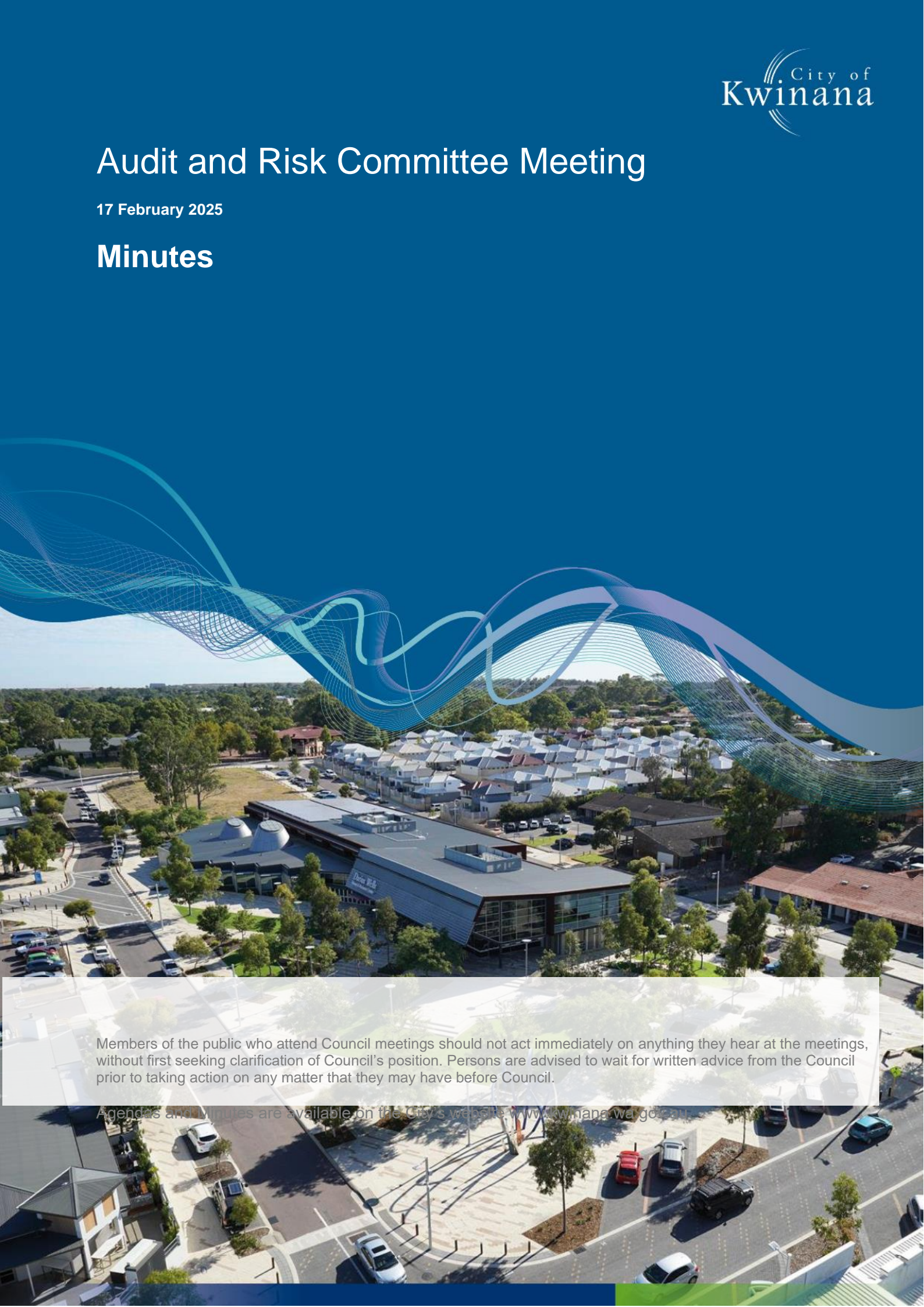


# Audit and Risk Committee Meeting

17 February 2025

## Minutes

The background of the page is an aerial photograph of a residential and commercial area. In the foreground, there is a large, modern building with a glass facade and a flat roof. Behind it, there are several rows of residential houses with white roofs. The area is surrounded by trees and parking lots. A decorative graphic of blue and white wavy lines, resembling a stylized wave or a network, is overlaid on the top half of the image.

Members of the public who attend Council meetings should not act immediately on anything they hear at the meetings, without first seeking clarification of Council's position. Persons are advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

Agendas and Minutes are available on the City's website [www.kwinana.wa.gov.au](http://www.kwinana.wa.gov.au)

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## 1 OPENING AND ANNOUNCEMENT OF VISITORS

Presiding Member declared the meeting open at 5:28pm and welcomed all in attendance.

Presiding Member announced that the Audit and Risk Committee Meeting is being live streamed and recorded in accordance with the City's Live streaming and Recording Council Meetings policy.

By being present at this meeting, members of the public consent to the City recording and livestreaming their image and/or voice.

## 2 WELCOME TO COUNTRY AND ACKNOWLEDGEMENT OF COUNTRY

**Deputy Mayor Barry Winmar to present the Welcome to Country:**

*"Ngullak nyinniny kooralong koora ngullak noitj nidja noongar boodjar. Noongar moort djoorapiny nyinniny nidja ngulla quopadok noongar boodjar kooralong.*

From the beginning of time to the end, this is Noongar Country. Noongar people have been graceful keepers of our nation for many, many years.

*Djinanginy katatjin djoorapiny nidja weern noongar boodjar ngalla mia mia boorda.*

Look, listen, understand and embrace all the elements of Noongar Country that is forever our home.

*Kaya wandju ngaany koort djoorpiny nidja Noongar boodjar daadjaling waankganinyj Noongar Boodjar.*

Hello and welcome my heart is happy as we are gathered on country and meeting here on Noongar Country"

**Presiding Member read the Acknowledgement of country:**

*"It gives me great pleasure to welcome you all here and before commencing the proceedings, I would like to acknowledge that we come together tonight on the traditional land of the Noongar people and we pay our respects to their Elders past and present."*

**3 ATTENDANCE, APOLOGIES, LEAVE(S) OF ABSENCE (PREVIOUSLY APPROVED)**

**Present:**

Mayor P Feasey  
Deputy Mayor B Winmar  
Committee Member G McMath Independent Audit and Risk Committee Chair  
Committee Member B Arnold Independent Audit and Risk Committee Member  
Councillor D Acker  
Councillor E Sergeant

Mr D Elkins – Acting Chief Executive Officer  
Mr B Cammell – Acting Director City Development and Sustainability  
Mrs S Wiltshire - Manager Human Resources  
Mr R Mark - Manager Governance and Legal  
Ms F Grieves - Director City Life  
Ms A Abblitt - Council Governance and Administration Officer

Members of the Press – 0  
Members of the Public – 0

**Apologies:**

Mr W Jack - Chief Executive Officer

**Leave(s) of Absence (previously approved):**

Nil

**4 PUBLIC QUESTION TIME**

Nil

**5 RECEIVING OF PETITIONS, PRESENTATIONS AND DEPUTATIONS**

**5.1 PETITIONS**

Nil

**5.2 PRESENTATIONS**

Nil

**5.3 DEPUTATIONS**

Nil

**6      DECLARATIONS OF INTEREST (FINANCIAL, PROXIMITY, IMPARTIALITY – BOTH REAL AND PERCEIVED) BY MEMBERS AND CITY OFFICERS**

NIL

**7      CONFIRMATION OF MINUTES**

**7.1    MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 2 DECEMBER 2024**

**AUDIT AND RISK COMMITTEE DECISION**

**MOVED MAYOR P FEASEY**

**SECONDED CR E SERGEANT**

**That the Minutes of the Audit and Risk Committee Meeting held on 2 December 2024 be confirmed as a true and correct record of the meeting.**

**CARRIED  
6/0**

## 8 REPORTS

### 8.1 AUDIT ACTION LOG - PROGRESS REPORT

#### DECLARATION OF INTEREST

There were no declarations of interest declared.

