Finding 1 – conflict of interest forms were included for tenders performed by the City but not for the quotations. Paxon noted that no conflict of interest forms were completed for all 8 procurement processes for quotations. We also noted that the City's internal Purchasing of Goods and Services Protocol document has not been updated to reflect the changes made to the Purchasing Council Policy.

- Risk rating – medium.
- Possible implications – lack of documentation to confirm and manage conflicts of interest effectively.
- Recommendation 1 – the requirements for formally documenting conflict of interest considerations should be included within policy and protocol, and a specific reference within the City's Recommendation Form Q002 for conflict of interest confirmation to be declared by the preparer for each quotation process should be considered.
- Recommendation 2 – review the City's *Purchasing of Goods and Services Protocol* to align with the requirements of the *Purchasing Council Policy* which was recently updated in August 2025.
- Management comments – quotation recommendation forms will be revised into a single multi-purpose approval form that will incorporate a conflict of interest disclosure. [Target completion date: 30 September 2026].

The City will review the *Purchasing of Goods and Services Protocol* to ensure it aligns with the recently updated *Purchasing Council Policy*. [Target completion date: 30 June 2027].

Finding 2 – the City's previous Regulation 5 audit findings from 2023 were not included within the City's internal findings register. Paxon was therefore unable to confirm if their remediation were monitored through this process.

- Risk rating – medium.
- Possible implications – previous audit recommendations and actions are not followed up and completed within agreed timeframes (however, our work during this review has not identified that they remain open).
- Recommendation – actions from previously completed audits should be included within the City's internal Findings Register in a timely manner for remediation to be appropriately monitored and reported on.
- Management comments – agreed. The audit findings from the current review were added to the *Internal Audit Recommendations Register* upon receipt of the final audit report. [Target completion date: completed].

The previous audit findings were not added to the current *Internal Audit Recommendations Register* as they have been completed. The 2023 findings were:

- **Finding 1 (Financial Services)** – some of the documented procedures relating to revenue and receipting have either not been finalised and/or do not reflect practices that are occurring within the City.
- **Finding 2 (Financial Services)** – the Financial Services Officer was identified as responsible for controlling the stocktake within the Warehouse, rather than the Internal Auditor as specified within the Protocol.

- **Finding 3 (Asset Management)** – the City does not have documented policy/protocol relating to asset management practices within the City covering areas such as asset acquisition, asset capitalisation thresholds, asset register, asset transfer, asset disposal, asset write-off and the like.
- **Finding 4 (Waste and Fleet Services)** – asset addition forms were not completed (and authorised) for Asset #1011184 – Ford Ranger 1HNF304 and Asset #1011197 – Truck 1HPR183, and asset retirement forms were not completed (and authorised) for Asset #1010827 – 1EW1283 Hyundai and Asset #1010986 – Isuzu 1GKD537.
- **Finding 5 (Asset Management)** – the City has indicated that it performs an asset stocktake every five years, however, the WA Local Government Accounting Manual Section 9.1.6 – Asset Inspection and Control, indicates that stocktakes should be conducted “at least every three years”.
- **Finding 6 (Information Technology)** – the City still has several OAG findings due for completion in 2023 or beyond, including the finding for Cyber Security Incident Management (relating to testing of the City’s Incident Response Protocol) which remains outstanding whilst IT determines what form the testing regime will take.
- **Finding 7 (Financial Services)** – the unpresented cheque list contains cheques that are more than 18 months old and may be considered stale.
- **Finding 8 (Financial Services)** – the function of various sections on the Purchasing Card Request / Petty Cash Reimbursement appears to be unclear to users.
- **Finding 9 (Financial Services)** – the 2022-2023 Annual Budget - Note 9 – Fees and Charges Revenue is reflected by Type rather than by Program.
- **Finding 10 (Financial Services)** – the 2020-2021 Annual Financial Report was submitted to the Departmental CEO beyond the required 30 days from the receipt of the auditor’s report by the City’s Chief Executive Officer.

Legislation / Strategic Community Plan / Policy implications

Legislation *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 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	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. 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.

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	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. 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.

Other risk information

The progress of the implementation of any improvements identified will be reported to future meetings of the Audit, Risk and Improvement Committee.

Financial / budget implications

All amounts quoted in this report are exclusive of GST.

Financial year impact – 2025/26 (as at 30 June 2026)

Account no.	1.230.A2301.3265.0000
Budget item	Consultancy
Budget amount (revised)	\$ 68,100
Amount spent to date	\$ 58,198 (\$19,200 this review)
Balance	\$ 9,902 (\$0 this review)

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, liaised with relevant City employees to undertake the review.

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 commenced in November 2025.

COMMENT

A separate report on the Office of the Auditor General's performance audit into local government management of gifts and benefits will be presented to the Audit, Risk and Improvement Committee.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That Council NOTES the results of the Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the financial management systems and procedures, in accordance with Regulation 5 (2) (c) of *the Local Government (Financial Management) Regulations 1996*, forming Attachment 1 to this Report.

ATTACHMENTS

1. Regulation 5 Review (May 2026) [8.1.1 - 10 pages]

8.2 EXTERNAL AUDIT - VENUE HIRE FEES AND CHARGES COUNCIL POLICY (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Craig Lloyd Chief Executive Officer
FILE NUMBER	02153, 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 note the results of the audit of the calculations and supporting information used to determine the average hourly operating costs applied in the adopted venue hire charges under the *Venue Hire Fees and Charges Council Policy*.

EXECUTIVE SUMMARY

At the Council meeting held on 25 March 2025, during discussions relating to the *Venue Hire Fees and Charges Council Policy* (Policy) review, questions were asked regarding the methodology used to determine the average hourly operating costs used in calculating venue hire charges (CJ065-03/25 refers).

At the Audit and Risk Committee meeting held on 19 May 2025, Cr Raftis requested that the Chief Executive Officer prepare a report for the Audit and Risk Committee on listing an annual internal audit of the calculations and supporting details relating to the average hourly operating costs utilised in the adopted charges under the *Venue Hire Fees and Charges Council Policy*.

To provide independent assurance regarding the methodology and calculations, Moore Australia was engaged to undertake the audit rather than including the review within the annual internal audit program. The audit was independently undertaken by Moore Australia and facilitated by the City's Internal Auditor.

The audit found no material issues with the overall design or application of the cost contribution methodology; with low-risk improvement opportunities identified relating to documentation, worksheet consistency and formula review.

It is therefore recommended that Council NOTES the results of the audit of the calculations and supporting information used to determine the average hourly operating costs applied in the adopted venue hire charges under the Venue Hire Fees and Charges Council Policy, forming Attachment 1 to this Report.

BACKGROUND

In 2018, the City began a review of the *Facility Hire Subsidy Council Policy* and on 18 February 2019 undertook an externally facilitated workshop with Elected Members, seeking their input. Following that workshop and several further review sessions and reports to Council, the *Venue Hire Fees and Charges Council Policy* was adopted on 16 August 2022 (CJ139-08/22 refers), with the Policy to be implemented from 1 January 2024.

Following the adoption of the Policy on 16 August 2022, the Policy was further discussed by Council at its meeting on 18 April 2023 (C040-04/23 Notice of Motion No 1 refers), with a final position being agreed on 23 May 2023 (CJ067-05/23 Motion No. 16 refers) which reaffirmed the decision of 16 August 2022, and increased the level of subsidy for hirers defined within Category C from 50% to 75%.

At its meeting held on 12 December 2023 (CJ286-12/23 refers), the Council requested a progress report regarding the implementation of the Policy be presented to the Policy Committee in the third quarter of 2024 (Report 8.6 from 2 September 2024 meeting refers). At the same meeting it was also requested that the finalised review of the *Venue Hire Fees and Charges Council Policy* be presented in the first quarter of 2025 (CJ065-03/25 refers).

DETAILS

The objective of the audit was to assess the methodology, data, and assumptions used in determining the cost contribution model that underpins the City's venue hire fees and charges.

The scope of the engagement included, but was not limited to, the following activities:

- Assessing the application of the cost contribution methodology to determine its alignment with sound financial management principles, the City's policies, and accepted cost recovery frameworks.
- Reviewing data, assumptions, and models used to calculate the average hourly operating costs across all venue categories to confirm the inclusion of relevant cost components and evaluate the integrity and traceability of cost allocations.
- Determining whether the information used was complete, accurate, and reliable, identifying any material errors or weaknesses in the process, and provide recommendations for improvement where applicable.

While no issues were identified with the methodology itself, opportunities exist to strengthen governance and transparency through improved documentation and recordkeeping practices.

Summary of Findings and Observations

- **Finding 1** – application of cost contribution methodology.

No issues were identified in relation to the overall design and application of the methodology. Notwithstanding this, refer to Finding 3 regarding limitations in documentation, data consistency and verification of historical calculations.

The review identified that:

- the methodology appropriately reflects the costs associated with operating City-managed venues
 - key assumptions underpinning the model are reasonable and supported by available financial data
 - the methodology is applied consistently across venue categories
 - the resulting fees support a fair and equitable approach to determining venue hire charges in accordance with the Policy and accepted cost recovery frameworks.
- **Finding 2** – assessment of the cost contribution methodology.

No issues were identified regarding the appropriateness of the data, assumptions and costing models in design. However, as outlined in Finding 3, limitations in supporting documentation, data consistency and verification of historical calculations may reduce assurance over completeness, accuracy and reliability in practice.

The review identified that:

- relevant operating cost components have been appropriately identified and incorporated into the cost calculations across asset categories
 - key assumptions underpinning the methodology are reasonable and supported by available financial data
 - the City has considered multiple costing models and adopted appropriate approaches based on asset type and usage
 - cost allocations are generally traceable to underlying financial records and supporting calculations, with methodologies applied consistently across venue categories.
- **Finding 3** – assessment of data completeness, accuracy and reliability.

3.1 Lack of documented methodology; the current methodology has not been formally documented.

- Risk finding – low.
- Recommendation 1 – develop, approve and implement a formal procedure of the cost contribution methodology, including key assumptions and calculation approaches.
- Recommendation 2 – ensure that working papers are retained in accordance with record management practices to ensure consistency and transparency.
- Management comments – while the documentation and processes to determine the fees and charges for venue hire exist, they are currently not formally documented in line with the City's usual processes. Target dates have been set to ensure the actions are completed prior to the City's budget processes commencing. [Target completion date: October 2026].

This finding has been added to the City's *Internal Audit Recommendations Register*.

3.2 Inconsistency in number of venues between worksheets; potential inconsistency between supporting information and the figures used in calculations.

- Risk finding – low.
- Recommendation 3 – perform a reconciliation of key data (including venue counts) across relevant worksheets to ensure consistency with calculation inputs.
- Management comments – as a result of this audit process, the relevant worksheets have already been reviewed and amendments to the above discrepancies made. [Target completion date: completed].

3.3 Facilities – Models – Difference in Total Costs Calculation vs Model 3 Calculations; differences in formulas used to calculate the total costs between the total costs calculation and model 3 calculations within the Facilities – Models workbook.

- Risk finding – low.
- Recommendation 4 – regularly review calculation formulas to ensure accuracy. [Target completion date: October 2026].
- Management comments – as a result of this audit process, the relevant worksheets have already been reviewed and updated. Additional reviews will occur as required prior to fees and charges being recalculated in line with budget processes.

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 *Venue Hire Fees and Charges 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	Although the audit findings are assessed as low risk, the relevant strategic risk remains decision-making, given the importance of accurate and transparent information to Council decisions. A relevant control to mitigate risk is to independently review systems to establish if internal controls and/or processes are appropriate and effective. Any risks and weaknesses identified will be addressed by introducing new controls and/or improving the current controls and control environment.

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.

Other risk information

The progress of the implementation of any improvements identified will be reported to future meetings of the Audit, Risk and Improvement Committee.

Financial / budget implications

All amounts quoted in this report are exclusive of GST.

Financial year impact – 2025/26 (as at 30 June 2026)

Account no.	1.230.A2301.3265.0000
Budget item	Consultancy
Budget amount (revised)	\$ 68,100
Amount spent to date	\$ 58,198 (\$18,098 this audit)
Balance	\$ 9,902 (\$0 this audit)

The audit was funded from the existing consultancy budget and did not require any additional budget allocation.

Regional significance

Strong focus and/or improvements of the areas included in this audit enhances the City's capability to deliver services to the district, and beyond, as relevant.

Sustainability implications

The audit supports the City's financial sustainability objectives by providing assurance that venue hire fees are based on an appropriate and consistently applied cost contribution methodology. Being responsible and financially sustainable is part of the goals of the City's *Strategic Community Plan*.

Consultation

Moore Australia, facilitated by the City's Internal Auditor, liaised with relevant City employees to undertake the audit.

COMMENT

The audit provides independent assurance that the methodology used to determine venue hire operating costs is appropriate and consistently applied. The low-risk improvement opportunities identified relate primarily to documentation, reconciliation and review processes and will be monitored through the City's *Internal Audit Recommendations Register*.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That Council NOTES the results of the audit of the calculations and supporting information used to determine the average hourly operating costs applied in the adopted venue hire charges under the *Venue Hire Fees and Charges Council Policy*, forming Attachment 1 to this Report.

ATTACHMENTS

1. Venue Hire Fees and Charges Review (June 2026) [8.2.1 - 23 pages]

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8.3 OFFICE OF THE AUDITOR GENERAL PERFORMANCE AUDIT - LOCAL GOVERNMENT MANAGEMENT OF GIFTS AND BENEFITS (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Craig Lloyd Chief Executive Officer
FILE NUMBER	106127, 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, Risk and Improvement Committee to note the Office of the Auditor General's performance audit report into local government management of gifts and benefits, and the City's action plan to strengthen integrity and conduct controls associated with the acceptance of gifts and benefits.

EXECUTIVE SUMMARY

The Western Australian Auditor General undertook a performance review to assess whether local government entities effectively manage gifts and benefits (Attachment 1 refers).

The rationale for undertaking the audit was that "gifts and benefits can create real or perceived conflicts of interest, impacting integrity and public trust in local government decision-making. Strong governance, clear policies, and effective oversight are essential to manage these risks. Recent media reports have raised concerns about gift acceptance practices in local governments, including high-value trips funded by external entities. Similar issues have been highlighted in other jurisdictions, with audit findings recommending improvements to risk management, policy frameworks and compliance monitoring."

The audit was conducted with an initial review of published gifts and benefits registers from all 147 local government entities with results informing more in-depth work at six metropolitan local government entities.

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

- 1 the Office of the Auditor General's performance audit report into local government management of gifts and benefits, forming Attachment 1 to this Report;*
- 2 the City's action plan to strengthen integrity and conduct controls associated with the acceptance of gifts and benefits, forming Attachment 2 to this Report;*
- 3 a status update on the implementation of the City's action plan will be presented to a future meeting of the Audit, Risk and Improvement Committee.*

BACKGROUND

Under the *Local Government Act 1995* the Western Australian Auditor General is responsible for conducting performance audits in relation to local governments within Western Australia.

The performance review focused on six local government entities (Cities of Bayswater, Fremantle, Kwinana, Mandurah, Perth and the Town of Cambridge), as well as assessing if the Department of Local Government, Industry Regulation and Safety is actively monitoring entity compliance with gifts and benefits regulations and is providing effective guidance to the sector.

DETAILS

The City currently maintains a range of integrity and conduct controls designed to mitigate risks associated with the acceptance of gifts and benefits, conflicts of interest, and integrity-related behavioural requirements.

In addition to the controls outlined below, an action plan (Attachment 2 refers) has been developed to implement the recommendations arising from the performance review report and further strengthen the City's integrity and conduct framework.

- *Code of Conduct for Elected Members, Committee Members and Election Candidates.*
- *Code of Conduct for Employees.*
- *Fraud, Corruption and Misconduct Control Council Policy.*
- *Fraud, Corruption and Misconduct Control Framework.*
- *Governance Framework.*
- *Integrity Framework* (the City is one of eight local governments with a dedicated integrity framework).
- Director Governance and Strategy as Chair of the Local Government Integrity Group.
- Manager Audit and Risk Services as a member of the State Government Integrity Practitioners' Group.
- Declarations of interest made at Council and/or Committee meetings.
- Financial Interests Register, including proximity interests and interests that may affect impartiality (published on the City's website).
- Electoral Gift Register (published on the City's website).
- Elected Members and CEO Gift Register (published on the City's website).
- Employee Gift Register (published on the City's website).
- Short Guide to Accountable and Ethical Decision Making.
- Short Guide to Conduct for Employees.
- Short Guide to Governance.
- Public Interest Disclosure Protocol.
- Public Interest Disclosure Officers.
- Internal audits.
- Conflict of interest declarations for recruitment and tender evaluation panel members.
- Employee onboarding process.
- Mandatory integrity and conduct training for employees.
- Integrity and conduct awareness initiatives through the intranet and digital screen messaging.

In summary, the performance review found that local governments generally maintained transparent and complete gift registers but needed to improve how accepted gifts are considered when identifying and managing actual and perceived conflicts of interest. The report also highlighted the need for clearer staff guidance, stronger monitoring, and more risk-based reporting. The City's action plan responds to these findings by strengthening guidance, training, declaration processes, and monitoring and reporting arrangements.

The recommendations focus on two areas relevant to local governments:

- strengthening education and guidance for staff and council members, and
- improving risk-based monitoring and reporting of gifts, benefits and related conflicts of interest.

A recommendation has also been made for the Department of Local Government, Industry Regulation and Safety to review regulatory settings and issue updated sector guidance.

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 *Attendance at Events 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
Risk Event Description	Ineffective / improper decision making	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 controls in place to mitigate risk include established governance frameworks and processes for identifying, managing and mitigating conflicts of interest. A further control is ensuring the City's operational structure includes employees with responsibility for delivering training and awareness programs relating to integrity and conduct controls. In addition, independent reviews of systems, processes and internal controls are undertaken to assess their appropriateness and effectiveness. Any risks, control weaknesses or opportunities for improvement identified through these reviews are addressed through the implementation of new controls or enhancements to the existing control environment.	

Other risk information

A status update on the implementation of the City's action plan will be presented to a future meeting of the Audit, Risk and Improvement Committee.

Financial / budget implications

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

Regional significance

Strong focus on integrity and conduct controls relating to identifying, managing and mitigating conflicts of interest 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 relating to identifying, managing and mitigating conflicts of interest, 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

The action plan will complement the improvements identified for the management of conflicts of interest, which were reported to the Audit and Risk Committee at its meeting held on 11 May 2026. These improvements include:

- a new internal policy will be developed to ensure a written record is maintained, including a central register to track identified internal conflicts of interest
- the process to enable employees to participate on tender evaluation panels will be reviewed to ensure the appropriate oversight
- quotation recommendation forms will be revised into a single multi-purpose approval form that will incorporate a conflict-of-interest disclosure.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES:

- 1 the Office of the Auditor General's performance audit report into local government management of gifts and benefits, forming Attachment 1 to this Report;**
- 2 the City's action plan to strengthen integrity and conduct controls associated with the acceptance of gifts and benefits, forming Attachment 2 to this Report;**
- 3 a status update on the implementation of the City's action plan will be presented to a future meeting of the Audit, Risk and Improvement Committee.**

ATTACHMENTS

1. OAG Report 11 Local Government Management of Gifts and Benefits [8.3.1 - 36 pages]
2. Action Plan [8.3.2 - 4 pages]

8.4 THREE YEAR INTERNAL AUDIT PLAN (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Craig Lloyd 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, Risk and Improvement Committee to note the *Three Year Internal Audit Plan 2026-27 to 2028-29* forming Attachment 1 to this Report.

EXECUTIVE SUMMARY

At the Audit and Risk 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.

The *Three Year Internal Audit Plan* has been reviewed and updated, with 23 audit activities proposed for 2026-27. The priorities include legislative obligations, fraud and corruption controls, procurement, external oversight referrals and committee/management requests, with delivery subject to available audit resources and emerging priorities.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES the Three Year Internal Audit Plan 2026-27 to 2028-29 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) provides a systematic methodology that contributes to the overall assurance provided to the Chief Executive Officer and the Audit, Risk and Improvement 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, Industry Regulation and Safety.
- External misconduct referrals, public interest disclosures and whistleblowing allegations.
- Chief Executive Officer, management and Audit, Risk and Improvement Committee requests.
- Fraud, corruption and misconduct risks identified through the 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 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 Manager Audit and Risk Services to progress the activities.

2026-27 Internal Audit Plan

The Plan has 23 audit activities proposed, including the activities listed below and a status update report on the implementation of internal audit recommendations.

Priorities are set according to importance, timing of completion of active audits, and when the audit area was last reviewed.

The Plan is risk-based and may be reprioritised with the authorisation of the Chief Executive Officer. Audit activities may be deferred or rescheduled if urgent referrals or management requests arise, with any material changes reported to the Audit, Risk and Improvement Committee.

The reasons for inclusion are:

Contractual

- Graffiti Removal Contract Performance Bonus

Fraud and corruption control

- Inappropriate relationships (employee to employee)
- Inappropriate relationships (employee to supplier)
- Inappropriate relationships (supplier to supplier)
- Payments made after employee termination and/or invalid employees
- Changes to bank details
- Potential false invoices / duplicate payments / payments made to invalid suppliers
- Attempts to bypass quotation and tender thresholds (procurement)
- Use of sole suppliers (procurement)
- Non purchase order payments (pending workload capacity)
- Variances between purchasing requisition amount, approved purchase order, payment (pending workload capacity)

Legislative

- Respond to referrals from external oversight agencies
- Respond to recommendations from external oversight agencies (new)
- 2025 Compliance Audit Return
- CEO three yearly reviews (status update on implementation of recommendations)
- OAG Performance Audit (status update on implementation of recommendations)

Targeted

- Respond to internal requests and complaints
- Employees acting in positions over 12 months (claim for permanent position)
- Leave calculations (public holidays)
- Procurement activities

Requests

- Joondalup Festival Events (former Audit and Risk Committee)
- Auditing the 2026-27 budget process (former Audit and Risk Committee)
- Audit of Compliance Audit Return (CJ067-03/25)

Two fraud and corruption control audit activities are proposed subject to workload capacity and may be deferred if higher-priority referrals, legislative obligations or committee requests arise.

2025-26 Internal Audit Plan

The outcomes of the following audit activities completed and/or progressed in 2025-26 were reported to the former Audit and Risk Committee:

4 August 2025

- Responding to referrals from external oversight agencies (allegations of misconduct)

10 November 2025

- Recovery of long service leave contributions
- Supplier to supplier relationships
- Non-compliance of previous compliance audit return
- Responding to referrals from external oversight agencies (allegations of misconduct)

9 March 2026

- Status update on the implementation of internal audit recommendations
- Employee timesheets

The targeted audit activities relating to employee timesheets and flexible working arrangements have taken longer than anticipated to complete. This, together with the time required for the Internal Auditor to assist with responses to referrals from external oversight agencies and oversee external audit firms undertaking the Chief Executive Officer's two three-yearly reviews (risk management, internal control and legislative compliance; and financial management), has placed significant demands on available audit resources.

Remaining 2025-26 activities will continue to be progressed and reported to the Audit, Risk and Improvement Committee in accordance with agreed priorities and available resources.

Legislation / Strategic Community Plan / Policy implications

Legislation	<i>Local Government (Audit) Regulations 1996.</i> <i>Local Government (Financial Management) Regulations 1996</i> <i>Local Government Act 1995.</i>
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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 ensuring 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. The Plan supports the management of these strategic risks by providing independent assurance over key systems, controls, legislative obligations and areas of potential misconduct, fraud or inefficiency. A further control is to ensure budgeted resources are available for external audits. Audit findings provide evidence about 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>. The Office of the Auditor General places reliance on internal audit activities when conducting their annual financial audit of the City.		

Financial / budget implications

Completing the activities included in the Plan is carried out using existing budgeted resources, including salaries and wages of the Internal Auditor, and professional fees and costs for consultancy.

Financial year impact – 2025/26

Account no.	1.230.A2301.3265.0000
Budget item	Consultancy
Budget amount	\$ 68,100
Amount spent to date	\$ 58,198 (including \$4,900 for non-audit activity work)
Balance	\$ 9,902

External auditors were engaged to undertake:

- Audit of the calculations and supporting information used to determine the average hourly operating costs applied in the adopted venue hire charges under *Venue Hire Fees and Charges Council Policy* (Moore Australia, \$18,098 actual).

- Chief Executive Officer's three yearly reviews, in accordance with the *Local Government (Audit) Regulations 1996* (Paxon Group, \$16,000 actual).
- Chief Executive Officer's three yearly reviews, in accordance with the *Local Government (Financial Management) Regulations 1996* (Paxon Group, \$19,200 actual).

Financial year impact – 2026/27

Account no.	1.230.A2301.3265.0000
Budget item	Consultancy
Budget amount	\$ 90,000
Amount spent to date	\$ 0
Balance	\$ 90,000

External auditors have been engaged to undertake:

- 2025 Compliance Audit Return (Stantons International Audit and Consulting Pty Ltd, quote \$11,400). The quoted cost is provided for within the 2026-27 consultancy budget.

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 in developing audit scopes, confirming factual accuracy of findings and agreeing management actions.

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.

Some referrals from external oversight agencies may arise from matters identified through internal audit activity.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES the Three Year Internal Audit Plan 2026-27 to 2028-29 forming Attachment 1 to this Report.

ATTACHMENTS

1. Three Year Internal Audit Plan [8.4.1 - 2 pages]

8.5 2025 COMPLIANCE AUDIT RETURN - REVISED PROCESS (WARD - ALL)

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

PURPOSE

For the Audit, Risk and Improvement Committee to note the revised process for the 2025 Compliance Audit Return.

EXECUTIVE SUMMARY

The commencement of the *Local Government Regulations Amendment Regulations (No. 4) 2025* (WA) on 1 January 2026 has resulted in a revised process for the 2025 Compliance Audit Return, including the transition of responsibility from the WA Department of Local Government, Industry Regulation and Safety to the newly established WA Local Government Inspector (Inspector).

As a result, the deadline for submitting the 2025 Compliance Audit Return for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.

A Special Meeting of the Audit, Risk and Improvement Committee (Committee) has been called to enable the Committee to review the Compliance Audit Return and report to Council the results of that review. To comply with the revised *Local Government (Audit) Regulations 1996* (Regulations), when reporting to Council, the Committee must make any recommendations that the Committee considers appropriate in relation to the Compliance Audit Return.

It is therefore recommended that the Audit, Risk and Improvement Committee:

- 1 NOTES the deadline for submitting the 2025 Compliance Audit Return for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026;*
- 2 NOTES the 2025 Compliance Audit Return questions published by the Local Government Inspector, forming Attachment 1 to this Report;*
- 3 NOTES that a Special Meeting of the Audit, Risk and Improvement Committee has been called for 24 August 2026 to enable the Committee to review the 2025 Compliance Audit Return and report to Council the results of that review, in accordance with regulation 14 of the Local Government (Audit) Regulations 1996.*

BACKGROUND

Compliance Audit Returns ensure that local governments review their compliance with key legislative requirements under the *Local Government Act 1995* and associated regulations. This process promotes accountability, transparency, and good governance across the sector.

The Compliance Audit Return must be completed by the local government administration, reviewed by the Committee, and then adopted by Council before submission to the Local Government Inspector, usually by 31 March of the year following the audit period. Submission of the 2025 Compliance Audit Return has been deferred until 30 September 2026.

DETAILS

The Inspector's Office has developed the 2025 Compliance Audit Return and a new portal for its submission.

The 2025 Compliance Audit Return questions (Attachment 1 refers) were published on 16 June 2026 and covers the following legislative requirements:

- *Local Government Act 1995* – 42 questions
- *Local Government (Administration) Regulations 1996* – 15 questions
- *Local Government (Audit) Regulations 1996* – 2 questions
- *Local Government (Constitution) Regulations 1998* – 2 questions
- *Local Government (Elections) Regulations 1997* – 3 questions
- *Local Government (Financial Management) Regulations 1996* – 11 questions
- *Local Government (Functions and General) Regulations 1996* – 24 questions

External audit

At its meeting held on 25 March 2025 (CJ067-03/25 refers), Council resolved in part: *REQUESTS the Chief Executive Officer to undertake an internal audit of the Compliance Audit Return for the period 1 January 2024 to 31 December 2024, to be presented to a future Audit and Risk Committee meeting.*

To ensure independence and assurance, the Chief Executive Officer approved an external audit firm/consultant be appointed to undertake the City's 2025 Compliance Audit Return instead.

Requests for quotation were issued via the Department of Finance Common Use Arrangement (contract CUAFA2024 Audit and Financial Advisory Services); with the successful audit firm /consultant required to:

- Issue the questions to the relevant City managers for completion.
- Receive responses from managers to the questions.
- Sample test questions to confirm accuracy of responses received.
- Identify any instances of non-compliance.
- Produce a completed draft Compliance Audit Return for review by the City's Chief Executive Officer and Directors, at an Executive Leadership Team meeting.

Stantons International Audit and Consulting Pty Ltd were appointed on 2 July 2026, and provided the draft Compliance Audit Return to the City on 3 August 2026; which was reviewed by the Chief Executive Officer and Directors at an Executive Leadership Team meeting held on 5 August 2026.

Special Meeting of the Committee

A Special Meeting of the Committee has been called for 24 August 2026.

This is to enable the Committee to:

- Review the 2025 Compliance Audit Return
- Report to Council the results of that review, which now includes any recommendations that the Committee considers appropriate in relation to the 2025 Compliance Audit Return.

Council must first:

- Consider the 2025 Compliance Audit Return and the results of the Committee's review including any recommendations
- Determine if any matters raised by the Committee require action to be taken by the local government.

Council must then either:

- Adopt the 2025 Compliance Audit Return
or
- Adopt the 2025 Compliance Audit Return subject to amendments proposed by Council.

The date of 24 August 2026 has been recommended to allow the results of the review and any recommendations that the Committee considers appropriate in relation to the 2025 Compliance Audit Return, to be included in the Briefing Session agenda for 8 September 2026, ahead of the Council meeting agenda for 22 September 2026.

The 2025 Compliance Audit Return must be adopted by Council before submission to the Local Government Inspector, no later than 30 September 2026.

Legislation / Strategic Community Plan / Policy implications

Legislation

Local Government (Audit) Regulations 1996

Regulation 14 requires a local government to carry out a compliance audit for the period 1 January to 31 December in each year.

Regulation 15 requires that a signed compliance audit return and other information must be given to Inspector, which now includes any recommendations made under Regulation 14(4) after the Audit, Risk and Improvement Committee has reviewed the compliance audit return. A copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by Council, along with any additional information explaining or qualifying the compliance audit is also required to be provided.

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	REPUTATION
Risk Event Description	Ineffective / improper decision making	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	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 legislative compliance. Systems of control should be subject to regular review and updated as appropriate. Inadequate controls or inconsistent application of controls, and inadequate governance processes can result in non-compliance with legislative requirements. 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. Regular reviews provide evidence of the appropriateness and effectiveness of systems and procedures regarding financial management, legislative compliance and risk management, as required by the <i>Local Government (Audit) Regulations 1996</i>.	

Further risk information

The risk associated with Council failing to adopt the 2025 Compliance Audit Return and submitting it to the Local Government Inspector by 30 September 2026, is non-compliance with the *Local Government (Audit) Regulations 1996*.

There is no specific monetary penalty prescribed in the *Local Government (Audit) Regulations 1996*; however, it is a statutory requirement, and failure to comply exposes the City to regulatory intervention, investigation, and potential enforcement action under the *Local Government Act 1995* and the *Local Government (Local Government Inspector) Regulations 2025*.

Financial / budget implications

All amounts quoted in this report are exclusive of GST.

Financial year impact – 2026/27

Account no.	1.230.A2301.3265.0000
Budget item	Consultancy
Budget amount	\$ 90,000
Amount spent to date	\$ 0
Balance	\$ 90,000

The quote to undertake this work is \$11,400.

Regional significance

Ensuring compliance with legislative requirements and submitting responses to the Local Government Inspector 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 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 with relevant Managers, and the Executive Leadership Team occurs for each annual compliance audit.

COMMENT

The Internal Auditor will facilitate access to relevant City employees and information for the external audit firm/consultant appointed.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee:

- 1 NOTES the deadline for submitting the 2025 Compliance Audit Return for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026;**
- 2 NOTES the 2025 Compliance Audit Return questions published by the Local Government Inspector, forming Attachment 1 to this Report;**
- 3 NOTES that a Special Meeting of the Audit, Risk and Improvement Committee has been called for 24 August 2026 to enable the Committee to review the 2025 Compliance Audit Return and report to Council the results of that review, in accordance with regulation 14 of the *Local Government (Audit) Regulations 1996*.**

ATTACHMENTS

1. 2025 Compliance Audit Return Questions [**8.5.1** - 12 pages]

8.6 ANNUAL CORPORATE COMPLIANCE CALENDAR (WARD – ALL)

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

PURPOSE

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

EXECUTIVE SUMMARY

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

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

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

BACKGROUND

At its meeting held on 24 September 2013 (CJ190-09/13 refers), Council adopted a *Risk Management Policy* and endorsed the City's *Risk Management Framework* as a mechanism to raise the profile of risk, improve the City's approach to risk and embed risk management across all the City's systems and processes.

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 four 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, Risk and Improvement Committee in accordance with the Committee's decision of 13 November 2023.

Issues and options considered

The Council may choose to:

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

Legislation / Strategic Community Plan / Policy implications

Legislation *Local Government Act 1995.*

10-Year Strategic Community Plan

Key theme 5. Leadership.

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

Policy Not applicable.

Risk management considerations

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

Financial / budget implications

Not applicable.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

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

COMMENT

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

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES the Annual Corporate Compliance Calendar as provided in Attachment 1 to this Report.

ATTACHMENTS

1. 2026 Corporate Compliance Calendar [8.6.1 - 24 pages]

8.7 CUSTOMER COMPLIMENTS AND COMPLAINTS - QUARTER 3 - 2025-26 (WARD - ALL)

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

PURPOSE

To provide the Audit, Risk and Improvement Committee with a summary of compliments and complaints received by the City for Quarter 3 of FY2025-26 (Q3 FY25-26).

BACKGROUND

At the Ordinary Council Meeting held on 28 November 2023 (CJ227-11/23 refers), Council approved the structure, scope and reporting frequency for a quarterly complaints and feedback report. This ongoing report is provided to the Audit and Risk Committee and includes analysis of customer complaints and feedback, identifying emerging themes, trends and matters of community interest.

The report examines customer feedback to provide insight into community sentiment and performance, supporting organisational oversight and continuous improvement.

EXECUTIVE SUMMARY

During Q3 FY2025–26, the City recorded 134 customer feedback interactions, comprising 44 complaints and 90 compliments. Compared with Q2 FY2025–26, complaint volumes decreased while compliments increased, reflecting continued positive community recognition of City services and generally stable service delivery across the organisation. Positive feedback primarily related to staff interactions and service delivery outcomes.

The quarter also included twelve mediation enquiries, with five matters referred to the Citizens Advice Bureau (CAB). These matters primarily related to neighbour or civil disputes outside the City’s regulatory authority and were managed in accordance with established referral pathways.

During the same period, the City managed 8,279 waste service interactions and 10,660 requests for service across operational areas. Complaint volumes remained proportionate to the scale of services delivered and were generally operational in nature. No significant systemic issues, governance concerns or emerging organisational risk trends were identified during the quarter. No Ombudsman enquiries were received.

Primary complaint themes related to service delivery, communication and follow-up, contractor activities, waste services, maintenance matters, and planning or compliance processes. Planning and compliance matters continued to reflect the complex and often contested nature of regulatory decision-making, particularly where legislative requirements may not align with customer expectations.

The City continues to monitor complaint trends and operational feedback to identify opportunities for service improvement and reduce recurring customer concerns. Identified themes are referred to relevant business units and contractors for review and corrective action where appropriate. Ongoing focus remains on strengthening communication, improving coordination across service areas, and reinforcing contractor accountability to support responsive and consistent service delivery.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES the report on customer compliments, complaints and feedback for Quarter 3 of FY2025–26.

COMPLAINTS MANAGEMENT AND GOVERNANCE FRAMEWORK

Definition and clarification of complaints and compliments

Complaint	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. A complaint is not: • 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. • A Petition.
Compliment	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.

Complaint Management and Governance

Effective complaint management supports service delivery, organisational accountability and community confidence. The City receives customer feedback through multiple accessible channels, including email, the online customer portal, telephone, written correspondence and in-person contact. Complaints are recorded within the City's customer relationship management system and managed in accordance with the Customer Service Charter, AS/NZS 10002:2022 and relevant guidance issued by Ombudsman Western Australia.

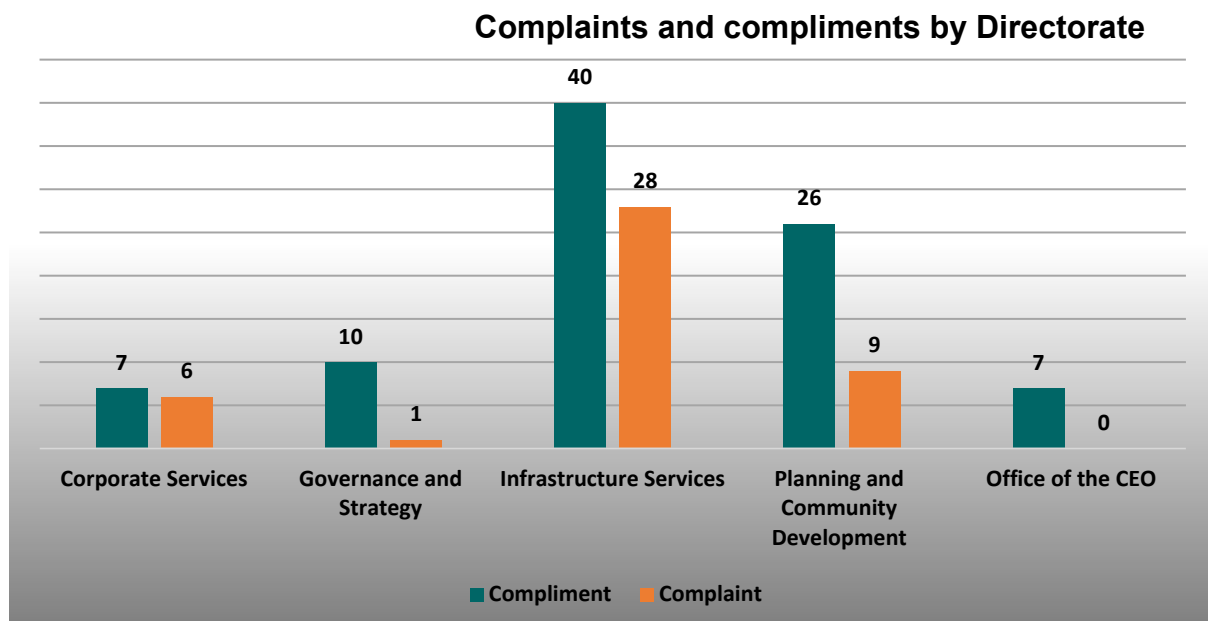
Where appropriate, frontline staff seek to resolve matters at the first point of contact. More complex or cross-service complaints are coordinated by the Customer Relations Advocate and referred to the relevant business unit for investigation and response. Governance oversight of the complaints management framework is provided by the Senior Team Leader, Customer Relations and Insights to support compliance with organisational policy, legislative obligations and principles of administrative fairness.