#### SUMMARY

Pursuant to Regulation 16 of the *Local Government (Audit) Regulations 1996*, one of the functions of the Audit and Risk Committee (Committee) is to assist Council to discharge its responsibility to exercise due care, diligence, and skill in relation to the oversight of internal and external audits at the City.

Recommended areas of improvement identified through internal and external auditing of the City are recorded and tracked within the City's Audit Log until such actions are finalised. A copy of the Audit Log, including updated comments from responsible officers, is presented as a standard item at each meeting of the Committee.

The Audit Log as of February 2025 is presented at **Attachment A** for noting by the Committee, with new officer comments and any overdue actions highlighted in red.

No audits have been completed since the Committee meeting of 2 December 2024.

#### OFFICER RECOMMENDATION

That the Audit and Risk Committee note the status of outstanding audit actions as detailed in the City of Kwinana Audit Log provided at Attachment A.

#### VOTING REQUIREMENT

Simple majority

#### DISCUSSION

The Audit Log at **Attachment A** lists the status of all outstanding actions arising from previous audits (both internal and external). No new actions have been added to the Audit Log, as no audits (internal) have been completed since the Committee meeting of 2 December 2024.

Actions which were marked as finalised at the Committee meeting of 2 December 2024 and subsequently removed from the Audit Log are as follows:

- **Australian Auditors – HR Incident Reporting Processes and Procedures**
  - a) IA: 2024/06 (3.0) Data Capture in MyOSH system
  - b) IA: 2024/06 (4.0) Corrective Action Items
  - c) EA: 2024/07 (3) User Access Reviews (Finapp – Authority)
  
- **Australian Auditors – Recquatic Centre Safety Review**
  - a) IA: 2024/07 (1.0) Policies and Procedures

- **Australian Auditors – Essential Services: Parking Infringements and Pet Registration**
- a) IA: 2024/07 (4.0) Monitoring of Withdrawals

The City remains hopeful of progressing shared services in the area of auditing, given the potential cost saving benefit. In the interim, and given the City’s existing Strategic Internal Audit Plan has now lapsed, the City is proposing to engage an appropriately experienced auditor to review the following areas:

Area of Review	Hours	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Compliance Audit Return	40												
Community Services – Retirement Village	40												
Fleet Management	40												
Business Continuity/ Disaster Recovery/ Pandemic/Emergency Planning*	40												
Environmental & Health Services/Waste* (currently not budgeted for review)	-												
Project/Program Management (Building, Operations & Engineering)* (currently not budgeted for review)	-												
Developer Contributions													

\*Areas outstanding from 2021/24 Strategic Internal Audit Plan.

The Office of the Auditor General has commenced the City’s Performance Audit: Local Government Management of Gifts and Benefits,

The City’s key questions are as follows:

- Are local governments complying with their gifts and benefits policies and procedures, and do these meet the local government regulation requirements?
- Are local governments recording all offers of gifts and benefits?
- Are local governments’ decisions for accepting or declining gifts and benefits appropriate?
- Are local governments recording and managing all conflicts of interests in relation to gifts and benefits?
- Is the Department of Local Government, Sports and Cultural Industries actively monitoring compliance with the regulations and providing adequate guidance to local governments?

The City’s report is currently in its investigative stages, the OAG anticipate tabling the audit report in the Parliament in the first quarter of 2025.

**STRATEGIC IMPLICATIONS**

This proposal will support the achievement of the following outcome/s and objective/s detailed in the Strategic Community Plan and Corporate Business Plan.

<b>Strategic Community Plan</b>			
<b>Outcome</b>	<b>Strategic Objective</b>	<b>Action in CBP (if applicable)</b>	<b>How does this proposal achieve the outcomes and strategic objectives?</b>
5 – Visionary leadership dedicated to acting for its community	5.4 – Establish a culture of continuous improvement achieving high levels of business excellence	5.4.4 – N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	Although there is no direct connection to the Strategic Community Plan concerning the City’s internal auditing, implementing this function supports the City’s commitment to fostering a culture of continuous improvement and business excellence. It also ensures accountability and transparency in the delivery of services to the community.

**SOCIAL IMPLICATIONS**

There are no social implications as a result of this proposal.

**LEGAL/POLICY IMPLICATIONS**

No legal/policy implications have been identified as a result of this report or recommendation.

**FINANCIAL/BUDGET IMPLICATIONS**

There are no financial implications that have been identified as a result of this report or recommendation.

**ASSET MANAGEMENT IMPLICATIONS**

No asset management implications have been identified as a result of this report or recommendation.



**ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS**

No environmental or public health implications have been identified as a result of this report or recommendation.

**COMMUNITY ENGAGEMENT**

There are no community engagement implications as a result of this report or recommendation.

**AUDIT AND RISK COMMITTEE DECISION****MOVED CR E SERGEANT****SECONDED CR D ACKER**

**That the Audit and Risk Committee note the status of outstanding audit actions as detailed in the City of Kwinana Audit Log provided at Attachment A.**

**CARRIED  
6/0**

Audit and Risk Committee Comments:

Audit Log Ongoing Actions

In future the City will request of external auditors that each recommendation receive its own specific section of the report to make it easier to read and understand.

OAG Audit – Gift and Benefits

Confirmed that the City was selected at random to be a part of the audit.  
Confirmed the City bears no cost for either the OAG Audit or the KPMG forensic audit.

Audit Log

Clarity sought around the Public Sector Commission – Integrity Education Thematic Review Risk Rating being unidentified, but approved completed date being ongoing.  
City Response – A rating was not identified, so marked as such to reflect.

Public Sector Commission – Integrity Education Thematic Review Status

Confirmed there is an interim workflow process across departments to capture incident reporting.  
Confirmed Lost Time Injury Graph cannot be configured with current payroll system, so the City is developing a permanent manual solution.

Macri Partners – Financial Management Review

No 'Status' input due to being in relation to the OAG audit which was closed in December.  
Management comment was provided as part of that. The process from here is to appoint an auditor to do an audit of the process. It is the aim to have this closed out by June 2025.

Developer Contributions

Clarification sought around the Developer Contribution Audit end date of 2025. The City is looking at developing a shared internal audit plan with the City of Cockburn, and is in the early stages of that discussion. The Committee encourages that the decision be made by June 2025.

Areas of Review – Developer Contributions

Noted that the City urgently needs to address its audit planning, especially given the approaching financial reporting period.

Summary of Audits

Clarification of wording of *complete* and *closed* as references. It was answered that there was no difference, however, upon further investigation, the Manager Governance and Legal reviewed the 'Closed' action and confirmed that the terminology was appropriate in this instance. This audit

recommendation has been closed as the City has decided not to proceed with the use of personal duress alarms.

Comment from the Chair regarding the 2027 completion date against CCTV surveillance and duress alarms at the creche. The Acting CEO noted that a decision as to whether CCTV would be included in the Creche had not been made, noting there is sensitivity around filming children. The 2027 timeframe was based on the refurbishment of the Recquatic facility being the most cost effective way to implement the CCTV if this is to occur.