Complaint data is centrally recorded and analysed to identify trends, recurring issues and potential service improvement opportunities. Aggregated reporting is provided monthly through the Communications and Stakeholder Relations business unit report and quarterly to the Audit and Risk Committee to support organisational oversight and governance assurance.

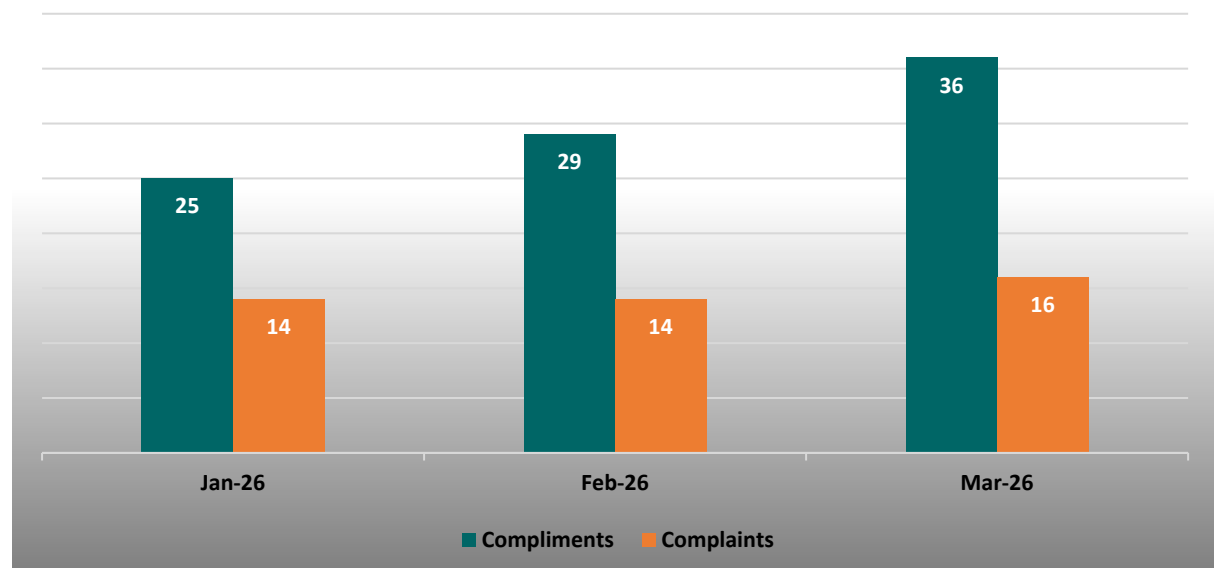
DETAILS

A total of 139 customer interactions relating to complaints, compliments and mediation referrals were recorded during Q3 FY2025–26. The monthly distribution of these interactions is outlined below.

	Jan 2026	Feb 2026	Mar 2026	Total
Compliments	25	29	36	90
Complaints	14	14	16	44
Ombudsman	0	0	0	0
Mediation Referrals	1	2	2	5
TOTAL	40	45	54	139



Complaints and compliments by month



	Jan 2026		Feb 2026		Mar 2026		Quarter Total	
	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint
Corporate Services	2	2	2	2	3	2	7	6
Governance and Strategy	3	0	2	0	5	1	10	1
Infrastructure Services	11	9	14	9	15	10	40	28
Planning and Community Development	7	3	9	3	10	3	26	9
Office of the CEO	2	0	2	0	3	0	7	0
TOTAL	25	14	29	14	36	16	90	44

Complaints by category

Category	Jan 2026	Feb 2026	Mar 2026
Other	4	6	6
City contractors	3	4	5
City services	2	1	2
City staff	1	0	0
Complaint about City facility or asset	1	0	0
Lack of communication	0	1	0
Fees and charges	1	0	1
Policy or procedure	2	2	2

Ombudsman Western Australia (OWA)

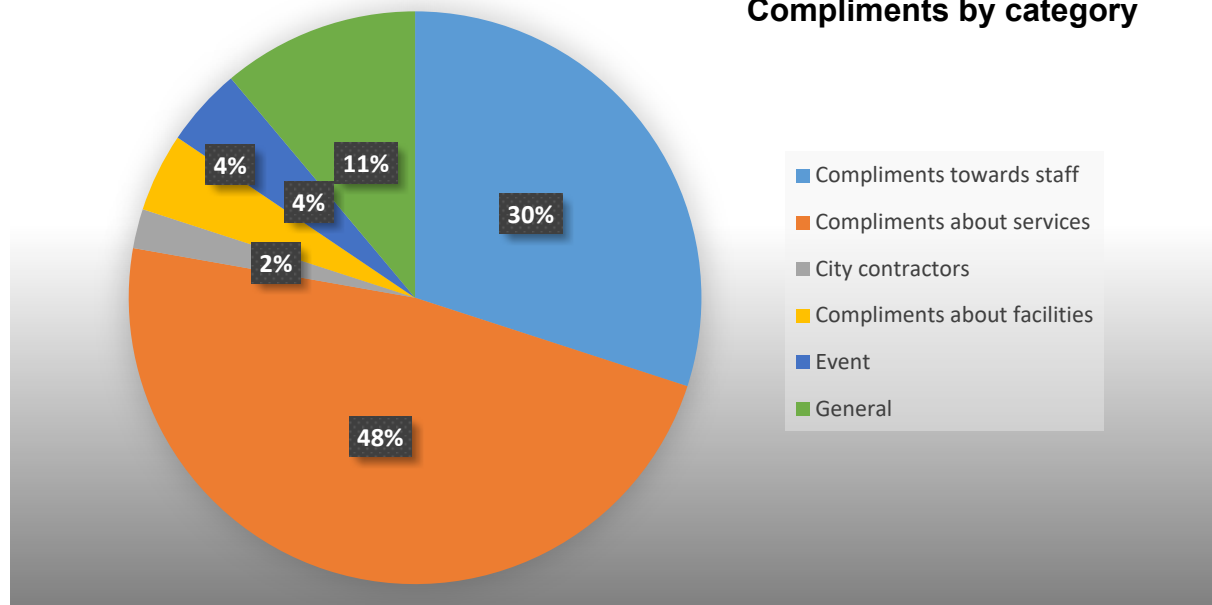
No enquiries were received from Ombudsman Western Australia during Q3 FY2025–26.

Mediation

During Q3 FY2025–26, 12 enquiries were received relating to mediation services, with five neighbour dispute matters referred to the Citizens Advice Bureau. The matters raised primarily related to private trees and neighbour boundary issues.

Appreciation

Compliments by category



Category	Jan 2026	Feb 2026	Mar 2026
Compliments towards staff	11	6	10
Compliments about services	6	16	21
City contractors	2	0	0
Compliments about facilities	2	2	0
Event	0	0	4
General	4	5	1

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

Complaint data for Q3 FY2025–26 remained proportionate to the scale of services delivered across the organisation and did not identify any significant systemic governance concerns or emerging organisational risk trends. Operational themes and recurring matters continue to be monitored to support service improvement, contractor oversight and responsive customer service delivery.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES the report on customer compliments, complaints and feedback for Quarter 3 of FY2025-26.

ATTACHMENTS

Nil.

8.8 CUSTOMER COMPLIMENTS AND COMPLAINTS - QUARTER 4 - 2025-26 (WARD - ALL)

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

PURPOSE

To provide the Audit, Risk and Improvement Committee with a summary of compliments and complaints received by the City for Quarter 4 of FY2025-26 (Q4 FY25-26).

BACKGROUND

At the Ordinary Council Meeting held on 28 November 2023 (CJ227-11/23 refers), Council approved the structure, scope and reporting frequency for a quarterly complaints and feedback report. This ongoing report is provided to the Audit and Risk Committee and includes analysis of customer complaints and feedback, identifying emerging themes, trends and matters of community interest.

The report examines customer feedback to provide insight into community sentiment and performance, supporting organisational oversight and continuous improvement.

EXECUTIVE SUMMARY

During Q4 FY2025–26, the City recorded 70 complaints and 97 compliments.

Compared with Q4 FY2024–25, complaints increased from 45 to 70, with the increase concentrated in June. Compliments also increased year-on-year, from 71 to 97.

During the quarter, the City received 54 pieces of correspondence about proposed or implemented changes to community programs and library services. This included 21 complaints and 16 compliments, with many residents expressing appreciation for the services and support for the reinstatement of some programs.

Common themes included access to alternative services, requests for decisions to be reconsidered, appreciation for staff and programs and requests for further information.

Other complaints received during the quarter were operational. Seasonal weather events during late May and June contributed to concerns about tree maintenance, drainage, verge condition and clean-up, particularly where customers perceived a safety or property risk. Public holidays also reduced the number of available working days and may have influenced customer expectations regarding service timeframes. The related service issues continue to be managed through established operational arrangements, with a focus on service standards, response timeframes and customer impact.

Overall, the themes reviewed do not indicate a material governance issue, systemic service failure or emerging organisational risk trend at this time. Key themes will continue to be monitored to identify any need for further review, service improvement or escalation.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES the report on customer compliments, complaints and feedback for Quarter 4 of FY2025–26.

COMPLAINTS MANAGEMENT AND GOVERNANCE FRAMEWORK

Definition and clarification of complaints and compliments

Complaint	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 where a response or resolution is expected. A complaint is not: ▪ 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 unless it relates to the City's role or responsibilities. ▪ A Petition.
Compliment	An expression of praise, appreciation, recognition or congratulations about the quality of products, services, decisions, actions or conduct provided by the City, its employees or contractors.

Complaint Management and Governance

Effective complaint management supports service delivery, organisational accountability and community confidence. The City receives customer feedback through multiple accessible channels, including email, the online customer portal, telephone, written correspondence and in-person contact. Complaints are recorded within the City's customer relationship management system and managed in accordance with the Customer Service Charter, *AS/NZS 10002:2022* and relevant guidance issued by Ombudsman Western Australia.

Where appropriate, frontline staff seek to resolve matters at the first point of contact. More complex or cross-service complaints are coordinated by the Customer Relations Advocate and referred to the relevant business unit for investigation and response. Governance oversight of the complaints management framework is provided by the Senior Team Leader, Customer Relations and Insights to support compliance with organisational policy, legislative obligations and principles of administrative fairness.

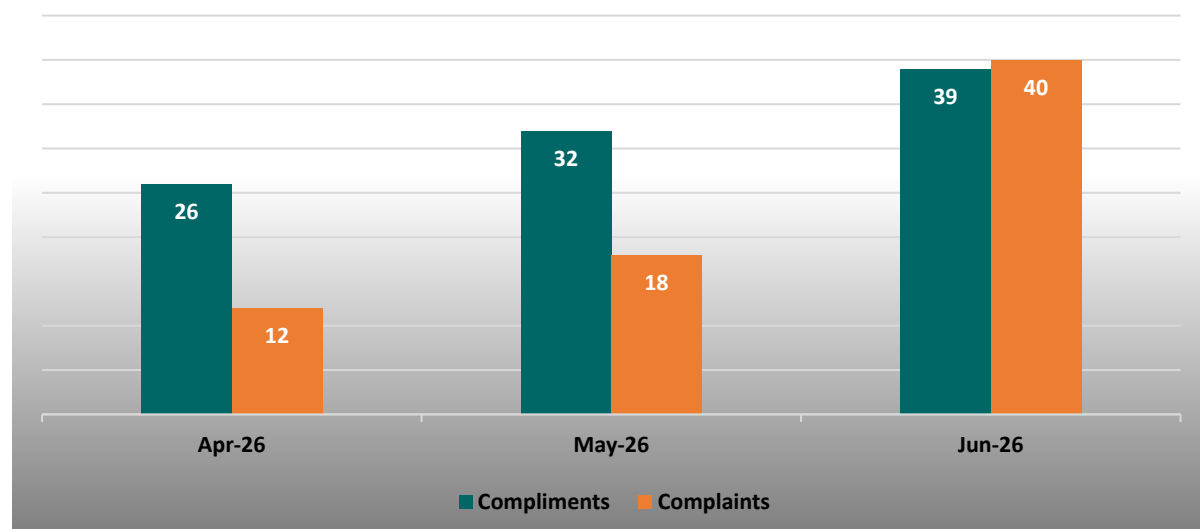
Complaint data is centrally recorded and analysed to identify trends, recurring issues and potential service improvement opportunities. Aggregated reporting is provided monthly through the Communications and Stakeholder Relations business unit report and quarterly to the Audit and Risk Committee to support organisational oversight and governance assurance.

DETAILS

A total of 167 customer interactions relating to complaints and compliments were recorded during Q4 FY2025–26. The monthly distribution of these interactions is outlined below.

Email remained the dominant channel for customer feedback during the reporting period. Portal submissions were the next most common channel, while walk-in and phone contacts were minimal, indicating customers continued to favour written channels for lodging feedback.

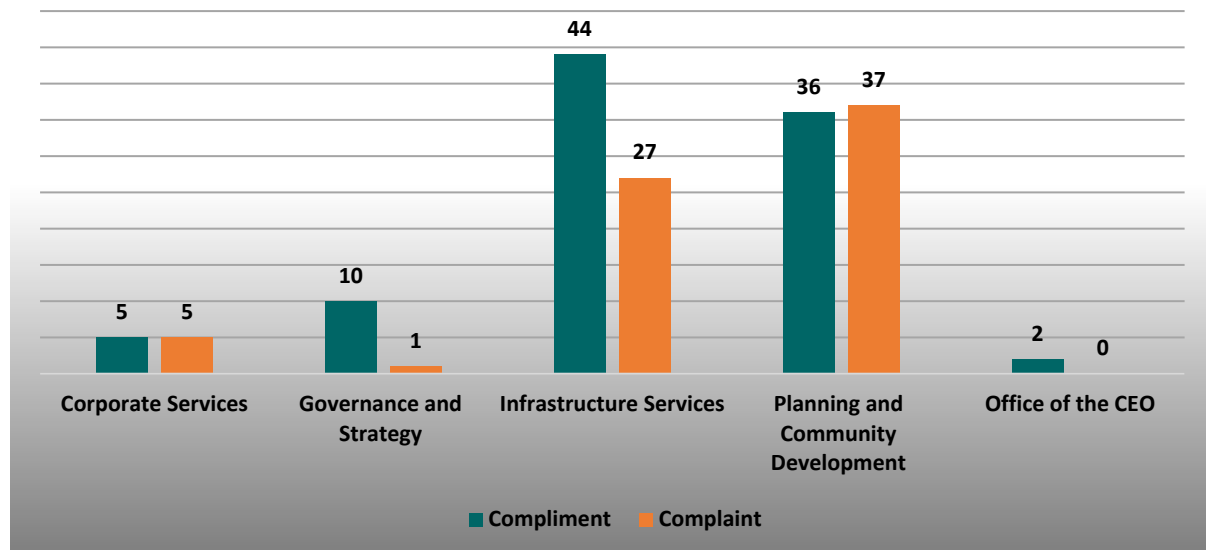
Complaints and compliments by month



	Apr 2026	May 2026	Jun 2026	Total
Compliments	26	32	39	97
Complaints	12	18	40	70
TOTAL	38	50	79	167

Complaints by category	Apr 2026	May 2026	Jun 2026
Other	5	7	3
City contractors	2	6	4
City services	1	1	26
City staff	0	0	1
Complaint about City facility or asset	0	0	1
Lack of communication	1	0	2
Fees and charges	0	1	0
Policy or procedure	3	3	3

Complaints and compliments by Directorate



	Apr 2026		May 2026		Jun 2026		Quarter Total	
	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint	Compliment	Complaint
Corporate Services	2	0	1	2	2	2	5	5
Governance and Strategy	4	0	4	0	2	1	10	1
Infrastructure Services	15	6	18	12	11	10	44	27
Planning and Community Development	3	6	9	4	24	27	36	37
Office of the CEO	2	0	0	0	0	0	2	0
TOTAL	26	12	32	18	39	40	97	70

Ombudsman Western Australia

Two matters were received from Ombudsman Western Australia during Q4 FY2025–26.

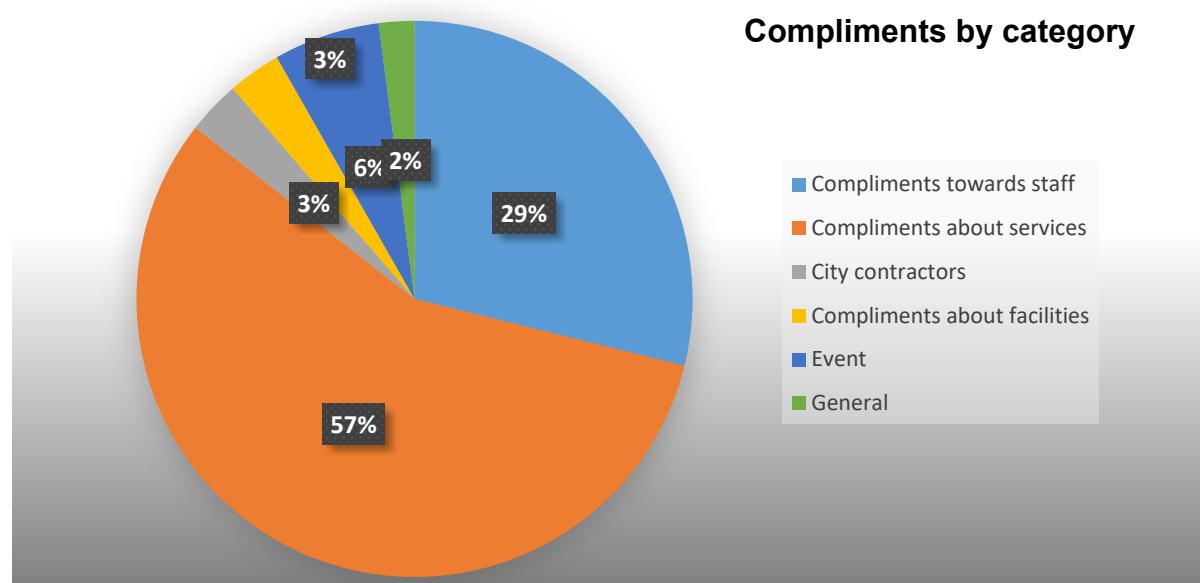
- 1 A customer raised concerns about the City's handling of a public liability claim following reported vehicle damage caused by a fallen tree branch at a City facility. The claim had been declined by the City's insurer. Ombudsman Western Australia requested information about the City's management of the matter.
- 2 A customer raised concerns that the City had unfairly removed and impounded their vehicle. The concerns related to the adequacy of notification provided by the City and whether the customer's personal circumstances were appropriately considered.

Both matters are being managed through the City's established complaint handling, records management and response processes.

Mediation

During Q4 FY2025–26, 12 enquiries were received relating to mediation services, with one neighbour dispute matter being referred to the Citizens Advice Bureau for mediation. Matters raised primarily related to private trees and neighbour boundary issues.

Appreciation



Compliments by category	Apr 2026	May 2026	Jun 2026
Compliments towards staff	3	14	11
Compliments about services	17	14	24
City contractors	2	0	1
Compliments about facilities	1	1	1
Event	3	2	1
General	0	1	1

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

Complaints received during the quarter were managed through established service and complaint handling pathways. Where action was required, matters were referred to the relevant business area for review, resolution, investigation or follow-up.

Excluding complaints about the cessation of community programs, the remaining themes were generally operational and did not indicate a material governance issue, systemic service failure or emerging organisational risk. Root causes will continue to be monitored to identify recurring issues requiring further review, improvement or escalation.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee **NOTES** the report on customer compliments, complaints and feedback for Quarter 4 of FY2025-26.

ATTACHMENTS

Nil.

8.9 ELECTED MEMBER DINNER REPORT QUARTER 4 - APRIL TO JUNE 2026 (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, Risk and Improvement 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’ Entitlements Council Policy* (the Policy) to host up to two dinners per calendar and invite up to nine guests to each dinner.

Clause 11 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. The maximum number of tables for each dinner shall be six tables.

In Quarter 4 of the financial year 2025-26 no Elected Member Dinners were held.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES no Elected Member Dinners were held in Quarter 4 of FY2025-26.

BACKGROUND

Elected Member dinners are a provision within the *Elected Members’ Entitlements Council Policy*. At its meeting held on 23 June 2026, Council reviewed and endorsed the policy with clause 11.1 identifying the parameters relating to Elected Member dinners as follows:

11.1. Elected Member dinners:

- 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. Each Elected Member may host up to 2 (two) dinners per calendar year.

- 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.*
- d. *Administration will propose up to six (6) Elected Member dinner dates in each calendar year. Elected Member dinners will only proceed if a minimum of three tables is confirmed for each event, and the maximum number of tables for each dinner shall be six (6) tables.*
- e. *Service of alcohol at Elected Member dinners shall comprise a selection of beers and wines only.*

DETAILS

Elected Members are entitled, under the *Elected Members' Entitlements Council Policy* (the Policy), to host up to two dinners per calendar year and invite up to nine guests to each dinner.

Clause 11 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 Event	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 2025-26 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' Entitlements 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*".

No Elected Member Dinners were held in Quarter 4 FY2025-26.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES no Elected Member Dinners were held in Quarter 4 of FY2025-26.

ATTACHMENTS

Nil.

8.10 HALF YEARLY REPORT: VENUE HIRE FEE WAIVERS - 1 JANUARY 2026 TO 30 JUNE 2026 (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Mat Humfrey Director Corporate Services
FILE NUMBER	101515, 101271, 103651
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, Risk and Improvement Committee to note the amounts of fee waivers provided to hirers of City venues under delegated authority.

EXECUTIVE SUMMARY

At its meeting held on 26 May 2026 (CJ112-05/26 refers), Council requested a report be presented to the Audit and Risk Committee (sic) of decisions made under delegated authority relative to hire and use of City facilities.

The total amount of fee waivers provided to hirers of City venues under delegated authority during the six months 1 January 2026 ending 30 June 2026 was \$7,940 of \$8,725 in total booking fees. This consisted of 11 financial hardship applications received from Category C hirers ranging in value from \$45 to \$2,488.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES the report of the amounts of fee waivers provided to hirers of City venues under delegated authority for the period 1 January 2026 to 30 June 2026.

BACKGROUND

The Council at its 16 August 2022 meeting (CJ139-08/22 refers) unanimously resolved to revoke the former Facility Hire Subsidy Policy (FHSP) and replace it with a revised *Venue Hire Fees and Charges Council Policy* (VHFCP).

Subsequent to that decision, further reviews of the VHFCP were undertaken and at its meeting on 23 May 2023 (CJ067-05/23 refers), Council adopted the current version of the VHFCP.

The VHFCP was developed under the following principles:

- The need to maximise 'real' utilisation of City venues (that is mitigating blanket bookings).
- The requirement for any new policy to be easier to interpret and apply with applications for fee waivers to be determined by the City.
- The social value of groups to be 'proven' and not 'perceived' within a policy context.
- The importance of considering a hirer's financial capacity to pay.
- Ensuring all hirers have some exposure to operational costs.

At its meeting on 26 May 2026 (CJ112-05-/26 refers), Council agreed in part to:

- 2.6 VARIES delegated authority 1.1.23 – Waiver of fees and granting concessions by amending part 2 of the sub-delegate conditions as follows:

'2. Manager Leisure and Cultural Services (MLCS - 00159)

Limited to individual items to \$5,000 and limited to the hire and use of City facilities.

All exercises of this delegated authority are to be reported to the Audit and Risk Committee on a six-monthly basis for noting.'

This report responds to the Council decision of 26 May 2026, for fee waivers for the period 1 January 2026 to 30 June 2026.

DETAILS

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.

Under Section 1.1.23 of the City's Delegated Authority register relating to waiver of fees and granting of concessions, Council has delegated the authority to waive or grant a concession in relation to any amount of money which is owed to the City other than rates and service charges to the Chief Executive Officer, who has in turn sub-delegated the authority to the Manager Leisure and Cultural Services limited to individual items to \$5,000 and limited to the hire and use of City facilities.

Section 4.2 of the City's *Venue Hire Fees and Charges Council Policy* (Attachment 1 refers) allows the City to consider fee waiver requests from category B and C hirers for venue hire costs:

"4.2. Waiving of fees and charges:

- Category B and C users may request a waiver of fees and charges if: i. they are an incorporated association and/or a charity; AND ii. they can demonstrate they are experiencing financial hardship and can substantiate this through the provision of appropriate financial records. Venue Hire Fees and Charges.*
- Waivers will only be valid for the specific booking or booking period approved.*
- All waiver recipients will be subject to terms and conditions as determined by the City.*
- Once a decision has been made on whether to grant a waiver, that decision is final and will only be subject to further administrative review if new information is presented to the City."*

Section 4.4 of the Policy states:

“4.4. Reporting to the community

The City has a responsibility to all ratepayers to clearly identify the actual cost involved in waiving venue hire fees and charges. As such, the full details and cost of all waivers will be reported to the community on an annual basis in the City of Joondalup Annual Report.”

During the six months 1 January 2026 to 30 June 2026, a total of 11 fee waiver applications were received, totalling \$8,725 in booking fees with \$7,940 in fees being waived under delegation.

The list of fee waivers granted for the reportable period is attached (Attachment 2 refers).

Issues and options considered

Not applicable.

Legislation / Strategic Community Plan / Policy implications

Legislation Not applicable.

10-Year Strategic Community Plan

Key theme 1. Community.

Outcome 1-3 Active and social - you enjoy quality local activities and programs for sport, learning and recreation.

Key theme 3. Place.

Outcome 3-4 Functional and accessible - you have access to quality community facilities that are functional and adaptable.

Policy *Venue Hire Fees and Charges 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	The relevant control, to mitigate risk, is the provision of information in response to a request that can be considered in future decision making.

Other risk information

Not applicable.

Financial / budget implications

Applying a fee waiver reduces the income the City derives from venue hire. Under the VHFCP, a fee waiver is only available through a financial hardship application and is only applicable to incorporated hirers within category B or C where they can demonstrate they are experiencing financial hardship.

This process ensures that fee waivers are only provided to hirers for a temporary situation where that hirer is willing, but unable to meet their payment obligations due to an unforeseen circumstance. This approach minimizes the impact that fee waivers have on venue hire income and proactively works with hirers to reduce their reliance on fee waivers in the future.

As of 30 June 2026, the City had received a total of \$842,792 in venue hire against a budget of \$851,237. For the 2025-26 financial year, the City waived a total of \$14,466 relative to venue hire.

All amounts in this report are exclusive of GST.

Regional significance

City venues are able to be hired by any group or business.

Sustainability implications

The City has hundreds of community groups that provide wide and varied community services to the benefit of its residents. Allowing access to City venues through an affordable fee structure and provision for fee waivers during extenuating circumstances allows these groups to deliver these services which greatly assist the social fabric of the community.

Consultation

The City continues to work with those groups that may be experiencing financial hardship as per the fee waiver application process.

Under the VHFCP, eligible hirers are able to apply for a waiver of hire fees via the financial hardship application process. If the application is approved, the City may waive part or all of the hire fees applicable to the booking for an approved period of time, subject to terms and conditions.

Factors contributing to a hirer's financial hardship may include, but are not limited to the following:

- Impact of natural disaster (for example. fire, flood, and so on).
- Unexpected equipment breakdown / damage / theft.
- Loss of income (such as loss of sponsorship or inability to host revenue generating events due to unforeseen circumstances and so on).
- Other unforeseen circumstances or events.

Requests for financial hardship will be managed on a case-by-case basis, with any waiver granted only applicable for the booking period, not ongoing. The waiver of hire fees process is not intended to reduce venue hire costs to make them more accessible for certain groups on an ongoing basis.

Once a booking is submitted, hirers are provided with a fee estimate for that booking. If the hirer does not believe they will be able to afford the venue hire fee, a separate application form is to be completed to apply for financial hardship. This form is completed online via the City's website.

Financial hardship applicants are required to provide the following information to support their application:

- A description of the circumstances of the organisation's hardship.
- Actions taken to date to improve financial position.
- A financial profit and loss statement from the previous two financial years.
- A copy of the organisation's strategic plan (if available).
- Details of major projects / financial commitments forecast for the organisation for the next five years.
- Details of capital contributions the hirer has made toward City infrastructure in the previous 10 years.
- Membership figures for the previous two seasons / years.
- Current membership fee structure.
- Any other supporting information / evidence as applicable.
- Amount the hirer believes they are able to contribute to the hire fees.

Hirers will also be asked to complete a review of their requested bookings. City Officers will assist with this process to determine if the hirer is able to consolidate or rationalise their bookings to reduce the overall cost to the hirer. This information is used to determine if financial hardship is applicable. All information submitted with the application will remain confidential, though the organisation's name and value of any waiver of hire fees provided may be reported on publicly.

City Officers then complete an assessment of the information provided to determine if a waiver of hire fees is appropriate. This assessment includes a meeting with the hirer to work through issues and possible strategies to assist the group in improving its financial sustainability. Following this, a waiver may be approved in full, in part, or not at all. Applicants are notified of the outcome of their application within four weeks of submission.

COMMENT

Venue hire fee waivers approved either by the Council or under delegation have decreased in value since the introduction of the VHFCP. This is in part due to the modest fees applied by the City, substantial level of subsidy for Category C hirers, along with the increased equity of fee applications across hirers. This has resulted in many hirers no longer requiring a waiver of hire fees. In addition, a more comprehensive review process for waiver requests via the financial hardship application process, combined with additional support provided to community groups has reduced the reliance of hirers on fee waivers to continue their operations.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES the report of the amounts of fee waivers provided to hirers of City venues under delegated authority for the period 1 January 2026 to 30 June 2026.

ATTACHMENTS

1. [Venue Hire Fees and Charges Council Policy](#) [8.10.1 - N/A]
2. Waiver of Hire Fees 1 January 2026 to 30 June 2026 (3) [8.10.2 - 1 page]

8.11 PERFORMANCE OF OBLIGATIONS - DUNCRAIG LEISURE CENTRE (WARD - SOUTH)

WARD	South
RESPONSIBLE DIRECTOR	Mr Nico Claassen Director Infrastructure Services
FILE NUMBER	04185, 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 present a report to the Audit, Risk and Improvement Committee on the lease held between the City of Joondalup and the Churches of Christ Sport and Recreation Association Inc (CCSRA) for the Duncraig Leisure Centre (DLC).

EXECUTIVE SUMMARY

At the Audit and Risk Committee Meeting of 19 May 2025 Cr Raftis requested that *"the Chief Executive Officer prepare a report for the Audit and Risk Committee on the performance of obligations and compliance of the lessor and lessee for the current lease for the Duncraig Leisure Centre. The report should include, but not be limited to the following:*

- *A detailed analysis and review of the rent payable for each year, including confirmation of payment.*
- *Details of any capital works required to be undertaken at the expense of the City.*
- *Details of inspections conducted by the City to view and examine the state of repair etc. under clause 3.6 of the lease including any remedial works required.*
- *Details of the cost of maintaining the car parks on the immediate exterior of the Duncraig Leisure Centre.*
- *Details of how clause 3.14 of the lease is complied with.*
- *Confirmations provided by the lessee of insurance policies in place over the term of the lease.*
- *Details of any confirmations or approvals for alterations and improvements provided by the City under clause 3.21.*
- *Details as to the compliance of the lessee with clause 3.24 given the use of space by external parties such as the Australian Electoral Commission and Armstrong Basketball.*
- *Details as to the compliance of the lessee with clause 3.25 given the signage on the external wall for Armstrong Basketball.*
- *Details of the lessee's compliance with Item 7 of the Schedule, including the submissions provided by the Lessee to the Lessor on an annual basis regarding the Hire Fee Schedule charged to clubs and users of the Premises.*
- *Details of the lessor's responses to the annual review of the hire fees and charges under Schedule 7 and supporting details of the reviews performed to ensure the lessee's compliance with rates charged for similar facilities in the Perth Metropolitan area.*
- *Details of any reviews conducted by the City as to where the prior users of the Duncraig Leisure Centre relocated their activities due to the impact of the Lease that was executed."*

This Report provides responses to the above, to assess the performance of obligations and compliance of Lessor and Lessee for the current lease for the Duncraig Leisure Centre and alignment with the City's at-the-time endorsed *Property Management Framework* (CJ234-11/12 refers).

On balance, the report supports the view that the Duncraig Leisure Centre has continued to be operated by the Churches of Christ Sport and Recreation Association Inc. in a manner consistent with its community purpose, with no material concerns noted, while this review has also identified improvements to internal administrative processes to support ongoing oversight of all tenure arrangements.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES the information contained within this report on the lease between the City of Joondalup and the Churches of Christ Sports and Recreation Association Inc.

BACKGROUND

Suburb/Location	Duncraig Leisure Centre, 40 Warwick Road, Duncraig.
Applicant	Churches of Christ Sport and Recreation Association Incorporated.
Owner	Crown Land – City of Joondalup Management Order.
Zoning	Civic and Community.
LPS	Urban.
MRS	
Site area	3,071m ²
Structure plan	N/A.

The DLC is located within Percy Doyle Reserve at 2/40 Warwick Road, Duncraig. Constructed in 1976, the facility has a total floor space of approximately 1,409m² and consists of a sports hall, two meeting rooms, crèche, office, gym, dance studio, workshop and kiln, kiosk, toilets, playroom and storerooms.

For many years, the DLC was managed by the City and operated on modified opening hours. Its operation was more suited to the functions of a community-based facility and was no longer regarded as a contemporary leisure centre and did not align with Council's adopted position statement that "*Leisure Centre operations overall should aim to be self-sufficient and meet all operating costs*".

In March 2018, the City of Joondalup received a proposal from the CCSRA, who have managed the Warwick Stadium (formerly the Warwick Leisure Centre) since the 1990's under a lease arrangement, and who now sought to entirely lease and manage the DLC.

The City entered into negotiations with the CCSRA to lease the DLC. During this process the City also undertook comprehensive communication and engagement with all DLC customers and subsequently submitted a report to Council requesting that the proposal from the CCSRA be considered.

At the 18 August 2020 Council Meeting, the report was considered and Council resolved for the City to enter into a five-year lease with one further five-year option with the CCSRA (CJ115-08/20 refers) as follows:

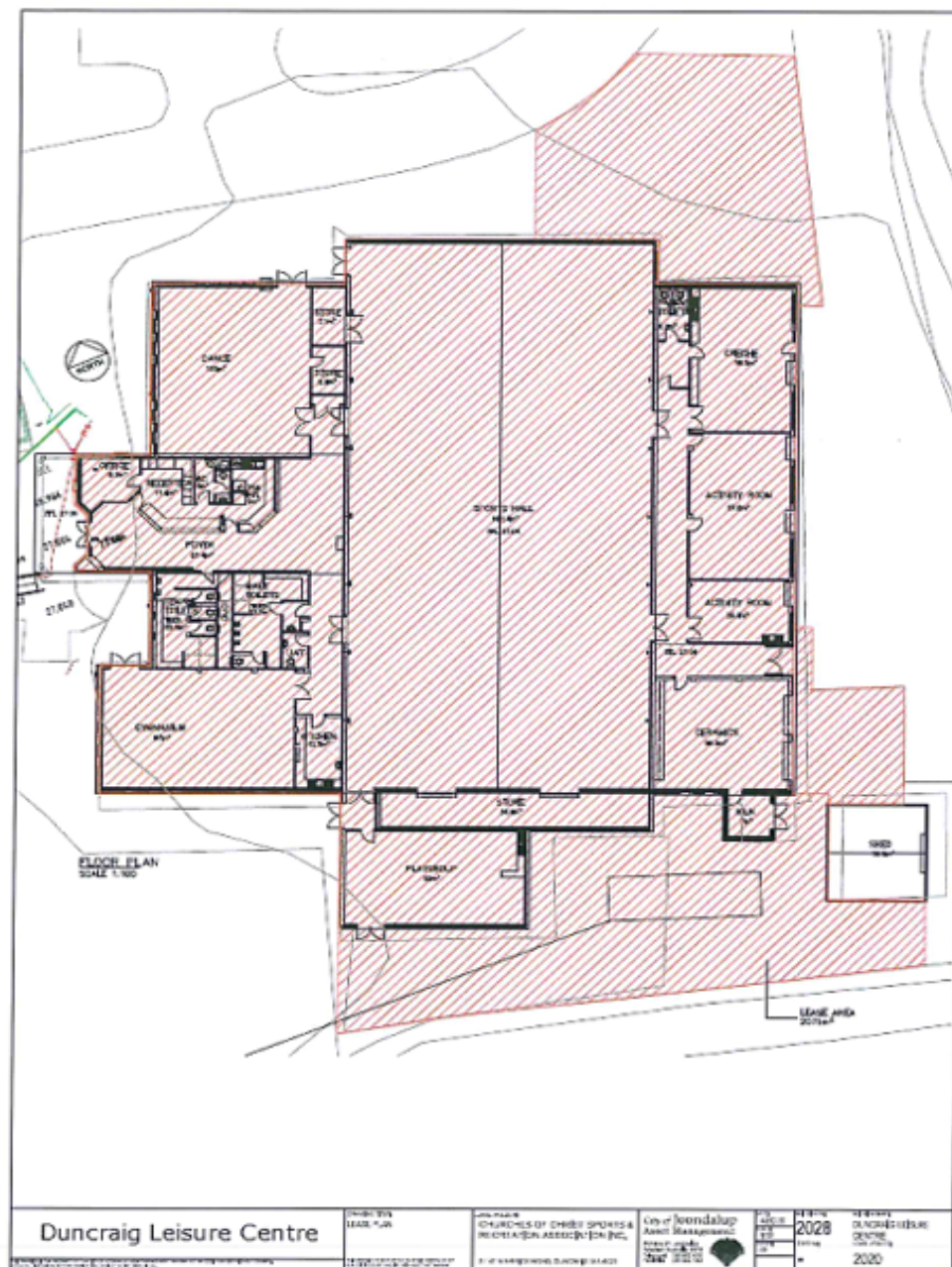
- "1 AGREES to enter into a five year lease with one five year option with the Churches of Christ Sports and Recreation Association (Inc) for the Duncraig Leisure Centre subject to:*

 - 1.1 the Churches of Christ Sports and Recreation Association (Inc) maintaining where practicable the existing internal programs and external hirers of the facility;*
 - 1.2 the Churches of Christ Sports and Recreation Association (Inc) agreeing to lease the area of the Duncraig Leisure Centre to the Warwick Marmion Play Group under existing conditions;*
- 2 AGREES that the lease fee be set at 0.1% of the capital replacement of the Duncraig Leisure Centre;*
- 3 REQUESTS the Churches of Christ Sports and Recreation Association (Inc) to submit its annual financial statements to the City for review;*
- 4 REQUESTS the Churches of Christ Sports and Recreation Association (Inc) to submit its annual fee structure to the City for review to ensure that fees charged to users of the Duncraig Leisure Centre are reasonable;*
- 5 AUTHORISES the Chief Executive Officer to finalise lease and licence negotiations in accordance with Part 1 above;*
- 6 ESTABLISHES a "Percy Doyle Infrastructure Reserve Fund" for the purposes of providing new infrastructure and improving existing infrastructure at Percy Doyle Reserve, in particular for the youth of the City of Joondalup District;*
- 7 LISTS FOR CONSIDERATION an amount of \$85,000 being allocated to the Percy Doyle Infrastructure Reserve Fund as part of the 2020-21 Mid-Year Budget Review;*
- 8 LISTS FOR CONSIDERATION an amount of \$170,000 being allocated to the Percy Doyle Infrastructure Reserve Fund as part of the 2021-22 draft Annual Budget, which is to be progressively increased by the Consumer Price Index (All Groups Perth) each subsequent financial year onwards and for such time the lease with the Churches of Christ Sports and Recreation Association (Inc) for the lease of the Duncraig Leisure Centre remains in effect."*

In September 2020, and in accordance with the endorsed 2012 *Property Management Framework*, the Chief Executive Officer executed the Lease between the CCSRA and the City for the DLC. The tenure arrangements, specific clauses and special conditions of the lease are referenced as follows:

Term	5 years Commencement Date: 1 January 2021 Expiry Date: 31 December 2025
First Further Term	5 years Commencement Date: 1 January 2026 Expiry Date: 31 December 2030
Annual rent	\$3,364.00 per annum (exclusive of GST)
Rent Reviews	Annual CPI
Defined premises	Those portions of the building on the Land shown hatched red on the attached plan being an area totaling 2071m ² .
Permitted Purposes	Library, Community Centre and other Community Purposes
Special Conditions	1. Marmion Warwick Playgroup The Lessee agrees during the Term and first further term to continue to permit the Marmion Warwick playgroup to utilise the play area under existing conditions. 2. Annual Financial Reporting The Lessee agrees to submit its annual financial statements to the City of review. 3. Hire Fee Schedule (a) The lessee is to provide the lessor annually with a copy of the hire fee schedule which is to be applied to the use of the premises by other parties. (b) The lessor shall review the hire fee schedule annually to ensure that the fees charged to clubs and users of the premises are reasonable, with reference to rates charged for similar facilities in Perth Metro area. 4. Parking The Lessee is not responsible for the car park and therefore does not have exclusive parking rights. 5. Playground Equipment The Lessor is responsible for the maintenance and routine inspections of the play equipment and shade structures. The Lessor provides no commitment to replace the play equipment or shade structure during the Term for First Further Term of the Lease. The Lessee is responsible for maintaining the garden / play area outside the Premises within the leased area.

PLAN OF PREMISES



The information provided has been obtained from the City's systems, the Churches of Christ Sport and Recreation Association Inc and the Australian Charities and Not-for Profit Commission.

A detailed analysis and review of the rent payable for each year, including confirmation of payment.

The lease between the City and the CCSRA commenced on 1 January 2021. The initial annual rent was calculated at 0.1% of the capital replacement cost of the DLC, being \$3,363.67 excluding GST. The annual rent has attracted annual CPI increases and is currently \$4,302.75 excluding GST.

The following table provides a summary of the invoices issued for the annual rent and the associated CPI adjustments since the commencement of the lease in January 2021, including payment status.

Date	Invoice Number	Rent period	Amount exc GST	Date Paid
2/12/2020	Rent - 26078	01/01/2021 to 31/12/2021	\$3,363.67	18/12/2020
7/12/2021	Rent – 28014	01/01/2022 to 31/12/2022	\$3,363.67	23/12/2021
11/02/2022	CPI Adj - 28393		\$187.36	17/03/2022
7/12/2022	Rent – 30025	01/01/2023 to 31/12/2023	\$3,551.04	12/01/2023
28/02/2023	CPI Adj - 30438		\$294.44	23/03/2023
1/12/2023	Rent – 32095	01/01/2024 to 31/12/2024	\$3,845.47	3/01/2024
9/02/2024	CPI Adj – 32526		\$139.78	7/03/2024
4/12/2024	Rent – 34343	01/01/2025 to 31/12/2025	\$3,985.25	24/12/2024
12/02/2025	CPI Adj – 34780		\$115.99	12/02/2025
2/12/2025	Rent – 36684	01/01/2026 to 31/12/2026	\$4,101.25	9/01/2026
30/03/2026	CPI Adj – 37479		\$201.51	1/05/2026

The information provided confirms the CCSRA continue to comply with the lease conditions relating to rent payable.

Details of any capital works required to be undertaken at the expense of the City.

The City's records indicate that the following capital works have been undertaken at the Duncraig Leisure Centre since the facility was leased to the CCSRA in January 2021. As these items are structural in nature or for end of life replacements, the responsibility rests with the City (as Lessor) rather than the Lessee.

Date	Works	Amount exc GST
01/07/2022	Roof gutter works – end of life replacement of box gutters in accordance with asset condition reports	\$15,654.10
31/07/2024	Height safety system works – compliance renewal in accordance with the inspection report and relevant standards, being AS/NZS 1891 (fall-arrest equipment / systems), AS/NZS 5532:2025 (roof anchor testing) and AS 1657:2018 (ladders / walkways)	\$5,983.07

The City's Five-Year Capital Works Program does not currently identify any future works for this facility. Renewal of the original toilet and changeroom facilities are in the City's forward plans but would be scheduled as part of the proposed future community facilities expansion.

The approximately \$13 million 2021 expansion which included two additional basketball courts and community spaces to the original Warwick Leisure Centre, leading to it being renamed as Warwick Stadium, was fully funded by the CCSRA with no capital contribution by the City.

Details of inspections conducted by the City to view and examine the state of repair etc. under clause 3.6 of the lease including any remedial works required.

Clause 3.6 Entry by Lessor to view and to repair states:

- 1 *The Lessee shall permit the Lessor, the Lessor's architects, agents and contractors at all reasonable times, with 48 hours' notice to the Lessee, to enter into and upon the Premises in order to view and examine the state of repair, order and condition and to leave upon the Premises notice of any lack of repair, order, condition, neglect or defect for which the Lessee is liable and requiring the Lessee to make good the same within the time specified in the notice and the Lessee shall make good the same in accordance with the notice to the satisfaction of the Lessor.*
- 2 *The Lessee shall permit the Lessor, the Lessor's agents and contractors at all reasonable times, with 48 hours' notice to the Lessee, and in the case of an emergency at any time, to enter into and remain upon the Premises with all necessary plant, equipment and materials to carry out any works or make any repairs or alterations or additions to the Premises.*

In accordance with clause 3.6, the City conducts formal property inspections of all leased facilities on an annual basis, including Duncraig Leisure Centre. Inspections are generally scheduled within one month of the lease commencement anniversary (or as otherwise agreed with the lessee) and are arranged in advance with the lessee to ensure access.

Inspections are managed and recorded in the City's asset management system. For each annual inspection, a scheduled work order is generated, and an onsite inspection is arranged with the lessee. The inspecting officer records the condition of the premises and any defects, maintenance issues, or items requiring attention against the work order.

Following the inspection, the City provides the lessee with written notification of the inspection outcomes, including any remedial works required (and the relevant responsibility under the lease, where applicable). Each item is then monitored through the asset management work order, with updates recorded as actions are completed. Once all identified items have been addressed and confirmed, the work order is closed. Inspection records and any associated remedial actions are documented within the City's asset management system.

The last property inspection of the Duncraig Leisure Centre was undertaken in February 2026; the inspection identified a small number of maintenance items requiring attention. These were generally of a routine housekeeping and maintenance nature, including cleaning, minor patching and painting, replacement of light covers and a leaking tap.

The matters noted are not considered significant and are consistent with the types of issues that arise through the day-to-day use of a facility of this age and nature and are actioned within the agreed timeframes.

Details of the cost of maintaining the car parks on the immediate exterior of the Duncraig Leisure Centre.

The Lessee is not responsible for the car park as it is outside of their leased area; and therefore, does not maintain the car park or have exclusive parking rights.

The City undertakes scheduled monthly sweeping of the car parks outside the Leisure Centre and the Duncraig Library under a budget of approximately \$6,500 each year.

Details of how clause 3.14 of the lease is complied with.

Clause 3.14 *Permitted purpose and operation of Lessee's affairs* states:

- 1 *The Lessee shall use the Premises only for the purpose specified in Item 7 of the Schedule.*
- 2 *The Lessee shall at all times conduct its affairs for the purpose specified in Item 7 of the Schedule in a businesslike and reputable manner and with due diligence and efficiency.*

The City holds the Management Order for Reserve 32380, which is set aside for the purposes of a library, community centre and other community purposes. The Management Order includes conditions to be observed and provides the power to lease for a term not exceeding 21 years, subject to the consent of the Minister for Lands.

The Crown land title was registered on 5 December 2016 and, pursuant to section 18 of the *Land Administration Act 1997*, the Minister for Lands granted the City of Joondalup approval for the proposed lease on 24 August 2020. Accordingly, the subject land remains reserved for library, community centre and other community-related uses.

The CCSRA is a registered charity and is listed on the Australian Charities and Not-for-Profits Commission (ACNC) website. Through its operation at the DLC, the CCSRA delivers a range of community development programs, including basketball competitions, junior sport and school holiday programs, as well as a sports chaplaincy program incorporating fitness and wellness spaces for the community.

These programs are designed to benefit people of all ages and abilities, including young children, youth, adults and seniors, and provide support to people from culturally and linguistically diverse backgrounds, financially disadvantaged families and people with disabilities.

The Duncraig Leisure Centre continues to be utilised for community purposes and the CCSRA demonstrates its commitment to the community and ensures the services provided align with the permitted purpose of the lease and the Reserve purpose.

Confirmations provided by the lessee of insurance policies in place over the term of the lease

On an annual basis, the Lessee must provide the Lessor with a copy of Lessee's current Public Liability Insurance policy (public risk), with a minimum cover of \$20,000,000 for any one event (or such higher amount as the Lessor may require).

The information provided confirms that the CCSRA continues to comply with the lease conditions relating to insurance. For ease of reference, the most recent Public Liability Insurance certificate from 31 March 2026 to 31 March 2027 is attached (INT26/12453).

Details of any confirmations or approvals for alterations and improvements provided by the City under clause 3.21.

Clause 3.21 *Alterations and improvements* states:

The Lessee shall not, without the prior written consent of the Lessor, make or permit to be made any alteration in or additions to the Premises or remove from the Premises any improvement and the Lessee shall not cut maim or injure or suffer to be cut maimed or injured any of the walls, floors, ceilings, plumbing, gas or electrical fixture or fittings or timbers.

The City's Club Funded Facility Upgrade (CFU) process enables clubs and groups that hire or lease City facilities to fund and deliver improvements to infrastructure under the care and control of the City, or to modify or expand the facility they use or lease. Applicants must demonstrate they can fully fund the proposed work and that the expenditure will not adversely affect the club or lessee's ongoing financial sustainability.

The City confirms that, since the commencement of the lease, the CCSRA has submitted three CFU applications. Each application was assessed by the City, and no objection was raised to the proposed works. The applications were subsequently approved, with all works fully funded by the CCSRA.

Application Reference	Scope of Works	Estimated Cost ex GST
INWE20/59466	• External signs on building • Internal signage and rebranding	\$7,931.00
INWE20/62024	• Painting court area • Basketball backboards and rings removed and upgraded • CCTV upgrade across the facility • Addition of fixed flip seating in the court area • Court resurfacing and new lines	\$87,832.00
INWE23/38408	• Modification to studio door	\$1,359.00

Details as to the compliance of the lessee with clause 3.24 given the use of space by external parties such as the Australian Electoral Commission and Armstrong Basketball.

Clause 3.24 *Assignment and subletting* states:

- 1 The Lessee shall not assign, sublet or part with possession of the Premises and the Lease without the prior written consent of the Minister of Lands and the Lessor; and it is hereby agreed that sections 80 and 82 of the Property Law Act 1969 are expressly excluded.*
- 2 Where the Land is Crown land, the prior written consent of the Minister for Lands is required under subclause (1) in addition to the consent of the Lessor.*
- 3 The Lessee shall not mortgage, encumber or charge the Premises or the Lease.*

The Australian Electoral Commission hired space at Duncraig Leisure Centre to conduct voting for the 2025 federal election. There is no ongoing or formal agreement between the parties; rather, the Commission books out the facility on an ad-hoc basis and is required to pay the applicable hire fees for use of the space.

Armstrong Basketball uses Duncraig Leisure Centre as a training venue under a standard hire arrangement. The group hires courts, rooms and supporting spaces as required, with no formal agreement or exclusive tenancy in place, and its usage is based on bookings aligned to its program needs.

The CSSRA has and continues to adhere to third party use through hire arrangements, rather than subletting, to adhere to Clause 3.24 of the lease.

Details as to the compliance of the lessee with clause 3.25 given the signage on the external wall for Armstrong Basketball.

Clause 3.25 Signs states:

The lessee shall not without the prior written consent of the Lessor, affix or exhibit or permit to be affixed to or exhibited upon any part of the exterior of the Premises or in any place visible from outside the Premises any placard, sign, notice, poster, hoarding or advertisement.

As part of the transfer of management of the DLC to CSSRA, a joint audit of the facility identified areas for upgrading and enhancement to better activate the space for existing and new user groups, classes and individuals.

New facility signage was a key component of the transition from the City to CSSRA, and following the execution of the lease, the City received a CFU application from the CSSRA seeking approval for external signage to be installed on the side of the building - as shown in the picture provided below.



The City had no objection to the work and approved the application under the following conditions:

- The works must be compliant with the relevant Australian Standards.
- The work must be in line with the application received.
- All costs relating to damage caused by the removal of old signage and any other costs arising from the installation work will be the responsibility of CSSRA.
- All debris must be removed from the site on completion of the work.
- The CSSRA will notify the City of the completion of the works to allow the City to carry out a final inspection.

Details of the lessee's compliance with Item 7 of the Schedule, including the submissions provided by the Lessee to the Lessor on an annual basis regarding the Hire Fee Schedule charged to clubs and users of the Premises.

Item 7 of the Schedule states the following Special Conditions; for ease of reference the City's response is provided under each special condition.

Marmion Warwick Playgroup

- *The Lessee agrees during the Term and first further term to continue to permit the Marmion Warwick Playgroup to utilise the play area under existing conditions.*

The City has contacted the CCSRA who confirmed that the Marmion Warwick Playgroup continues to utilise the play area under the existing conditions that applied to the group prior to the lease being entered into with CCSRA.

Annual Financial Reporting

- *The Lessee agrees to submit its annual financial statements to the City of review.*

The City acknowledges that requests for the Lessee's annual financial statements were not made each year, and, as a result, the statements were not received annually. The outstanding statements have been requested retrospectively and have now been received.

The City has implemented new schedule functions within the available TechnologyOne lease management module which will support clearer documentation of compliance with Schedule 7. The City also notes that the statements are publicly available via the relevant charity website/register, which may be used as an additional reference source if required in the future.

Hire Fee Schedule

- *The lessee is to provide the lessor annually with a copy of the hire fee schedule which is to be applied to the use of the premises by other parties.*

The City acknowledges that requests for the Lessee's hire fee schedule were not made each year, and, as a result, the schedules were not received annually. This issue was identified in 2024, and since then the hire fee schedules have been provided to the City.

The City has since implemented additional functionality within its TechnologyOne lease management module that generates follow-up actions and alerts, ensuring this compliance requirement is monitored and addressed in a timely manner.

- *The lessor shall review the hire fee schedule annually to ensure that the fees charged to clubs and users of the premises are reasonable, with reference to rates charged for similar facilities in Perth Metro area.*

Since commencement of the lease, the City's review of the hire fees and charges submitted by the Lessee under item 7 of the Schedule has been undertaken on an ad-hoc basis rather than through a formally documented annual review each year.

Where reviews were undertaken in 2024 and 2025, the Lessee's proposed hire fee schedules were assessed against rates charged by comparable facilities within the Perth metropolitan area. The Lessor's responses were provided by email confirming that the fees and charges had been reviewed and were considered reasonable.

To assess market alignment, the City benchmarked Duncraig Leisure Centre and Warwick Stadium fees against comparable regional facilities, including Craigie Leisure Centre.

The review indicated that metropolitan court hire rates for standard community use generally range from \$48 to \$53 per hour. However, premium venues or peak-period bookings can exceed \$140 per hour, depending on variables such as commercial usage, court sizing, staffing, and equipment inclusions.

On this basis the 2026 hire fee schedules for Warwick Stadium and Duncraig Recreation Centre, as shown in the CCSRA provided table below, were assessed as being comparable with those charged at Craigie Leisure Centre, being the City's Schedule of Fees and Charges 2025-26, and similar Perth metropolitan indoor recreation and stadium facilities.

Price Menu for 2026 Warwick Stadium and Duncraig Recreation Centre

		Weekdays From 4PM and All Weekend
COURT	Rate Per Hour	Peak Rate Per Hour
Basketball or Netball Court	49.55	60.60
Half Court	26.50	
Early Mornings before 8am	39.70	
Half Court Early Mornings before 8am	25.00	
Badminton Court	17.00	
Volleyball Court	49.55	60.60
ROOM		
Warwick Stadium Function Room	80.00	105.00
Warwick Stadium Group Fitness Room	46.65	73.00
Warwick Stadium Meeting Room 1/ Boardroom	46.65	73.00
Warwick Stadium Meeting Room 2	35.00	60.00
Warwick Stadium Multi-Purpose Room	46.65	73.00
Warwick Stadium Foyer/Court Yard – BBQ	53.00	
Duncraig Rec Centre Activity room	32.00	
Duncraig Rec Centre Studio room	50.00	
Duncraig Rec Centre Meeting Room	22.00	
Duncraig Rec Centre Workshop	30.00	
Cleaning Charges – Per Booking Standard Fee	School Event/Carnival	Event/Function
4 Courts	145.00	210.00
6 Courts	200.00	310.00
8+ Courts	250.00	415.00
Other Charges		
Temporary Grandstand (Court 2) *	285.00	
BBQ Hire (Use Own Gas Bottle)	52.00	
After Hours Staff Charge – per hour **	85.00	
* Excludes Court 2 hire		
** Weekend from 5pm Weekdays from 10pm		
Partners Rate	48.25	
Aero Dance – Function Room	62.00	
Zumba – Special Needs – Function Room	56.00	
Northern Stars Volleyball Club 3 x courts per week (\$37.83 pc/ph)	545.00	
Single court Volleyball set up Rate	25.00	
Shooting Machine – 30 mins	26.00	
Shooting Machine – 1 hour	47.00	

Extract from the City's Schedule of Fees and Charges 2025-26 are shown for reference.

Community Facility Hire	Basis of the Charge	Charge
Basketball or Netball Court	Per Hour	\$54.20
Basketball or Netball Half Court	Per Hour	\$27.10
Badminton Court	Per Hour	\$13.55
Group Fitness Studio - Community (rooms only)	Per Hour	\$36.50
Meeting Room - Community	Per Hour	\$29.00

A comparison of the hourly rate from the CCSRA and City schedules is provided below.

Community Facility Hire	CCSRA Charge	City Charge
Basketball or Netball Court	\$49.55 or \$60.60 peak	\$54.20
Basketball or Netball Half Court	\$26.50	\$27.10
Badminton Court	\$17.00	\$13.55
Group Fitness Studio - Community (rooms only)	\$32.00 activity room \$50.00 studio room	\$36.50
Meeting Room - Community	\$22.00	\$29.00

While the City is satisfied that the fees reviewed were reasonable, records of Lessor responses are limited to the relevant email correspondence and any supporting comparison material retained on file. The City is reassessing its annual review processes to utilise the available TechnologyOne lease management module and schedule functions, which will support clearer documentation of compliance with this condition.

Parking

- *The lessee is not responsible for the car park and therefore does not have exclusive parking rights.*

Refer to response under 'Details of the cost of maintaining the car parks on the immediate exterior of the Duncraig Leisure Centre' above for details.

Playground equipment

- *The lessor is responsible for the maintenance and routine inspections of the play equipment and shade structures.*

The City continues to maintain the play equipment and shade structures associated with the Duncraig Leisure Centre. In accordance with the City's maintenance schedules and compliance requirements, routine inspections of the play equipment and shade structures are undertaken every eight weeks.

- *The lessor provides no commitment to replace the play equipment or shade structure during the Term or first further term of the lease.*

In reference to the above statement the City position stands and provides no commitment to replacing the play equipment or shade structure during the Term or first further term of the lease. Also confirming that the City has not received any requests from the CCSRA or other parties to replace the play equipment or shade structure since the commencement of the lease.

- *The lessee is responsible for maintaining the garden / play area outside the premises within the leased area.*

CCSRA continues to maintain the garden and outdoor play area excluding the play equipment and shade sails within the leased area. Annual property inspections have not identified any issues with the garden / play areas for which CCSRA is responsible.

Details of the lessor's responses to the annual review of the hire fees and charges under Schedule 7 and supporting details of the reviews performed to ensure the lessee's compliance to rates charged for similar facilities in the Perth Metropolitan area.

Refer to Hire Fee Schedule response, above, for details.

Details of any reviews conducted by the City as to where the prior users of the Duncraig Leisure Centre relocated their activities due to the impact of the Lease that was executed.

Under the current lease arrangement, the City is not required to undertake reviews regarding prior users of the Duncraig Leisure Centre. However, the City is aware that during the first five-year term the following three groups discontinued or relocated their activities elsewhere, the groups were as follows:

Club / Activity	Reason
Sorrento Sandgropers Badminton Club	The CCSRA maintained a \$0.00 court hire rate for 12 months. Following a review, CCSRA proposed a \$6.00 court hire rate and the club elected to relocate to Heathridge in January 2022.
Just Sew	The group ceased meeting during COVID-19 and is understood to have not reactivated.
Padbury Pumas (Wanneroo Basketball Association)	In October 2022 the club was advised that the Monday 4:00pm to 6:00pm booking would no longer be available from 6 February 2023, with alternative times to be explored. The club elected to relocate and operates out of various locations across the City of Joondalup and City of Wanneroo.

During the first five-year term, two new groups have commenced activities at the DLC, being:

- Teeny Tiny Dancers (Bop, Ballet & Jazz).
- Joy of Wood (Woodworking with a particular opportunity for home schoolers).

Issues and options considered

This report is presented for information as requested.

Legislation / Strategic Community Plan / Policy implications

Legislation Not applicable.

10-Year Strategic Community Plan

Key theme 1. Community.
3. Place.
5. Leadership.

Outcome 1-2 Inclusive and connected - you enjoy local services and programs that cater for different ages, abilities and backgrounds.
1-3 Active and social - you enjoy quality local activities and programs for sport, learning and recreation.
3-4 Functional and accessible - you have access to quality community facilities that are functional and adaptable.
5-2 Proactive and represented- you are confident that the City is advocating on your behalf for initiatives that benefit the community.
5-4 Responsible and financially sustainable - you are provided with a range of City services which are delivered in a financially responsible manner.

Policy *Property Management Framework 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	The relevant control, to mitigate risk, is the provision of a report detailing lease performance and compliance to support any future decision making.

Other risk information

Not applicable.

Financial / budget implications

Prior to the commencement of the lease, the City's financial figures for the 2020-21 financial year reflected that the DLC incurred an operating deficit of approximately \$208,000 which was calculated as follows:

Period	Employee Costs	Contracts & Materials	Insurance	Deprec.	Operating Income	Operating Deficit
2020-21	-\$247,000	-\$115,000	-\$6,000	-\$35,000	195,000	-\$208,000

Following the commencement of the lease the City was only responsible for the depreciation component, building insurance and building maintenance related to structural elements the City would receive approximately \$3,500 lease income per year from the CCSRA.

The following table reflects the City's actual operational expenditure since the lease commenced in January 2021.

Period	Operator	Employee Costs	Contracts & Materials	Insurance	Deprec.	Operational Expenditure
2020-21	City	-\$247,000	-\$115,000	-\$6,000	-\$35,000	-\$403,000
2021-22	CCSRA	NIL	-\$18,076	-\$5,376	-\$46,466	-\$69,918
2022-23	CCSRA	NIL	-\$3,803	-\$5,604	-\$48,206	-\$57,613
2023-24	CCSRA	NIL	NIL	-\$5,449	-\$48,206	-\$53,655
2024-25	CCSRA	NIL	-\$5,886	-\$5,406	-\$48,268	-\$59,560
2025-26	CCSRA	NIL	-\$21,207	\$5,500	-\$60,338	-\$76,045

The contracts and material costs during the five-year lease period were related to maintenance items that are the Lessors' responsibility under the lease, which included structural roofing and height safety repairs, and plumbing damage caused by external tree roots.

Outside operating expenses, the City has undertaken two capital replacements at the site during the period above, which would be the City's responsibility with or without a lease in place. In FY2021-22 \$15,654 was spent to replace box guttering and in FY2024-25 \$5,983 was spent on renewing height safety equipment as required under regulations.

The following table reflects the City's actual income received, fees and charges in 2020-21 and then rent from 2021-22 onwards, and operating deficit since the lease commenced in January 2021. It shows that the City has reduced the operating deficit by approximately \$148,000 on average for the five-year period of the lease so far.

Period	Operator	Total Expense	Total Income	Operating Deficit
2020-21	City	-\$403,000	\$195,000	-\$208,000
2021-22	CCSRA	-\$69,918	\$3,551	-\$66,367
2022-23	CCSRA	-\$57,613	\$3,845	-\$53,768
2023-24	CCSRA	-\$53,655	\$3,985	-\$49,425
2024-25	CCSRA	-\$59,560	\$4,101	-\$55,459
2025-26	CCSRA	-\$76,045	\$4,303	-\$71,742

Based on the actuals for the last year (2020-21) that the City operated the Duncraig Leisure Centre and applying the CPI annual increases to the operating expenses and fees & charges (income), the City would have incurred an approximate \$1,424,000 operating deficit to operate the facility internally and therefore has saved potentially \$970,000 over the current five years of the lease. Noting that fees and charges have generally not been increased by the CPI each year, the saving could be over \$1,000,000 for the five-year period of the lease so far.

Period	Operator	Estimated City Expense	Estimated City Income	Estimated Operating Deficit	Actual Operating Deficit
2020-21	City Actual	-\$403,000	\$195,000	-\$208,000	-\$208,000
2021-22	City +6.1% CPI	-\$427,583	\$206,895	-\$220,688	-\$66,367
2022-23	City +7.0% CPI	-\$457,514	\$221,378	-\$236,136	-\$53,768
2023-24	City +3.8% CPI	-\$474,899	\$229,790	-\$245,109	-\$49,425
2024-25	City +2.8% CPI	-\$488,197	\$236,224	-\$251,972	-\$55,459
2025-26	City +4.0% CPI est	-\$507,724	\$245,673	-\$262,051	-\$71,742
TOTAL	6 Year Period	-\$2,758,917	\$1,334,960	-\$1,423,957	-\$505,005

Regional significance

Not applicable.

Sustainability implications

Not applicable.

Consultation

Not applicable.

COMMENT

Overall, the contents of this report indicate that the Churches of Christ Sport and Recreation Association Inc. has operated the Duncraig Leisure Centre in a manner consistent with the intent and requirements of the lease, with the facility continuing to be used for community and recreation purposes.

The CCSRA being a not-for-profit organisation operates on very slim margins, supported by donations and grant fundings, while also continuing to service their loan for the Warwick Stadium expansion, but they continue to charge fees and rates for usage of the Duncraig Leisure Centre that are comparable, if not lower than those, charged at City and non-City facilities nearby.

The matters identified through this report are predominantly administrative, recordkeeping and routine maintenance related, rather than those suggesting non-compliance or misuse of the premises. The report has, however, identified opportunities for the City to further strengthen its internal lease monitoring and recordkeeping practices, particularly in relation to annual document collection, fee schedule reviews and compliance reporting, which will benefit both the City and the community going forward. These improvements are being documented to inform development of the new lease management system as part of Project Axiom, in the meantime the City is using the available task scheduling and alert functions available within the TechnologyOne lease management module.

On balance, the report supports the view that the Duncraig Leisure Centre has continued to be operated by the Churches of Christ Sport and Recreation Association Inc. in a manner consistent with its community purpose, with no material concerns noted, while this review has also identified improvements to internal administrative processes to support ongoing oversight of all tenure arrangements.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES the information contained within this report on the lease between the City of Joondalup and the Churches of Christ Sports and Recreation Association Inc.

ATTACHMENTS

1. CCSRA P L Insurance 31 March 2026 to 31 March 2027 [8.11.1 - 1 page]
2. Lease Agreement - City and CCSRA for DLC Expires 31 Dec 2030 [8.11.2 - 26 pages]

8.12 HALF YEARLY REPORT: WRITE-OFF OF MONIES - 1 JANUARY 2026 TO 30 JUNE 2026 (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, Risk and Improvement 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 2026 was \$4,526.44. This amount consisted of 4,905 small unpaid rate amounts below the \$100 reportable limit of \$4,526.44.

It is therefore recommended that the Audit, Risk and Improvement Committee RECEIVES the report of amounts written off under delegated authority for the period 1 January 2026 to 30 June 2026.

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 2026 a total amount of \$4,526.44 was written off as unrecoverable. This amount includes the following:

- 4,905 unpaid rates balances below the reportable limit totaling \$4,526.44, representing in the main rounding decimals or other minor miscellaneous charges and for which the cost of collection was, for all practical purposes, uneconomical.

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 Event	Ineffective / improper decision making	Lack of financial sustainability
Risk Description		
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	\$ 12,772
Year to Date Budget	\$ 12,772
Year to Date Actual	\$ 10,063.86
Year to Date Variance	\$ 2,708.14

All amounts quoted in this report are exclusive of GST.

Regional significance

Not applicable.

Sustainability implications

Not applicable.

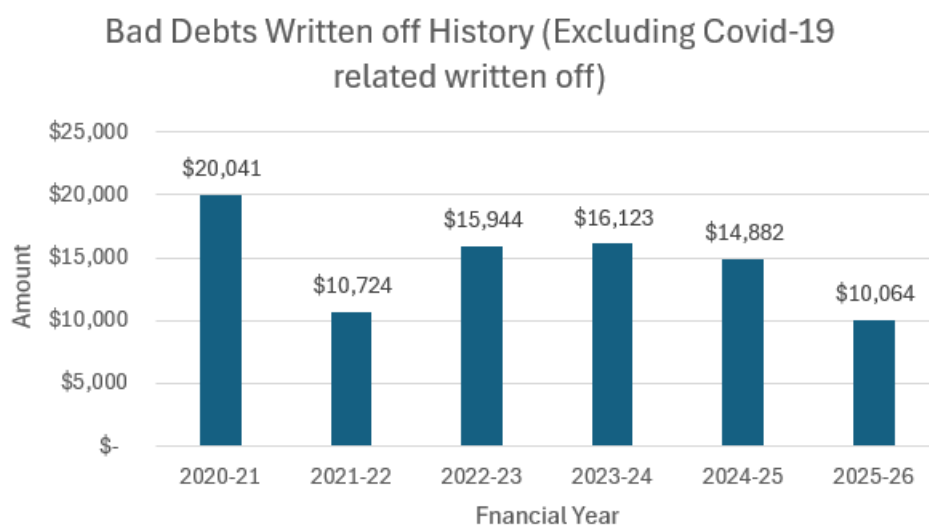
Consultation

Not applicable.

COMMENT

Monies written off under delegation comprised 4,905 small items of unpaid rates totalling \$4,526.44 as described in the report, all of which were below the \$100 reportable limit 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.

RECOMMENDATION

That the Audit, Risk and Improvement Committee RECEIVES the report of monies written off under delegated authority for the period 1 January 2026 to 30 June 2026.

ATTACHMENTS

Nil.

8.13 TENDER EXEMPTIONS REPORT 1 JANUARY 2026 TO 30 JUNE 2026 (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, Risk and Improvement Committee to note the contracts for goods and services greater than \$250,000 awarded under clause 11(2) or 24AB of the *Local Government (Functions and General) Regulations 1996* between 1 January 2026 to 30 June 2026.

EXECUTIVE SUMMARY

The schedule of contracts awarded under clause 11(2) or 24AB of the *Local Government (Functions and General) Regulations 1996* during the period 1 January 2026 to 30 June 2026 is provided in Attachment 1 to this Report.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES the contracts awarded under regulation 11(2) and 24AB of the Local Government (Functions and General) Regulations 1996 during the period 1 January 2026 to 30 June 2026, forming Attachment 1 to this Report.

BACKGROUND

At its meeting held on 26 August 2025, Council resolved to adopt a revised *Purchasing Council Policy* (CJ244-08/25 refers) and as per clause 4.5 of the revised policy, purchases made under clause 11(2) or 24AB of the *Local Government (Functions and General) Regulations 1996* shall be reported to Audit, Risk and Improvement Committee on a quarterly basis.

DETAILS

In accordance with regulation 11A(1) of the *Local Government (Functions and General) Regulations 1996* a local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less.

Where the City has a requirement for goods or services and the consideration under the resultant contract is, or is expected to be, more than \$250,000 or worth more than \$250,000, a public tender must be called, unless any of the provisions of clause 11(2) or 24AB of the *Local Government (Functions and General) Regulations 1996* applies

As per the revised *Purchasing Council Policy* adopted by the Council at its August 2025 Council Meeting, where any purchases are made under Regulation 11(2) or 24AB of the *Local Government (Functions and General) Regulations 1996*, the purchases shall be reported to the Audit, Risk and Improvement Committee on a quarterly basis.

Between 1 January 2026 and 30 June 2026, eight contracts were awarded under regulations 11 (2) or 24AB.

Issues and options considered

The provisions of regulations 11(2) and 24AB are generally used for purchasing goods or services from WALGA, State Government CUAs and making emergency purchases. The use of these provisions allow the City to procure goods and services using value for money criteria without the need for incurring cost associated with the tender process. It also expedites the procurement process resulting in faster service delivery times.

Legislation / Strategic Community Plan / Policy implications

Legislation	In accordance with Part 4 Division 2 Regulation 11(2) of the <i>Local Government (Functions and General) Regulations 1996</i> tenders do not have to publicly invited in certain instances.
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10-Year Strategic Community Plan

Key theme	5. Leadership.
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Outcome	5-1 Capable and effective - you have an informed and capable Council backed by a highly-skilled workforce. 5-4 Responsible and financially sustainable - you are provided with a range of City services which are delivered in a financially responsible manner.
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Policy	<i>Purchasing Council Policy.</i>
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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 report for contracts awarded exceeding \$250,000 under Regulation 11(2) of the <i>Local Government (Functions and General) Regulations 1996</i> .

Other risk information

Not applicable.

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, Risk and Improvement Committee with details of contracts awarded under regulations 11 (2) or 24AB of the *Local Government (Functions and General) Regulations 1996* during the period from 1 January 2026 to 30 June 2026.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES the contracts awarded under Regulations 11(2) or 24AB of the *Local Government (Functions and General) Regulations 1996* during the period 1 January 2026 to 30 June 2026, forming Attachment 1 to this Report.

ATTACHMENTS

1. Contracts Approved 1 January 2026 to 30 June 2026 [8.13.1 - 1 page]

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8.14 CONTRACT EXTENSIONS - 1 JANUARY 2026 TO 30 JUNE 2026 (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, Risk and Improvement Committee to note the details of contracts extended by the Chief Executive Officer between 1 January 2026 to 30 June 2026.

EXECUTIVE SUMMARY

The schedule of contracts extended by the Chief Executive Officer during the period 1 January 2026 to 30 June 2026 is provided in Attachment 1 to this Report.

It is therefore recommended that the Audit, Risk and Improvement Committee NOTES the contracts extended by the Chief Executive Officer during the period 1 January 2026 to 30 June 2026, 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, Risk and Improvement Committee being prepared on a half-yearly basis providing details of those contracts extended.

Six contracts were extended during the period 1 January 2026 to 30 June 2026.

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.

In accordance with Part 4 Division 2 Regulation 11(2)(j) of the *Local Government (Functions and General) Regulations 1996* tenders do not have to publicly invited according to the requirements of this Division if the contract is a renewal or extension of a contract.

10-Year Strategic Community Plan

Key theme 5. Leadership.

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

Policy 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.

Other risk information

Not applicable.

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, Risk and Improvement 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 2026 to 30 June 2026.

VOTING REQUIREMENTS

Simple Majority.

RECOMMENDATION

That the Audit, Risk and Improvement Committee NOTES the contracts extended by the Chief Executive Officer during the period 1 January 2026 to 30 June 2026, forming Attachment 1 to this Report.