## ATTACHMENTS

- A. **Audit Log - February 2025** [↓](#)



# AUDIT LOG

## Summary

### Ongoing Actions (Previous Completed Audits)

Audit/Action	Risk Rating	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – HR Incident Reporting Processes and Procedures</b>				
IA: 2024/06 (1.0) Policy and Framework Documents	Low	30 September 2024	Ongoing	<del>30 September 2024</del> March 2025
IA: 2024/06 (2.0) Monitoring against Reporting Timeframes	Low	31 December 2024	Ongoing	<del>31 December 2024</del> 30 April 2025
IA: 2024/06 (3.0) Data Capture in MyOSH system	Medium	31 December 2024	Complete	31 December 2024
IA: 2024/06 (4.0) Corrective Action Items	Medium	30 September 2024	Complete	30 September 2024
IA: 2024/06 (5.0) Key Performance Indicators (KPIs)	Medium	31 December 2024	Ongoing	<del>31 December 2024</del> March 2025
<b>Australian Auditors – Recquatic Centre Safety Review</b>				
IA: 2024/07 (1.0) Policies and Procedures	Low	30 June 2025	Complete	31 December 2024
		31 December 2024	Complete	30 September 2024
IA: 2024/07 (2.0) Process Improvements	Medium	30 June 2025	Ongoing	30 June 2025
		31 December 2024	Complete	31 December 2024
		31 December 2024	Complete	31 October 2024
		31 December 2024	Closed	31 December 2024
		31 December 2024	Complete	31 October 2024
		30 June 2024	Complete	31 December 2024
		31 December 2024	Ongoing	31 December 2024
		30 June 2024	Complete	31 December 2024
		31 December 2024	Complete	30 September 2024
<b>Australian Auditors – Essential Services: Parking Infringements and Pet Registration</b>				
IA: 2024/07 (1.0) Parking Infringements Procedures Manual	Low	ASAP	Complete	31 October 2024
			Complete	30 September 2024
			Complete	30 September 2024
			Complete	30 September 2024
			Complete	31 October 2024
			Ongoing	<del>30 November 2024</del> 31 May 2025
IA: 2024/07 (2.0) Policy / Protocol on Approving Withdrawal of Infringements	Low	ASAP	Ongoing	<del>30 September 2024</del> 31 May 2025
IA: 2024/07 (4.0) Monitoring of Withdrawals	Low	ASAP	Complete	6 September 2024
			Complete	6 September 2024
			Complete	30 November 2024
IA: 2024/07 (5.0) Training of Parking Officers	Low	ASAP	Ongoing	<del>31 December 2024</del> 31 May 2025
			Ongoing	<del>31 December 2024</del> 31 May 2025



# AUDIT LOG

## Ongoing Actions (Previous Completed Audits)

Audit/Action	Risk Rating	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – Regulation 17 Review</b>				
EA: 2023/12 (3) Payroll	Minor (Low)	-	Ongoing	30 September 2024
<b>RSM – 2022/23 Final Financial Audit</b>				
EA: 2023 (2) Long Service Leave and Annual Leave Reconciliation	Moderate (Medium)	30 June 2024	Ongoing	30 September 2024
<b>Macri Partners – Financial Management Review</b>				
EA: 2023/06 (4.2(iii)) Investment of Surplus Funds	Minor (Low)	31 December 2023	Ongoing	30 September 2024
EA: 2023/06 (4.6(v)) Payroll	Moderate (Medium)	31 December 2023	Ongoing	30 September 2024
<b>Public Sector Commission – Integrity Education Thematic Review</b>				
EA: 2024/06 (1) Frameworks that govern integrity education	Not identified	Not identified	Ongoing	
EA: 2024/06 (2) Approaches to educate employees	Not identified	Not identified	Ongoing	
EA: 2024/06 (3) Reinforcement of integrity education	Not identified	Not identified	Ongoing	
EA: 2024/06 (4) Evaluation and improvement of integrity education	Not identified	Not identified	Ongoing	
<b>OAG – Interim IT General Controls Audit</b>				
EA: 2024/06 (1) Tenable Nessus Vulnerability Management	Moderate (Medium)	30 May 2024	Completed	
EA: 2024/06 (2) Network Access Management	Moderate (Medium)	16 May 2024	Completed	
EA: 2024/06 (3) Finance Application (Authority) User Access Reviews	Moderate (Medium)	10 May 2024	Completed	
<b>OAG – Financial Management Letter (2023/24)</b>				
EA: 2024 (1) Contributed assets recognition	Moderate (Medium)	30 June 2025	Ongoing	30 June 2025
EA: 2024 (2) Valuation of Infrastructure	Minor (Low)	30 June 2025	Ongoing	30 June 2025

## AUDIT REPORTS FINALISED SINCE PREVIOUS AUDIT AND RISK COMMITTEE MEETING

Nil



# AUDIT LOG

## Ongoing Actions (Previous Completed Audits)

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – HR Incident Reporting Processes and Procedures</b>				
<p><a href="#">IA: 2024/06 (1.0) Policy and Framework Documents</a></p> <p><b>Finding / Recommendation</b>                      The City has the following documents in place supporting the incident reporting processes. These documents have not been reviewed recently and now require review and possible update.</p> <ul style="list-style-type: none"> <li>• Work Health and Safety Policy. The policy was last updated in April 2022.</li> <li>• Work Health and Safety Policy Statement. The statement was made in May 2022.</li> <li>• Safety and Health Management System Framework Tier 1. This document was developed in July 2020. This document has not been reviewed and updated since then.</li> <li>• Safety and Health Management System Framework Tier 2 (Standards and Procedures). This was developed in Oct 2020. This document has not been reviewed and updated since then.</li> </ul> <p>We recommend that:</p> <ul style="list-style-type: none"> <li>• City Management review and update the relevant policies, policy statement and the system framework documents.</li> <li>• The policy documents should be subject to ongoing review and at least once every 2 years.</li> </ul> <p><b>Risk Rating</b>  <span style="background-color: green; color: white; padding: 2px;">Low</span></p>	<p><b>Management Comment</b>                      All the WHS framework documents have been updated. Tier 1 document was approved at the Audit and Risk Committee meeting on 9 March 2023. Tiers 2 &amp; 3 were reviewed and approved at the Audit and Risk Committee meeting on 19 June 2023. Included in this documentation was the WHS Policy. This review and updates had many changes with a focus on the new WHS legislation.</p> <p>The next review is due to commence but the City is waiting on the finalisation of the new Workers Compensation and Injury Management legislation due to be implemented on 30 June 2024. Within this process, the City is awaiting advice from the City's insurers and for Workcover to release their guidelines.</p> <p><b>Responsible Officer</b>                      Manager HR</p>	<p>30 September 2024</p>	<p>Ongoing</p> <p>12 August 2024 – Manager Human Resources:                      In addition, the newly created Strategic WHS Committee are currently developing "Generic" guidelines for Hazard identification and City controls. On completion of this tasks, this information will be updated in the applicable Tier documentation.</p> <p>14 November 2024 – Manager Human Resources:                      As stated in the Management Comment, the auditor did not receive the current version of the WHS Framework documentation (Tier 1, 2 and 3) and the review period for this documentation is bi-annually – therefore due in March and June 2025. The review of the WHS framework has commenced and includes the new Workers Compensation and Injury Management legislation.</p> <p>20 January 2025 – Manager Human Resources:                      Halfway through review of Tier 2. Tier 1 has been through the Strategic WHS Committee, WHS Committee and ELT for approval. Tier 3 review following completion of Tier 2. Remains due for completion in March 2025.</p>	<p><del>30 September 2024</del></p> <p>March 2025</p>