ATTACHMENTS

1. Contract Extensions 1 January 2026 To 30 June 2026 [8.14.1 - 1 page]

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8.15 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 of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- (4) (e) *information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations.*

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

8.16 CONFIDENTIAL - ALLEGATIONS OF MISCONDUCT (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Craig Lloyd 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 of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- (4) (b) *information relating to the personal affairs of an individual.*
- (4) (f) *information the making public of which would be likely to impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law.*

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

8.17 CONFIDENTIAL RESTRICTED - REVIEW INTO PROJECT AXIOM (WARD - ALL)

WARD	All
RESPONSIBLE DIRECTOR	Mr Craig Lloyd Chief Executive Officer
FILE NUMBER	111375
AUTHORITY / DISCRETION	Information – includes items provided to Council for information purposes only that do not require a decision of Council (that is for 'noting').

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

- (3) (b) *that prohibits or restricts the making of public information.*
- (4) (a) *legal advice, or other information, over which the local government holds legal professional privilege.*
- (4) (b) *information relating to the personal affairs of an individual.*
- (4) (f) *information the making public of which would be likely to impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law.*

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

9 URGENT BUSINESS

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11 REQUESTS FOR REPORTS FOR FUTURE CONSIDERATION

12 CLOSURE



**DECLARATION OF
FINANCIAL INTEREST / INTEREST THAT MAY AFFECT IMPARTIALITY /
PROXIMITY INTEREST**

To: CHIEF EXECUTIVE OFFICER
CITY OF JOONDALUP

Name / Position		
Meeting Type		
Meeting Date		
Item No. / Subject		
Nature of Interest	Financial Interest * Proximity Interest* Interest that may affect impartiality*	<i>*Delete where not applicable</i>
Extent of Interest		
Signature		
Date		

Section 5.65(1) of the *Local Government Act 1995* states that:

"A member who has an interest in any matter to be discussed at a Council or Committee meeting that will be attended by that member must disclose the nature of the interest:

- (a) in a written notice given to the CEO before the meeting; or*
- (b) at the meeting immediately before the matter is discussed."*

3 AUGUST 2026 - AUDIT, RISK AND IMPROVEMENT COMMITTEE - AGENDA ATTACHMENTS

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PAXON

CITY OF JOONDALUP

Regulation 5 Internal Audit Review Final Report

15 May 2026

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1. INTRODUCTION

1.1 Background & Objective

Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 states:

*“The CEO 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 3 financial years) and
report to the local government the results of those reviews.”*

The objective of this review was to perform a review to meet the requirements of Regulation 5. This included review of processes and key controls within the following areas:

- *Proper collection of all money owing to the local government*
- *Safe custody and security of all money collected or held by the local government*
- *Maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process)*
- *Ensure proper accounting for all income, expenditure, assets, liabilities of the municipal or trust funds*
- *Ensure proper authorisation for the incurring of liabilities and the making of payments*
- *Maintenance of payroll, stock control and costing records*
- *Preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations*

The scope of the review covered the period from 1 January to 31 December 2025.



2. EXECUTIVE SUMMARY

Based upon the work performed during this review the City has appropriate controls and processes in place for financial management, both in terms of their design and sample testing performed these are operating effectively.

Overall, our review identified two medium-rated findings as follows:

- Conflict of interest forms were included for tenders performed by the City but not for the quotations. Paxon noted that no conflict of interest forms were completed for all 8 procurement processes for quotations. We also noted that the City's internal Purchasing of Goods and Services Protocol document has not been updated to reflect the changes made to the Purchasing Council Policy (5.1); and
- The City's previous Regulation 5 audit findings from 2023 were not included within the City's internal findings register (5.2). Paxon was therefore unable to confirm if their remediation were monitored through this process.

Area	Finding	Paxon Risk Rating
Procurement	5.1 Conflict of Interest Requirements for Quotations	Medium
Audit Actions	5.2 Previous Regulation 5 Audit Findings	Medium

Good Practice

Good practice was noted in the following areas, both in terms of design and operation. No findings were identified within these areas based on testing performed:

- Formalised policies and procedures are appropriately designed and up-to-date to describe financial processes and requirements. These include the Purchasing Council Policy, Procedure for Collection of Debts from Sundry Debtors and Corporate Credit Cards Policy;
- Roles and responsibilities for financial processes and tasks are well-defined. The City uses a task calendar for this purpose;
- Processes for proper collection of monies are in place. Reconciliations are performed on a monthly basis as well as analysis of bad debts and aged debts, which are presented to Council regularly;
- The processes for securing monies received are well-defined, with roles and responsibilities defined for collecting and securing cash. The Westpac Banking System is used by the City for banking operations, including payment processing;
- Proper review and approval were in place for key financial processes including collections, income, expenditure, assets, liabilities
- Bank reconciliations are performed every month, with evidence of review documented;
- Investments are appropriately managed. The City maintains an investments register. Investment decisions are governed by the Investment Attraction Framework which formalises the City's guiding principles and processes on investments;
- There is appropriate oversight and independent review of adjusting journals based on testing performed. An up-to-date register of Delegated Authority is maintained, including financial delegations within the City's ERP system for approval processes;
- Testing performed of payments and transactions were aligned with the City's delegation levels. Where possible the City utilises system-based functionalities to perform approvals through e-signatures which enables clear records and audit trails to be retained;
- Payroll processes are appropriate including for timesheets, leave, terminations and adjustments. Our testing confirmed that there are adequate segregation of duties between Finance and HR for payroll processes. Employee changes are identified and reviewed as part of the pay run approval process;



- Payroll, stock and associated records were maintained appropriately, including appropriate segregation of duties evidenced through monthly stock counts performed;
- The City uses Westpac corporate credit cards. All corporate cards held by staff were acquitted and approved in a timely manner based on testing performed;
- Documentation and records are properly maintained to evidence supplier responses and the City's evaluation and approval for quotations, tenders and related payments; and
- The City has appropriately designed processes for the preparation of budgets including internal review and approval by Council annually.



3. METHODOLOGY

Our methodology for this review comprised of the following steps:

- Conducted an initial meeting with management to obtain an understanding of processes and potential issues;
- Developed overview documentation of the processes including key controls by discussion with staff and review of the processes;
- Evaluated the effectiveness of the design of controls to cover the identified risk and tested the operation of the key controls;
- Followed up and confirmed action taken on any previous business issues identified and recommendations made;
- Researched the issues, weaknesses and potential improvements noted from our discussions and review of the existing processes and identified key controls;
- Developed appropriate recommendations for improvement for discussion with management;
- Drafted a report of findings and recommendations and obtained formal responses from management; and
- Finalised the report and issued it to Management for distribution to the Audit and Risk Committee.

Each finding detailed in section 5 is rated based on the following Risk Rating Matrix in accordance with the City's Risk Management Framework:

Rating	City of Joondalup Required Action
Extreme	MONITORING REQUIRED by Executive Leadership Team to ensure highest control effectiveness possible is being applied and reasonable efforts to investigate treatment plans are undertaken.
High	Audit, Risk and Executive Services to provide quarterly Risk Report to Executive Leadership Team for review. Review to occur six monthly unless otherwise directed, or when change occurs.
Medium	MONITOR WITH DAY TO DAY OPERATIONS by Risk Owners; adequate and/or partially effective controls acceptable; consider if all controls are required.
Low	Audit, Risk and Executive Services to provide quarterly Risk Report to Executive Leadership Team for review. Review to occur six monthly unless otherwise directed, or when change occurs.



4. INHERENT LIMITATIONS

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our review was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The review conclusion and any opinion expressed in this report have been formed on the above basis.

5. DETAILED FINDINGS

5.1 Audit Finding – Conflict of Interest Requirements for Quotations

The City has a Purchasing of Goods and Services Protocol (June 2020) that states the requirement for all employees to document if there is or not an actual or perceived conflict of interest or receipt of gifts when dealing with current or potential suppliers in accordance with the City's Code of Conduct.

Of the 10 procurement processes tested, Paxon identified that conflict of interest forms were included for the two tenders performed by the City but not for the 8 quotations.

While a 'Recommendation Form' (Q002) was used for quotations completed to provide a summary assessment of the procurement process undertaken, there was no reference to whether any conflicts of interest were present for officers involved in the procurement process. The Form requires officers to comply with the City's Procurement Protocols and Procedures, however specific reference to conflict of interest requirements is missing.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implications

Lack of documentation to confirm and manage conflicts of interest effectively.

Recommendation

- 5.1.1 The requirements for formally documenting conflict of interest considerations should be included within policy and protocol, and a specific reference within the City's Recommendation Form Q002 for conflict of interest confirmation to be declared by the preparer for each quotation process should be considered.
- 5.1.2 Review the City's Purchasing of Goods and Services Protocol to align with the requirements of the Purchasing Council Policy which was recently updated in August 2025.

Management Comments

- 5.1.1 Agreed. Quotation recommendation forms will be revised into a single multi-purpose approval form that will incorporate a conflict of interest disclosure.
- 5.1.2 The City will review the Purchasing of Goods and Services Protocol to ensure it aligns with the recently updated Purchasing Council Policy.

Action Owner

- 5.1.1 Manager Financial Services
- 5.1.2 Manager Financial Services

Target Completion Date

- 5.1.1 30 September 2026
- 5.1.2 30 June 2027



5.2 Audit Finding – Previous Regulation 5 Audit Findings

The City performed its previous Regulation 5 Financial Management review in May 2023. The review which was delivered by an external provider was reported with a total of 10 areas with findings and a total of 10 audit recommendations for management action.

Our current review noted that the 10 recommendations and agreed management actions from the previous Regulation 5 review were not transferred to the City's internal findings register to track audit recommendations for completion and to support appropriate reporting to the Audit and Risk Committee. Paxon was unable to confirm if these actions were tracked within the internal findings register to ensure they were appropriately remediated. However, our work during this review has not identified that they remain open.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**.

Possible Implications

Previous audit recommendations and actions are not followed up and completed within agreed timeframes.

Recommendation

- 5.2 Actions from previously completed audits should be included within the City's internal Findings Register in a timely manner for remediation to be appropriately monitored and reported on.

Management Comment

Agreed.

Action Owner

Manager Audit and Risk Services

Target Completion Date

Completed (not audited)

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Private & Confidential

Report

Venue Hire Fees & Charges

On behalf of

City of Joondalup

10 June 2026

Prepared by: Nick Goosen | Director



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Executive Summary

Background

The City of Joondalup (**"the City"**) commenced a review of the Facility Hire Subsidy Policy (**"FHSP"**) in 2019. Feedback from an externally facilitated workshop with Elected Members who identified several principles for a revised policy, including maximising actual utilisation of facilities, simplifying policy interpretation and administration, recognising the financial capacity of different hirers, ensuring all users contributed to operational costs, and objectively assessing the social value of community groups.

Following these discussions, the City developed a Venue Hire Fees and Charges Policy (**"VHFCP"**). The proposed policy was presented to the Policy Committee on 1 August 2022 and subsequently adopted unanimously by Council on 16 August 2022. The VHFCP introduced a simplified framework for venue hire by reducing user classifications to three categories – Category A, Category B and Category C – and applying an hourly hire rate based on a cost-contribution model.

Under the VHFCP:

- **Category A** users generally comprise commercial or private hirers and are charged at 500% of the average hourly operating cost of the venue.
- **Category B** users include non-commercial community groups and government departments with an annual revenue of between \$3 and \$10 million that operate on a cost-recovery basis, which are required to pay the full hourly operating cost of the venue.
- **Category C** users include community groups that deliver broader social and community benefits, such as not-for-profit organisations and community associations, and are provided with a subsidised hire rate recognising their contribution to community wellbeing.

The revised structure replaced the previous system of multiple subsidy categories and removed historical allocations of fully subsidised venue use, instead applying a standardised charging approach across all user groups. A financial hardship provision was incorporated into the policy to provide a waiver of hire-fees to groups that are willing but unable to meet their payment obligations due to unforeseen circumstances.

The policy sought to improve equity between users by assuming that non-commercial groups provide comparable levels of social value to the community, while ensuring all hirers contribute to operational costs. It also aimed to encourage groups to book facilities based on actual usage rather than reserving excess capacity, thereby improving facility availability and reducing demand for new infrastructure. Modelling undertaken by the City indicated that 185 groups could be negatively impacted under the new framework while 139 groups could benefit.

Recognising the potential impact on community organisations, Council resolved to delay implementation of the VHFCP until 1 January 2024 and undertake a detailed community engagement program. This provided community groups with approximately 16 to 26 months to prepare for the policy changes.

As part of this process, City Officers offered meetings with all groups expected to be negatively affected and conducted over 100 face-to-face meetings with club representatives.

The engagement process aimed to explain the objectives of the policy, respond to queries raised by hirers and assist groups to plan for the revised cost structure, including advising of available financial hardship provisions.

Executive Summary (Cont.)

Background (Cont.)

As part of the engagement process, the City also worked with 16 summer hirers to review their bookings as if the policy were already in place. This exercise resulted in an average 15% reduction in bookings, suggesting that some facilities had previously been booked beyond actual usage requirements and indicating that the introduction of a modest user-pays model could increase venue availability for other community groups.

The policy was considered again by Council at its meeting on 23 May 2023, following the Annual General Meeting of Electors held on 7 March 2023. During public statement time, several community representatives spoke in support of Motion 16, which requested Council revoke its August 2022 decision to adopt the VHFCP and undertake a comprehensive community engagement process prior to developing a revised facility hire policy. Concerns raised included the potential impact of increased venue hire fees on the viability of community clubs, access to sporting and recreational activities for families, and the sustainability of volunteer-run organisations such as senior citizens' clubs.

Following debate, Council reaffirmed its decision to adopt the VHFCP, but approved an amended motion increasing the Category C subsidy from 50% to 75% of the average hourly operating cost of facilities for the period 1 January 2024 to 30 June 2025, after which the subsidy would revert to 50% from 1 July 2025. At its meeting in March 2025, Council agreed to maintain the subsidy for Category C hirers at 75% in an ongoing capacity.

Council also requested a report identifying community groups eligible for financial hardship exemptions. The amended motion was carried 7 votes to 5.

Council noted that the amendment departed from the Officer recommendation to provide negatively impacted groups with additional support and time to adapt to the policy changes and to ensure that the phased implementation of the policy would not place an undue burden on community hirers.

At a Council meeting held on 25 March 2025, during discussions relating to the Venue Hire Fees and Charges Council Policy Review, concerns were raised regarding the methodology used to determine the average hourly operating costs used in calculating venue hire charges. It was suggested that these calculations be subject to an independent audit process.

Subsequently at the meeting of the Audit and Risk Committee in May 2025, it was requested that the Chief Executive Officer prepare a report for the Audit and Risk Committee on listing an annual internal audit of the calculations and supporting details relating to the average hourly operating costs utilised in the adopted charges under the Venue Hire Fees and Charges Council Policy.

As a result, the City engaged Moore Australia (WA) Pty Ltd ("**Moore Australia**") to conduct an independent audit of the calculations and supporting information used to determine the average hourly operating costs applied in the adopted venue hire charges under the Venue Hire Fees and Charges Council Policy.

Executive Summary (Cont.)

Summary of Findings

1. Application of Cost Contribution Methodology

No issues were identified in relation to the overall design and application of the methodology.

2. Assessment of the Cost Contribution Methodology

No issues were identified regarding the appropriateness of the data, assumptions and costing models in design.

3. Assessment of Data Completeness, Accuracy and Reliability

3.1 Lack of documented methodology

The current methodology has not been formally documented – **Low Risk Finding**

3.2 Inconsistency in number of venues between worksheets

Potential inconsistency between supporting information and the figures used in calculations – **Low Risk Finding**

3.3 Facilities – Models – Difference in Total Costs Calculation vs Model 3 Calculations

Differences in formulas used to calculate the total costs between the *Total Costs Calculation* and *Model 3 calculations* within the Facilities – Models workbook – **Low Risk Finding**

Objective & Scope

The objective of this engagement was to assess the methodology, data, and assumptions used in determining the cost contribution model that underpins the City's venue hire fees and charges.

The scope of the engagement included, but is not limited to, the following activities:

1. Assessing the application of the cost contribution methodology to determine its alignment with sound financial management principles, the City's policies, and accepted cost recovery frameworks.
2. Reviewing data, assumptions, and models used to calculate the average hourly operating costs across all venue categories to confirm the inclusion of relevant cost components and evaluate the integrity and traceability of cost allocations.
3. Determining whether the information used was complete, accurate, and reliable, identifying any material errors or weaknesses in the process, and provide recommendations for improvement where applicable.

Scope Limitations

This engagement was conducted as an independent assessment based on the information made available to us. The following limitations apply:

- The scope of the engagement was confined to the matters described in the Objective and Scope section above.
- The engagement was conducted based on the documentation, information and explanations provided by the City, together with publicly available information and specific enquiries undertaken in performing our engagement.
- We have not independently verified the accuracy, completeness or authenticity of the information and documentation provided by the City.
- Certain information included in this report is based on verbal explanations provided by City representatives, the accuracy and completeness of which have not been independently verified.
- If additional information becomes available subsequent to the date of this report that may impact the observations or findings, we reserve the right to amend or qualify our conclusions accordingly.
- This review was conducted independently. The contents of this report are confidential and are provided without prejudice.
- This report has been prepared solely for the purpose of reporting our observations and findings to the City in relation to the venue hire fees and charges cost contribution model. It is not intended for any other purpose, and no part of this report may be quoted, referred to or disclosed to any third party without prior written consent.
- The audit review was conducted using data relating to the 2020/21 financial year (FY2020/21) to assess the cost contribution methodology underpinning the VHFPC, as adopted unanimously by Council on 16 August 2022.

Methodology & Approach

Document Review

We obtained, reviewed and analysed the following documents as provided by the City as well as publicly available information:

- Venue Hire Fees and Charges Council Policy
- Community Venues – Fees Charges (*Applicable from 1 July 2025 – 30 June 2026*)
- Council Meeting Minutes – 16 August 2022 – more specifically CJ139-08/22
- Council Meeting Minutes – 23 May 2023 – more specifically CJ067-05/23
- Fees and Charges – Master Check (Excel Workbook)
- Asset Data Sets – Building Depreciation, Expenditure, Insurance, Reactive and Scheduled Maintenance, and DFES Emergency Services Levy
- Utilities Data Sets – 2020/21 General Ledger Extract; Bill Samples for Electricity, Gas, Water Consumption, and Water Service Charges
- Yardstick Parks Benchmark Report 2019

Interviews

We met with the following individuals:

- Ms Emily Carroll ("**Ms Carroll**") – Coordinator Recreation Services
- Ms Catherine Godoy ("**Ms Godoy**") – Finance Analyst – Asset Management
- Ms Aalia Merchant ("**Ms Merchant**") – Team Leader Sport & Recreation
- Mr Mike Smith ("**Mr Smith**") – Manager Leisure & Cultural Services

Acknowledgement

We wish to thank the City staff who assisted in providing the documentation and information requested and for their cooperation during discussions, which assisted in facilitating transparency throughout the engagement.

Observations

1. Application of Cost Contribution Methodology

The City implemented the VHFCP after its adoption by Council to establish a more financially sustainable and equitable framework for the use of City-managed facilities. The policy replaced the previous subsidy-based model with a structured cost contribution approach, whereby users contribute to operating costs based on their category and capacity to pay. The framework incorporates principles of cost recovery, equity, transparency and efficient utilisation of assets, and includes transitional arrangements to support community groups.

We assessed the City's application of the cost contribution methodology used to determine venue hire fees and charges under the VHFCP against sound financial management principles. These principles require that costs are identified, measured and allocated in a transparent, consistent and supportable manner, based on reliable financial information and appropriate methodologies.

Our review identified that:

- the methodology appropriately reflects the costs associated with operating City-managed venues;
- key assumptions underpinning the model are reasonable and supported by available financial data;
- the methodology is applied consistently across venue categories; and
- the resulting fees support a fair and equitable approach to determining venue hire charges in accordance with the VHFCP and accepted cost recovery frameworks.

No issues were identified regarding the appropriateness of the data, assumptions and costing models in design. Notwithstanding this, refer to Section 3 regarding limitations in documentation, data consistency and verification of historical calculations.

2. Assessment of the Cost Contribution Methodology

The VHFCP provides guidance on determining the fees and charges applicable to the hire of City-managed venues. The policy applies to all groups and individuals hiring City-managed venues, excluding venues contained within the City of Joondalup Leisure Centres.

Venue hire-fees and charges are determined annually based on a cost contribution model and are published within the City's Schedule of Fees and Charges. Charges are applied at three different levels based on the classification of the hirer:

- **Category A rate** – 500% of the average hourly operating cost
- **Category B rate** – 100% of the average hourly operating cost
- **Category C rate** – 25% of the average hourly operating cost

The VHFCP adopts a cost contribution methodology whereby venue hire fees are based on the average hourly operating cost of each facility. This approach is intended to standardise pricing, replace historical subsidy arrangements, and align fees with the cost-of-service delivery. Where certain conditions are met, the City may waive or reduce applicable fees and charges.

Observations (Cont.)

2. Assessment of the Cost Contribution Methodology (Cont.)

Based on discussions with relevant City personnel, the methodology involves calculating total operating costs for each venue and allocating these across available or utilised booking hours to derive an hourly rate. In developing this methodology, the City considered a range of cost components, assumptions and costing models across different asset categories, based on 2020/21 financial data, as set out below.

2.1 City owned Buildings

The City owns and manages thirty-two (32) buildings that are used as venue hire facilities. The overall operating cost for each facility was calculated by combining all relevant expenses associated with that facility – electricity, gas, water, water rates, reactive and scheduled maintenance, cleaning costs, depreciation, Emergency Services Levies, insurance and waste costs.

It should however be noted that some buildings contain multiple rooms that are available for hire as a separate facility and making up the 61 hireable spaces or 'venues' referred to in this report.

2.2 Car Parks

Car parks fall into three categories: arterial, city centre, and other. The majority are classified as other, while beach parking areas are included within the arterial category.

Car parks classified as city centre locations were excluded from the cost calculations as they are subject to additional charges associated with paid parking provisions that do not apply to most venue hire facilities.

Street parking bays located adjacent to local recreational parks within the city centre are typically situated in higher-density residential areas and/or commercial precincts and may therefore be used by park users as well as surrounding residents and visitors. Accordingly, these parking bays were not included in the car park calculations.

The car park cost calculations comprise total employee expenses (including standard labour charges, overhead charges, and fleet and plant utilisation charges), total materials and contractors (including external material purchases, contractors and services), and electricity costs where applicable.

2.3 Floodlights

The use of floodlighting for sports training and competition is guided by Australian Standard AS 2560.2:2021 – Sports Lighting. This standard provides guidance on recommended lighting levels (measured in lux), as well as requirements relating to uniformity, glare control and other lighting parameters, depending on the sport and level of play.

Typical lighting levels referenced under the standard include:

- Training and recreational use (large ball sports) – approximately 50 lux
- Match play (large ball sports) – approximately 100 lux
- Training use (small ball sports) – approximately 250 lux
- Professional or high-level competition – approximately 500 lux

Where floodlighting at a park does not meet the applicable Australian Standards for training or match play, users are not charged for floodlighting.

Observations (Cont.)

2. Assessment of the Cost Contribution Methodology (Cont.)

The City currently operates thirty-four (34) floodlit fields across its parks and reserves.

In determining floodlighting charges, the City considered the above lighting categories together with the operational cost per hour of running the floodlights. Based on this analysis, the City calculated an average operating cost across sports and lighting categories and used this to determine a standard hourly rate linked to the relevant lux level.

2.4 Storage

In calculating the average hourly operating costs, the City also considered the use of available storage space at each venue. The cost of storage was estimated by calculating an average annual cost per square metre based on the construction cost of the storage space and the estimated useful life of the facility.

The calculation applied was as follows:

- The average construction cost of storage space per square meter (\$1,800 p/m²) was divided by the average useful life of the facility (100 years) amounting to the average annual cost of storage per square meter ($\$18 \text{ p/m}^2$) – $\$1,800 \text{ p/m}^2 \div 100 \text{ years} = \$18 \text{ p/m}^2 \text{ per year}$

The annual cost of \$18 p/m² per year was then incorporated into the overall operating cost calculations.

2.5 Tennis Courts

The City has three (3) parks containing a total of thirty-four (34) tennis courts.

In determining the cost per court, the City considered the average annual ongoing costs associated with maintenance, resurfacing and floodlighting (not included in the floodlight calculations under Section 2.3). The analysis also considered court usage before 6:00 pm and after 6:00 pm.

These costs were assessed over a five (5) year period to calculate the average indicative cost per court per available hour.

It should be noted that there are still sixteen free-use tennis courts across eight locations within the City. The costs associated with maintaining these courts were not included in the calculations for the paid-use courts.

2.6 Employee & Office Costs

The City further considered staff costs relating to Recreation Services – Community Facilities and Recreation Services – Club Development and Events. However, only 50% of the costs of the Recreation Services – Club Development and Events have been attributed to booking costs as approximately only half-staff time and resources is spent on bookings.

The City also included office-related costs associated with the Recreation Services team in its calculations. These costs included items such as printing, stationery, telephone expenses, signage, office furniture and equipment, and computer licences.

Observations (Cont.)

2. Assessment of the Cost Contribution Methodology (Cont.)

2.7 Facilities Models

Based on the abovementioned information, the City assessed various cost allocation models to determine an appropriate methodology for calculating facility-related costs.

The City considered the following models in relation to sixty-one (61) venues, classified according to venue capacity:

- **Model 1** – Cost per hour based on the facility's total available bookable hours
- **Model 2** – Cost per hour based on the facility's actual booked hours
- **Model 3** – Cost per hour based on the facility's available bookable hours, including associated car park usage

After engagement with Elected Members who considered the factors and cost implications associated with each model, the City adopted Model 3, as it was assessed to provide the most appropriate and cost-effective approach for allocating facility costs.

The calculations relating to Model 3 being the cost per hour based on the facility's available bookable hours, including associated car park usage.

2.8 Parks Models

The City owns, manages and maintains three hundred and six (306) parks, comprising sixty-two (62) active parks and two hundred and forty-four (244) passive parks.

Active parks are designed for structured or physical recreation and usually include built facilities such as sports fields. Passive parks are intended for low-intensity or informal recreation and generally contain minimal built infrastructure, consisting primarily of open park spaces.

Of the active parks, twenty-seven (27) include public amenities such as toilets and/or changerooms. As with other City-owned buildings, the overall operating cost for each facility was calculated by combining all relevant expenses associated with these parks, including electricity, gas, water, water rates, reactive and scheduled maintenance, cleaning costs, depreciation, Emergency Services Levies, and insurance.

Costs were also calculated on a per hectare basis, which hectares were previously determined in a "Yardstick City of Joondalup Park Benchmark Report 2019".

The City considered the following models in relation to its parks:

- **Model 1** – Based on available hours – Passive parks are free of charge
- **Model 2** – Based on actual utilisation – Passive parks are free of charge
- **Model 3** – Based on available hours including toilets and / or changerooms – Charges applied to passive parks
- **Model 4** – Based on actual utilisation – Charges applied to passive parks

After engagement with Elected Members who considered the factors and cost implications associated with each model, the City adopted Model 3, as it was assessed to provide the most appropriate and cost-effective approach for allocating costs relating to City parks.

Observations (Cont.)

2. Assessment of the Cost Contribution Methodology (Cont.)

2.9 Costs Summary

Considering the background to the VHFCP, the above calculations, costs, methodologies, models and other relevant elements, the City calculated the average hourly operating costs and the resulting hourly rates.

We reviewed the abovementioned data, assumptions and costing models used by the City to calculate average hourly operating costs across venue categories.

Our review identified that:

- relevant operating cost components have been appropriately identified and incorporated into the cost calculations across asset categories;
- key assumptions underpinning the methodology are reasonable and supported by available financial data;
- the City has considered multiple costing models and adopted appropriate approaches based on asset type and usage; and
- cost allocations are generally traceable to underlying financial records and supporting calculations, with methodologies applied consistently across venue categories.

Supporting detail of the abovementioned information is provided in **Annexure A**.

No issues were identified in relation to the appropriateness of the data, assumptions and costing models in design. However, as outlined in Section 3, limitations in supporting documentation, data consistency and verification of historical calculations may reduce assurance over completeness, accuracy and reliability in practice.

Observations (Cont.)

3. Assessment of Data Completeness, Accuracy and Reliability

The calculation of average hourly operating costs, which underpins the VHFCP pricing structure, is dependent on the availability and integrity of financial and operational data. This includes cost inputs, allocation methodologies and supporting records used in determining the Schedule of Fees and Charges.

We reviewed the data and calculation methodologies utilised by the City to determine average hourly operating costs and resulting venue hire fees. Our review identified minor discrepancies and control weaknesses that may affect the completeness, accuracy and reliability of the data.

3.1 Lack of documented methodology

Although the City derived the current fees under the VHFCP in accordance with the methodology outlined in this report, this methodology is not formally documented.

This reduces transparency and increases the risk that the methodology may not be applied consistently or be fully auditable. To support business continuity and enhance transparency and auditability, we recommend the following:

Finding 3.1 – Lack of documented methodology and supporting working papers			Low
Recommendations	Agreed Action	Action Owner	Target Date
1. Develop, approve and implement a formal procedure of the cost contribution methodology, including key assumptions and calculation approaches.	Formal documentation of the process followed to determine the fees and charges will be undertaken in line with City's Knowledge Management Framework 2026 (once finalised).	Manager Leisure and Cultural Services	October 2026
2. Ensure that working papers are retained in accordance with record management practices to ensure consistency and transparency.	Working documents to be retained in line with the City's Recordkeeping Plan 2020, in addition to relevant legislation including the State Records Act 2000 and Local Government Act 1995.	Manager Leisure and Cultural Services	October 2026

Management comments:

The City agrees with the above comment. While the documentation and processes to determine the fees and charges for venue hire exist, they are currently not formally documented in line with the City's usual processes. Target dates in the table above have been set to ensure the actions are completed prior to the City's budget processes commencing.

Observations (Cont.)

3. Assessment of Data Completeness, Accuracy and Reliability (Cont.)

3.2 Inconsistency in number of venues between worksheets

We identified discrepancies in the number of venues recorded between summary-level data and supporting facility records.

Facility based on Venue Capacity	No. of Venues Summary	No. of Venues Facilities – Models
Small – 0 to 99	29	31
Medium – 100 to 199	21	22
Large – 200+	7	8
Total	57	61

We understand that the venue count on the *Venue Summary* page was not linked to any calculations and was included for general internal information only. The City acknowledged that this was likely not updated from the initial version of the spreadsheet, as it was not required for calculation purposes.

Although not considered for the final calculations, this suggests a potential inconsistency between supporting information and the figures used in calculations, which may reduce transparency and confidence in the model outputs.

Finding 3.2 – Inconsistency in number of venues between worksheets			Low
Recommendations	Agreed Action	Action Owner	Target Date
3. Perform a reconciliation of key data (including venue counts) across relevant worksheets to ensure consistency with calculation inputs.	Review calculation worksheets to ensure correct inputs and outputs are presented consistently.	Manager Leisure and Cultural Services	May 2026

Management comments:

The City agrees with the above comment. As a result of this audit process, the relevant worksheets have already been reviewed and amendments to the above discrepancies made.

Observations (Cont.)

3. Assessment of Data Completeness, Accuracy and Reliability (Cont.)

3.3 Facilities – Models – Difference in Total Costs Calculation vs Model 3 Calculations

We identified differences in formulas used to calculate the total costs between the *Total Costs Calculation* and *Model 3 calculations* within the Facilities – Models workbook.

The City acknowledged the error and stated that it would have had very little impact on the overall costs of the venue hire fees, resulting in the City earning less income (approximately \$650 per annum), however, the City has now amended the calculations for the purposes of future fees and charges.

Facility based on Venue Capacity	No. of Venues	Total Costs Facility + Employee Costs + Office Costs	Total Costs Calculation	Model 3 Total Costs	Model 3 Calculations
Small – 0 to 99	31	\$881,057	$F7=F10*(O12/100)$	\$934,680	$E12=F7+(E15*(O12/100))$
Medium – 100 to 199	22	\$1,211,453	$F8=F10*(O13/100)$	\$1,265,077	$E13=F8+(E15*(O12/100))$
Large – 200+	8	\$660,793	$F9=F10*(O14/100)$	\$714,416	$E14=F9+(E15*(O12/100))$

Finding 3.3 – Inconsistent cost calculations within the model			Low
Recommendations	Agreed Action	Action Owner	Target Date
4. Regular review calculation formulas to ensure accuracy.	Reviews to occur as required prior to fees and charges being recalculated in line with budget processes and timelines.	Manager Leisure and Cultural Services	October 2026

While the overall methodology is generally consistent with sound financial management principles in design, some minor inconsistencies. Addressing these issues will improve transparency, consistency and auditability of the cost contribution methodology.

Strengthening documentation and knowledge management practices will be critical to supporting business continuity and reducing reliance on institutional knowledge.

Management comments:

The City agrees with the above comment. As a result of this audit process, the relevant worksheets have already been reviewed and updated. Additional reviews will occur as required prior to fees and charges being recalculated in line with budget processes.

Other

Disclaimers

Moore Australia (WA) Pty Ltd as agent, an independent member of Moore Global Network Limited, and a Perth based partnership of trusts carries on business separately and independently from other Moore Global Network Limited member firms worldwide.

Services provided under this engagement are provided by Moore Australia (WA) Pty Ltd as agent and not by any other independent Moore Global Network Limited member firms worldwide. No other independent Moore Global Network Limited member has any liability for services provided.

Basis of Use

This report has been prepared in accordance with the objectives and approach agreed in the engagement document and subject to the following limitations:

- Other than use by you for the purpose, our report cannot be issued, accessed, or relied upon by any third party without our prior written approval. Furthermore, neither the report nor extracts from it will be included in any document to be circulated to other third parties without our prior written approval of the use, form, and context in which it is proposed to be released. We reserve the right to refuse to grant approval to issue the reporting to any other party.
- The matters raised in this report are only those which came to our attention while performing our procedures and are not necessarily a comprehensive statement of all the findings that might be made.
- We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to statements and representations made by, and the information and documentation provided by, the Client. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted within the report. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with the Client.

Conflicts of Interest

- The firm is not aware of any existing or potential relationship, transaction or holding that would compromise its objectivity in the conduct of the services rendered.

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- Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961, an independent member of Moore Global Network Limited – members in principal cities throughout the world.
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ANNEXURE A

Annexure A

A1. Cost Contribution Methodology – Supporting Detail

Overview of Costing Approach

The City calculated the average hourly operating costs by allocating total operating costs across available hours for each asset category. The methodology incorporates multiple cost components, assumptions and costing models, depending on the nature and use of each asset as set out in the report. The City adopted Model 3, as it was assessed to provide the most appropriate and cost-effective approach for allocating facility costs.

2.1 City owned Buildings

The City owns and manages 32 buildings used as venue hire facilities.

Operating costs included:

- electricity, gas, water and water rates
- reactive and scheduled maintenance
- cleaning costs
- depreciation
- Emergency Services Levies
- insurance and waste costs

Costs are calculated at a facility level. Some buildings contain multiple rooms available for hire as separate facilities making up the 61 hireable spaces or 'venues' referred to in this report.

2.2 Car Parks

Car parks are categorised as arterial, city centre and other.

- City centre car parks are excluded due to paid parking arrangements
- Certain street parking bays in high-density or commercial areas are excluded due to mixed-use

Costs included:

- employee costs (labour, overheads, fleet and plant)
- materials and contractor costs
- electricity (where applicable)

2.3 Floodlights

Floodlighting is assessed in accordance with Australian Standard AS 2560.2:2021 - Sports Lighting, which defines lighting requirements (lux levels) for different levels of play.

Typical lighting levels include:

- Training and recreational use (large ball sports) – approximately 50 lux
- Match play (large ball sports) – approximately 100 lux
- Training use (small ball sports) – approximately 250 lux
- Professional or high-level competition – approximately 500 lux

Annexure A (Cont.)

The City operates 34 floodlit fields. Costs are calculated based on:

- operational cost per hour
- lighting category
- average cost across sports

Lux Level	Cost Average (All Sports)	Fields
50 lux (Large Ball Training – AFL/Rugby/Soccer)	\$4.69	31
100 lux (Large Ball Training – AFL/Rugby/Soccer)	\$9.39	31
200 lux (Percy Doyle Pitch 1 Only)	\$10.99	1
250 lux (Small Ball Training – Hockey/Lacrosse)	\$13.59	2
300 lux (Cricket Nets)	\$1.54	1
350 lux (Percy Doyle Pitch 1 – NPL Only)	\$15.53	1
500 lux (Cricket Nets)	\$2.20	2

2.4 Storage

Storage costs are calculated based on:

- Construction costs per square meter
- Estimated useful life

The calculation methodology applied was as follows:

- Average construction cost of storage space per square meter divided by the average useful life of the facility (years) equalling the Average annual cost of storage per square meter
- $\$1,800 \text{ p/m}^2 \div 100 \text{ years} = \$18 \text{ p/m}^2 \text{ per year}$

This annual cost is incorporated into the overall operating cost calculations.

2.5 Tennis Courts

The City owns and manages thirty-four (34) tennis courts.

Costs considered:

- ongoing maintenance
- resurfacing
- lighting (post-6pm usage)

A five-year averaging approach is used to determine cost per available hour.

Ongoing Maintenance & Resurfacing	Costs
Average ongoing maintenance cost per court, per year	\$216
Average court resurfacing cost per court, per year	\$1,720
Average cost per court per year	\$1,936
Total hours court available per year	5292.5
Average cost per court per available hour (pre 6pm)	\$0.37
Plus - Average lighting cost per court per hour	\$1.17
Average cost per court per available hour (post 6pm)	\$1.53

Annexure A (Cont.)

2.6 Employee & Office Costs

Included costs:

- Recreation Services – Community Facilities
- Recreation Services – Club Development and Events (50% allocation applied based on estimated time spent on bookings)
- office-related costs (printing, stationery, IT, signage, furniture, licences).

Employee & Office Costs	Costs
Total Employee Costs	\$488,813
Total Office Costs	\$28,331
Total Costs	\$517,143

2.7 Facilities Models

The City assessed three costing models across 61 venues:

- **Model 1** – Based on total available bookable hours
- **Model 2** – Based on actual booked hours
- **Model 3** – Based on available bookable hours, including associated car park usage

After engagement with Elected Members who considered the factors and cost implications associated with each model, the City adopted Model 3 as it was assessed to provide the most appropriate and cost-effective allocation of facility costs.

Facility based on Venue Capacity	No. of Venues	Total Costs Facility + Employee Costs + Office Costs	Annual Available Hours	Model 3 Cost per Hour
Small – 0 to 99	31	\$881,057	181,040	\$5.16
Medium – 100 to 199	22	\$1,211,453	128,480	\$9.85
Large – 200+	8	\$660,793	46,720	\$15.29
Totals	61	\$2,753,303		

2.8 Parks Models

The City owns, manages and maintains three hundred and six (306) parks, comprising sixty-two (62) active parks and two hundred and forty-four (244) passive parks.

The City considered the following models in relation to its parks:

- **Model 1** – Based on available hours – Passive parks are free of charge
- **Model 2** – Based on actual utilisation – Passive parks are free of charge
- **Model 3** – Based on available bookable hours including toilets and / or changerooms – Charges applied to passive parks
- **Model 4** – Based on actual utilisation – Charges applied to passive parks

Annexure A (Cont.)

After engagement with Elected Members who considered the factors and cost implications associated with each model, the City adopted Model 3, as it was assessed to provide the most appropriate and cost-effective approach for allocating costs relating to City parks.

Fees & Charges Applicable to Parks	Model 3 Charges applied based on available hours
Active Park	\$12.06
Passive Park	\$5.62

2.9 Costs Summary

Considering the background to the Venue Hire Fees and Charges Policy, the above calculations, costs, methodologies, models and other relevant elements, the City calculated the average hourly operating costs and the resulting hourly rates as set out below.

Facilities – Model 3			
Venue Size & Capacity	Category A (500%)	Category B (100%)	Category C (25%)
Small – 0 to 99	\$25.81	\$5.16	\$1.29
Medium – 100 to 199	\$49.23	\$9.85	\$2.46
Large – 200+	\$76.46	\$15.29	\$3.82
Parks – Model 3			
Parks	Category A (500%)	Category B (100%)	Category C (25%)
Active Parks	\$60.29	\$12.06	\$3.01
Passive Parks	\$28.09	\$5.62	\$1.40
Floodlighting (Eligible Parks)			
Lux Requirement	Category A (500%)	Category B (100%)	Category C (25%)
50 lux (Large Ball Training - AFL/Rugby/Soccer)	\$23.47	\$4.69	\$1.17
100 lux (Large Ball Training – AFL/Rugby/Soccer)	\$46.95	\$9.39	\$2.35
200 lux (Percy Doyle Pitch 1 Only)	\$54.94	\$10.99	\$2.75
250 lux (Small Ball Training – Hockey/Lacrosse)	\$67.93	\$13.59	\$3.40
300 lux (Cricket Nets)	\$7.69	\$1.54	\$0.38
350 lux (Percy Doyle Pitch 1 – NPL Only)	\$77.63	\$15.53	\$3.88
500 lux (Cricket Nets)	\$10.99	\$2.20	\$0.55
Storage			
Space	Category A (500%)	Category B (100%)	Category C (25%)
Per square meter per annum	\$90.00	\$18.00	\$4.50
Tennis Courts			
	Category A (500%)	Category B (100%)	Category C (25%)
Per Court – Before 6pm	\$1.83	\$0.37	\$0.09
Per Court – After 6pm (Incl. floodlighting)	\$7.66	\$1.53	\$0.38

ANNEXURE B

Annexure B

Key to Significance of Risk Rating

Rating	Definition	Guidance	Action Required
High	The issue represents a control weakness, which could cause or is causing major disruption of the process or a major adverse effect on the ability of the process to achieve its objectives.	Material errors and departures from the organisation's policies and procedures; Financial management / accountability / probity concerns; Non-compliance with governing legislation and regulations may result in fines or other penalties; and Collective impact of many moderate or low issues.	Requires significant senior management intervention and may require significant mobilisation of resources, including external assistance; and A detailed plan of action to be approved by Management with a resolution within 30 days.
Medium	The issue represents a control weakness, which could cause or is causing a moderate adverse effect on the ability of the process to meet its objectives.	Events, operational, business, and financial risks could expose the organisation to losses that could be marginally material to the organisation; and Departures from best practice management procedures, and processes.	Requires substantial management intervention and may require possible external assistance; and Timeframe for action is subject to competing priorities and cost-benefit analysis but should not exceed 3 months.
Low	The issue represents a minor control weakness, with a minimal but reportable impact on the ability to achieve process objectives.	Events, operational and business risks could expose the organisation to losses that are not material due to the low probability of occurrence of the event and insignificant impact on the operating capacity, reputation, and regulatory compliance; and Departures from management procedures, and processes, however, appropriate monitoring and governance generally mitigate these risks.	Requires management attention and possible use of external resources; and Minor treatment is desirable. Action should be completed within 6 months.



Report 11: 2025-26 | 18 March 2026

PERFORMANCE AUDIT

Local Government Management of Gifts and Benefits



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

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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.

Image credit: shutterstock.com/LightField Studios

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Local Government Management of Gifts and Benefits

Report 11: 2025-26
18 March 2026

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

LOCAL GOVERNMENT MANAGEMENT OF GIFTS AND BENEFITS

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

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

This audit assessed if six local government entities are effectively managing gifts and benefits registers. It also assessed if the Department of Local Government, Industry Regulation and Safety is providing effective guidance to the sector.

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

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

Caroline Spencer
Auditor General
18 March 2026

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Auditor General's overview



Ratepayers and the public have a right to expect that when local government entities make decisions, they are made based on merit and are free from undue influence. This requires entities to have effective policies and practices over gifts and benefits to ensure that there is transparency and that any resulting conflict of interest is appropriately managed. This is a particularly challenging area for council members, whose responsibilities to represent, advocate and build relationships within the community often expose them to offers of gifts and benefits. This audit identified that the range and number of gifts indicates that staff at all levels, not just council members and CEOs, are exposed to the risk of inappropriate influence.

Having complete and accurate gift registers allows scrutiny of who is offering gifts, who is accepting them and whether potentially inappropriate relationships are being cultivated. Our review of the publicly available registers identified that between 2019 and 2024, entities reported over 2,500 gifts valued at approximately \$664,000. Event tickets and food and beverages were the most common gifts.

Given some high profile media reporting in recent years, we expected to identify systemic non-compliance with policies and procedures and incomplete recording of gifts and benefits. This was not the case as almost all entities have a gift register and we found evidence of good practice and diligence in the reporting and disclosure of gifts and benefits. Our e-discovery procedures revealed over 900 emails offering gifts and, from that, our detailed review only identified nine gifts above the reporting threshold which were accepted but not recorded within a two-and-half-year period. While there were a further 54 instances where we could not conclusively determine whether a gift was accepted because the staff were no longer employed by the entity, these results highlight the concerted effort entities are taking to transparently disclose gifts and benefits.

Diligent disclosure is important, but so too is managing the conflicts of interest created by gifts and benefits. Significant improvement is needed here as we found many instances where conflicts of interest were not appropriately managed. Across the six entities we audited, 79 individuals had received a gift or benefit from a supplier and had then inappropriately participated in tender assessments, been involved in procurement decisions or overseen contracts with suppliers. This creates unacceptable conflicts of interest which undermine decision-making.

We found that 70% of the gifts at the six entities were accepted by staff and almost half of these were related to events and hospitality. Given this, there is a need for strong controls and clear guidance directed at staff. Entities need to make it clear to potential and current suppliers to not offer gifts, and to staff, that they should decline gifts from current and potential suppliers and proponents.

There is more that the Department of Local Government, Industry Regulation and Safety can do to support entities in meeting their obligations. The six entities we audited all indicated that guidance could be improved, with some seeking independent legal advice to properly understand and meet their obligations. Clear guidance targeted to staff as well as council and CEOs, will help avoid these unnecessary costs being passed onto ratepayers.

Gifts and benefits are a risky and complicated area not just in local government but for all public officials and entities. It is important for all entities to review the findings, recommendations and better practices in this report to ensure that they have strong controls which promote a culture of transparency, impartiality and effective management of conflicts of interest.

Executive summary

Introduction

Following a sector-wide review of publicly available gifts and benefits registers, this audit assessed if the following six local government entities are effectively managing gifts and benefits:

- City of Bayswater
- City of Fremantle
- City of Kwinana
- City of Mandurah
- City of Perth
- Town of Cambridge.

We also assessed if the Department of Local Government, Industry Regulation and Safety (LGIRS) is actively monitoring entity compliance with gifts and benefits regulations and is providing effective guidance to the sector.

Rationale for undertaking the audit

Gifts and benefits can create real or perceived conflicts of interest, impacting integrity and public trust in local government decision-making. Strong governance, clear policies, and effective oversight are essential to manage these risks.

Recent media reports have raised concerns about gift acceptance practices in local governments, including high-value trips funded by external entities. Similar issues have been highlighted in other jurisdictions¹, with audit findings recommending improvements to risk management, policy frameworks and compliance monitoring.

This audit provides transparency over gifts and benefits practices in local government entities, with a detailed examination at six entities.

Background

Managing gifts and benefits is essential for maintaining integrity, accountability and public trust. It helps to prevent conflicts of interest and ensure decisions are made based on merit and not influenced by personal interests.

A gift is something of value given to someone without receiving equal value in return.² This can include money, goods, property, travel and hospitality. Benefits are often intangible and include any preferential treatment, privileged access, favours or other advantages offered to an officer above their normal salary or engagement entitlements.³ Unlike gifts, benefits often

¹ Tom McIlroy, '[Salesforce slammed for lavish gifts meals with NDIA](#)', *Australian Financial Review*, 26 June 2024, accessed 6 August 2024.

² A gift is defined within the *Local Government Act 1995* (s5.57) and includes a conferral of a financial benefit (including disposition of property) made by a person in favour of another person without adequate consideration in money or a travel contribution.

³ Government of Western Australia, '[Managing the Risks of Gifts Benefits and Hospitality](#)', WA.gov.au website, 15 January 2025, accessed 24 October 2025.

lack a clear monetary value, but they can still create risks, particularly if they appear to offer a private advantage connected to someone's public role.

Gifts and benefits create a connection between the person who gave it and the person receiving it. This might influence how decisions are made, or the perception of how decisions are made. This risk and perception apply to all gifts and benefits, not just those that are required by the *Local Government Act 1995* (LG Act)⁴ to be declared.

Although offers of gifts are often provided with positive intentions to recognise working relationships, they can create perceived or actual conflicts of interest and need to be managed based on clear principles that focus on:

- ensuring gifts are declared to provide transparency and enable scrutiny of who is giving and receiving gifts, and why
- considering who benefits from a gift when individuals accept or decline an offer
- declining most offers, particularly those from suppliers or other entities with commercial relationships with the entity
- identifying and managing conflicts of interest to maintain and demonstrate the integrity of decision-making
- good record keeping and active oversight of compliance.

Managing gifts and benefits well relies on individuals being able to do the right thing and make informed decisions. They need support in doing this in the form of codes of conduct, policies and procedures, and training. Gifts can vary widely, from token to substantial. They may be one-off or repeated and may be offered to many people or targeted at individuals. Depending on the context, they may all present a risk and accepting any gift requires careful consideration.

The LG Act regulations require council members and chief executive officers (CEOs) to declare any gift received in their capacity as a council member or CEO valued at \$300 or above (or the cumulative value of gifts from one donor if they exceed \$300 in a 12-month period) within 10 days of receipt. Council members and CEOs must also manage associated conflicts of interest. The CEO must maintain an up-to-date version of the register and publish it on the entity's official website.

When a council member or CEO receives a gift and the council is discussing a matter related to the donor, the council member or CEO cannot take part in the discussion or decision unless the council or the Minister for Local Government gives them permission to do so. This requirement does not apply to excluded gifts⁵.

Mayors, Shire presidents, council members and CEOs are required to represent and promote the interests of their community. This can involve being offered gifts and benefits, particularly invitations to attend events. To manage this, entities under the LG Act are required to have a specific policy covering council member and CEO attendance at events. This policy supports decisions on whether attendance at events should be declared as a gift or whether it is in accordance with the entity's events policy and therefore does not need to be declared.

⁴ *Local Government Act 1995* ss 5.87A, 5.87B and 5.87C.

⁵ Excluded gifts are prescribed under s.5.62(1B) of the *Local Government Act 1995* and includes gifts offered to staff to attend events in accordance with local government rules and policies, gifts offered by other government departments, other local governments or member bodies such as Western Australian Local Government Association and Local Government Professionals Australia.

Local government staff also receive gifts and benefits. However, the requirements for staff differ from the requirements for council members and CEOs. The LG Act regulations prohibit staff⁶ from accepting gifts which exceed a \$300 threshold in a 12-month period. For gifts below this amount, the regulations require entities to set their own threshold for recording, storing and disclosing gifts accepted by staff in their codes of conduct. This provides flexibility to entities to determine their own reporting requirements for staff.

Given that entities maintain a broad range of commercial or other beneficial relationships, situations may arise that increase the risk of conflicts of interest. It is therefore important that the gifts and benefits staff receive are declared and any associated conflict of interest is managed, although this is not specifically prescribed under the LG Act.

Conclusion

Entities were generally effective in disclosing gifts and benefits, but they need to improve how they manage conflicts of interest from accepted gifts and more support and guidance is needed from the LGIRS. Addressing these weaknesses will help to ensure that decisions are free from undue influence and assist entities in managing their obligations in an efficient and transparent way.

Most entities demonstrated transparency in reporting gifts received by council members, CEOs and staff. All except two of the 147 entities had a published gift register and our e-discovery procedures for unrecorded gifts and benefits at six entities indicated that registers were mostly complete. This transparency is important in maintaining public trust and confidence and helps to ensure accountability in decision-making.

While gift registers were mostly accurate and complete, entities were not effectively managing conflicts of interests arising from accepted gifts. At the six audited entities, there were 79 individuals who accepted gifts from current or future suppliers and were involved with procurement, purchasing or contract management decisions. If conflicts of interest arising from accepted gifts are not managed, decisions may not be free from undue influence.

Current guidance from LGIRS focuses on council members and CEOs, but at the six entities, 70% of gifts were accepted by staff. In addition, current legal and regulatory requirements are out of step with the public sector more broadly, with the thresholds for reporting gifts being high and the timeframes for disclosing gifts being too tight. Clear and appropriate guidance will not only help entities manage their obligations efficiently, but it will also improve the transparency for ratepayers.

⁶ For the purposes of regulations 19AB and 19AC of the Local Government (Administration) Regulations 1996, staff are all employees excluding the CEO.

Findings

Overall, entities are providing transparency around gifts and benefits

Almost all entities had gift registers, but some were incomplete or had not been updated, limiting the monitoring of risks and compliance

Although most entities had published gift registers, 78 (53%) entities' registers did not have any information or had information that had not been recently updated (Table 1). Where no gifts or benefits have been accepted, it is important for entities to publish a nil declaration on the gifts and benefits register during the reporting period. Transparency enables the community's ability to scrutinise potential conflicts of interest or undue influence in decision-making.

	Number of entities	Percentage
Did not have published register	2	1%
No data in published register	24	16%
No new data since 1 July 2022	35	24%
No new data since 1 July 2023	17	12%
Published register with current data	69	47%
Total entities	147	100%

Source: OAG based on public entity data July 2024

Table 1: Review of published entity gift registers

We found that 75% of the registers did not record whether a gift or benefit had been accepted or declined. LGIRS guidelines and Form 4 – Register of gifts (Appendix 1)⁷ provided within the regulations to assist entities, does not require this information to be recorded as this is not required by the LG Act and regulations. Tracking both accepted and declined gifts can reveal patterns of attempted influence requiring further oversight.

We note that entities receive many gift offers, including those from community organisations and groups they support. However, declaring declined gifts from commercial entities seeking to benefit from interactions with local governments will help to identify conflicts of interest risks and bring entities more in line with State and Australian entities that report declined gifts.

Decisions to accept gifts and benefits often lack clarity about who the intended beneficiary is. Council members, CEOs and staff did not consistently document details that show consideration of the nature of gifts being offered, why they were offered and in what capacity they were being accepted (for example for official representation, ceremonial purposes or whether personally accepted by staff). Documenting these details and outlining the reasons for accepting or declining gifts or benefits within registers is key. They help individuals demonstrate whether a gift is for their personal benefit, for the benefit of the gift giver, or for the entity they represent. Without these details, ambiguity can lead to inconsistent practices, misinterpretation of regulatory obligations and difficulty in enforcing policies around gift acceptance.

⁷ This form is applicable to council members and CEOs.

Entities do not always have the controls and processes to declare gifts within 10 days of receipt as required by the LG Act. Ninety per cent of the registers we reviewed did not record the date the gift declarations were recorded in the register. The absence of this date impairs entities and LGIRS monitoring of compliance with the 10-day rule. This is because most entities are using the Form 4 – Register of gifts (Appendix 1) provided by LGIRS that does not capture this information.

All audited entities are reporting gifts and benefits within their registers, however all indicated that reporting within 10 days of when a gift is received is onerous and impractical. The Australian Government requires its agency heads to report in its registers within 31 days of when a gift is received.⁸ We consider this timeframe is more reasonable to allow entities to identify, record and properly communicate decisions and related actions within its registers, whilst continuing to meet public expectations.

Gift registers at the six audited entities were generally complete, providing transparency and allowing for public scrutiny

Dealing with gifts and benefits can be complex, particularly for council members, as their roles in representing, advocating for, and build relationships with the community and stakeholders can lead to offers of gifts and hospitality. Lack of clarity in decision-making can lead to risks, including perceived or actual conflicts of interest, undermining public confidence in the integrity of an entity's operations. While some individuals may assume they are acting appropriately, without a clear framework and principles (Figure 1), policy and code of conduct requirements may not be met, which can unnecessarily damage the reputations of people who aim to uphold high standards in public office.



Source: OAG

Figure 1: Key components of a gifts and benefit framework

Our e-discovery identified just over 900 emails offering gifts and benefits, and from this review we found nine instances where staff accepted gifts that did not match any declaration recorded in the gift register. This reflects a sample of council members, CEOs and staff at

⁸ Australian Public Service Commission, [Guidance for Agency Heads - Gifts and Benefits](https://www.aspc.gov.au/guidance-for-agency-heads-gifts-and-benefits), ASPC.gov.au, 20 October 2023, accessed 14 July 2025.

each audited entity over a two-and-a-half-year period, and indicates that gifts and benefit registers were generally complete, with three entities having no identified undeclared gifts and benefits. This greatly assists entities to identify, assess and manage conflicts of interest.

The six audited entities confirmed (Table 2) that:

- 48 of the offers were gifts that had been accepted
 - 39 of these were below the \$300 threshold limit defined by the LG Act and regulations, or relevant limit for staff⁹ and therefore were not required to be declared
 - the remaining nine non-declared gifts have been added to audited entities' gift registers following our enquiries
- a further 197 offers were accepted under the entities event attendance and related policies. These were either paid for by the staff member and therefore not treated as gifts or benefits, or the entity itself paid for them.

Entity	Total number of offers	Gifts that had been accepted	Below the reporting threshold	Above thresholds and now added to the gift register
City of Bayswater	81	27	24	3
City of Fremantle	219	13	13	0
City of Kwinana	106	4	0	4
City of Mandurah	147	0	0	0
City of Perth	294 ¹⁰	4	2	2
Town of Cambridge	54	0	0	0
Total	901	48	39¹¹	9

Source: OAG based on entity data

Table 2: e-discovery results (1 July 2022 to 31 December 2024) identifying offers and accepted gifts by audited entities

In total, the audit resulted in 18 gifts (2%) being added to entity gift registers. Nine of these were above the threshold for reporting and had to be disclosed, another nine were below the threshold but were disclosed voluntarily.

There were another 54 instances (6%) across the audited entities where it could not be determined if the gift or benefit had been accepted or declined because the staff were no longer employed by the entity. In these instances, it is not known if disclosure requirements have been met. However, even if these were all accepted and not disclosed, the level of non-compliance would be low at 63 (7%). The remaining offers were either declined or the entities had paid for the individual to attend an event where a benefit to the entity was identified.

⁹ The relevant limit for staff will be the limit prescribed in each entities' code of conduct as required by Regulation 19AC of the Local Government (Administration) Regulations 1996.

¹⁰ Due to the large number of offers, we recommended that the City of Perth focus their review on entries which could raise possible conflicts of interest if accepted. Of the 294 offers identified, 237 lower risk category offers have not been reviewed at the time of this report.

¹¹ Of these gifts, there were nine that entities voluntarily added nine to the register after the audit.

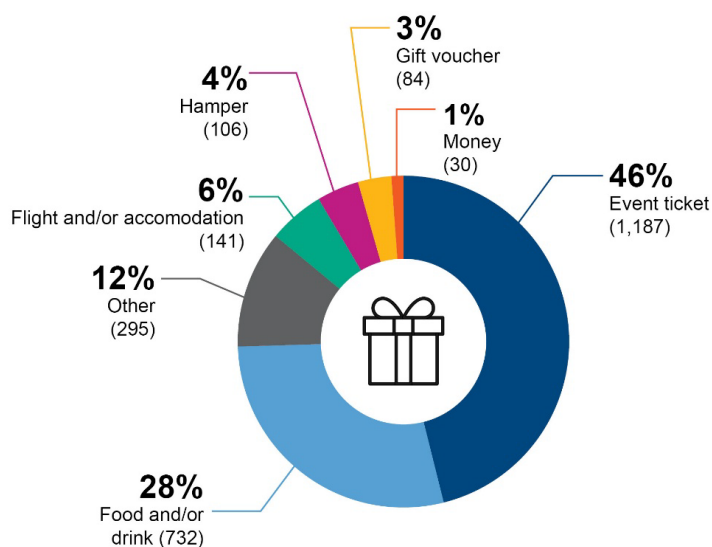
While most of the 48 accepted gifts were work-related and included conferences, hospitality and business-related activities, a small number were accepted for personal benefit. These included a small number of complimentary tickets to VIP sections and corporate suites for sporting events, as well as hospitality (including meals and alcohol). Gifts were accepted from a range of organisations including sport clubs, entertainment/event organisers, professional bodies, mining and IT companies, contractors and suppliers. Accepted gifts and benefits have the potential to create a conflict of interest, even if they are work-related, when they are not identified and managed. This reinforces the need for declarations to detail decision-making to aide with transparency.

The range and number of gifts indicates that staff at all levels, not just council members and CEOs, are exposed to the risk of inappropriate influence

Gifts and benefits are offered and accepted across operational and decision-making roles within entities and by council members and CEOs. While mayors, council members and CEOs receive gifts, staff involved in decision-making areas such as procurement, leasing and property approvals are also offered and accept gifts. These staff are at higher risk of conflicts of interest because of the decisions they make in their roles.

Across the six audited entities, 70% of gift declarations were made by staff. Even though staff have lower reporting thresholds, which can lead to more declarations, receiving gifts still increases the risk of real or perceived conflicts of interest. This shows why strong controls and clear processes for managing gifts are important. These controls and processes should apply at all levels of entities, particularly to high-risk positions.

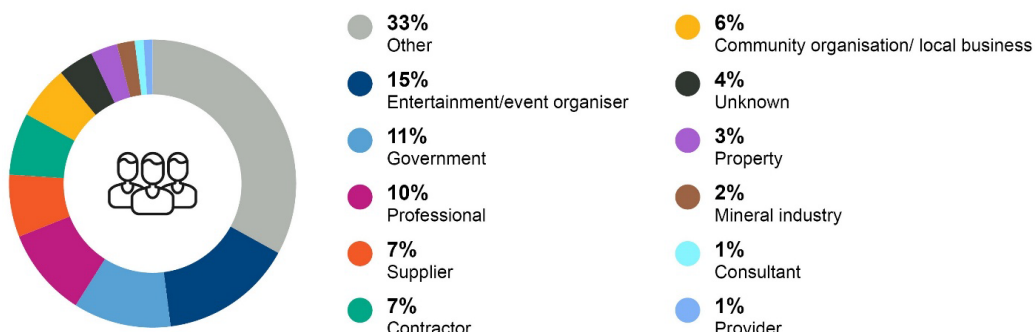
Our review of the publicly available registers of all entities found that between 2019 and 2024 the total number of gifts reported by entities was over 2,500 with a total value of approximately \$664,000. Event tickets and food and drink were the most common type of gifts offered, with 10% of all gifts being alcohol and 4% being money or gift vouchers (Figure 2). Gifts of flights and accommodation included 23 instances of international travel.



Source: OAG using publicly available information

Figure 2: Types of gifts recorded in entities' publicly available gift registers between 2019 and 2024

These gifts and benefits were offered by many providers with almost 13% recorded in registers as received from current suppliers and contractors of the entity (Figure 3).



Source: OAG using publicly available information

Figure 3: Sources of gifts recorded in entities' publicly available gift registers between 2019 and 2024

The receipt of gifts and benefits may also be covered by other entity policies and procedures. In accepting gifts, the recipient needs to be mindful of those to ensure compliance with both policies. For example, some member entities of the Perth South West Metropolitan Alliance recorded overseas travel to the United States of America in September 2024 as a gift in their registers and others did not. Where entities have recorded this travel within their gift and benefits registers this provides transparency for council and ratepayers. Entities should still ensure acceptance of gifts and recording of these within gift registers does not substitute for complying with their overseas travel policy requirements.

Entities are not effectively managing conflicts arising from accepting gifts

Conflicts of interest created by accepting gifts are not effectively managed increasing the risk of inappropriate influence

Even when accepted gifts are declared and transparent, we found that the resulting conflicts of interest are not effectively identified or managed. A conflict of interest is created by gift recipients accepting gifts and benefits from current or potential suppliers seeking to obtain work with the entity. We found examples in all audited entities where gifts had been accepted and declared from suppliers but some of these individuals had been involved in procurement decisions or contract management with the supplier. Although in these instances there was a level of transparency about the gifts, because conflicts of interest were not managed, the risk of inappropriate influence was not mitigated.

There were almost 700 instances of accepted gifts or benefits from organisations on the supplier master file for all the audited entities. Of these:

- 79 individuals who had accepted gifts and benefits were then involved in procurement as panel members of tenders, approving procurement decisions and/or purchase requisitions, or overseeing contracts with suppliers
- only five of these individuals (6.3%) had disclosed a conflict of interest risk when participating in a procurement decision relating to the entity providing the gift
- for two of the five individuals, even when a conflict of interest had been declared, we were unable to find any documented strategies to mitigate the risk of influence.

Case study 1 where offers of gifts and benefits from suppliers were accepted by staff. Although the value of the gifts were sometimes small in value, they create a concerning trend as they were identified across the audited entities and resulted in a perceived or actual conflict of interest. If these are not managed, they can lead to the perception of improper influence of decisions made by entities.

Case study 1: Examples of inappropriate gifts offered by suppliers and accepted by staff participating in procurement decisions

- In 2019, a staff member was on the evaluation panel that awarded a contract to a supplier for approximately \$111,000. The staff member subsequently managed the contract. Six months before the contract was renewed, the contract manager accepted tickets to watch an AFL game at Optus Stadium. This contract manager was also a panel member during the contract renewal process which saw the contract successfully renewed and increase in value to almost half a million dollars.
- A staff member received three bottles of 12-year-old whisky from a property company valued under \$300 after the awarding of a tender for an estimated value of \$19.2 million over a five-year period. These gifts were surrendered by the staff member to their social club, and therefore still retained by the entity. The offering and acceptance of such gifts is inappropriate, even after the awarding of contracts, as it is intended to build relationships that may bias future decisions.
- At another audited entity, three staff accepted gifts which included alcohol from a current supplier. Two of the staff were on a tender evaluation panel for that supplier and did not declare any conflict of interest in relation to the gifts. The supplier was the successful tenderer and awarded a contract to the value of \$400,000. Those staff have also been involved in approving purchase orders for the supplier.
- At one audited entity the following conflicts of interest were identified and not declared:
 - two staff members accepted a bottle of alcohol each, valued at \$50 per bottle from a supplier. One of the staff members approved purchase orders for the supplier and was the nominated representative overseeing the contract, currently valued at \$185,000
 - a staff member accepted a bottle of whisky valued at \$120 from a supplier and approved purchase orders and purchase amendments from this supplier
 - a staff member received a \$50 gift card from a supplier and then went on to approve purchase orders and a contract extension for a further one year for this supplier.
- Thirteen staff at another entity received various \$50 gift vouchers in 2019 from a supplier. Four of the staff were involved in the tender process where the gift giving organisation was successful with a contract value of approximately \$1.4 million.

All audited entities' policies required panel members to declare conflicts of interest during procurement processes. However, none of them asked panel members when assessing tenders or making procurement decisions to consider whether receiving a gift or benefit may create a conflict. Instead, procurement processes focused primarily on conflicts from personal relationships, proximity, or financial interests, which are better understood by staff and still need to be managed. Staff involved in procurement and commercial activities need to understand conflict of interest risks related to receiving gifts or benefits and when to declare a conflict of interest. By excluding gift-based conflict of interest consideration, entities risk overlooking a key source of influence that can affect decision-making as evidenced in Case study 1.

Conflicts of interest are not considered when recording gifts and benefits, limiting entity oversight of risk and staff compliance with policies

Most audited entities do not require staff to consider the risks from gift acceptance. Five of the six entities' gift registers did not require recipients to consider conflict of interest risks. The City of Mandurah was the only entity that explicitly asked recipients to assess perceived and actual conflict of interest, including whether accepting a gift could lead to a future conflict of interest. Staff are required to consider and document whether the acceptance of the gift creates an impression that the staff member will favour the provider when carrying out their duties. The register also requires declarations to detail information considered in decisions made in accepting or declining gifts, including whether their supervisor or manager has been informed of the gift to aide with oversight, representing good practice.

The City of Mandurah's register is supported by guidance requiring staff to decline the receipt of gifts or benefits from suppliers where conflicts of interest arise and defines which gifts may be acceptable and which are prohibited. Prohibited gifts include:

- any token gift over the value of \$50
- any cash or equivalent
- training over \$300
- ticket to an event valued over \$300
- ticket to an event not related to professional development valued over \$50
- any gift of alcohol
- prizes of any value.

Low value gifts can create a perception of bias or preferential treatment if received frequently from parties with vested interests, even when staff are following policies.

The gift registers across the six audited entities showed instances where suppliers and stakeholders offered frequent, low-value gifts such as hospitality, promotional items, and event invitations. While suppliers may wish to showcase the value of their products and services, this should occur through fair and competitive procurement processes – not through gifts. Although low-value gifts often fall below disclosure thresholds and may seem harmless and considered gestures of goodwill, if repeated they can gradually build familiarity and influence over decision-makers. Entities should demonstrate that there is a clear benefit to the entity and not to individuals before accepting the gift.

Some entities have statements of business ethics to help prevent suppliers offering gifts

To minimise staff exposure to the risks from supplier gifts, three of the audited entities have a statement of business ethics (City of Perth, City of Mandurah and Town of Cambridge). A statement of business ethics sets out entity expectations of suppliers in conducting business with them, including not providing or offering gifts and incentives, and provides staff guidance in declining gifts and benefits when offered. At one entity, the implementation of a statement of business ethics resulted in a decline in gift offers from suppliers. A statement of business ethics supports staff to minimise the risk of organisations seeking to influence decisions through gifts and benefits.

However, a statement of business ethics on its own will not always prevent gifts from suppliers. Improvements in policy and procedures, training and monitoring is required to manage the risks of gifts and benefits appropriately.

Audited entities are not using all information to mitigate risks arising from accepting gifts

None of the six audited entities have processes to review information in their gift registers to identify patterns or trends in gifts offered or accepted. This means they are not analysing data that could reveal risks such as offers targeting particular positions, repeated offers from the same company, or conflict of interest risks associated with gift providers. As a result, they are less equipped to identify and address emerging risks.

Further, not all audited entities were using other information they have such as supplier masterfile information, tender registers, lease registers and complaint registers that would help them identify whether controls for gift-based conflicts are working. The City of Kwinana introduced a centralised complaints register, but this has not been implemented long enough to identify trends in conflicts of interest or information which may indicate that there are undeclared gifts and benefits. The other entities could also use complaints information to help identify concerns that relate to fair and transparent decisions. However, these entities did not have centralised complaints information because complaints are dealt with in individual business areas. This siloed approach makes it harder to use the information to identify where there has been at least a perception of a conflict of interest that may be linked to gifts and benefits.

The audited entities rely heavily on staff knowing when to declare gifts and following codes of conduct. Consistent oversight is needed to help entities manage gift declarations. While all the audited entities used an electronic system to manage gift and benefit declarations, there were gaps in recording and ensuring compliance. Two of the audited entities are not fully utilising system functionality with one entity manually recording information between their register and system and the other using their system to only manage council members and CEO declarations. Improving system functionality will help entities ensure the information they have is robust and allow them to use this information for effective oversight of gift and benefit declarations and identify and manage conflicts of interest.

There were six instances across two entities where advice from governance staff to declare gifts was not acted upon, reducing transparency and increasing risk. All audited entities had governance teams providing advice and promoting compliance. In one entity, governance advised staff to return gifts offered by current suppliers, demonstrating proactive support but also highlighting ongoing risks in procurement-related roles. Council members, CEOs and staff are encouraged to seek governance advice when unsure about accepting gifts and leadership teams should support and reinforce the advice governance teams provide. Not following governance advice can undermine transparency and weaken controls designed to ensure compliance and reduce risk.

Entities have policies, procedures and training on gifts and benefits but more support is required

Policies and procedures exist but some are outdated and lack details on what is expected of council members and staff

All six audited entities have policies and procedures to help staff recognise and avoid situations where personal interests could influence, or appear to influence, professional decisions. These policies and procedures are supported by codes of conduct that outline disclosure requirements, but most procedures require improvements to help manage the risks inherent in offers of gifts and benefits.

Four of the six entities' gifts and benefits policies lack clear guidance on when gifts and benefits should be declined, with some being outdated. These entities do not clearly outline examples of prohibited gifts, including not accepting gifts from current or potential suppliers.

This limits their usefulness in helping staff make sound decisions when faced with offers of gifts or benefits and protect the entity from perceptions of bias.

At each of the six audited entities, we saw gifts and benefits being declined by staff, which helps demonstrate that staff do assess and decline gifts when benefits to entities are not clear. Gifts and benefits declined included invitations to sporting events, hospitality that included networking with food and alcohol and gifts offered from suppliers. Some audited entities declined gifts and subsequently chose to pay where a work-related benefit was determined for example where a staff member attended professional development courses. These instances demonstrate staff awareness and the majority try to do the right thing and comply with policy positions.

Policies and procedures clearly define the circumstances when it is appropriate or not to accept gifts or benefits and explain the processes to follow where a perceived or actual conflict of interest exists. The City of Mandurah has published a decision-making tool on its intranet to help convey expectations and guide staff in their decisions and declarations of gifts and benefits. This tool is clear, practical and easy to understand and represents good practice made available by the Public Sector Commission¹² (Figure 4). Guidance to staff also includes the Public Sector Commission's 6Ps and 6Rs Tools¹³ for managing conflicts of interest.

G – Giver Who is providing the gift, benefit or hospitality and what is their relationship to me? Does my role require me to select contractors, award grants, regulate industries or determine government policies? Could the giver (person or organisation) benefit from a decision I make? I – Influence Is the giver seeking to influence my decisions or actions? Is the gift, benefit or hospitality being offered to me publicly or privately? Is it a courtesy, token of appreciation or highly valuable? Does its timing coincide with a decision I am about to make? F – Favour Is the giver seeking a favour in return for the gift, benefit or hospitality? Is the gift, benefit or hospitality being offered honestly? Has the giver made several offers to me or people in my business area over the last 12 months? Would accepting it create an obligation on me to return a favour? T – Trust Will public trust be enhanced or diminished? Could I publicly explain why I am accepting the gift, benefit or hospitality? What would my colleagues, family, friends and associates think? Have I made good records on accepting the gift, benefit or hospitality in accordance with reporting and recording procedures? Declining a gift can be as simple as saying "Thank you for your offer however as a public officer it is not appropriate for me to accept gifts".
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Source: City of Mandurah

Figure 4: Prompts for City of Mandurah staff to consider when offered a gift (using public sector guidance – decision-making tool)

¹² Government of Western Australia, [Decision-making tool: GIFT test](#), WA.gov.au website, 3 November 2021, accessed 25 January 2025

¹³ [The 6Ps and 6Rs tools](#) help authorities and public officers identify and manage conflicts of interest.

Training is available, but it is often limited to the induction process rather than regularly reinforced to help embed desired behaviours

All the audited entities have formal training covering gift and benefits policies and procedures, but for most audited entities training is provided to council members and staff only during onboarding. The City of Mandurah and the City of Perth provide regular training to staff members, which includes some coverage of gifts and benefits. A lack of regular training reduces the likelihood that the behaviours laid out in policies and procedures are embedded in the culture of entities.

In the absence of regular refresher training, most audited entities rely on seasonal or informal reminders to reinforce gift declaration requirements. These typically occur around festive periods, such as Christmas, or during staff briefings. While helpful, this ad-hoc approach may not provide sufficient guidance for staff to consistently apply policies throughout the year.

LGIRS support and guidance on gifts and benefits is not fully effective

There is limited guidance to the sector for entity staff, leaving entities to develop their own guidance, increasing the risk of inconsistent practice across the sector. LGIRS guidance, last reviewed in 2022, is targeted only to council members and CEOs as they are explicitly covered by the LG Act and regulations. LGIRS supports entities and responds to specific individual queries on gifts and benefits but does not proactively communicate these more broadly to enable shared learning.

In some areas the LGIRS guidance has not been sufficient, resulting in different interpretations by entities. Some entities were obtaining their own independent legal advice, at the cost of ratepayers, to help them meet their compliance requirements. In one instance LGIRS recommended an entity seek their own legal advice if they had any doubt on LGIRS interpretation of a query they raised with them. This query was in relation to the timing of exactly when a gift was accepted. Without clear guidance, inconsistent practice can lead to limited transparency and make monitoring of compliance by LGIRS difficult.

All the audited entities told us the guidance provided by LGIRS is not sufficient to meet their needs. For instance, the current disclosure requirements do not require declarations of declined gifts and the disclosure threshold of \$300 is higher than that set for the WA State and Australian government entities (\$50 and \$100 respectively). This can restrict transparency and may not reflect community expectations. All audited entities have independently set lower value thresholds than those required, indicating the \$300 threshold does not meet their risk tolerances.