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – HR Incident Reporting Processes and Procedures</b>				
<p>IA: 2024/06 (2.0) <a href="#">Monitoring against Reporting Timeframes</a></p> <p><b>Finding / Recommendation</b>                      The Health Safety and Injury Management Advisor has the responsibility to ensure incidents are dealt with in a timely manner. However, there are no timeframes set for the actioning of incidents.</p> <p>Ageing analysis of the outstanding incidents at as 22 May 2024 showed that of the 27 incidents outstanding, 25 were outstanding for more than 30 days with 13 outstanding for more than 90 days. Refer to Appendix B for details.</p> <p>Our sample testing of 11 incidents identified the following:</p> <ul style="list-style-type: none"> <li>• 2 incidents which were not reported within 24 hours of occurrence.</li> <li>• Of the 7 incidents that were closed, 5 incidents took more than a week for investigation to complete and Director to sign off.</li> </ul> <p>We recommend that:</p> <ul style="list-style-type: none"> <li>• Timeframes should be set for reporting of incidents, investigation, Manager review and Director sign off.</li> <li>• Performance against the timeframes should be monitored and reported where timeframes are not being complied with.</li> </ul> <p>Useful information to report would include:</p> <ul style="list-style-type: none"> <li>○ Days to report incident by Department.</li> <li>○ Days to complete investigation by Department.</li> <li>○ Days to close incidents by Department.</li> <li>○ Ageing of incidents by Department.</li> </ul> <p><b>Risk Rating</b>  <span style="background-color: green; color: white; padding: 2px;">Low</span></p>	<p><b>Management Comment</b>                      The City is currently working with the MyOSH system vendors to develop a timeframed workflow with follow-up reminders.</p> <p>HSIMA has been tasked to manually follow-up outstanding incidents to ensure accurate and meaningful data is captured and the outstanding incidents are closed out. This will be listed as a KPI for 24/25 for HSIMA.</p> <p>In addition, the HSIMA has been tasked to ensure that the City has well trained and knowledgeable MyOSH champions to assist with timeframes and accurate and meaningful data collection.</p> <p><b>Responsible Officer</b>                      HSIMA</p>	<p>31 December 2024</p>	<p>Ongoing</p> <p>12 August 2024 – Manager Human Resources:                      The City has met with the City of Stirling’s Health and Safety team. The City of Stirling have been using MyOSH for many years and their system is mature in comparison to the City’s. At this meeting, City staff explored processes for timeframe workflows, reminders, training of staff and record keeping. This information will be used to further develop the MyOSH system.</p> <p>14 November 2024 – Manager Human Resources:                      On track with work currently being undertaken, yet to be finalised.</p> <p>20 January 2025 – Manager Human Resources:                      System yet to be reconfigured. Still having to manually track this information within MyOSH. City still of determining whether the required system changes are possible as well as the cost of doing so (or alternatively, potential work-arounds). In discussions with City of Stirling, it appears this is likely to require a manual process given restrictions with OneCouncil.</p>	<p><del>31 December 2024</del></p> <p>30 April 2025</p>



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – HR Incident Reporting Processes and Procedures</b>				
<p data-bbox="253 325 707 347">IA: 2024/06 (3.0) Data Capture in MyOSH system</p> <p data-bbox="253 373 517 395"><b>Finding / Recommendation</b></p> <p data-bbox="253 397 819 467">The data captured in MyOSH system against the incidents are not complete or sufficiently adequate. Not all the fields required to be completed are completed by staff.</p> <p data-bbox="253 493 741 515">Sample testing of 11 incidents identified the following:</p> <ul data-bbox="253 517 819 727" style="list-style-type: none"> <li>• 2 instances where dates were incorrectly entered. In these instances, the date of reporting was prior to date of occurrence of the incident.</li> <li>• Some of the fields in MyOSH were not completed for the incidents.</li> <li>• Quality of the root cause analysis was not considered satisfactory in some instances.</li> <li>• Corrective actions with responsibility and timeframe were not identified for 9 incidents.</li> </ul> <p data-bbox="253 753 450 775">We recommend that:</p> <ul data-bbox="253 777 819 987" style="list-style-type: none"> <li>• Health Safety and Injury Management Advisor review each incident to ensure quality of data captured in MyOSH is satisfactory and sign off. Any training required should also be identified and provided to staff.</li> <li>• Management should identify information that is mandatory for completion in MyOSH system and set up the system such that the system prevents from submitting the incident for review if all required mandatory information is not completed.</li> </ul> <p data-bbox="253 1013 371 1035"><b>Risk Rating</b></p> <p data-bbox="253 1037 338 1059">Medium</p>	<p data-bbox="842 325 1066 347"><b>Management Comment</b></p> <p data-bbox="842 349 1189 560">The HSIMA has been tasked to ensure that the City has well trained and knowledgeable staff and to ensure that the data entered adheres to the approved documented process for recording / data input into the system. MyOSH champions to assist with timeframes, education and accurate and meaningful data collection.</p> <p data-bbox="842 585 1189 678">The City is currently working with the MyOSH system vendors to develop a timeframed workflow with follow-up reminders.</p> <p data-bbox="842 703 1189 844">HSIMA has been tasked to manually follow-up outstanding incidents to ensure accurate and meaningful data is captured and the outstanding incidents are closed out. This will be listed as a KPI for 24/25 for HSIMA.</p> <p data-bbox="842 869 1037 892"><b>Responsible Officer</b></p> <p data-bbox="842 893 909 916">HSIMA</p>	<p data-bbox="1207 325 1393 347">31 December 2024</p>	<p data-bbox="1415 325 1496 347">Ongoing</p> <p data-bbox="1415 373 1771 655">12 August 2024 – Manager Human Resources: The City has met with the City of Stirling’s Health and Safety team. The City of Stirling have been using MyOSH for many years and their system is mature in comparison to the City’s. At this meeting, City staff explored processes for timeframe workflows, reminders, training of staff and record keeping. This information will be used to further develop the MyOSH system.</p> <p data-bbox="1415 681 1771 1011">14 November 2024 – Manager Human Resources: The HSIMA has been individually reviewing each recorded incident (in consultation with the person who has input data in the system) in order to closeout outstanding incidents, ensure that the data is meaningful and where necessary provide additional training for staff. Currently, a video tutorial is being prepared to assist with capture of significant and accurate data and this will be rolled out across the organisation.</p> <p data-bbox="1415 1037 1771 1248">20 January 2025 – Manager Human Resources: The HSIMA now has a process of manually reviewing the quality of all data input and amending/updating as required, including providing additional training to staff. This occurs on a daily basis and will remain ongoing. Draft ‘iGuide’ has been developed for staff.</p>	<p data-bbox="1792 325 1977 347">31 December 2024</p> <p data-bbox="1792 681 1928 703">February 2025</p> <p data-bbox="1792 1037 1895 1059">Completed</p>



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – HR Incident Reporting Processes and Procedures</b>				
IA: 2024/06 (4.0) Corrective Action Items				
<p><b>Finding / Recommendation</b></p> <p>Determining the corrective action for an incident is a decentralised process without any involvement by the Health Safety &amp; Injury Management Advisor.</p> <p>There is no clear process to translate investigation recommendations to specific corrective actions and to ensure that these actions are documented, communicated, followed up, completed and reported against.</p> <p>During our sample testing of 11 incidents, we found that corrective actions, responsibility and action timeframe were not identified for 9 of these incidents.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> <li>• Corrective actions with responsibility and timeframes for completion should be identified for each incident.</li> <li>• The corrective action recommended by a Business Unit should also be reviewed and approved by the Health Safety &amp; Injury Management Advisor. In reviewing the corrective actions, the Health Safety &amp; Injury Management Advisor should determine if the corrective actions are appropriate, are applicable across the City and take action to implement this. Any training required should also be identified and provided to staff.</li> <li>• Corrective actions identified should be monitored and reported against by the Health Safety &amp; Injury Management Advisor.</li> </ul> <p><b>Risk Rating</b>  <span style="background-color: yellow;">Medium</span></p>	<p><b>Management Comment</b></p> <p>The City has introduced a new Committee – WHS Strategic Committee who will sit between the Executive team and the WHS Committee to provide more of a strategical approach as opposed to an operational overview.</p> <p>This Committee will be tasked with the oversight of the Corrective Actions and review of WHS documentation. In addition, part of the corrective action process is to ensure that staff are well versed in root cause analysis. This may include further training and on occasions outsourcing of analysis, especially for a high risk incident.</p> <p><b>Responsible Officer</b>                      HSIMA</p>	<p>30 September 2024</p>	<p>Ongoing</p> <p>12 August 2024 – Manager Human Resources:                      The newly formed Strategic WHS Committee have met (Twice) and are actively progressing the Corrective Action process and the development of the “Generic” guidelines for the hazards.</p> <p>14 November 2024 – Manager Human Resources:                      It was identified that users of MyOSH were recording Corrective Actions in the incorrect field in the system. Every incident reported in the MyOSH system since commencement has been updated to reflect the correct recording of data.                      This now permits the HSIMA to have oversight of the corrective actions and information is tabled at the WHS Committee meetings.</p> <p>Further to the status at 12 August 2024, the development of the “Generic” guidelines for hazards is now at 60% completion (including endorsement and approval by WHS Committee and ELT)</p> <p>20 January 2025 – Manager Human Resources:                      The City now has further developed the incident reporting at the WHS Committee such that incident reporting now identifies additional information around corrective actions.</p>	<p>30 September 2024</p> <p>February 2025</p> <p>Completed</p>





# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – HR Incident Reporting Processes and Procedures</b>				
<p>IA: 2024/06 (5.0) Key Performance Indicators (KPIs)</p> <p><b>Finding / Recommendation</b>                      There are no specific key performance indicators (KPIs) set to measure the effectiveness of the incident reporting and management processes.</p> <p>Currently, several statistics are reported to the Executive Team, Work Health &amp; Safety Committee and to the Audit and Risk Committee.</p> <p>Statistics provided include the number of incidents and injuries by Department and Directorate, status, event severity. However we are of the view that statistics alone is not adequate to measure the effectiveness of the incident reporting process and Work Safety and Health systems.</p> <p>For reporting to be useful and add value, they must be designed to provide information that is relevant to intended users and be measured against the City's established criteria.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> <li>Meaningful KPIs should be developed and reported. KPIs may include:                             <ul style="list-style-type: none"> <li>targets set for reduction in number of incidents, number of injuries.</li> <li>12 month comparison of incident rate, injury rate, near misses reported.</li> <li>Average time to close incidents over a 12 month period.</li> <li>Average time to implement corrective actions over a 12 month period.</li> </ul> </li> </ul> <p><b>Risk Rating</b>                      Medium</p>	<p><b>Management Comment</b>                      The City is currently working with the MyOSH systems vendor to further develop and enhance the reporting process and data collation which will include monitoring and trending of information. This will then permit the measurement against established data and some meaningful KPIs for reporting.</p> <p><b>Responsible Officer</b>                      Executive Team</p>	<p>31 December 2024</p>	<p>Ongoing</p> <p>12 August 2024 – Manager Human Resources:                      The City has met with the City of Stirling's Health and Safety team. The City of Stirling have been using MyOSH for many years and their system is mature in comparison to the City's. At this meeting, City staff explored processes for data collection and reporting, timeframe workflows, reminders, training of staff and record keeping. This information will be used to further develop the MyOSH system.</p> <p>14 November 2024 – Manager Human Resources:                      Above is progressing.</p> <p>20 January 2025 – Manager Human Resources:                      This action will be finalise as part of the review of Tier 2 and Tier 3 documents.</p> <p>LGIS conducted workshopping with the Executive Team with respect to the appropriate information to be recorded within the MyOSH system. This information will assist when final sign-off of incident reports occurs.</p> <p>ELT meeting agenda includes minutes of the WHS Committee and Strategic WHS Committee to keep them informed. In addition, all WHS safety documentation (frameworks etc) are required to be required and approved by ELT.</p>	<p><del>31 December 2024</del></p> <p><del>February 2025</del></p> <p>March 2025</p>



# AUDIT LOG

Audit Details	Action & Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – Recquatic Centre Safety Review</b>			
IA: 2024/07 (1.0) Policies and Procedures			
<p><b>Finding / Recommendation</b></p> <p>There is a document Register in place which lists all the documented procedures, processes and work instructions applicable for the Kwinana Recquatic Centre. However, the register shows that a number of these policies, procedures and work instructions are out of date. For example, a Creche Handbook is in place covering all aspects of the Creche operations. However, this Handbook has not been updated since 2019.</p> <p>Further, we understand that Kwinana Recquatic Centre Management has instructed staff to leave together when the Centre closes at 9pm late at night and for the Duty Officer to accompany the staff to their car. However, this requirement has not been formally included in the Centre's policies or procedures and also not included in staff induction checklists.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> <li>• give consideration to reviewing all of its existing policies, practices and work instructions and ensure they are regularly reviewed at least every 2-3 year.</li> <li>• Ensure that staff instructions on leaving work late after hours be included in a formal work instruction to staff and also be included in the Centre's induction program.</li> </ul> <p><b>Risk Rating</b>  <span style="background-color: green; color: white; padding: 2px;">Low</span></p>	<p><b>Management Comment</b></p> <ul style="list-style-type: none"> <li>• Review of all existing policies, practices, and work instructions will be conducted in 24/25 FY, and all added to Promapp, this will become a Recquatic Leadership team KPI.</li> </ul> <p><b>Completion date: 30 June 2025</b></p> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p>	<p>Ongoing</p> <p>22 January 2025 – Recquatic Manager – all policies and practices, and work instructions have now been complete.</p>	<p><del>31 December 2024</del></p> <p>Complete</p>
	<p><b>Management Comment</b></p> <ul style="list-style-type: none"> <li>• Staff instructions on leaving work for close shift or in dark will be formalised and included in both as a risk and in the Centre's induction checklist.</li> </ul> <p><b>Completion date: 31 December 2024</b></p> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p>	<p>Ongoing</p> <p>15 November 2024 – Recquatic Manager – Added to CAMMS.Risk – OR153 Staff Leaving Recquatic at Night and update into Recquatic staff induction.</p>	<p>Complete</p>



# AUDIT LOG

Audit Details	Action & Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – Recquatic Centre Safety Review</b>			
IA: 2024/07 (2.0) Process Improvements			
<p><b>Finding / Recommendation</b></p> <p>The Kwinana Recquatic Centre is considered highly risky to the City due to the level of activities that it provides to a variety of users and as such the City could be liable for injuries sustained within the Centre by patrons should the City not take all the necessary precautions to reduce risk of injury and/or take immediate action should an injury be sustained.</p> <p>The following matters should be considered to further improve existing safety matters at the Centre:</p> <p><b>Customer Experience</b></p> <ul style="list-style-type: none"> <li>Except for casual gym users, there is no formal sign-in/sign-out process for other visitors to the Centre. Therefore, it is not known at any point in time who or how many people have entered the Centre or are in the Centre. We understand from the Centre Manager that the Centre could procure a People Counting software which can provide accurate real-time people traffic information within the Centre. We believe this would be valuable to the City and the Centre should there be an unforeseeable incident at the Centre and the Centre requires evacuation.</li> <li>There is a sign at the front entrance of the Centre which provides information on conditions of entry. However, the current sign does not include an indemnity clause such as patrons using the Centre's facilities at their own risk. We believe that adequate enter at own risk signage should be in place at the front entrance to ensure the City is protected in case a patron is injured while in the facility.</li> </ul> <p><b>Fitness programs (Gym &amp; Group Fitness)</b></p> <ul style="list-style-type: none"> <li>There are 4 separate areas for the Fitness program which includes Cardio studio, functional training studio, a Gym and also a group fitness room. Although there are adequate CCTV in each room, there are no safety signs to warn patrons of the risks and also that they are using the equipment at their own risk. We believe that adequate use at own risk signage should be in place in these highly injury risk area to ensure the City is protected in case a patron is injured while using facility equipment.</li> </ul>	<p><b>Management Comment</b></p> <p><b>Customer Experience</b></p> <ul style="list-style-type: none"> <li>At peak times, sign in and sign out for all patrons is not practical. People Counting Software can be introduced at relatively low cost. Proposal was sent last year, this will be updated and sent again for approval and implementation. <b>Completion date: 30 June 2025</b></li> <li>The sign at the front of the Centre does have condition number 1 as. Customers enter Kwinana Recquatic at their own risk.</li> <li>Safety is in place in main gym with large equipment, additional warning signs will be introduced in Cardio, functional and group fitness rooms. <b>Completion date: 31 December 2024</b></li> </ul> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p>	<p>Ongoing. May be people counting software available in current system. Investigating this with IT.</p> <p>15 November 2024 – Recquatic Manager – In the process of purchasing people counting software – Cohera Tech</p> <p>22 January 2025 – Recquatic Manager – In the process of purchasing people counting software – Cohera Tech</p> <p>Ongoing. Whilst there is signage, the wording of the risk warning is being reviewed to ensure its appropriateness.</p> <p>15 November 2024 – Recquatic Manager – Entrance signage being updated to ensure risk is not broad in nature.</p> <p>“We’re glad to have you here. Please be aware that participation in any recreational activities at Kwinana Recquatic involves inherent risks including the risk of personal injury or death. By entering and using these facilities, you acknowledge and accept these risks and voluntarily assume personal responsibility for your participation.</p>	<p>30 June 2025</p> <p><del>31 December 2024</del></p> <p>Complete</p>
	<p><b>Management Comment</b></p> <p><b>Fitness programs (Gym &amp; Group Fitness)</b></p>		