Recommendations

To enable effective management of gifts and benefits, entities should:

1. provide education and guidance that sets out entity expectations and assists staff and council members in making decisions by:
 - a. implementing clear and up to date policies and procedures that outline gifts that are acceptable (good practice limits these to token gifts)
 - b. requiring accepted and declined gifts from commercial entities, be declared
 - c. specifically outline gifts that are prohibited
 - d. implement regular training and education programs to ensure staff understand and apply policy, procedure and code of conduct, in practice and when making decisions.

Implementation timeframe: December 2026

Entity response: Entities generally accepted the recommendations but noted that there is currently no legal or regulatory requirement to disclose declined gifts.

2. Implement fit for purpose, risk-based monitoring and reporting mechanisms to:
 - a. proactively oversee gift and benefit declarations
 - b. analyse information across the entity to identify undeclared gifts, check that controls are working and identify any concerning trends or patterns
 - c. manage perceived and actual conflicts of interest, requiring these declarations to consider the receipt of gifts and benefits
 - d. consider a centralised complaints register to highlight where controls and processes have not been followed and identify systemic risks.

Implementation timeframe: December 2026

Entity response: Recommendation supported.

To enable effective oversight of compliance requirements and in supporting the local government sector, LGIRS should:

3. review regulatory requirements and guidelines to consider:
 - a. reducing the \$300 threshold or explaining why it remains appropriate (noting state entity requirements of \$50 or Australian Government requirements of \$100)
 - b. increasing the timeframe for updating gift registers from 10 days to better reflect the tempo and nature of senior attention, decision-making and compliance reporting processes, (noting 31 days is the Australian Government timeframe)
 - c. amending the Form 4 template to record both the date the gift was received as well as the date the gift register was updated to allow regulatory compliance to be monitored.

Implementation timeframe: December 2026

Entity response: Recommendation to be considered as part of review of potential legislative reform and updates to guidelines.

4. Issue updated guidance and templates to the sector to:
 - a. extend guidance beyond elected members and CEOs to include all entity staff
 - b. require entity gift registers to disclose accepted gifts and benefits and declined gifts from commercial entities to:
 - improve transparency – listing all offers improves trust that declined gifts have not been accepted informally and staff have not been subject to influence
 - improve compliance - declined gifts can help identify patterns where repeated offers from the same person or company are being offered or identify situations requiring further oversight
 - help protect staff by officially recording declined gifts demonstrating compliance and maintaining trust.

Implementation timeframe: December 2026

Entity response: LGIRS accepts the recommendation.

Response from the City of Bayswater

The City of Bayswater thanks the Office of the Auditor General (OAG) for its comprehensive report. We acknowledge the complexity of this audit and appreciate the significant effort involved in reviewing extensive information to develop recommendations that support local governments in managing gifts and benefits effectively.

The report confirms that local governments are generally complying with legislative requirements. The data reflects robust governance practices and strong adherence to these requirements, providing confidence in overall compliance across the sector.

Three gifts were identified as accepted by City of Bayswater employees, but not recorded in the City's Gift Register. Two related to an Economic Development Breakfast and one to an Awards Ceremony where the City was nominated for an award. Employees were requested to attend these events as part of their official duties and therefore did not perceive or identify them as gifts.

The City acknowledges there is always room for improvement. While the findings confirm a strong commitment to integrity and sound governance practices, the City of Bayswater values the recommendations and remains committed to continuous improvement and maintaining high standards of accountability.

Response to Recommendations:

Finding 1: The City will review and update its processes and training to provide enhanced education and guidance on the management of gifts and benefits.

Due Date: 31 December 2026

Finding 2: The City will implement a risk-based approach to monitoring the recording and reporting of gifts and benefits.

Due Date: 31 December 2026

Response from the City of Fremantle

Recommendation 1

All newly elected Council Members at the City of Fremantle are required to complete an induction and mandatory training following the election. The City's induction process includes a presentation from WALGA or City Officers, outlining their role and responsibilities as an Elected Member, this includes gifts and interest disclosure requirements. They are also provided with an induction manual, which includes various information regarding gifts and disclosure of interest requirements. The induction manual also includes operational guidelines published by the Department, Council policies and procedures. In 2025, the city also introduced an internal intranet site for Elected Members to provide them with direct access to up-to-date information relevant to their role.

Officers at the City are required to complete mandatory Code of Conduct training, which includes important information in relation to gifts, and specifically outlines that gifts over \$300 are prohibited. Information regarding disclosure of interest relating to gifts has also been included in the City's new procurement policy, guidelines and mandatory training. Officers are reminded that they are required to disclose any interests relating to a supplier when undertaking any procurement process such as an RFQ or Tender. Online and in person Governance training has been implemented to ensure staff are aware of their

requirements relating to gifts, and regular reminders and information is also published on the City's internal intranet site.

Elected Members and staff are required to disclose gifts in accordance with the requirements of the Local Government Act and these disclosures are recorded within a gift register which is published on the City's website. The City has not implemented the requirement to disclose gifts that have been declined, as this is not a requirement of the Act. However, staff are required to record this information in the City's records keeping system for future reference.

Recommendation 2

In addition to the annual Compliance Audit Return review, the City undertakes regular internal Governance audits, to monitor gift disclosures and compliance. When non-compliance occurs, the matter is reviewed and appropriate action is taken. This may include mandatory training relating to gift and interest disclosures, or if the matter is serious or repeated, disciplinary action may be taken and the matter is reported to the Department and CCC. If non-compliance is related to an Elected Member or the CEO, this is reported to the Department and CCC as required.

Disclosure of declined gifts

Whilst the City makes every effort to ensure Staff and Elected Members are aware of their requirements relating to gifts, and gift disclosures are made to ensure compliance and transparency, in the City's opinion, the disclosure of gifts that are declined is not required for the following reasons:

The Local Government Act 1995 establishes disclosure obligations for gifts that are received by the CEO and Council Members. Section 5.87A(1) requires disclosure only for gifts that have been received. The term "received" implies acceptance and possession of the gift. Where a gift is declined, it is never taken into possession and therefore does not meet the statutory condition of being "received". As such, a gift that is offered but not accepted, in the City's opinion, does not fall within this definition.

The intent of disclosure provisions is to ensure transparency regarding benefits that may influence decision-making. If a gift is declined, no benefit is conferred, and therefore no potential for undue influence exists. Recording declined gifts as disclosures could create unnecessary administrative burden and misrepresent the nature of interactions, as no actual transfer of value occurred. Therefore, a gift that has not been accepted should not be disclosed, as it does not meet the legislative requirement of being "received," nor does it present any risk of influence or conflict of interest.

Gifts received electronically by email

A gift offered via email is not considered "received" until formal acceptance occurs. The City's interpretation is based on the following principles:

Section 5.87A of the Act requires disclosure of gifts that are received. The term "received" implies both acceptance and possession. An emailed offer is merely an invitation; until the recipient formally accepts, no transfer of benefit has occurred. The intent of the legislation is to ensure transparency regarding benefits that may influence decision-making. If a gift remains unaccepted, there is no actual benefit conferred, and therefore no potential for undue influence.

Formal acceptance provides a clear, auditable point in time when the gift becomes a reportable item. This prevents ambiguity about whether an offer constitutes a received gift and supports consistent governance practices. Treating emailed offers as "received"

without acceptance could lead to unnecessary disclosures and misinterpretation of interactions. Requiring formal acceptance ensures that only genuine transfers of value are recorded.

In conclusion, a gift offered by email should only be considered “received” once formal acceptance has been given, as this aligns with the statutory wording, legislative intent, and best practice for transparency and accountability.

Concluding remarks

As a result of this Audit, the City has commenced a review of the information, processes and training provided to staff and Elected Members relating to gift and disclosures of interest, to ensure improvement. Various initiatives as outlined in the responses above have already been implemented, and additional improvements are being considered by the City, with the intent to be implemented as actions as a result of this audit. These actions will be reported to the City’s Audit, Risk and Improvement Committee for consideration and adopted by Council.

Response from the City of Kwinana

The City of Kwinana (City) appreciates the Office of the Auditor General’s (OAG) report on local government management of gifts and benefits and supports the recommendations provided. The City values the OAG’s review and acknowledges the importance of robust compliance practices in relation to gifts, benefits and conflicts of interest. The findings and insights outlined in the report will assist the City in further strengthening its ongoing commitment to transparency, integrity and public trust in decision-making.

The report highlights that legislative change alone may not always achieve all governance outcomes as intended. It reinforces that compliance with minimum statutory requirements does not necessarily equate to best practice. The City recognises the OAG’s encouragement for local governments to exceed baseline standards, including consideration of measures such as declaring declined gifts and recording supplementary information in the Form 4 register. While the City acknowledges the value of enhanced disclosure, the inclusion of additional information is not currently within the scope of the legislatively prescribed form. Accordingly, the City suggests that any expansion of reporting requirements be supported by formal legislative amendment and that proposed changes be clearly communicated to all local governments to ensure consistent application.

The City is committed to supporting its Governance and Legal team in the implementation of required changes arising from the OAG’s recommendations. The Leadership team will play a key role in proactively promoting clear information and encouraging adherence to updated processes and procedures, ensuring that all staff are well-informed and equipped to comply effectively. The City also notes its support for the recommendations directed to the Local Government Integrity Reporting System (LGIRS).

Since the OAG audit commenced in November 2024, the process has already prompted improvements to the City’s internal practices concerning gifts, benefits and conflicts of interest. The City has initiated a comprehensive review of relevant processes and is progressively implementing necessary changes. A detailed project plan has been developed to guide the coordinated implementation of all recommendations. Progress reports will be provided to the City’s Audit, Risk and Improvement Committee for ongoing oversight and monitoring.

The City will continue to implement these improvements with the objective of maintaining best practice standards in the management of gifts, benefits and conflicts of interest. The

City thanks the Office of the Auditor General for its audit and constructive recommendations and is confident that the actions underway will further enhance governance, accountability and community confidence.

Recommendation 1

The City acknowledges and accepts the recommendations outlined for the effective management of gifts and benefits, and conflicts of interest within Local Government entities. Since the commencement of the OAG audit, the City has proactively begun implementing changes to its approach.

Recommendation 2

The City acknowledges and accepts the recommendations regarding the implementation of fit for purpose, risk-based monitoring and reporting mechanisms. The City would like to note it has completed recommendation 2(d) by establishing the City's "Feedback Register" in August 2023.

Response from the City of Mandurah

The City of Mandurah (the City) has established controls in place that address the OAG recommendations. These controls are reviewed annually to assess their effectiveness and to support continuous improvement.

Through the City's control environment, employees are required to carefully assess the appropriateness of accepting any gift or benefit, particularly where they are involved in procurement activities, grant assessments, or the exercise of delegated authority.

Employees are reminded that the acceptance of a gift must not compromise, or be seen to compromise, their impartiality or the integrity of the City. Decisions must be made on merit, free from undue influence. Where there is any doubt, employees are required to decline the gift and/or seek guidance in accordance with the City's Code of Conduct requirements.

The City has a number of controls to proactively oversee gifts and benefit declaration, including quarterly and annual reporting.

The City will improve its current reporting to the Chief Executive Officer to include a three-year trend analysis that will identify: number of gifts received; number of gifts offered and declined; individuals repeatedly receiving gifts; business units repeatedly receiving gifts; suppliers repeatedly offering gifts and categories of gifts received. Where there a trends observed, the City will utilise this information to provide:

- further education for individuals or teams;
- improvement to controls, such as procedures and guidelines;
- contact City suppliers regarding their obligations under the Statement of Business Ethics, i.e. do not provide gifts to City employees.

The City will further strengthen its employee gifts and conflict of interests training, including identifying and managing any actual, potential or perceived conflict of interest arising from it. This requirement will apply particularly where employees are:

- Undertaking procurement and tender evaluation processes
- Assessing or recommending grant funding
- Exercising delegated or statutory authority

- Training materials, guidelines and procedures will be updated to reinforce these obligations and ensure consistent understanding and application by City officers.

The City will continue to reinforce these obligations through, training, guidelines and ongoing awareness initiatives to ensure consistent and ethical decision-making across the organisation.

Response from the City of Perth

The City of Perth is committed to continuous improvement and feedback and has welcomed the opportunity to participate in the OAG's Local Government Management of Gifts and Benefits Audit.

The City has a range of policies and guidance in place for both staff and elected members to support them in meeting their obligations relating to the declaration of gifts and benefits. This also provides additional guidance and oversight in the management of any related interests.

Based on the two recommendations in this report the city will further enhance its education and training on gifts and benefits and interests' management.

Recommendation 1

The City of Perth believes it already has clear and up to date policies in place. However, the City will review its gifts management framework to ensure currency and promote best practice. The City will also continue to encourage its Elected Members to declare all gifts.

The City is developing additional training (face to face) to further support employee understanding of gifts management at the City. Additional training (face to face) is expected to be implemented in the first quarter of 2026.

Recommendation 2

The City of Perth will review its gifts management framework to ensure currency and promote best practice as suggested in this report. Noting that Employee and Elected Member complaint registers will continue to be kept separately.

Response from the Town of Cambridge

The Town of Cambridge is committed to continuous improvement and has welcomed the opportunity to participate in the OAG's management of gifts and benefits performance audit. The Town acknowledges the overall findings and recommendations and supports the better practice guide.

The Town has maintained strong internal controls in relation to the acceptance of gifts and benefits. In addition, our outward facing Statement of Business Ethics clearly establishes the Town's expectations in relation to the conduct of business with the Town, including not offering gifts.

The Town will look to incorporate the better practice system of controls detailed in the report as part of a future review of the Town's policy and procedures in relation to the acceptance of gifts and benefits.

Response from the Department of Local Government, Industry Regulation and Safety

Recommendations 3 and 4

Suggested legislative reform would need to be considered as part of the larger reform program and would be subject to stakeholder consultation and decisions of Government.

LGIRS acknowledges the Auditor General's observation and supports the need for clear and practical guidance to assist local governments in managing integrity risks.

Our current guidance is directed at council members and CEOs, as they are explicitly covered by the regulations. Gift disclosure and reporting requirements for local government employees that are not CEOs should be included in each individual local government employee code of conduct. LGIRS recognises that additional guidance may assist local governments in supporting staff to meet the requirements of their codes of conduct.

The Local Government Regulatory Approach outlines LGIRS' commitment to fostering best practice and supporting compliance across the sector. Consistent with this approach, LGIRS issued a Local Government Alert – Guidance on managing gifts, benefits and hospitality on 4 September 2025, encouraging all local governments to review their codes of conduct and consider additional policies. LGIRS will continue to engage with the Western Australian Local Government Association and the Local Government Professionals WA to review its guidance materials and to explore opportunities for further sector support, including joint training initiatives by 31 December 2026.

LGIRS notes that the Local Government Inspector formally commenced on 1 January 2026. This represents a significant change in the State Government's regulatory approach for the local government sector, and accordingly, the Local Government Inspector will play a central role in shaping the future compliance framework and approach to proactive monitoring. LGIRS will liaise with the Local Government Inspector to hand over this recommendation for consideration as part of the Inspector's compliance monitoring plan. LGIRS will also engage with the Inspector regularly to assist with monitoring.

Audit focus and scope

This audit was conducted with an initial review of published gifts and benefits registers from all 147 entities with results informing our more in-depth work at six metropolitan entities.

The objective of this audit was to assess whether entities effectively manage gifts and benefits.

We based our audit on the following criteria:

- Are entities complying with their gifts and benefits policies and procedures?
- Are entities recording all offers of gifts and benefits?
- Are entities' decisions for accepting or declining gifts and benefits appropriate?
- Are entities recording and managing all conflicts of interests in relation to gifts and benefits?
- Is LGIRS actively monitoring compliance with the regulations and providing adequate guidance to entities?

The audit reviewed gifts and benefits registers and the recording and management of conflict of interests at each audited entity over the period 1 July 2019 to 30 June 2024.

We assessed each entity's policies and procedures against legislative requirements, LGIRS' operational guidelines and our better practice guidance in Appendix 1. At each entity, we also:

- reviewed policies, procedures and processes relating to gifts and benefits
- examined records and processes for monitoring conflicts of interest
- reviewed all entity / regional council entities' gifts and benefits register for council members, CEO and council
- conducted e-discovery procedures on the email correspondence of selected key decision makers for undeclared gifts and benefits to test the completeness of gift and benefit declarations
- e-discovery procedures used defined terms of common offers of gifts and benefits we identified through our initial review of published gifts and benefits registers of all entities. Our results are restricted to these terms meaning not all offers of gifts and benefits to selected risk positions can be identified
- where e-discovery procedures identified offers of gifts and benefits, these have been assessed by entities. They have updated their registers to record and make transparent gift offers that have been accepted and notified external entities where compliance obligations were not met
- reviewed tender and procurement contracts
- met with key staff from governance, procurement, contracts and finance areas.

We did not assess electoral gifts as they fall under different rules and regulations and are only relevant for a specific period (during elections).

It is outside the scope of this audit and our remit under the *Auditor General Act 2006* to, and we did not, conduct any investigation of:

- the conduct of any individual member of staff in accepting gifts or benefits or the appropriateness of each individual decision to accept a gift or benefit
- the appropriateness of decisions made by staff after accepting gifts or benefits
- the conduct of any commercial supplier; or
- whether there was any direct or deliberate attempt to influence any particular procurement by offering gifts or benefits to entity staff or seek to identify any direct inappropriate influence on any specific procurement.

As this was our first audit into gifts and benefits for local government entities, we are not naming individuals and have relied on the sampled entities to update their gift registers and report non-compliance appropriately. However, we may change this position in future audits if we again find instances where gifts and benefits are accepted, but not disclosed.

This was an independent performance audit, conducted under section 18 of the *Auditor General Act 2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was \$690,000.

Appendix 1: Form 4 – Register of gifts

Local Government Act 1995

Local Government (Administration) Regulations 1996

REGISTER OF GIFTS

Name of person making disclosure	Description of gift	Name and address of person who made gift	Date gift was received	Estimated value of gift at time it was made	Nature of relationship between person who made gift and person who received gift	For a gift that is a travel contribution — description and date of travel	For an excluded gift under s. 5.62(1B)(a) — the date of the approval referred to in s. 5.62(1B)(a)(ii) and the reasons for the approval

Source: Local Government (Administration) Regulations 1996

Form 4 – Register of gifts within the Regulations to be used by entities to manage risks associated with the receipt of gifts and benefits highlighted weaknesses.

Appendix 2: Gifts and benefits better practice guidance

Entities need to have gifts and benefits policies and procedures that are up-to-date and accessible to staff. These policies and procedures should include key controls for the declaration of gifts and benefits, the management of conflict of interests created from accepting gifts and benefits and regular review and monitoring.

The table lists the key elements of a system of controls for effective gifts and benefits management, which guided our audit.

Key elements / Framework component ¹⁴	Outcome	What we expect to see
Policies and procedures 	Comprehensive, approved and up-to-date policies and procedures to provide all local government staff with guidance on their obligations	- clear and easy to understand policy and procedures that detail prohibited gifts - code of conduct signed at start of employment and annually thereafter - clear and specific definitions of gifts and benefits to aid in decision-making and limit ambiguity, providing examples relevant to entity operations - set out overarching entity expectations reinforcing policy, procedures and code of conduct messages - management of gifts and benefits considered in the context of ethical conduct, impartiality, honesty, transparency and accountability - evidence of periodic review.
Declaration of all gifts and benefits 	Consistent expectations	- all gifts and benefits are declared regardless of value or acceptance - standardised declaration forms, ensuring consistency of information recorded and decision-making process - consider whether the receipt of gifts and benefits results in a conflict of interest that needs to be identified and managed - gift registers should detail where there are nil returns to ensure they provide transparency and date of update of registers should be evident
Making appropriate decisions 	Clear decision-making framework	- to minimise risk, the entity's policy position should be communicated to stakeholders, suppliers and clients – this could include sharing the statement of business ethics - guidance to aid staff with decision-making and when the acceptance of gifts may be considered appropriate - guidance be clear in setting out processes for avoiding and managing conflicts of interest to

¹⁴ Refer to Figure 1 Key components of a gifts and benefits framework

Key elements / Framework component ¹⁴	Outcome	What we expect to see
		consider who benefits from the acceptance of the gift or benefit • decisions be based on risk assessment that consider potential, perceived and actual conflicts of interest • provide clear guidance on declaring conflicts of interest, managing (with documented mitigation strategies) and reviewing these • guidance to support staff in declining gifts and benefits.
Training and education 	Training to increase awareness of impartiality, integrity and conduct expectations	• regular codes of conduct, fraud awareness and integrity training (yearly) • regular reminders to council members, CEO and staff to make sure there is awareness and understanding of compliance obligations • advanced integrity training for staff in areas identified as high risk of influence (e.g. procurement, recruitment, finance, binding decision makers).
Oversight 	Regular monitoring and reporting to provide management with insights into use and the effectiveness of controls, and to address shortcomings in a timely manner Identification of patterns, areas of increased risk Evidence of reviews should be retained	• reports from monitoring and reviews made available to leadership and audit committee periodically • all accepted and declined gifts or benefits reported to a central member of management to allow for effective oversight • monitor for repeat offers and cumulative value as these may flag risk where there is an intention to influence decisions that require further scrutiny, as well as monitor acceptance of repeat token gifts that may otherwise go undetected.

Key components of a gifts and benefit framework

-  Identify and record gifts and benefits
-  Identify and manage conflicts of interest
-  Use information to monitor and oversee risk

Source: OAG

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Auditor General's 2025-26 reports

Number	Title	Date tabled
11	Local Government Management of Gifts and Benefits	18 March 2026
10	Controls Over Portable Assets – State Entities	6 March 2026
9	Microsoft 365 Security Controls – State Entities	6 March 2026
8	Status of Local Government Audits 2025	28 January 2026
7	State Government 2025 – Information Systems Audit Results	3 December 2025
6	State Government 2025 – Financial Audit Results	3 December 2025
5	Valuation of Property Held by the Public Education Endowment Trust	3 December 2025
4	WA's Progress to Implement the National Principles for Child Safe Organisations (arising from the Royal Commission into Institutional Responses to Child Sexual Abuse)	27 November 2025
3	Maintaining Regional Local Roads	12 November 2025
2	Gold Corporation – Trade Applications	29 October 2025
1	Management of Housing Maintenance Information	6 August 2025

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Office of the Auditor General
for Western Australia



Office of the Auditor General Report 11: 2025-26 (18 March 2026)
Performance Audit | Local Government Management of Gifts and Benefits

The City currently maintains a range of integrity and conduct controls designed to mitigate risks associated with the acceptance of gifts and benefits, conflicts of interest, and integrity-related behavioural requirements.

In addition to the controls outlined below, an action plan has been developed to implement the recommendations arising from the performance review report and further strengthen the City's integrity and conduct framework.

- *Code of Conduct for Elected Members, Committee Members and Election Candidates*
- *Code of Conduct for Employees*
- *Fraud, Corruption and Misconduct Control Council Policy*
- *Fraud, Corruption and Misconduct Control Framework*
- *Governance Framework*
- *Integrity Framework* (the City is one of eight local governments with a dedicated integrity framework)
- Director Governance and Strategy as Chair of the Local Government Integrity Group
- Manager Audit and Risk Services as a member of the State Government Integrity Practitioners' Group
- Declarations of interest made at Council and/or Committee meetings
- Financial Interests Register, including proximity interests and interests that may affect impartiality (published on the City's website)
- Electoral Gift Register (published on the City's website)
- Elected Members and CEO Gift Register (published on the City's website)
- Employee Gift Register (published on the City's website)
- Short Guide to Accountable and Ethical Decision Making
- Short Guide to Conduct for Employees
- Short Guide to Governance
- Public Interest Disclosure Protocol
- Public Interest Disclosure Officers
- Internal audits
- Conflict of interest declarations for recruitment and tender evaluation panel members
- Employee onboarding process
- Mandatory integrity and conduct training for employees
- Integrity and conduct awareness initiatives through the intranet and digital screen messaging



Office of the Auditor General Report 11: 2025-26 (18 March 2026)
Performance Audit | Local Government Management of Gifts and Benefits

ACTION PLAN				
Recommendation	Improvement opportunity / action	Responsibility	Proposed timeline	Status
1. To enable effective management of gifts and benefits, entities should provide education and guidance that sets out entity expectations and assists staff and council members in making decisions by:				
a. implementing clear and up-to-date policies and procedures that outline gifts that are acceptable (good practice limits these to token gifts).	• Short Guide to Gifts and Contributions to Travel – review with a view to including information on the management of conflicts of interest arising from accepting gifts.	MG	December 2026	
	• Codes of Conduct – review to ensure best practice with regard to the acceptance of gifts.	MG	December 2026	
	• Policies and Procedures – consider implementing new policies / procedures based on best practice.	MG	June 2027	
	• Statement of Business Ethics – review to help prevent suppliers offering gifts (last reviewed 2020).	MARS	June 2027	
	• Statement of Business Ethics – develop rolling communications plan to regularly inform suppliers.	MARS MFS	June 2027	
	• Statement of Business Ethics – review procurement documentation to include reference to Statement of Business Ethics, such as RFT, RFQ, adverts; letters of offer.	MARS MFS	June 2027	
b. requiring accepted and declined gifts from commercial entities, be declared.	• Update Gifts Register Template – all gifts accepted, and all gifts declined, to be included in the register, including those gifts under the reporting thresholds (\$300 for employees and \$1,000 for CEO and elected members).	MG	December 2026	



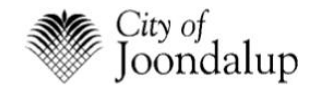
Office of the Auditor General Report 11: 2025-26 (18 March 2026)
Performance Audit | Local Government Management of Gifts and Benefits

ACTION PLAN				
Recommendation	Improvement opportunity / action	Responsibility	Proposed timeline	Status
1. To enable effective management of gifts and benefits, entities should provide education and guidance that sets out entity expectations and assists staff and council members in making decisions by:				
b. requiring accepted and declined gifts from commercial entities, be declared.	• Update Gifts Register Template – where no gifts or benefits have been accepted, including a ‘nil declaration’ comment for the reporting period.	MG	December 2026	
	• Update Gifts Register Template – include date the gift declarations were recorded in the gifts register (to ensure compliance with the 10-day rule).	MG	December 2026	
c. specifically outlining gifts that are prohibited.	• Employee and Elected Members Inductions and Training – create new module on City’s Learning Management System for gifts and conflicts of interest management.	MG MARS	December 2026	Draft modules developed; review content before releasing
d. implementing regular training and education programs to ensure staff understand and apply policy, procedure and code of conduct, in practice and when making decisions.	• Employee and Elected Members Inductions and Training – promote the current employee integrity and conduct training modules available via the City’s LinkedIn platform. – promote new module available via the City’s new Learning Management System.	MARS	Ongoing	Modules available via New Employee Welcome and Toolkit page on Intranet
	• Communications – develop rolling communications plan to regularly inform Employees and Elected Members of their responsibilities with regard to gifts and conflicts of interest, including new training modules and integrity scenarios.	MG MARS	February 2027	



Office of the Auditor General Report 11: 2025-26 (18 March 2026)
Performance Audit | Local Government Management of Gifts and Benefits

ACTION PLAN				
Recommendation	Improvement opportunity / action	Responsibility	Proposed timeline	Status
2. To enable effective management of gifts and benefits, entities should implement fit for purpose, risk-based monitoring and reporting mechanisms to:				
a. proactively oversee gift and benefit declarations.	• Internal Policy – develop a new internal policy to ensure a written record is maintained for the management of conflicts of interest. • Central Register – create a register to track identified internal conflicts of interest. • Update Current Forms – quotation recommendation forms will be revised into a single multi-purpose approval form that will incorporate a conflict of interest disclosure. • Review Current Process – employee’s participation on tender evaluation panels requires stronger oversight.	MARS	June 2027	
b. analyse information across the entity to identify undeclared gifts, check that controls are working and identify any concerning trends or patterns.		MARS	June 2027	
c. manage perceived and actual conflicts of interest, requiring these declarations to consider the receipt of gifts and benefits.		MFS	September 2026	
		MARS MFS	December 2026	
d. consider a centralised complaints register to highlight where controls and processes have not been followed and identify systemic risks.	• Complaints register – create a register for annual review.	MARS	June 2027	



THREE YEAR INTERNAL AUDIT PLAN (presented to Audit and Risk Committee on 3 August 2026)

PROPOSED ACTIVITY PRIORITY ORDER FOR 2026/27	REASON FOR INCLUSION	2026/27	2027/28	2027/28	LAST REVIEWED	LAST REPORT TO COMMITTEE	REPORT SCHEDULED FOR COMMITTEE
1. Respond to referrals from external oversight agencies	Legislative	√	√	√	Ongoing	March 2026	As required
2. Respond to recommendations from external oversight agencies	Legislative	√	√	×	×	August 2026	As required
3. Respond to internal requests and complaints	Targeted	√	√	√	2025/26	March 2026 (timesheets)	November 2026 (flexible working arrangements)
4. Status update on implementation of internal audit recommendations	Various	√	√	√	2025/26	March 2026	November 2026
5. Respond to request for reports from Audit and Risk Committee Joondalup Festival	Requested by Deputy Mayor (meeting 11 May 2026)	√	×	×	×	×	November 2026
6. Respond to request for reports from Audit and Risk Committee Auditing the 2026-27 budget process	Requested by Mayor (meeting 11 May 2026)	√	×	×	×	×	To be advised
7. External audit of 2025 Compliance Audit Return	Council Resolution No: CJ067-03/25	√	×	×	Carry forward	×	Special meeting to be called for 24 August 2026
8. Coordinate the completion of the annual Compliance Audit Return and ensure its submission to the Local Government Inspector by March each year	Legislative	√	√	√	2024/25	February 2025	Special meeting to be called for 24 August 2026
9. Employees acting in positions over 12 months (claim for permanent position)	Targeted	√	×	×	Carry forward	×	November 2026
10. Leave calculations (public holidays)	Targeted	√	×	×	×	×	November 2026
11. Inappropriate relationships (employee to employee)	Fraud and corruption control	√	√	√	2023/24	May 2024	November 2026
12. Payments made after employee termination and/or invalid employees	Fraud and corruption control	√	√	√	2023/24	May 2024	November 2026
13. Graffiti Removal Contract Performance Bonus	Contractual	√	√	√	2023/24	March 2024	November 2026
14. Status update on implementation of external audit recommendations CEO three yearly reviews	Legislative	√	√	√	×	×	November 2026
15. Changes to bank details	Fraud and corruption control	√	√	√	2023/24	October 2024	March 2027
16. Inappropriate relationships (employee to supplier)	Fraud and corruption control	√	√	√	2024/25	October 2024	March 2027
17. Potential false invoices / duplicate payments / payments made to invalid suppliers	Fraud and corruption control	√	√	√	2023/24	October 2024	March 2027
18. Procurement activities Targeted business units	Targeted	√	√	√	×	×	March 2027 or May 2027
19. Inappropriate relationships (supplier to supplier)	Fraud and corruption control	√	√	√	2025/26	November 2025	May 2027
20. Status update on implementation of audit recommendations OAG Performance Audit (Staff Exit Controls)	Legislative	√	×	×	2023/24	May 2025	May 2027
21. Procurement activities Attempts to bypass quotation and tender thresholds	Fraud and corruption control	√	√	√	2023/24	March 2024	May 2027
22. Procurement activities Use of sole suppliers	Fraud and corruption control	√	√	√	2022/23	November 2022	August 2027
23. Procurement activities Non purchase order payments	Fraud and corruption control	Pending workload capacity			×	×	To be advised
24. Procurement activities Variances between purchasing requisition amount, approved purchase order, payment	Fraud and corruption control	Pending workload capacity			×	×	To be advised
25. Recruitment	Fraud and corruption control	×	√	×	2022/23	October 2024 (internally advertised)	To be advised



THREE YEAR INTERNAL AUDIT PLAN (presented to Audit and Risk Committee on 3 August 2026)

COMPLETED (NON-REOCCURRING) OR NO LONGER REQUIRED	REASON FOR INCLUSION	LAST REVIEWED	LAST REPORT TO COMMITTEE
1. Use of surveillance devices	Targeted	2018/19	×
2. Youth Services Incident (Central Park)	Targeted	2018/19	×
3. Timely payment of suppliers	Office of the Auditor General Report	2019/20	August 2019
4. OAG Audit (Building Approvals) – follow up on implementation of recommendations	Legislative	2019/20	×
5. Bypassing of controls – invoice numbers within TechOne (finance system)	Fraud and corruption control	2020/21	March 2021
6. Compliance of the Information Protection Agreement between the City and VicRoads	Contractual	2021/22	×
7. Traffic management and overtime (external referral)	Allegation	2021/22	March 2022
8. Failed retaining wall	Targeted	2021/22	×
9. Use of Zoom and Microsoft Teams for meetings (cyber security)	COVID-19 Audit Activity	2022/23	November 2022
10. Review of unique / specialised provider (parking ticket machines)	Targeted	2022/23	November 2022
11. Payments to casuals and part time employees (February 2021 WA lockdown)	COVID-19 Audit Activity	2022/23	November 2022
12. Drug and alcohol testing of employees (process only; not results)	Allegation	2022/23	November 2022
13. Human Resources Misconduct Investigation Procedures	Targeted	2022/23	November 2022
14. COVID-19 Audit Activity (as per agreed scope)	COVID-19 Audit Activity	2022/23	November 2022
15. Access to information and use of fleet vehicles	Targeted	2022/23	August 2023
16. Procurement activities Tender specifications and assessment criteria	Fraud and corruption control	2022/23	March 2024
17. Recruitment (internally advertised positions)	Fraud and corruption control	2022/23	October 2024
18. Review of payments made to supplier	Council Resolution No: CJ121-05/24	2023/24	October 2024
19. Debt collection (responsibility and recovery) for long service leave liabilities (human resources audit)	Targeted	2025/26	November 2025
20. Compliance Audit Return (quarterly reporting)	Legislative	2025/26	November 2025
21. 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	2025/26	May 2026
22. Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's financial management systems and procedures	Legislative	2025/26	August 2026
23. OAG Audit (General Information Systems) – follow up on implementation of recommendations	Legislative	2024/25	Part of annual financial audit reporting

TRANSFERRED TO INTEGRITY AND CONDUCT ANNUAL WORK PLAN
1. Coordinate the completion of the Integrity and Conduct Annual Collection and ensure its submission to the Public Sector Commission by the stipulated deadline
2. Span of control per supervisor
3. Due diligence of new business partners, contractors, suppliers, consultants and outsourced service providers
4. Monitoring of employees' and elected members' gift registers including cross referencing of invitations received



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Compliance Audit Return 2025 Questions

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

Reference	Question
Local Government Act 1995	
s. 2.29	Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?
s. 3.16	Has the local government reviewed local laws which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?
s. 3.57	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?
s. 3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?
s. 3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?
s. 3.59(2)(a)	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?
s. 3.59(2)(b)	Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?
s. 3.59(2)(c)	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
s. 3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2025?
s. 3.59(5)	During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?
s. 5.16 (1)	Were all delegations to committees resolved by absolute majority?
s. 5.16 (2)	Were all delegations to committees in writing?
s. 5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?
s. 5.18	Were all delegations to committees recorded in a register of delegations?
s. 5.36(4) & s. 5.37(3)	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?
s. 5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee? Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?
s. 5.39B	Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?
s. 5.42	Were all delegations to the CEO resolved by an absolute majority? Were all delegations to the CEO in writing?
s. 5.43	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?
s. 5.44(2)	Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
s. 5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?
s. 5.46	Has the CEO kept a register of all delegations made under Division 4 of the <i>Local Government Act 1995</i> to the CEO and to employees? Were all delegations made under Division 4 reviewed by the delegator at least once during the 2024/2025 financial year? Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?
s. 5.50	If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on the website? outlining the circumstances in relation to payments made to terminated employees? If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?
s. 5.51A	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?
s. 5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?
s. 5.68(2)	Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?
s. 5.69(5)	Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
s. 5.70	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?
s. 5.71B(5) and (7)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?
s. 5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?
s. 5.75	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?
s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?
s. 5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?
s. 5.88	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ? Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28? After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person? Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
s. 5.89A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i>, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? Did the CEO publish an up-to-date version of the gift register on the local government's website?
s. 5.90A	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?
s. 5.94	Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?
s. 5.96	Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?
s. 5.96A	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i>?
s. 5.104	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct? Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i>? Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?
s. 5.128	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
s. 7.12A(3), (4) and (5)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i>, did the CEO publish a copy of the report on the local government's official website?
Local Government (Administration) Regulations 1996	
Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?
Reg 19AB	Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?
Reg 19AC	Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?
Reg 19AE	Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?
Reg 19B	Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, provide the date of the most recent review
Reg 19DA	Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4) ? If yes, provide date of review Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?
Reg 22	Asked as part of question s5.75
Reg 23	Asked as part of question s5.76
Reg 28	Asked as part of question s5.88(1)
Reg 28A	Asked as part of question s5.89A(1)
Reg 29	Asked as part of question s5.94
Reg 29C	Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?
Reg 35	Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?
Reg 36	Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member: - has completed an approved course within the specified 5-year period prior to election, or - completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or - qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
Local Government (Audit) Regulations 1996	
Reg 10	Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?
Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025? If yes, provide date of council's resolution to accept the report.
Local Government (Constitution) Regulations 1998	
Reg 11FA	Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?
Reg 13	Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?
Local Government (Elections) Regulations 1997	
Reg 30G	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997? Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
Local Government (Financial Management) Regulations 1996	
Reg 5	Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?
Reg 6	Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?
Reg 7	Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?
Reg 8	Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?
Reg 9	Did the local government keep separate financial records for each trading undertaking and each major land transaction?
Reg 11	Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?
Reg 12	Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?
Reg 13	Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes that: - include the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or - include the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
Reg 13A	Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?
Reg 19	Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?
Reg 19C	Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?
Local Government (Functions and General) Regulations 1996	
Reg 7	Asked as part of question s3.59(2)
Reg 9	Asked as part of question s3.59(2)
Reg 10	Asked as part of question s3.59(2)
Reg 11A	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?
Reg 11	Asked as part of question s3.57
Reg 12	Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?
Reg 14(1), (3) and (5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?
Reg 15	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
Reg 16	Asked as part of question Reg 15
Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?
Reg 18(1) and (4)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?
Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?
Reg 21	Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?
Reg 22	Asked as part of question Reg 21
Reg 23	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?
Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?



Local Government
Inspector

Local Government Inspector Compliance Audit Return Questions 2025

Reference	Question
Reg 24AD(2), (4) and (6)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE? If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?
Reg 24AE	Asked as part of question Reg 24AD(2), (4) and (6)
Reg 24AF	Asked as part of question Reg 24AD(2), (4) and (6)
Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?
Reg 24AH(1) and (3)	Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?
Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?
Reg 24E	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?
Reg 24F	Asked as part of question Reg 24



2026 Corporate Compliance Calendar

Last Reviewed: January 2026

	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	CEO is the current Complaints Officer (amended delegation to be presented to Council at its meeting to be held on 24 March 2026)	-	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	1/21/2026	INT26/1885	-	Complete
Jan	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services			January 2026 report to be presented at the March 2026 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 2026 report to be presented at the March 2026 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 2026 report to be presented at the March 2026 council meeting.	In Progress
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	2/4/2026	INT26/1813	Review complete and endorsed by ELT on 4 February 2026	Complete
Jan	Public Access to Information - Audit Check LG website to ensure all information listed in s.5.94, s.5.96A and Admin. Reg.29 is publicly accessible (see s.5.96 too).	Local Government Act 1995	s.5.94 Admin. Reg.29 s.5.95 s.5.96 s.5.96A Admin. Regs 29A and 29B	WALGA - Governance Subscription Good Governance in Practice Resource - Public Information Access & LG Website Information Guide	Annual	Governance and Strategy	Governance	Manager Governance	2/20/2026	INT26/6286		Complete
Jan	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	2/5/2026	INT26/3886 INT26/3892		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	1/31/2026	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	1/30/2026		Code of Conduct for Employees updated 30/01/2026 following changes to the LG Admin Regs on 1 January 2026.	Complete
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 2025	Governance and Strategy	Governance	Manager Governance	11/19/2025		Cr Mercer and Cr Count have both completed Primary Returns.	Complete
Jan	Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		WALGA - Governance Subscription - Decision Making in Practice Toolkit - Part 3 Authorisations	Annual	Governance and Strategy	Governance	Manager Governance			Authorised Persons Register is reviewed on an ongoing basis, as and when people/positions are updated.	In Progress

2026 Corporate Compliance Calendar

Last Reviewed: January 2026

	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	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	2/20/2026	EIN26/2168; EIN26/2169		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			completed will also be reviewed again when the position of SWHS advisor is completed	Complete
Jan	Metropolitan Regional Road Grants - submit quarterly report				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	1/9/2026	EMO26/1754		Complete
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	1/9/2026	EMO26/1754		Complete
Jan	ABS - Submit quarterly road construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	1/14/2026	Online submission - no record available		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			Claims in circulation	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	1/27/2026	Online submission - no record available		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 and Fleet Services	Manager Waste and Fleet Services				
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				

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	2/24/2026	MIN26/96 (Item 12.14 and 12.15)	Nov 2025 and Dec 2025 report presented at the Feb 2026 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	2/24/2026	MIN26/96 (Item 12.12 and 12.13)	Nov 2025 and Dec 2025 report presented at the Feb 2026 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	2/24/2026	MIN26/96 (Item 12.12 and 12.13)	Nov 2025 and Dec 2025 report presented at the Feb 2026 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.s. 15, 17 and 18,		Annual	Governance and Strategy	Governance	Manager Governance	1/12/2026	INT26/176		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			Not completed for the month.	Not Applicable
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	2/10/2026	OUT26/1165	Meeting held 10 Feb	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	2/9/2026	EMO26/11070	6 x Rehab Claims	Complete
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	6/1/2025	INT25/24311 & INT25/24438		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	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	3/24/2026	MIN26/130 (Item 12.14)	Report for January 2026 to March 2026 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	3/24/2026	MIN26/130 (Item 12.13)	Report for January 2026 to March 2026 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	3/24/2026	MIN26/130 (Item 12.13)	Report for January 2026 to March 2026 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	3/20/2026	EFT 137219 payment reference	Date of EFT payment - payment included in list of payments report to May 2026 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	2/24/2026	MIN26/96 (Item 12.21)	The mid-year review adopted by the council at the OCM held on 24 Feb 2026.	Complete
Mar	Certification of compliance with adopted standards for employment of CEO - As soon as practicable after a person is employed in the position of CEO, the local government must, by resolution (Absolute Majority) certify that the person was employed in accordance with the local government's adopted standards in relation to the recruitment of CEOs.	Local Government (Admin) Regs 1996	r.18FB(3)		As required	Governance and Strategy	Governance	Manager Governance	4/13/2026	CJ073-04/26 refers.		Complete
Mar	Notification to Inspector - Within 14 days of the Council certifying compliance with adopted standards for CEO recruitment - the local government must give a copy of the resolution to the Inspector.	Local Government (Admin) Regs 1996	r.18FC(4)		As required	Governance and Strategy	Governance	Manager Governance				
Mar	Elected Member Attendance Register - Upload to City's website.	Council Resolution CJ366-12/25			Quarterly	Governance and Strategy	Governance	Manager Governance	3/4/2026		As published on the City's website	Complete
Mar	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Governance and Strategy	Governance	Manager Governance	3/1/2026	INT17/61358		Complete
Mar	Code of Conduct for Council Members, Committee Members and Candidates - All local governments must adopt an updated Model Code of Conduct for council members, candidates and committee members to align with the new complaints handling system.	Local Government (Model Code of Conduct) Regs 2021			By 31 March 2026	Governance and Strategy	Governance	Manager Governance	3/24/2026	Refer Item 13.1.2		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	3/1/2026	INT25/23988		Complete
Mar	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	4/22/2026	INT26/14716 INT26/14715	As published on the City's website	Complete
Mar	Annual Electors' General Meeting - to be held once every financial year on a day selected by the LG but not more than 56 days after the Annual Report has been adopted.	Local Government Act 1995	s.5.27 Admin.Regs.15, 17 and 18,		Annual	Governance and Strategy	Governance	Manager Governance	1/29/2026		AGM held 29 January 2026.	Complete
Mar	Corporate Business Plan - Review (Administrative) Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other strategies) as well as the prioritising Major Capital Works.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual Next Due: March/April 2026	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development	4/1/2026			

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	5/03/2026 11/03/2026	EMO26/25842 EMO26/25845		Complete
Mar	Water Licences - Artesian and Non-artesian Water Licences - review and renew if necessary	Rights in Water and Irrigation Act 1914	s. 26 (d)		Annual	Infrastructure Services	Parks and Natural Environment	Manager Parks and Natural Environment				
Mar	WALGGC Road Information Return - Submit WALGA Road Information Return Certification Sheet				Annual	Infrastructure Services	Asset Management	Manager Asset Management	10/20/2025	EMO25/68326		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				

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	Equal Employment Opportunity - Provide Annual Collection to Public Sector Commission by 29 April each year	Equal Opportunity Act 1984	part IX		Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	4/21/2026	INT26/14610		Complete
Apr	Public Interest Disclosures - Provide Annual Collection to Public Sector Commissioner by 29 April 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	4/21/2026	INT26/14610		Complete
Apr	Corruption, Crime and Misconduct - Provide Annual Collection to Public Sector Commissioner by 29 April each year	Corruption, Crime and Misconduct Act 2003			Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	4/21/2026	INT26/14610		Complete
Apr	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services	5/1/2026	MIN26/167 (Item 12.12)	Report for February 2026 to April 2026 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	5/1/2026	MIN26/167 (Item 12.11)	Report for February 2026 to April 2026 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	5/1/2026	MIN26/167 (Item 12.11)	Report for February 2026 to April 2026 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	3/5/2026	EMO26/14249		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			To be presented at June 2026 Council meeting.	In Progress
Apr	Community Venue Defibrillator and LifeVac audits A bi-annual audit must be conducted on all City-owned defibrillators located at community hireable venues to ensure batteries are operational and pads are within expiry dates. This requirement aligns with best practice as outlined in the Australian Defibrillator Guidelines. In addition, audits must also be undertaken on LifeVac devices installed at City venues to confirm all components are present and have not been removed or stolen.	N/A	N/A	https://stjohn.org.au/fact-sheet/aed-maintenance-checklist/	6 monthly	Corporate Services	Leisure and Cultural Services	Manager Leisure and Cultural Services	6/8/2026	INT26/15379	65% of sites audited and replacement parts ordered as required. Final sites to be inspected by 1 May 2026. Update 18/06/26: Audits completed June 2026. Amendment required to due date for audits to July and Jan. Next due Jan 2027.	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				
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	3/24/2026	Refer Item 12.10		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: 2027	Governance and Strategy	Governance	Manager Governance				Not Applicable

Apr	Electoral Gifts - Provide advice to sitting members whose term is due to expire of the commencement of the 'electoral period' and declaration requirements.	Local Government (Electoral) Regulations 1996	r30C		Biennial Next Due: 2027	Governance and Strategy	Governance	Manager Governance				Not Applicable
Apr	Corporate Business Plan - Review (Council Workshop) Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual Next Due: April/May 2026	Governance and Strategy	Strategic and Organisational Development	Manager Strategic & Organisational Development				
Apr	ABS - Submit quarterly road construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	4/10/2026	No record available - online submission		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	4/9/2026	EMO26/25849		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			Claims in circulation	In Progress
Apr	Roads to Recovery - Online submission expenditure report and forecast for the next quarter	Roads to Recovery Act 2000 (Cith)			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services	4/28/2026	No record available - online submission		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	4/24/2026	No record available - online submission		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	4/3/2025	EMO25/75398 (confirmation report of review published) INWE25/68297 - WAPC considered and supports	Report presented to Council April 2025, Endorsed by WAPC July 2025	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
	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	5/26/2026	MIN26/227 (Item 12.12)	Report for March 2026 to May 2026 Council meeting.	Complete
May	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services	5/26/2026	MIN26/227 (Item 12.11)	Report for March 2026 to May 2026 Council meeting.	Complete
May	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services	5/26/2026	MIN26/227 (Item 12.11)	Report for March 2026 to May 2026 Council meeting.	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 FY2026-27 to run Thursday 28 May 2026 until Thursday 18 June 2026	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	5/26/2026	MIN26/227 (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 FY2026-27 to run Thursday 28 May 2026 until Thursday 18 June 2026	In Progress
May	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Governance and Strategy	Governance	Manager Governance	5/30/2026	INT17/61358		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	6/5/2026	INT26/21860		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 2026	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	5/26/2026		Report presented to Council on 26 May 2026.	Complete
com	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	5/12/2026	EMO26/36846	Meeting held on 12 May	Complete
May	Metropolitan Regional Road Group Funding - Submit Road Improvement Grant Submission to Main Roads				Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	5/20/2026	No record available - Online submission		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		EMO26/35136 EMO26/35137 EMO26/35139		Complete
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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	Audit, Risk & Improvement Committees - Establish an Audit, Risk and Improvement Committee with the required independent presiding member and deputy to the presiding member.	Local Government Act 1995	7.1A		By 30 June 2026	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				
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	6/23/2026	MIN26/279 (Item 12.11)		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	6/23/2026	MIN26/279 (Item 12.10)		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	6/23/2026	MIN26/279 (Item 12.10)		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	6/19/2026	Payment made 19/06/2026 EFT reference EF139367		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. <i>(adopt and apply in the following Financial Year)</i>	Local Government Act 1995	s.6.4 FM.Reg.34(5)		Annual	Corporate Services	Financial Services	Manager Financial Services				
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				
Jun	Annual Budget - Rate Setting Statement In preparation for the Annual Budget, a preliminary Council report may be provided detailing the Rates Setting Statement. Early Council consideration enables: • consideration of public submissions on Differential Rates - see. s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. In any case, the Rate Setting Statement must be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority: • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges • impose a discount	Local Government Act 1995	s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46 FM.Regs. r.22(1)(d) (2) r.26 r.33(1)(c) r.52	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services				

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				
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				
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				
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				
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				
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	2/20/2026	EMO26/11570	Warwick Bushland clearing permit CPS 9378/1 annual compliance report for 2025 and application to surrender clearing permit	Complete
Jun	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	6/22/2026	INW26/6045 INT26/28812 INT26/28811	Dangerous Goods licence renewal complete. 5 yearly, next due 2031. Licence number DGS015339. Licence 22/06/26 – 23/06/31.	Complete
Jun	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	Apr-26	INT26/28813 INT26/18028	Audit complete and report received. Dangerous Goods licence renewal complete. 5 yearly, next due 2031. Licence number DGS015339. Licence 22/06/26 – 23/06/31.	Complete
Jun	Elected Member Attendance Register - Upload to City's website.	Council Resolution CJ366-12/25			Quarterly	Governance and Strategy	Governance	Manager Governance	03/07/2026%		As published on the City's website.	Complete
Jun	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance	7/3/2026	INT26/25529 INT26/25515	As published on the City's website.	Complete
Jun	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Governance and Strategy	Governance	Manager Governance	7/3/2026	INT25/23988		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	6/30/2026			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 2026	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	5/26/2026		A report was presented to council on 26 May 2026	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				
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			Review is scheduled to commence from June 2026. The Strategic Community Reference Group meeting for September 2026 will form part of the major review.	In Progress
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			Review is scheduled to commence from June 2026. The Strategic Community Reference Group meeting for September 2026 will form part of the major review.	In Progress
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			Review is scheduled to commence from June 2026. The Strategic Community Reference Group meeting for September 2026 will form part of the major review.	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	6/23/2026	CJ139-06/26 INT26/23946		Complete
Jun	Revaluation of Infrastructure Assets - Drainage LG must revalue all assets within the Drainage Asset Class by 30 June prior to the expiry of the asset class 5-yearly cycle.	Local Government Act 1995	FM.Reg.17A(4)		Annual	Infrastructure Services	Asset Management	Manager Asset Management			Note: Revaluations are completed in July annually as they form part of the EOFY processes. The Transport Asset Class is being revalued in 2025-26 and to be completed in July 2026. The Drainage Asset Class is scheduled for revaluation in 2026-27 and to be completed in July 2027.	In Progress
Jun	Local Emergency Management - Full review of local emergency management arrangements for the City to be conducted every five years	Emergency Management Act 2005	s. 42		5-yearly Next Due: 2027	Infrastructure Services	Asset Management	Manager Asset Management	12/31/2025	INT25/5548	LEMA was reviewed and updated in 2025, the next full review is scheduled for 2030. The annual minor review are scheduled for Nov-Jan.	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	6/26/2026	EMO26/43663 EMO26/43667 EMO26/43668		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				
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				

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	Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 30 September	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			Stantons International Audit and Consulting Pty Ltd appointed on 2 July 2026: draft Compliance Audit Return due by 3 August 2026 for review by ELT on 5 August 2026.	In Progress
Jul	Risk Management - Review Undertake a review of the appropriateness and effectiveness of the local governments systems and procedures at least once in every 4 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 ISO 31000:2018 Risk Management - Guidelines	Every 4 financial years Next Due: 2025/26	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	5/26/2026	MIN26/227 (26 May 2026 - Ordinary Meeting of Council - Minutes) INT26/21730 (13.2.1.1. Regulation 17 Review, April 2026)		Complete
Jul	Legislative Compliance - Review Undertake a review of the appropriateness and effectiveness of the local governments systems and procedures at least once in every 4 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)	AS 3806-2006 Compliance Programs	Every 4 financial years Next Due: 2025/26	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services	5/26/2026	MIN26/227 (26 May 2026 - Ordinary Meeting of Council - Minutes) INT26/21730 (13.2.1.1. Regulation 17 Review, April 2026)		Complete
Jul	Financial Management Review Undertake a review of the appropriateness and effectiveness of the local governments systems and procedures. 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)9a)	DLGSC website - WA Local Government Accounting Manual	Every 4 financial years Next Due: 2025/26	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services			To be reported to the Audit, Risk and Improvement Committee on 3 August 2026, then onto Council.	In Progress
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				Complete
Jul	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services				Complete
Jul	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services				Complete
Jul	Emergency Services Levy - End of Year Reconciliation Report Due by: 31 July	DFES - ESL Manual of Operating Procedures	Clause. 5.13.4	DFES - ESL Manual of Operating Procedures	Annual Due: 31 July	Corporate Services	Financial Services	Manager Financial Services	NA		This applies to LGs on Option A	Not Applicable
Jul	Annual Budget - Copy of Annual Budget as adopted to DLGSCI Executive Director within 14 days of the Budget adoption, plus a copy of the Council Report / Minutes relevant to the budget adoption.	Local Government Act 1995	FM Reg.33.	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services	7/7/2026	emailed to dlj		Complete
Jul	Annual Budget - Website Publish the Annual Budget on the LG website.	Local Government Act 1995	s.5.96A(1)(c)		Annual	Corporate Services	Financial Services	Manager Financial Services				
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	6/23/2026		Report presented to Council on 23 June 2026.	Complete
Jul	Financial Interests Register - Review Issue and review Primary Returns; Update Register - Add/remove entries; Update disclosures on website.	Local Government Act 1995	s.5.88(3)(4)	WALGA - Governance Subscription - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Governance and Strategy	Governance	Manager Governance	7/3/2026	INT17/61358		Complete
Jul	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s5.89A r28A		Monthly	Governance and Strategy	Governance	Manager Governance				

Jul	Report on Elected Member Training Due by: 31 July LG must prepare a report on the training completed by Council members in the previous financial year. CEO must publish the report on the LG's website within one month of the end of the financial year.	Local Government Act 1995	s.5.127		Annual Due: 31 July	Governance and Strategy	Governance	Manager Governance	7/28/2026		Report presented to Council on 28 July 2026.	Complete
Jul	Register of Fees and Allowances Paid to Elected Members Due by: 14 July Establish register of Elected Member fees, expenses and allowances paid and publish on the website by no later than 14 July.	Local Government (Admin) Regs 1996	29C(2)(f)		Annual Due: 14 July	Governance and Strategy	Governance	Manager Governance	7/3/2026		As published on the City's website.	Complete
Jul	Annual Returns - Request Elected Members and Designated Employees to provide an Annual Return by no later than 31 August CEO's Annual Return must be lodged with the President / Mayor	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Annual	Governance and Strategy	Governance	Manager Governance	7/1/2026		First reminder sent on 1 July 2026.	Complete
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 2025	Governance and Strategy	Governance	Manager Governance	3/24/2026		Report presented to Council on 24 March with changes following local government reforms introduced on 1 January 2026.	Complete
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	6/9/2026	EMO26/34972	<i>Recordkeeping Plan Review Report submitted on 9 June 2026.</i>	Complete
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				
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 road construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services				In Progress
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				In Progress
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	7/10/2026	EMO26/43670		Complete
Jul	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA	MRWA State Road Funds to Local Government Procedures			As required	Infrastructure Services	Engineering Services	Manager Engineering Services	7/2/2026	EMO26/43669		In Progress
Jul	Roads to Recovery - Online submission expenditure report and forecast for the next quarter	Roads to Recovery Act 2000 (Clth)			Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services				In Progress
Jul	Blackspot - Prepare Black Spot submissions and submit to MRWA	Main Roads Western Australia - Blackspot Roads Funding Guidelines			Annual	Infrastructure Services	Engineering Services	Manager Engineering Services	7/7/2026	INT26/27037 INT26/27039 INT26/27047		Complete
Jul	Roads to Recovery - Submit Projects for current financial year	Roads to Recovery Act 2000 (Clth)			Annual	Infrastructure Services	Engineering Services	Manager Engineering Services				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
	August - Take Action											
Aug	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 30 September	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual Due: 30 September	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				
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 2027	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 2027	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 2027	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 2027	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	Annual Next due Aug 2026	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	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			Meeting scheduled for 11 August	
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	7/2/2026	EMO26/40445		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	7/8/2026	EMO26/41567		Complete
Aug	Library Statistics - Submit annual statistical returns relevant to library usage and financials to State Library of WA	Library Statistical Return and Local Government Financial Return			Annual	Planning and Community Development	Community Development and Library Services	Manager Community Development & Library Services				

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 Member Attendance Register - Upload to City's website.	Council Resolution CJ366-12/25			Quarterly	Governance and Strategy	Governance	Manager Governance				
Dec	Elected Member Training - Council members elected between 1 July 2025 and 31 December 2025 must complete mandatory training and submit a declaration of completion by 31 December.	Local Government (Admin) Regs 1996	r.34AF		Bi-Annual	Governance and Strategy	Governance	Manager Governance				
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 2025 Due by: Dec 2026	Freedom of Information Act 1992	s.96		Annual	Governance and Strategy	Governance	Manager Governance				
Dec	ABS - Submit quarterly road construction report to Australian Bureau of Statistics				Quarterly	Infrastructure Services	Engineering Services	Manager Engineering Services				
Dec	MRRG Road Improvement and Rehabilitation and Black Spot Road Project Grants - Progress payment Certificate and Certificate of Completion with final recoupment claim to be submitted to MRWA	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			LEMA reviewed and updated in 2025. Annual minor review planned Nov-Jan and full reviewed scheduled for 2030	

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.	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.	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

	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: 30/09/2026	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	Elected Member Attendance Register - Upload to City's website.	Council Resolution CJ366-12/25			Quarterly	Governance and Strategy	Governance	Manager Governance				
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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 and Fleet Services	Manager Waste and Fleet 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 and Fleet Services	Manager Waste and Fleet 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				

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Position Title Officer Responsible for Action Compliance	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	October - Take Action											
Oct	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				
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	Manager Leisure and Cultural Services				
Oct	Geothermal Licence and Operating Strategy In order for the City to hold a geothermal licence an audited GLOS is required to be put in place annually to ensure all environmental considerations are monitored and required to be reviewed every 3 years.	Rights in Water and Irration Act 1914	Clause 15 / Schedule 1		Annual	Corporate Services	Leisure and Cultural Services	Manager Leisure and Cultural Services				
Oct	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	s.5.12(1) and (2)		Bi-Annual	Governance and Strategy	Governance	Manager Governance				
Oct	Gifts Register - Update Register with new entries and removal of entries .	Local Government (Administration) Regulations 1996	s.5.89A 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: 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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 2027	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	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	Local Emergency Management - Submit annual survey of local emergency management arrangements and activities.	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	Bush Fires - Advertise prohibited burning times	Bush Fires Act 1954	s. 17(8)		Annual	Planning and Community Development	Community Safety	Manager Community Safety				
Oct	Bush Fires - Fire Break Notices - Advertise - Local Public Notice	Bush Fires Act 1954	s. 33		Annual	Planning and Community Development	Community Safety	Manager Community Safety				

Complete
In Progress
Behind Schedule
Not Applicable

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Directorate	Business Unit	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance	Status
	November - Take Action											
Nov	Public Interest Disclosure Officer- CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Public Interest Disclosure Act 2003	s.23(1)(a)	Public Sector Commission Website - PID Officer's Code of Conduct and Integrity Public Sector Commission Website - PID Officer's Declaration Form	Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				
Nov	Public Interest Disclosure Procedures - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Public Interest Disclosure Act 2003	s.21 and s.23(1)(e), (2)	Public Sector Commission Website - Commissioner's Guidelines for Public Authorities	Annual	Office of the CEO	Audit, Risk and Executive Services	Manager Audit, Risk and Executive Services				
Nov	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2- months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC website - WA Local Government Accounting Manual	Monthly	Corporate Services	Financial Services	Manager Financial Services				
Nov	Payments from municipal fund or trust fund LG is to prepare a list of accounts for approval to be paid is to be prepared each month and presented to the council at the next ordinary meeting of the council after the list is prepared.	Local Government Act 1995	FM Reg 13		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Nov	Payment by employees via purchasing cards LG is to prepare a list of payments made using credit, debit or other purchasing cards, and present to the council at the next ordinary meeting of council after the list is prepared.	Local Government Act 1995	FM Reg 13A		Monthly	Corporate Services	Financial Services	Manager Financial Services				
Nov	Annual Financial Report - Audit by 31 December An auditor is required to examine the accounts and annual financial report and provide a report by 31 December	Local Government Act 1995	s.7.9 s.7.12AB	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services				
Nov	Annual Report - Auditor Report CEO Certified After the annual financial statements have been audited, the CEO is to sign and append to the auditors report a declaration (Form 1).	Local Government Act 1995	Fin.Mgt.Reg.51(1)	DLGSC website - WA Local Government Accounting Manual	Annual	Corporate Services	Financial Services	Manager Financial Services				
Nov	Audit - Auditor's Report to Council via Audit Committee Prepare report, presenting the Auditor's report that: • determines any matters raised by the audit report; and • stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(3) s.7.13		Annual or as required	Corporate Services	Financial Services	Manager Financial Services				
Nov	Community Venue Defibrillator and LifeVac audits A bi-annual audit must be conducted on all City-owned defibrillators located at community hireable venues to ensure batteries are operational and pads are within expiry dates. This requirement aligns with best practice as outlined in the Australian Defibrillator Guidelines. In addition, audits must also be undertaken on LifeVac devices installed at City venues to confirm all components are present and have not been removed or stolen.	N/A	N/A	https://stjohn.org.au/fact-sheet/aed-maintenance-checklist/	6 monthly	Corporate Services	Leisure and Cultural Services	Manager Leisure and Cultural 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	Manager Leisure and Cultural 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 2027	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 2027	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 2027	Governance and Strategy	Governance	Manager Governance				
Nov	Election Papers - election of Deputy Mayor - Election Papers collected and secured in parcels	Local Government Act 1995	s.4.84(a) Elections Reg.82		Biennial Next due 2027	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	Mandatory training for council members - within 12 months of being elected, council members must complete the course titled <i>Council Member Essentials</i> . Within 1 month of this period ending, the council member must complete a declaration confirming they have completed the training in the specified time period.	Local Government (Admin) Regs 1996	r.36A Admin Regs		Biannual (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			Meeting scheduled for 10 November	
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				

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Waiver of Hire Fees 1 January 2026 to 30 June 2026

Group name	Venue	Total booking cost ex GST	Waiver amount approved ex GST
Connolly Residents Association	Connolly Community Centre	\$137	\$45
Duncraig Senior Citizens Club	Mildenhall	\$2,488	\$2,488
Grandcarers WA Incorporated	Grove Childcare Centre	\$1,950	\$1,786
Justice of Peace WCCC	Greenwood Warwick Community Care Centre	\$955	\$955
Kingsley Seniors Group	Kingsley Memorial Clubrooms	\$831	\$831
Lions Club of Duncraig	Gibson Park Community Centre	\$646	\$646
Lions Club of Whitford	Gibson Park Community Centre	\$540	\$540
National Seniors Australia – Hillarys and Districts	Flinders Park Community Centre	\$313	\$131
Probus Club of Whitfords	Padbury Hall	\$147	\$45
Sorrento Sandgropers Badminton Club	Heathridge Community Centre	\$337	\$228
Wallabies Badminton Club	Heathridge Community Centre	\$380	\$244
TOTALS:		\$8,725	\$7,940



CERTIFICATE OF CURRENCY

In our capacity as Churches of Christ Insurance Director, we confirm the following policy details which are correct at the issue date:

<u>INSURED:</u>	The Churches of Christ and its Constituents
<u>CLASS OF INSURANCE:</u>	Public and Products Liability
<u>CONSTITUENT:</u>	Churches of Christ Sport & Recreation Association (CCSRA)
<u>LIMIT OF INDEMNITY:</u>	General Liability - \$200,000,000 any one occurrence Products Liability - \$200,000,000 any one occurrence and in the aggregate
<u>INTEREST INSURED:</u>	All sums which the Insured shall be legally liable to pay to third parties by reason of; - Death or Personal Injury - Loss or Damage to Property
<u>INSURER:</u>	ACS Mutual Limited
<u>POLICY NUMBER/S:</u>	ACSMLIND01
<u>PERIOD OF INSURANCE:</u>	31 March 2026 – 31 March 2027 to 4.00pm
<u>GEOGRAPHICAL LIMITS:</u>	Anywhere in the world, except for USA & Canada

*This certificate is issued as a matter of information only and confers no rights upon the certificate holder.
This certificate does not amend, extend or alter the coverage afforded by the policy, or assume continuity of the policy beyond the above date*

Signed

A handwritten signature in blue ink, appearing to be "JL", followed by a horizontal line.

Signed for and on behalf of Churches of Christ Insurance

Date: 23/03/2026

Disclaimer: This document does not represent an insurance policy, guarantee or warranty and cannot be relied upon as such. All coverage is subject to the terms, conditions and limitations of the insurance policy and this confirmation is issued as a matter of record only. This document does not alter or extend the coverage provided or assume continuity beyond the Expiry Date. It does not confer any rights under the insurance policy to any party. Churches of Christ Insurance is under no obligation to inform any party if the insurance policy is cancelled, assigned or changed after the Issue Date.

LEASE

City of Joondalup

&

**Churches of Christ Sport and Recreation Association (Inc)
Duncraig Leisure Centre**

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This Lease is made 2021.

BETWEEN

City of Joondalup, Boas Avenue, Joondalup, WA (**Lessor**)

And

The Churches of Christ Sport and Recreation Association (Inc), Duncraig Leisure Centre, 2/40
Warwick Road, Duncraig, WA (**Lessee**)

RECITALS

- A. The Lessor has the Lessor's Interest in the Land.
- B. The Lessor has agreed to lease the Premises to the Lessee on and subject to the terms of this Lease.

OPERATIVE PROVISIONS

1. INTERPRETATION

1.1 Definitions

In this Lease, unless the context requires otherwise:

"Annual Rent Review Date" means the day described in clause 2.4;

"Commencement Date" means the date specified in Item 3 of the Schedule;

"Electrical Services" means items that are controlled or operated by electricity including but not limited to; solar panels, switchboard controls and breakers, scoreboard, flood lights, general lights including lamps and fittings, light switches, gpo's and auto doors;

"Mechanical Services" means items controlled by mechanical plant including but not limited to, heaters, air conditioning units, exhaust fans, ventilation systems, heating and cooling systems;

"Hydraulic Services" means grease traps, sewer pumps, septic systems, storm water and drainage including gutters and downpipes;

"Plumbing Services" means toilets, urinals, cisterns, hot water services, drinking fountains, boiling water units and chilled water units;

"Security Systems" means all items relating to security but not limited to alarms and monitoring, keypads, CCTV monitoring, keys and access control;

"Compliance/Scheduled Services" means items that are to be maintained on a regular basis including but not limited to; grease traps, back flow devices, gas heaters, hot water services, water filters, gutter cleaning, termite inspections, pest control, fire extinguishers and fire blankets;

"Pest control" means control and removal of any invasive pests which includes but is not limited to termites, rodents, birds, cockroaches, ants, bees, wasps, spiders, snakes and silverfish;

"Fire Protection" means all fire protection equipment which includes but is not limited to portable and fixed fire equipment, fire blankets, fire panels, EWAS systems, fire hydrants, fire hose reels, exit lights, fire doors, fire extinguishers, sprinkler systems, fire pumps and fire suppression systems;

"Cleaning" means the removal of all dirt stains and marks which includes but is not limited to food waste, liquid waste, grease, fat, body fat, calcium, iron, dirt, rubbish, bio fluids, cob webs, dust, litter and leaf litter;

"Vandalism" means any damage caused to the facility that is due to but not limited to deliberate misuse, general misuse, and careless operation or third party damage;

"Maintenance" means to maintain the facility in as close to original condition as practicable. This includes but is not limited to all windows, doors, fittings, fixtures, plumbing equipment, fire protection equipment, mechanical services equipment, electrical equipment, floor coverings, window treatments, ceilings, kitchen equipment, range hoods, painted surfaces and hard surfaces;

"Further Term" means a renewal of the Lease granted under clause 7 and as specified in Item 5 of the Schedule;

"GST" means a tax, impost or other duty, raised on the supply of goods and services and imposed by the Commonwealth of Australia or a state or territory of the Commonwealth of Australia;

"Land" means the land described in Item 2 of the Schedule;

"Lessee" means the Lessee and the executors, administrators and permitted assigns of the Lessee;

"Lessor" means the Lessor and the executors, administrators and assigns of the Lessor;

"Lessor's Interest" means the Lessor's interest in the Land described in Item 2 of the Schedule;

"Premises" means the premises described in Item 2 of the Schedule including the Lessor's fixtures and appurtenances;

"Rate of Interest" means the prescribed rate of interest charged from time to time by the Lessor on outstanding rates;

"Rent" means the rent specified in Item 4 of the Schedule and as varied from time to time in accordance with this Lease;

"Term" means the term of this Lease specified in Item 3 of the Schedule commencing on the Commencement Date and includes any renewal of the Term under this Lease; and

"Term Rent Review Date" has the meaning given in clause 2.5 and as specified in Item 6 of the Schedule.

1.2 Interpretation

In this Lease unless the context indicates a contrary intention:

- (a) words suggesting the singular include the plural and vice versa;
- (b) words suggesting any gender include any other gender;
- (c) a reference to a day means any day, which is not a Saturday, Sunday or a public holiday;
- (d) reference to a person includes a corporation, an incorporated association or a statutory authority;
- (e) references to clauses, paragraphs, subparagraphs and schedules, are to clauses, paragraphs, subparagraphs and schedules to this Lease as amended from time to time in accordance with the terms of this Lease;
- (f) a document will be incorporated into and form part of this Lease if the parties sign the document and it is referred to in this Lease and a reference to such a document is to that document as amended from time to time in accordance with the terms of this Lease;
- (g) headings used for clauses, paragraphs, subparagraphs, schedules and the table of contents are for ease of reference only and will not affect the interpretation of this Lease;
- (h) references to any Lease or instrument are to that Lease or instrument as amended, novated, supplemented, varied or replaced from time to time;
- (i) references to laws include any modification or re-enactment of those laws, or any legislative provisions substituted for such laws, and all orders, local laws, planning schemes, by-laws, regulations and other statutory instruments issued under those laws;
- (j) use of the words "includes, or "including" means without limitation, unless the contrary intention appears;
- (k) a reference to a body is:
 - (i) if that body is replaced by another organisation, deemed to refer to that organisation; and
 - (ii) all dollar amounts specified in this Lease are in Australian dollars.

2 LEASE

2.1 Lease

1. The Lessor grants a lease to the Lessee and the Lessee takes a lease of the Premises on and subject to the terms of this Lease.
2. Where the Land is Crown land the grant of a lease under subclause (1) is subject to the consent of the Minister for Lands.

2.2 Term

The Premises will be held by the Lessee as tenant for the Term commencing on the Commencement Date, the Lessee paying the Rent in the manner provided in this Lease.

2.3 Rent

The Lessee shall pay to the Lessor annually in advance, upon receipt of a tax invoice from the Lessor:

- (a) or the first year of the Term, the Rent specified in Item 4 of the Schedule; and
- (b) for the second and each subsequent year of the Term, the Rent as varied pursuant to clause 2.4.

2.4 Annual Rent Review

-
1. On each Annual Rent Review Date the Rent shall be varied to an amount calculated by multiplying the annual rent payable for the immediately preceding year by a percentage equal to 100% plus the percentage movement, if any, in the Consumer Price Index between the quarter ending immediately prior to the later of the Commencement Date of the Term and the last Annual Rent Review Date and the quarter ending immediately prior to the relevant Annual Rent Review Date.
 2. In this clause "Consumer Price Index" means the Consumer Price Index (All Groups) for Perth as calculated and published by the Australian Bureau of Statistics or if the Australian Bureau of Statistics ceases to publish that index number or substantially alters the method of computation of that index number then such other number as the Lessor determines by utilising an index which is as near as possible to the Consumer Price Index Number (All Groups) for Perth.
 3. This clause shall not apply in any year where the Consumer Price Index published for the quarter immediately prior to the Annual Review Date is less than the Consumer Price Index published for the quarter immediately prior to the previous Annual Rent Review Date or if there is none then the commencement of the Term.
 4. For the purposes of this clause the first day of the second and of each subsequent year of the Term is an Annual Rent Review Date.

2.5 Term Rent Review

- (a) One month before the time when the Lessee may exercise the option to renew the lease for a Further Term in accordance with clause 7 of this Lease, the Lessor shall obtain a valuation of the capital replacement costs of the Premises and provide a copy of that valuation to the Lessee.
- (b) The Lessor and the Lessee agree that the Rent for the Further Term (calculated on the same basis as the initial Rent) shall be based on this valuation of the

capital replacement cost and shall be payable in accordance with this Lease on the first day of the Further Term (**Term Rent Review Date**).

3 LESSEE'S OBLIGATIONS

3.1 Rates and Taxes

The Lessee shall punctually pay all rates, levies or taxes levied by the Commonwealth, the State, the local government, any water supply authority, any sewerage authority or by any other authority whether statutory or otherwise, which are at any time during the Term or any holding over, charged on the Premises or on the Lessor in respect of the Premises or both.

3.2 Utility Services

The Lessee shall punctually pay for all water, gas, electricity, telephone, waste disposal and other utility services which are provided to or used on the Premises.

3.3 Maintenance

1. The Lessee shall keep and maintain the Premises in as close to original condition as practicable. This includes but is not limited to Electrical Services, Mechanical Services, Hydraulic Services, Plumbing Services, Security Systems, Pest Control, Fire Protection, Cleaning Services and all other fixtures and fittings in good and substantial repair, order and condition.
2. The Lessee need not carry out repairs of a structural nature.

3.4 Cleaning

The Lessee shall keep and maintain the Premises well cleansed and drained in good sanitary condition and properly disinfected, free from rubbish, refuse and disused material of any kind and the Lessee shall observe, perform, discharge, execute and take such sanitary measures and precautions and subject to clause 3.21, construct such works and make such amendments, alterations and additions to the Premises at any time as shall during the term be required by or under any written law.

3.5 Make good damage

At the Lessee's own expense from time to time the Lessee shall make good any breakage, defect or damage to the Premises or any adjoining premises or facilities or any other property caused by want of care misuse or abuse on the part of the Lessee or the Lessee's employees agents contractors invitees licensees sub-tenants or other persons claiming through or under the Lessee or otherwise occasioned by any breach or default of the Lessee under this Lease.

3.6 Entry by Lessor to view and to repair

1. The Lessee shall permit the Lessor, the Lessor's architects, agents and contractors at all reasonable times, with 48 hours' notice to the Lessee, to enter into and upon the Premises in order to view and examine the state of repair, order and condition and to leave upon the Premises notice of any lack of repair, order, condition, neglect or defect for which the Lessee is liable and requiring the Lessee to make good the same within the time specified in the notice and the Lessee shall make good the same in accordance with the notice to the satisfaction of the Lessor.
2. The Lessee shall permit the Lessor, the Lessor's agents and contractors at all reasonable times, with 48 hours' notice to the Lessee, and in the case of an emergency at any time, to enter into and remain upon the Premises with all necessary plant, equipment and

materials to carry out any works or make any repairs or alterations or additions to the Premises.