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<ul style="list-style-type: none"> <li>There is only 1 Gym instructor covering the 3 fitness areas being the Gym, Cardio and Functional training studios. These studios are at various levels of the Centre requiring the Gym Duty Supervisor to travel between the various studios to keep an eye on the patrons using the equipment. Although each of the studios has a CCTV, there is no CCTV display screens within the Gym Duty Supervisors office to enable the Gym Duty Supervisor to effectively monitor the activities in each of the three studios at any given point. Camera vision screens would allow the Gym duty Supervisor to monitor all 3 areas at the same time. Also, it would be beneficial to have an emergency alarm available in the studios for the users to press when needed in case of an emergency due to injury.</li> </ul> <p><b>Sports &amp; Programs</b></p> <ul style="list-style-type: none"> <li>The sign displayed at the indoor sports stadium states "play at own risk". However, there is only 2 small signs covering the whole area.</li> </ul> <p><b>Creche</b></p> <ul style="list-style-type: none"> <li>Creche policy states that the same parent signing in a child has to also sign out the child before the Child can leave the Creche area. Although we consider this is a sensible policy, there is no formal verification check to ensure the person who signed in a child is also the same person that signs the child out. At present such verification is only done through staff remembering and also getting to know the regular parents. To assist this and to minimise possible risk of a child being picked up by a non-parent or not by the same parent that signed in the child, the Creche should consider seeking some form of identification of the person signing out a child to confirm they are the actual child's parent.</li> <li>There is no documented policy to exclude sick children in the Creche Handbook except that parents have a responsibility to notify Creche staff that a child is sick. We believe that in order to prevent the spread possible sickness to other Creche users that the Creche has a formal policy in place to deny a sick child from entering the Creche should that child impose a risk to other children and Creche staff.</li> <li>We noted that there are no CCTV cameras or duress alarm in the Creche or even in the outside play area. This would be essential and would protect the City should a child be injured while in the Creche and the child's parent decides to take legal action against the City.</li> </ul>	<ul style="list-style-type: none"> <li>CCTV access for Fitness areas can be added to the Gym team computer.</li> <li>Personal duress alarms will be investigated for gym spaces and assessed depending on whether reasonably practical.</li> </ul> <p><b>Completion date: 31 December 2024</b></p> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p>	<p>15 November 2024 – Recquatic Manager – CCTV is now available on the Gym team laptop and monitored when staff are required to be in office for extended periods.</p> <p>15 November 2024 – Recquatic Manager – Personal duress alarms, given we have full coverage of gym hours with Gym Instructors, and the addition of CCTV on laptops, at this stage this is not required. The Court would only look at this action if the Kwinana Recquatic adjusted its opening hour to 24/7</p>	<p><del>31 December 2024</del></p> <p>Complete</p> <p><del>31 October 2024</del></p> <p>Closed</p>
<p><b>Management Comment</b></p> <p><b>Sports &amp; Programs</b></p> <ul style="list-style-type: none"> <li>Additional "play at your own risk" signs will be installed in the indoor sports stadium.</li> </ul> <p><b>Completion date: 31 December 2024</b></p> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p>	<p><b>Management Comment</b></p> <p><b>Creche</b></p> <ul style="list-style-type: none"> <li>Risk assessment will be completed for this to identify the best reasonably practical outcome, checking identification every visit is not practical for known parents.</li> </ul> <p><b>Completion date: 31 December 2024</b></p> <ul style="list-style-type: none"> <li>A written procedure to exclude sick children from the Creche, based on the Creche Supervisor's assessment, will be implemented as part of the onboarding process to creche as part of term and conditions of use.</li> </ul> <p><b>Completion date: 30 June 2024</b></p>	<p>Ongoing. Signage will be installed at same time as Fitness spaces</p> <p>15 November 2024 – Recquatic Manager – Additional signage has been ordered.</p> <p>22 January 2025 – Recquatic Manager – Advised that this action is now complete.</p>	<p>31 December 2024</p> <p>Complete</p>
<p><b>Management Comment</b></p> <p><b>Creche</b></p> <ul style="list-style-type: none"> <li>Risk assessment will be completed for this to identify the best reasonably practical outcome, checking identification every visit is not practical for known parents.</li> </ul> <p><b>Completion date: 31 December 2024</b></p> <ul style="list-style-type: none"> <li>A written procedure to exclude sick children from the Creche, based on the Creche Supervisor's assessment, will be implemented as part of the onboarding process to creche as part of term and conditions of use.</li> </ul> <p><b>Completion date: 30 June 2024</b></p>	<p><b>Management Comment</b></p> <p><b>Creche</b></p> <ul style="list-style-type: none"> <li>Risk assessment will be completed for this to identify the best reasonably practical outcome, checking identification every visit is not practical for known parents.</li> </ul> <p><b>Completion date: 31 December 2024</b></p> <ul style="list-style-type: none"> <li>A written procedure to exclude sick children from the Creche, based on the Creche Supervisor's assessment, will be implemented as part of the onboarding process to creche as part of term and conditions of use.</li> </ul> <p><b>Completion date: 30 June 2024</b></p>	<p>15 November 2024 - Recquatic Manager – Recquatic creche team are creating Creche Specific Terms and Conditions to cover this risk. This will be signed by all parents/guardians using the facility.</p> <p>15 November 2024 – Recquatic Manager - Updated with new Creche Terms and Conditions</p>	<p>Complete</p> <p>Complete</p>