3.7 Abatement of nuisances

1. The Lessee shall not do or omit to do any act matter or thing which may be or be deemed to be a nuisance within the meaning of the *Health Act* or any other Act or under any planning scheme, local law or regulation applicable to the Premises or the use or occupation of the Premises by the Lessee and the Lessee will immediately abate any such nuisance or alleged nuisance.
2. The Lessee shall ensure that the Premises are not used in any manner which may be or become a nuisance, disturbance or annoyance to the quiet and comfort of any occupier of any premises in the vicinity of the Premises and on being required to do so by the Lessor or any employee or agent of the Lessor the Lessee shall immediately abate the nuisance, disturbance or annoyance.

3.8 Pests

The Lessee shall keep the Premises free of ants, termites, rodents, pests and vermin.

3.9 No living in premises

The Lessee shall not use or permit the use of any part of the Premises for living or sleeping or for any unlawful purpose.

3.10 Defacing

The Lessee shall not in any way deface any wall, ceiling, floor, wood, stone or ironwork of the Premises.

3.11 Rubbish

The Lessee shall not permit any rubbish or garbage to accumulate on the Premises unless confined in suitable containers which are located so as not to be visible to members of the public.

3.12 Disorderly behaviour

The Lessee shall prevent disorderly behaviour and indecent language at the Premises.

3.13 Compliance with written laws

The Lessee shall comply with any written law affecting the leased Premises, or with any notice, requisition or order made under a written law applicable to the Premises or to the use or occupation of the Premises.

3.14 Permitted purpose and operation of Lessee's affairs

1. The Lessee shall use the Premises only for the purpose specified in Item 7 of the Schedule.
2. The Lessee shall at all times conduct its affairs for the purpose specified in Item 7 of the Schedule in a businesslike and reputable manner and with due diligence and efficiency.

3.15 Insurances

1. Lessee's insurances

The Lessee shall, at the Lessee's expense, effect and keep current, with an insurance company approved by the Lessor the following insurances in relation to the Premises:

Public risk

- (a) A policy covering public risk which is to:
- (i) be in the name of the Lessee and provide for a minimum cover of \$20,000,000.00 for any single event or such higher amount as the Lessor may reasonably require;
 - (ii) extend to cover any liability for the death of, or injury to, any person or damage to any person's property sustained when such person is using or entering the Premises, or sustains the injury or damage as a result of an act or omission of the Lessee, its agent, licensee, employee or representative;
 - (iii) require the Lessee to give the Lessor at least 30 days written notice before cancellation of the policy or a reduction in its level or extent of cover;
 - (iv) contain a clause which provides that any claims made by any of the insured parties against any other will be treated as though the claimant were not an insured party and, in such instances, provide that the insurance company waives its right of subrogation; and
 - (v) provide cover which is primary and not contributory with any policy effected by the Lessor.

Fittings and fixtures

- (b) A policy covering the Lessee's fittings and fixtures contained in or about the Premises for the full insurable value against loss or damage resulting from fire and extraneous risks including but not limited to water, storm and rainwater damage.
- (c) Any property belonging to the Lessee is not covered by the Lessor's insurance.

3.16 Building insurance

Where the Lessor has taken out a policy of building insurance in respect of the Premises, the Lessee may be required to pay to the Lessor any excess or deductible payable in respect of a claim under such insurance policy, arising out of an act or omission of the Lessee, its agent, licensee, employee or representative.

3.17 Evidence of insurance cover

1. Before taking possession of the Premises, the Lessee shall deliver the insurance policies required under this Lease to the Lessor.
2. The Lessee shall give satisfactory evidence to the Lessor that the policies have been renewed within 7 days after the expiry of each policy term.

3.18 Not to void insurances

The Lessee shall not at any time do or allow anything which may either render the insurances on the Premises or any part of it void or voidable.

3.19 Compliance with insurance regulations

1. The Lessee shall comply with insurance, sprinkler and fire alarm regulations as they relate to the use of the Premises.

2. The Lessee shall pay to the Lessor the cost of any alterations to any sprinkler or fire alarm installation which may become necessary by reason of the non-compliance by the Lessee with such regulations.

3.20 Indemnity

The Lessee shall indemnify the Lessor and the Minister for Lands and keep the Lessor and the Minister for Lands indemnified from and against all claims, demands, writs, summonses, actions, suits, proceedings, judgments, orders, decrees, damages, costs, losses and expenses of any nature whatsoever which the Lessor may suffer or incur in connection with loss of life, personal injury or damage to property arising from or out of any occurrence in upon or at the Premises or the use by the Lessee of the Premises or to any person or the property of any person using or entering the Premises or occasioned (wheresoever it may occur) wholly or in part by any act, neglect, default or omission by the Lessee its agents, contractors, servants, workmen, customers, members or any other person or persons using or upon the Premises with its consent or approval expressed or implied.

3.21 Alterations and improvements

The Lessee shall not, without the prior written consent of the Lessor, make or permit to be made any alteration in or additions to the Premises or remove from the Premises any improvement and the Lessee shall not cut maim or injure or suffer to be cut maimed or injured any of the walls, floors, ceilings, plumbing, gas or electrical fixture or fittings or timbers.

3.22 Notice of defects

The Lessee shall give to the Lessor immediate notice in writing of any damage to or defect in the Premises or the water or sewerage pipes, gas pipes, electrical light fixtures or any plant fittings or equipment in the Premises.

3.23 Sale of alcohol

The Lessee shall not sell or permit the sale of any alcohol or alcoholic beverage on the Premises except with the prior consent in writing of the Lessor and in accordance with a licence under the *Liquor Control Act 1988*.

3.24 Assignment or subletting

1. The Lessee shall not assign, sublet or part with possession of the Premises and the Lease without the prior written consent of the Minister for Lands and the Lessor; and it is hereby agreed that sections 80 and 82 of the *Property Law Act 1969* are expressly excluded.
2. Where the Land is Crown land, the prior written consent of the Minister for Lands is required under subclause (1) in addition to the consent of the Lessor.
3. The Lessee shall not mortgage, encumber or charge the Premises or the Lease.

3.25 Signs

The Lessee shall not without the prior written consent of the Lessor, affix or exhibit or permit to be affixed to or exhibited upon any part of the exterior of the Premises or in any place visible from outside the Premises any placard, sign, notice, poster, hoarding or advertisement.

3.26 Legal costs

1. The Lessee shall pay to the Lessor on demand the costs incurred by the Lessor in relation to the preparation, execution and registration of this Lease.

2. The Lessee shall pay to the Lessor on demand all costs, charges and expenses (including solicitors' costs and surveyors' fees) incurred by the Lessor for the purpose of or incidental to the preparation and service of any notice under section 81 or any other section of the *Property Law Act 1969* requiring the Lessee to remedy a breach of a provision of this Lease.

3.27 Lessee to make good

1. At the expiry or sooner determination of this Lease:
 - (a) the Lessee shall yield up the Premises to the Lessor in the condition required by this Lease; and
 - (b) the Lessee shall remove from the Premises all fixtures, fittings and chattels brought onto the Premises by or for the use of the Lessee, except for any structural improvements and any fixtures, fittings and chattels provided for the use of the Lessee by the Lessor which the Lessor determines should remain in the Premises. The Lessee shall not do or allow any damage to the Premises in such removal. If, however any damage occurs the Lessee will immediately make it good; and
 - (c) the Lessee shall remove any lettering, signs, names, advertisements and notices erected, painted, displayed or affixed onto or within the Premises and make good any damage caused by reason of such erection, painting, displaying, affixing or removal. If the Lessee defaults under this clause the Lessor may remove and make good at the Lessee's expense.
2. If the Lessee fails to remove its fixtures, fittings and chattels the Lessor may at its option do either or both of the following:
 - (a) remove and store any of them in such a manner as the Lessor determines at the cost of the Lessee; and
 - (b) treat them as if the Lessee had abandoned its interest in them and they had become the property of the Lessor may then deal with them in such manner as the Lessor determines. If the Lessor sells them, it need not account to the Lessee for the proceeds of sale but may apply the proceeds of sale as it see fit.

3.28 No registration or caveat

1. Neither the Lessee nor any agent or other person on behalf of the Lessee shall without the prior written consent of the Minister for Lands and the Lessor register this Lease nor lodge any absolute caveat in respect of the Premises to protect the interests of the Lessee under this Lease.
2. In the event of this Lease or any such caveat being registered or lodged, the Lessee, in consideration of the Lessor having granted this Lease to the Lessee, hereby irrevocably appoints the Lessor jointly and severally for the Term and for a period of 6 months after the Term the agent and attorney of the Lessee to surrender or withdraw any such lease or caveat the cost of which shall be borne and paid by the Lessee.

3.29 Interest on arrears

The Lessee shall pay to the Lessor on demand interest at the Rate of Interest plus 2% on all moneys owing by the Lessee but unpaid in breach of the provisions of this Lease for more than 7 days from and including the due date for payment such interest to be calculated

on a daily basis on the total of the moneys owing from time to time and computed from and including the due date for payment until the date of actual payment.

3.30 GST

Each payment made by the Lessee under this Lease must be made with an additional payment in respect of any GST or similar tax applying to that payment where GST is payable.

3.31 Lessee's office holders

Where the Lessee is an incorporated association or a body corporate, the Lessee shall deliver to the Lessor each year, or as required, a current list of the names and addresses of the office holders of the Lessee.

3.32 Vandalism

The Lessee shall immediately report to the Lessor any acts of vandalism or any incident which occurs on or adjacent to the Premises which is, or is likely to involve, a breach of the peace or become the subject of a report to the police.

3.33 Storage of dangerous materials

The Lessee shall not store or keep on the Premises any inflammable liquids, acetylene gas, dangerous chemicals or volatile or explosive oils, compounds or substances, otherwise than in strict accordance with the provisions of the *Dangerous Goods Safety Act 2004*.

3.34 Ownership of improvements

The Lessee acknowledges and agrees that any building or improvement constructed or erected on the Premises by the Lessee is or shall become the property of the Lessor upon completion of the building or improvement and shall form part of the Premises for the purposes of this Lease.

3.35 Special conditions

The Lessee shall observe and perform the special conditions specified in Item 8 of the Schedule.

4 QUIET POSSESSION

If the Lessee pays the Rent and performs its covenants contained in this Lease it will peaceably possess and enjoy the Premises for the Term without any interruption from the Lessor or any person lawfully claiming through, from or under it, subject always to the rights, powers, remedies and reservations of the Lessor contained in this Lease.

5 MUTUAL AGREEMENTS

5.1 Default

If:

- (a) the Rent or any part of it is in arrears for more than 28 days;
- (b) repairs required by notice given by the Lessor under this Lease are not completed within the time specified in the notice;
- (c) the Lessee defaults in the payment of any moneys owing to the Lessor other than rent whether under this Lease or any other account after 28 days written demand for payment has been made by the Lessor on the Lessee;

- (d) the Lessee is a corporation and an order is made or a resolution is passed for the winding up of the Lessee except for the purpose of reconstruction or amalgamation with the written consent of the Lessor which consent will not unreasonably be withheld;
- (e) the Lessee is a corporation and ceases or threatens to cease to carry on business or goes into liquidation whether voluntarily or otherwise or is wound up or if a liquidator or receiver (in both cases whether provisional or otherwise) is appointed;
- (f) the Lessee is a corporation and is placed under official management or an administrator is appointed under or pursuant to the provisions of the relevant Corporations Law or enters into a composition or scheme of arrangement;
- (g) the interest of the Lessee under this Lease is taken in execution;
- (h) the Lessee or any person claiming through the Lessee conducts any business from the Premises after the Lessee has committed an act of bankruptcy;
- (i) the Lessee abandons or vacates the Premises; or
- (j) the Lessee being an incorporated association:
 - (i) is wound up or resolves to be dissolved or wound up voluntarily;
 - (ii) without the prior written consent of the Lessor, changes its name, objects or constitution; or
 - (iii) is convicted of an offence under the *Associations Incorporations Act 1987*,

then the Lessor may in addition to its other powers either:

- (iv) enter the Premises or any part of them with force if necessary and eject the Lessee and all other persons from and repossess the Premises; or
- (i) by notice in writing to the Lessee determine this Lease,

or do both.

5.2 Lessor's powers

If the Lessor exercises its powers under clause 5.1, this Lease will terminate but the Lessee will not be released from liability for any breach of or non-compliance with any provision of this Lease and the remedies available to the Lessor for recovery of arrears of rent or for prior breach or non-compliance will not be affected. On such determination if the Lessee fails to remove its fixtures, fittings and chattels the Lessor may at its option do either or both of the following:

- (a) remove and store any of them in such a manner as the Lessor determines at the cost of the Lessee; and
- (b) if the Lessee does not remove or recover them within a month after termination of the Lease, treat them as if the Lessee had abandoned its interest in them and they had become the property of the Lessor and the Lessor may then deal with them in such a manner as the Lessor determines. If the Lessor sells them, it need not account to the Lessee for the proceeds of sale but may apply the proceeds of sale as it sees fit.

5.3 Destruction of the Premises

1. Where the Premises or any part of the Premises are at any time damaged or destroyed by fire, flood, lightning, storm or tempest so as to make them unfit for the occupation and use of the Lessee, then the rent or a proportionate part of the rent according to the nature and extent of the damage sustained will abate and all remedies for recovery of the rent, or such proportionate part of the rent will be suspended until the Premises are rebuilt or made fit for the occupation and use of the Lessee.
2. If the Lessor does not rebuild the Premises or make them fit for the use and occupation of the Lessee within a reasonable time then either party may terminate this Lease by one month's notice in writing to the other without right or claim for damage by reason of such termination of the Lease but without prejudice to the rights of either party for any prior breach of or failure to comply with a provision of this Lease.
3. Nothing in this Lease will impose on the Lessor any obligation to rebuild the Premises or to make the Premises fit for the use and occupation of the Lessee.

5.4 Entry by Lessor

If the Lessee fails to duly and punctually observe or perform any provision of this Lease the Lessor shall be entitled to carry out the observance or performance of the provision and for that purpose the Lessor or the Lessor's architects, servants, agents or workmen may if necessary enter the Premises and the cost and expense incurred in the observance or performance together with interest thereon at a rate of 2% per annum greater than the Rate of Interest shall be a debt due by the Lessee to the Lessor and shall be payable on demand and may be recovered by the Lessor in the same manner as if such debt were for rent due under this Lease in arrears by action in law and such cost expense and interest shall be a charge on the term.

5.5 Works by Lessor

1. The Lessor may by itself or its agents at all reasonable times enter the Premises or any part of the Premises for any one or more of the following purposes:
 - (a) complying with the terms of any legislation affecting the Premises and any notices served on the Lessor or Lessee by any statutory, licensing, municipal or other competent authority;
 - (b) carrying out any repairs, alterations or works of a structural nature;
 - (c) installing any services such as air-conditioning apparatus, automatic fire sprinklers, gas pipes, water pipes, drainage pipes, cables or electrical wiring;
 - (d) making any repairs which the Lessor may think necessary to the Premises;
 - (e) making any improvements or alterations to the adjoining Premises which the Lessor may consider necessary;
 - (f) taking inventories of fixtures;
 - (g) exercising the powers and authorities of the Lessor under this Lease.
2. In carrying out the works referred to in this clause the Lessor will not cause unnecessary interference with the use of the Premises by the Lessee.

5.6 Holding over

If the Lessee shall hold over the Premises upon the expiry of the Term then a tenancy from year to year shall not be presumed but the tenancy shall in that event be and continue to be a tenancy from month to month at the rental then payable but otherwise upon the terms and conditions contained in this Lease insofar as they are applicable and shall be determinable at the expiration of one month's notice by either party to the other at any time.

5.7 No waiver

1. No waiver whether express or implied by the Lessor of any breach of any covenant, obligation or provision contained or implied in this Lease will operate as a waiver of any other breach of the same or any other covenant, obligation or provision contained or implied in this Lease nor shall it operate as a waiver of the essentiality of any obligation which by virtue of this Lease is an essential term of this Lease.
2. In particular, any demand by the Lessor for, or any acceptance by the Lessor of, rent or other moneys payable under this Lease will not constitute a waiver by the Lessor of any breach of any provision in this Lease and will not create any new tenancy between the parties.
3. No custom or practice which has grown up between the parties in the course of administering this Lease will be construed so as to waive or lessen the right of the Lessor to insist on the performance by the Lessee of all or any of the Lessee's obligations under this Lease.

5.8 No warranty

1. This document embodies the whole transaction of leasing made by this Lease and all warranties, conditions and representations collateral or otherwise concerning the leasing whether written, oral, express or implied and whether consistent with this document or not are cancelled.
2. This Lease may only be amended by written agreement executed by the Lessor, the Lessee and the Minister for Lands where required by a provision of the *Land Administration Act 1997*.
3. The Lessee acknowledges that it has entered into this Lease without relying on any representation or warranty by the Lessor except as stated in this clause and after satisfying itself as to the suitability of the Premises for the purpose of which the Premises are leased.

5.9 Lessor's right to install services

The Lessor reserves to itself and to its employees agents and contractors the right to enter upon the Premises at all reasonable times and with reasonable notice to the Lessee, with all necessary materials and appliances to erect make excavate lay or install in on over or under the Premises any posts drains pipes conduits cables wires or other things requisite for any existing or future service to the Premises together with the like right to enter upon the Premises for the purpose of inspecting removing maintaining altering or adding to any such things in relation to an existing service to the Premises and, in each such case the Lessor shall cause as little inconvenience and damage to the Lessee as is practicable in the circumstances.

5.10 Execution of works by Lessor

If the Lessor desires or is required to:

- (a) execute any works which by law the Lessor is bound and has been required to execute on the Premises; or
- (b) build any further storeys upon the Premises; or
- (c) alter, repair, add to or re-build any part of the Premises; or
- (d) construct erect lay down alter repair cleanse or maintain any drain ventilator shaft water pipe electric wires or gas pipes in connection with or for the accommodation of the Premises or any adjoining property; or
- (e) underpin; or
- (f) reinstate or re-build in case of fire,

then and in any such case the Lessor may, upon giving reasonable notice to the Lessee, with or without employees agents workmen and contractors and appliances enter upon the Premises and carry out such works doing as little damage to the Premises as is reasonably possible and restoring them without unreasonable delay but without making compensation for any damage or inconvenience to the Lessee provided that in each case the Lessor shall cause as little inconvenience and damage to the Lessee as is practicable in the circumstances.

5.11 Notices

1. Notices sent under or in connection with this Lease must be in writing, signed by the Party giving the notice and may be delivered by hand or by prepaid post to the other Party at the address specified in Item 1 of the Schedule.
2. Each party may change its address by giving notice to the other.
3. Notices will be deemed to be received –
 - (a) two days after posting by prepaid post, or
 - (b) immediately upon delivery by hand.

6 ESSENTIAL TERMS

The Lessee and the Lessor agree that each of clauses 2.3 3.1, 3.2, 3.3, 3.4, 3.5, 3.8 3.15, 3.16, 3.21, 3.22, 3.23, 3.24, 3.35, 3.36, 5.6 and 8 are essential terms of this Lease, and any breach or failure by the Lessee to comply with any of those clauses will entitle the Lessor to all rights and remedies available to it in respect of breach of or failure to comply with an essential term.

7 OPTION

1. The Lessor offers a renewal of this Lease to the Lessee on the terms specified in this clause which the Lessee may accept strictly in accordance with the provisions contained in this clause, otherwise this offer shall lapse.
2. The Lessee may only accept this offer and exercise the option if:
 - (a) the Lessee has punctually paid the Rent and observed the covenants contained in this Lease throughout the Term; and
 - (b) the Lessee has served on the Lessor notice of exercise of this option during a period commencing not later than six months before the expiry date of the Term.

3. The renewal which the Lessee may accept under this clause is for the renewal of this Lease for the Further Term specified in Item 5 of the Schedule, commencing on the day after the date of expiry of the Term, containing identical covenants to the covenants of this Lease (except this clause).

8 REDEVELOPMENT

If during the Term the Lessor wishes to redevelop the Land in such a way that the redevelopment cannot be carried out without vacant possession of the premises, and the Lessor wishes to terminate this Lease as a result of such work, the Lessor must give the Lessee at least twelve months written notice of termination.

After the Lessor has given written notice of termination under this clause, the Lessee may terminate this lease at any time within three months before the termination date in the Lessor's notice, by giving the Lessor not less than 14 days written notice of termination.

THE SCHEDULE

Item 1	Lessor	City of Joondalup, 90 Boas Avenue, Joondalup WA 6027
	Lessee	Churches of Christ Sport and Recreation Association (Inc) 480 Warwick Road, Warwick 6024
Item 2	Land	Reserve 32380 Lot 14078 on Plan P20959 and being the whole of the Land in Certificate of Title Volume 3122 Folio 643; and Reserve 32380 Lot 14080 Plan P220959 and being the part of the Land in Certificate of Title Volume 3122 Folio 645
	Premises	Those portions of the building on the Land shown hatched red on the attached plan being an area totalling 2071m ²
	Lessor's Interest	Management Order. To be used for the Purpose of Library, Community Centre and other Community Purposes. Power to Lease for any term not exceeding 21 years subject to the consent of the Minister for Lands pursuant to section 18 of the Land Administration Act 1997.
Item 3	Term	5 years
	Commencement Date Expiry Date	1 January 2021 31 December 2025
Item 4	Rent:	\$3,364.00 per annum (exclusive GST)
Item 5	First Further Term	5 years
	Commencement Date Expiry Date	1 January 2026 31 December 2030
Item 6	Permitted Purpose:	Library, Community Centre and other Community Purposes.

Item 7 Special conditions:

1. Marmion Warwick Playgroup

The Lessee agrees during the Term and First Further Term to continue to permit the Marmion Warwick Playgroup to utilise the play area under existing conditions.

2. Annual Financial Reporting

The Lessee agrees to submit its annual financial statements to the City for review.

3. Hire Fee Schedule

- (a) The Lessee is to provide the Lessor annually with a copy of the Hire Fee Schedule which is to be applied to the use of the Premises by other parties.
- (b) The Lessor shall review the Hire Fee Schedule annually to ensure that the fees charged to clubs and users of the Premises are reasonable, with reference to rates charged for similar facilities in the Perth Metropolitan area.

4. Parking

The Lessee is not responsible for the car park and therefore does not have exclusive parking rights.

5. Playground Equipment

The Lessor is responsible for the maintenance and routine inspections of the play equipment and shade structures.

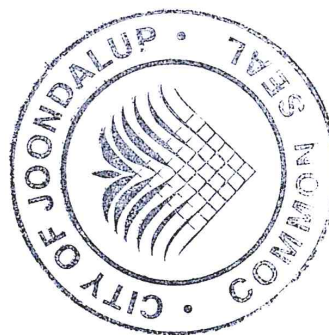
The Lessor provides no commitment to replace the play equipment or shade structures during the Term or First Further Term of the Lease.

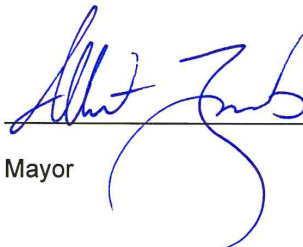
The Lessee is responsible for maintaining the garden / play area outside the Premises within the leased area.



EXECUTED BY THE PARTIES

The **Common Seal** of the **City of Joondalup** was hereunto affixed by authority of a resolution of Council in the presence of:





Mayor

Date



Chief Executive Officer

Date

The Common Seal of the **Churches of Christ Sport and Recreation Association (Inc)** was affixed by authority of a resolution of its Committee of Management in the presence of officer holders who are authorised to use the common seal of the Club:





Signature of authorised person



Signature of authorised person

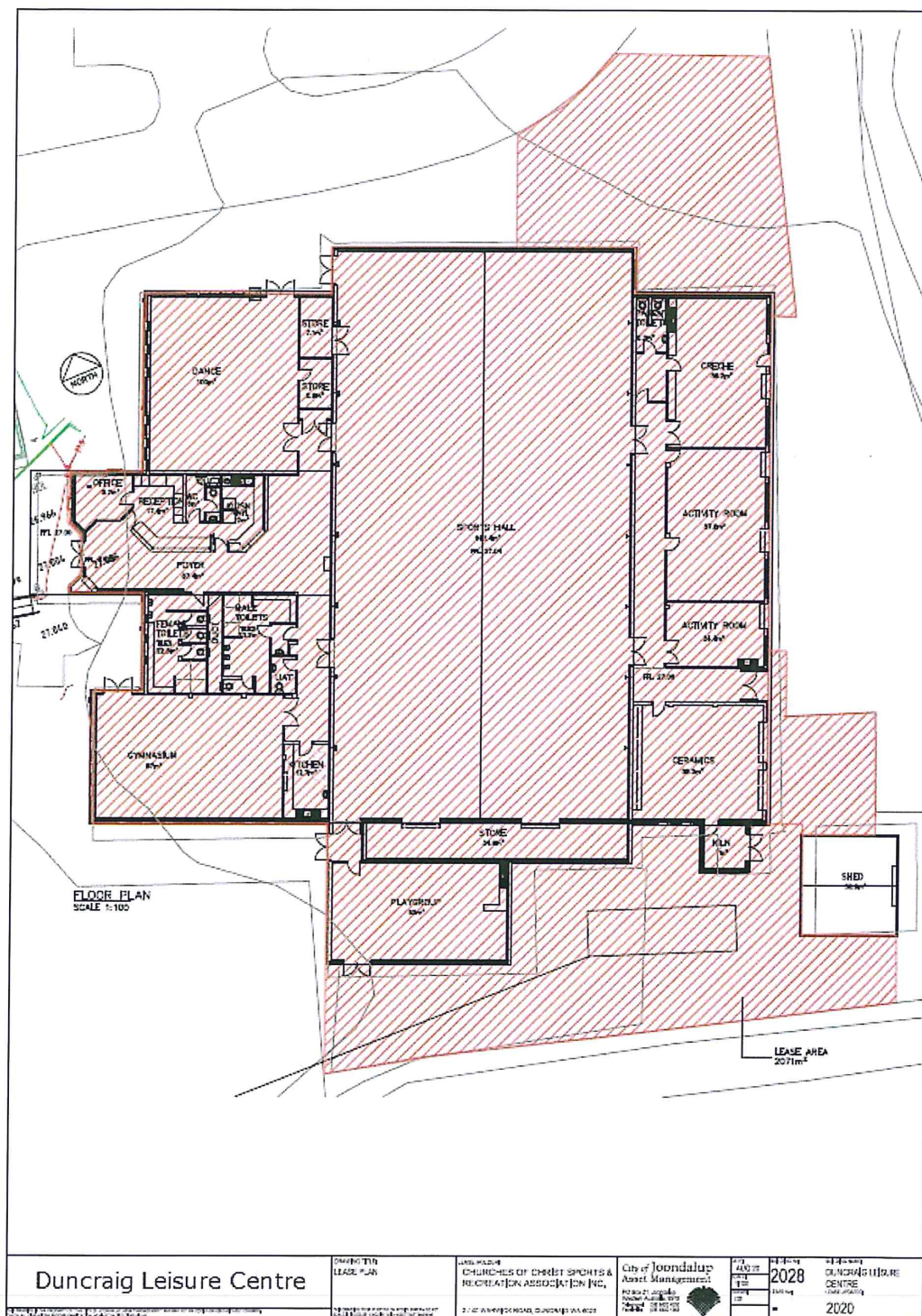
CLINT ERIC VAUSER -CHAIRPERSON

Print Name and Office Held

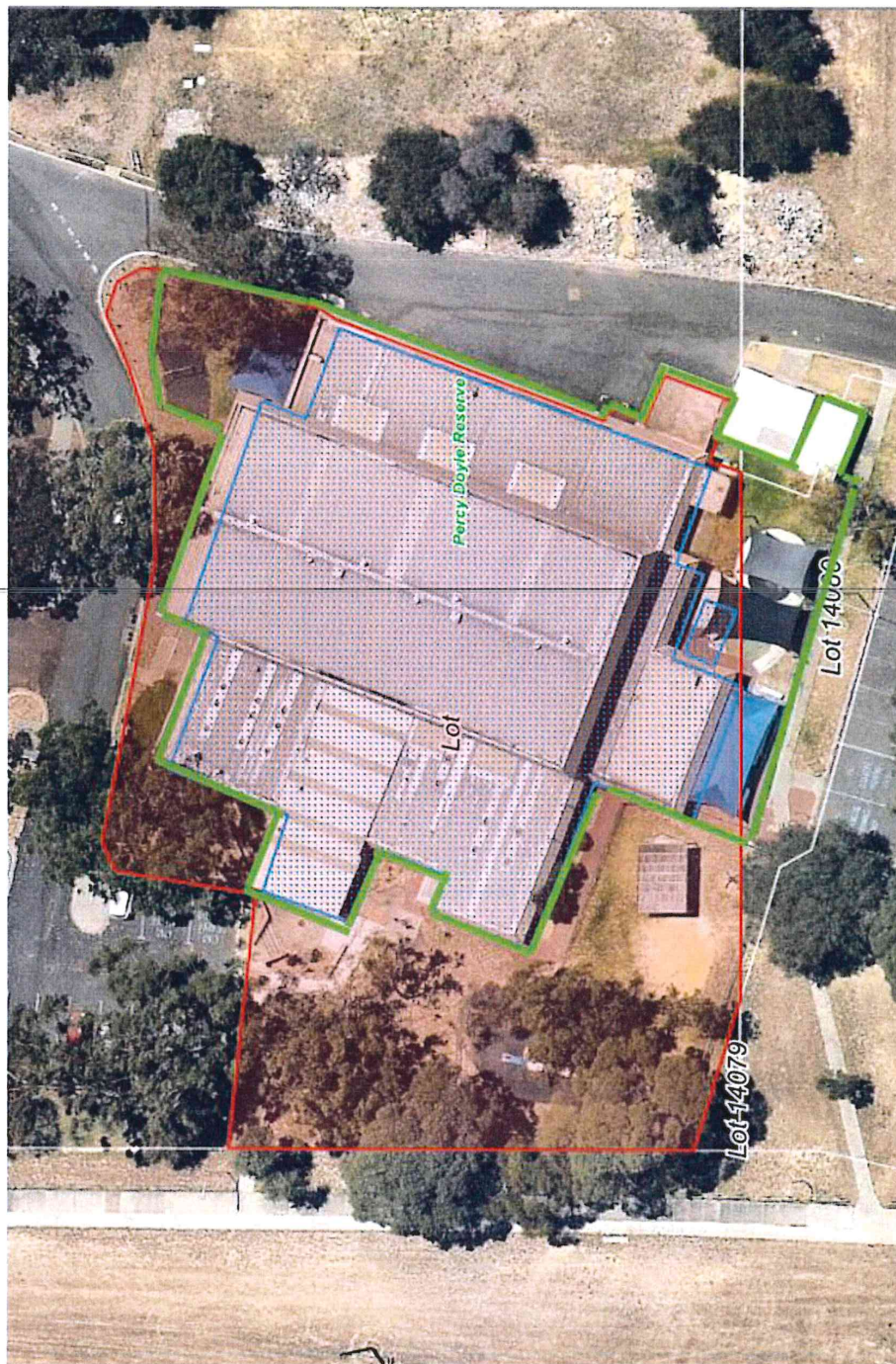
JOSHUA NIPPS - CEO

Print Name and Office Held

PLAN OF PREMISES



Aerial View
Duncraig Leisure Centre –Aerial view of Leased Area - includes the play group area and creche within green lines



MINISTER FOR LANDS APPROVAL



Department of Planning,
Lands and Heritage

Land Use Management

Our ref: 00785-1973 Case: 2002098
Enquiries: Trevis Adams
Tel: 9552 4480 Fax: 9552 4417
Email: trevis.adams@dplh.wa.gov.au

24 August 2020

Anne Swanson – Property Officer
City of Joondalup
PO Box 21
JOONDALUP WA 6027

By email only: Anne.Swanson@joondalup.wa.gov.au

Dear Anne

SECTION 18 MINISTERS CONSENT FOR PROPOSED LEASE OVER PORTION RESERVE 32380, PT LOT 14078 ON DP 20959 AND PT LOT 14080 ON DP 220959 CITY OF JOONDALUP BETWEEN CITY OF JOONDALUP (LESSOR) CHURCHES OF CHRIST SPORT AND RECREATION ASSOCIATION INC (LESSEE).

Thank you for your email dated 21 August 2020 regarding permission to Lease over portion of Reserve 32380 comprised of Lot 1119 on Diagram 16613 which is set aside for the purpose of "Library, Community Centre and other Community Purposes" and managed by the City of Joondalup with power to lease (or sub-lease or licence) for any term not exceeding 21 years subject to the consent of the Minister for Lands.

In accordance with section 18 of the *Land Administration Act 1997* (LAA) approval from the Minister for Lands is granted from the date of this letter to the proposed Lease provided to the Department of Planning, Lands and Heritage (DPLH) by email dated 21 August 2020 on the condition that the final Lease executed by the parties is on the same terms as that provided to DPLH with that email. If the final document executed by the parties is not on the approved terms, then it may be void under section 18 LAA.

Please note that this approval is for the purposes of section 18 LAA only and does not constitute an endorsement as to the terms and effect of the document. DPLH cannot provide any advice in respect of the Lease and recommends that each party obtain their own independent advice as to their rights and obligations under the Lease.

This approval is subject to the registration requirements of the *Transfer of Land Act 1893*. You will need to provide a copy of this letter to Landgate if the documents are to be lodged for registration at Landgate.

Gordon Stephenson House, 140 William Street Perth Western Australia 6000 Locked Bag 2506, Perth Western Australia 6001
Telephone (08) 6552 4400 Facsimile (08) 6552 4417 Freecall: 1800 725 704 (Country only)
Email: info@lands.wa.gov.au Website: www.lands.wa.gov.au
ABN: 60 565 722 404

Should you have any enquiries please don't hesitate to contact me on any of the above details.

Yours sincerely

Travis Adams
Senior State Land Officer
Delivery



CONTRACTS >\$250,000 AWARDED 1 JANUARY 2026 TO 30 JUNE 2026

Contract No.	Title	WALGA /CUA	Contractor	Contract Term & Extension Options	Contract Term		Contract Value	Award Date
					From	To		
VP490373	Caledonia Park Sports Lighting Upgrade	WALGA	Stiles Electrical & Communications Pty Ltd	One-off	19/01/2026	30/06/2026	\$422,293.82	16-Jan-26
VP489165	Coastal Path Upgrade - North Section - Ocean Reef Marina to Burns Beach Carpark	WALGA	Dowsing Group Pty Ltd	One-off	March 2026	August/September 2026	\$1,784,894.30	19-Jan-26
VP491819	Supply, installation and maintenance of softfall surfacing	WALGA	Perth Playground & Rubber Pty Ltd	2 years	23/03/2026	22/03/2028	\$550,000.00	20-Mar-26
VP502399	New Traffic Signal Installation Works - Hepburn Avenue and Lilburne Road, Duncraig	WALGA	WCP Civil Pty Ltd	One-off	May 2026	June 2026	\$998,786.53	16-Apr-26
VP504287	Natural Area Management Services for the Burns Beach Foreshore Node Upgrade Revegetation Works	WALGA	Natural Area Consulting Management Services	One-off	May 2026	May 2031	\$320,040.00	28-Apr-26
E214i	ESRI Enterprise Agreement (EA) Licensing for GIS Platform	WALGA	Environmental Systems Research Institute Inc (ESRI Australia)	3 years	2026	2028	\$616,366.00	11-May-26
VP506190	Processing of Garden Organics (GO) and and Food organics and Garden Organics (FOGO)	WALGA	Western Tree Recyclers	3 years with 2x1 year extension options	01-Jul-26	30-Jun-29	\$5,691,670.00	11-Jun-26
VP507598	New car park, road construction and foreshore upgrade construction works - burns Beach	WALGA	WCP Civil Pty Ltd	One-off	01-Sep-26	31-Dec-26	\$2,483,649.68	16-Jun-26

BI-ANNUAL FIGURES FOR CONTRACT EXTENSIONS
1 JANUARY 2026 TO 30 JUNE 2026

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		
004/22	Supply, delivery and installation of gates, bollards and bushland fencing	Peter Wood Fencing Contractors Pty Ltd	3 years plus 2 x1 year options to extend	17/03/2022	16/03/2025	\$1,154,509.00	16/03/2025	\$1,063,041.00	17/03/2025 to 16/03/2026	\$617,716	17/03/2026 to 16/03/2027	\$559,000	\$2,239,757.00	Second extension
007/23	Provision of road works and services	Asphaltech Pty Ltd	2 years and eight months plus x2 2 year options to extend	13/10/2023	30/06/2026	\$23,301,951.00	30/06/2026	\$30,421,296.00	1/07/2026 to 30/06/2028	\$26,201,239	1/07/2028 to 30/06/2030	-	\$56,622,535.00	First extension
014/22	Laying of brick pavers	Construct Paving Services Pty Ltd	2 years plus x1 2-year and 1x 1-year options to extend	1/06/2022	31/05/2024	\$912,063.00	31/05/2024	\$754,060.00	1/06/2024 to 31/05/2026	\$426,949	1/06/2026 to 31/05/2027	\$170,000	\$1,351,009.00	Second extension
013/22	Herbicide application for the control of weeds to nominated locations	Fiore Family Trust (LD Total)	3 years plus 2 x1 year options to extend	1/07/2022	30/06/2025	\$660,358.00	30/06/2025	\$1,781,982.00	1/07/2025 to 30/06/2026	\$588,263	1/07/2026 to 30/06/2027	\$528,782	\$2,899,027.00	Second extension
011/23	Provision of light vehicle logbook servicing and repairs	Eagers WA Pty Ltd (Northside Nissan)	3 years plus 2 x1 year options to extend	3/08/2023	2/08/2026	\$406,631.00	2/08/2026	\$354,770 (to 21/07/26)	3/08/2026 to 2/08/2027	\$220,000	3/08/2027 to 2/08/2028	-	\$574,770.00	First extension
010/23	Supply of dog waste bags and roadside bags	Vexel Pty Ltd	3 years plus 2 x1 year options to extend	9/08/2023	8/08/2026	\$454,156.00	8/08/2026	\$338,453 (to 21/07/26)	9/08/2026 to 8/08/2027	\$169,533	9/08/2027 to 8/08/2028	-	\$507,986.00	First extension