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<p><b>Risk Register</b></p> <ul style="list-style-type: none"> <li>The Kwinana Recquatic Centre has a Risk Register which has identified safety relevant risks and the controls / risk treatments that are in place to mitigate these safety risk. However, we believe that the controls/risk treatment's recorded in the risk register does not adequately describe all of the controls/risk treatments that currently are in place and should be updated to reflect all of the safety controls and risk treatments that have been implemented and currently exist at the Centre.</li> <li>Creche related risks have not been identified and included in the Kwinana Recquatic Risk Register. Although Creche related risks have been included in the Community Facilities risk register, given that a Creche is also within the Kwinana Recquatic Centre, the risks should also be captured and managed in the Kwinana Recquatic Centre's risk register.</li> </ul> <p><b>Inductions</b></p> <ul style="list-style-type: none"> <li>Each Team Leader has developed Induction Checklist for their own team except for Gym &amp; Group Fitness and Sports &amp; Programs teams.</li> <li>Role Specific Manuals have been developed except for Team Leader &amp; Sport Supervisor roles.</li> </ul> <p>We recommend that the Kwinana Recquatic Manager:</p> <ul style="list-style-type: none"> <li>Consider either introducing a formal sign in/sign out for all Centre visitors which may be impractical or investigate and implement a people counting system which can provide on time live data on all visitors entering and leaving the Centre.</li> <li>Consider upgrading the sign at the front of the Centre entrance to clearly state that visitors enter at own risk.</li> <li>Consider introducing safety warning signs in each of the Gym and Fitness rooms.</li> <li>Consider providing CCTV display screens withing the Gym Duty Supervisors office and install an emergency alarm buttons in the 3 Gym studios.</li> <li>Consider installing more play at your own risk signs in the indoor sports stadium.</li> <li>Consider introducing some form of parent verification checks to be implemented at the point a parent is picking up their child at the Creche. This could be in the form of providing their driver's license or each parent may be given an identification tag that can be presented when signing out their child.</li> </ul>	<ul style="list-style-type: none"> <li>This will be discussed with CoK building team, and if feasible CCTV and duress alarms will be installed in the Creche and outside play area. <b>Completion date: 31 December 2024</b></li> </ul> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p> <p><b>Management Comment</b></p> <p><b>Risk Register</b></p> <ul style="list-style-type: none"> <li>The Recquatic Centre risk register will be updated with more specific controls and risk treatment to the centre. <b>Completion date: 30 June 2024</b></li> <li>All Creche-related risks will be included in the Centre's risk register as a priority. <b>Completion date: 31 December 2024</b></li> </ul> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p> <p><b>Management Comment</b></p> <p><b>Inductions</b></p> <ul style="list-style-type: none"> <li>All frontline staff role specific inductions and manuals are being completed in Q1 24/25.</li> <li>Induction checklists and role-specific manuals are being developed for all frontline staff. These will cover 95% of what the Team Leaders will need to know for their team, as such, new team Leaders will receive a Recquatic general induction as well as be run through their direct reports induction. An additional role specific manual is not deemed necessary for team Leaders. <b>Completion date: 30 September 2024</b></li> </ul> <p><b>Responsible Officer</b> Kwinana Recquatic Manager</p>	<p>Ongoing. 15 November 2024 – Recquatic Manager – has been included on the City's IT teams task list to install when new CCTV is purchased</p> <p>To be considered as part of the Recquatic Centre refurbishment. No further action at this stage.</p> <p>Ongoing.</p> <p>22 January 2025 – Recquatic Manager – Advised that this action is now complete.</p> <p>Ongoing.</p> <p>22 January 2025 – Recquatic Manager – Advised that this action is now complete.</p> <p>Ongoing. Currently revising and reviewing frontline staff role specific manuals to roll out Oct 24.</p> <p>Role specific manual not required for Team Leaders</p> <p>15 November 2024 – Recquatic Manager – This is ongoing, role specific manuals have been developed and are currently being finalised for formatted.</p> <p>22 January 2025 – Recquatic Manager – Advised that this action is now complete.</p>	<p><del>31 December 2024</del></p> <p>December 2027</p> <p>31 December 2024</p> <p>Complete</p> <p>31 December 2024</p> <p>Complete</p> <p>30 September 2024</p> <p>Complete</p>
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<ul style="list-style-type: none"> <li>• Consider implementing a formal policy to exclude sick children from the Creche where it is the opinion of the Creche Supervisor that the child poses a risk to other children and staff.</li> <li>• Consider installing CCTV and duress alarms in the Creche and outside play area.</li> <li>• Consider updating the Recquatic Centre risk register to acknowledge all of the safety and risk prevention processes that are in place. This will then allow these safety and risk prevention processes to be subject to continual review to ensure safety and risk mitigation processes are continually being effective.</li> <li>• Consider including all Creche related risk in the Centre's risk register as a matter of priority.</li> <li>• Consider and give priority to ensuring that induction checklists and role specific manuals are developed for all team leaders.</li> </ul> <p><b>Risk Rating</b>  <b>Medium</b></p>			
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# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – Essential Services: Parking Infringements and Pet Registration</b>				
<p>IA: 2024/07 (1.0) <a href="#">Parking Infringements Procedures Manual</a></p> <p><b>Finding / Recommendation</b>                      The current procedures manual only covers work instructions for the issuing of an infringement and evidence gathering. It would be beneficial if the procedures document also covers the following:</p> <ul style="list-style-type: none"> <li>Voiding / cancelling of the infringements.</li> <li>Follow up procedures including timeframes for the outstanding infringement notices.</li> <li>Referring to Fines and Enforcement Registry.</li> <li>Appeal, review and withdrawal approval process.</li> <li>Legal action process.</li> <li>Tasks performed by the Administration Officer.</li> <li>Monitoring controls to be employed such as review of withdrawals and cancellations processed in the system, review of outstanding infringement reports etc.</li> </ul> <p>We recommend that:</p> <ul style="list-style-type: none"> <li>Management develops procedures / work instructions that covers the process for voiding infringements, follow up procedures, referring to FER, legal action process, tasks performed by the Administration Officer and monitoring controls.</li> </ul> <p><b>Risk Rating</b>  <span style="background-color: green; color: white; padding: 2px;">Low</span></p>	<p><b>Management Comment</b>                      Limitations with Authority have prevented some of these items being developed. OneCouncil is expected to improve reporting capability.</p> <p>Accept recommendations and will proceed to develop and implement proposed improvements relating to voiding, follow up, legal action and monitoring controls.</p> <p><b>Responsible Officer</b>                      Manager Essential Services</p>	<p>ASAP</p>	<p><b>Task 2</b>                      Procedure – Managing Outstanding Infringement Notices – NOT STARTED - awaiting return of ESAO to proceed</p> <p>25 November 2024 – Manager Essential Services:                      the procedure with regards to Managing Outstanding Infringement Notices has been developed and documented in the City’s process management software.</p> <p><b>Task 3</b>                      Procedure – Referring Infringement Notices to FER – NOT STARTED - awaiting return of ESAO to proceed</p> <p>25 November 2024 – Manager Essential Services:                      The procedure with regards to Referring Infringement Notices has been developed and documented in the City’s process management software.</p> <p><b>Task 4</b>                      Procedure – Appeal/Review/Withdraw Infringement Notices – Procedure drafted, awaiting implementation</p> <p>25 November 2024 – Manager Essential Services:                      The procedure with regards to Appeal/Review/Withdraw has been developed and implemented and is awaiting the additional step for the process to be documented in the City process management software.</p>	<p><del>31 October 2024</del>                      Complete</p> <p><del>30 September 2024</del>                      Complete</p> <p><del>30 September 2024</del>                      Complete</p>



# AUDIT LOG

			<p><b>Task 5</b>                  Procedure – Have Infringement Notice Heard in Court (legal action process) – Procedure drafting commenced</p> <p>25 November 2024 – Manager Essential Services:                  The procedure with regards to Infringement Notice Heard in Court (legal action process) has been developed and implemented and is awaiting the additional step for the process to be documented in the City process management software.</p> <p><b>Task 6</b>                  Procedure – Administration Officer Infringement Notice Tasks – NOT STARTED - awaiting return of ESAO to proceed</p> <p>25 November 2024 – Manager Essential Services:                  The procedure with regards to Administration Officer Infringement Notice Tasks has been developed and documented in the City's process management software.</p> <p><b>Task 7</b>                  Develop Monitoring Controls – Voiding/Withdrawal/Cancellation – NOT STARTED</p> <p>25 November 2024 – Manager Essential Services:                  The development of the Monitoring Controls is currently being drafted, however has been delayed. Revised date to be complete 31 January 2025.</p>	<p><del>30 September 2024</del>                  Complete</p> <p><del>31 October 2024</del>                  Complete</p> <p><del>30 November 2024</del>                  31 May 2025</p>
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			20 January 2025 – A/Manager Essential Services: Remains ongoing.	
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# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – Essential Services: Parking Infringements and Pet Registration</b>				
<p>IA: 2024/07 (2.0) Policy / Protocol on Approving Withdrawal of Infringements</p> <p><b>Finding / Recommendation</b>                      There is currently no documented policy or protocol outlining circumstances where an infringement may be withdrawn.</p> <p>On appeal by the parking offender, an infringement notice may be reviewed and withdrawn by the Manager Essential Services. There are no set criteria applied, it is assessed on a case by case basis.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> <li>• Management should develop a policy or protocol which outlines the circumstances where an infringement may be withdrawn. These may include but not limited to for example:                             <ul style="list-style-type: none"> <li>○ A broken-down vehicle emergency</li> <li>○ A car accident emergency</li> <li>○ A hospital emergency</li> <li>○ The vehicle was stolen</li> </ul> </li> <li>• Management should also consider incorporating within the policy circumstances under which the infringement may not be withdrawn.</li> </ul> <p><b>Risk Rating</b>  <span style="background-color: green; color: white; padding: 2px;">Low</span></p>	<p><b>Management Comment</b>                      Accept recommendations and will proceed to develop and implement proposed improvements relating to a policy for approval of infringement withdrawals that provides structure around what defines an approval and refusal.</p> <p><b>Responsible Officer</b>                      Manager Essential Services</p>	<p>ASAP</p>	<p><b>Task 8</b>                      Develop Infringement Withdrawal Policy – Procedure drafting commenced</p> <p>25 November 2024 – Manager Essential Services:                      The development of the Infringement Withdrawal Policy is currently being drafted, however has been delayed. Revised date to be complete 31 December 2024.</p> <p>20 January 2025 – A/Manager Essential Services:                      Completed.</p>	<p><del>30 September 2024</del>  <del>31 December 2024</del>                      Completed</p>



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Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – Essential Services: Parking Infringements and Pet Registration</b>				
<p>IA: 2024/07 (4.0) Monitoring of Withdrawals</p> <p><b>Finding / Recommendation</b> There are currently no monitoring controls in place to ensure:</p> <ul style="list-style-type: none"> <li>Withdrawals of infringements processed in the system are only those that have been approved by the delegated officer.</li> </ul> <p>The report provided of the withdrawals processed for a period of 12 month, showed that there were only 11 infringements that were withdrawn with a value of \$1,205.</p> <ul style="list-style-type: none"> <li>Follow ups actions are undertaken in a timely manner.</li> <li>Voided / cancelled infringements are for valid reasons. At the moment, the voided / cancelled infringements are not captured anywhere, so this monitoring is not possible.</li> </ul> <p>We recommend that management should:</p> <ul style="list-style-type: none"> <li>On a regular basis, produce a report from the Infringement module showing all the infringement withdrawals processed in the infringement system. The report should be verified against the approvals by the delegated officer to ensure proper process and justification for withdrawal was met and warranted.</li> <li>Produce a report on the voided /cancelled infringements to ensure these are not excessive and are authorised.</li> <li>Produce an aged report on the outstanding infringements and ensure appropriate follow up actions are taken in a timely manner.</li> </ul> <p>The monitoring control should be undertaken by an officer who does not have access to the Infringement system.</p> <p><b>Risk Rating</b> Low</p>	<p><b>Management Comment</b> Aged reports are currently able to be produced. A process will be developed to ensure that aged reports are reconciled with FER records on an accepted frequency to improve assurance.</p> <p>Accept recommendations and will proceed to develop and implement proposed improvements relating to Monitoring of Infringement Withdrawals, Voided Infringements and Aged Infringements reports.</p> <p><b>Responsible Officer</b> Manager Essential Services</p>	<p>ASAP</p>	<p><b>Task 10/14</b> Report – Infringement Notice Withdrawals – Report template prepared, 1<sup>st</sup> report due to be issued 6/09/2024</p> <p>25 November 2024 – Manager Essential Services: Report template prepared and implemented</p> <p><b>Task 11/14</b> Report – Voided Infringement Notices – Report template prepared, 1<sup>st</sup> report due to be issued 6/09/2024</p> <p>25 November 2024 – Manager Essential Services: Report template prepared and implemented</p> <p><b>Task 12/14</b> Report – Aged Infringement Notices – NOT STARTED - awaiting return of ESAO to proceed</p> <p>25 November 2024 – Manager Essential Services: Procedure currently being drafted.</p> <p>20 January 2025 – A/Manager Essential Services: Remains ongoing.</p>	<p>6-September-2024 Complete</p> <p>6-September-2024 Complete</p> <p>30-November-2024 31 May 2025</p>



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Macri Partners – Financial Management Review</b>				
<p data-bbox="253 328 667 352">IA: 2024/07 (5.0) Training of Parking Officers</p> <p data-bbox="253 373 517 397"><b>Finding / Recommendation</b></p> <p data-bbox="253 400 819 448">There is currently no structured, formalised and documented training plan for the parking officers.</p> <p data-bbox="253 472 450 493">We recommend that:</p> <ul data-bbox="253 496 819 564" style="list-style-type: none"> <li>• A more formalised training plan should be developed for the parking officers.</li> <li>• Training records should be maintained.</li> </ul> <p data-bbox="253 588 371 612"><b>Risk Rating</b></p> <p data-bbox="253 616 300 636">Low</p>	<p data-bbox="842 328 1070 352"><b>Management Comment</b></p> <p data-bbox="842 355 1191 467">Accept recommendations and will proceed to develop and implement proposed improvements relating to formalised parking officer training and related records.</p> <p data-bbox="842 491 1037 515"><b>Responsible Officer</b></p> <p data-bbox="842 518 1099 542">Manager Essential Services</p>	<p data-bbox="1209 328 1267 352">ASAP</p>	<p data-bbox="1415 328 1525 352"><b>Task 13/14</b></p> <p data-bbox="1415 355 1771 403">Training Program – Parking Officers – Program drafting commenced</p> <p data-bbox="1415 427 1771 496">25 November 2024 – Manager Essential Services: Project drafting on track</p> <p data-bbox="1415 520 1771 590">20 January 2025 – A/Manager Essential Services: Remains ongoing</p> <p data-bbox="1415 614 1525 638"><b>Task 14/14</b></p> <p data-bbox="1415 641 1771 737">Training Register – Parking Officers - NOT STARTED – contents of register will depend on contents of Training Program</p> <p data-bbox="1415 761 1771 829">25 November 2024 – Manager Essential Services: On track.</p> <p data-bbox="1415 853 1771 924">20 January 2025 – A/Manager Essential Services: Remains ongoing</p>	<p data-bbox="1792 355 1977 379"><del>31 December 2024</del></p> <p data-bbox="1792 403 1912 427">31 May 2025</p> <p data-bbox="1792 451 1977 475"><del>31 December 2024</del></p> <p data-bbox="1792 499 1912 523">31 May 2025</p>



# AUDIT LOG

## ITEMS OUTSTANDING FROM PRIOR AUDITS

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Australian Auditors – Regulation 17 Review</b>				
<p><a href="#">EA: 2023/12 (3) Payroll</a></p> <p><b>Finding</b> Based on my discussions with the City's payroll officer, I believe that adequate control processes are in place over the City's payroll process. However, there is currently no formal written policies and procedures in place to ensure that the payroll process continues to be followed on a consistent basis.</p> <p><b>Recommendation</b> The City ensure that formal payroll related policies and procedures are developed as a matter of priority.</p> <p><b>Risk Rating</b> <b>Minor (Low)</b></p>	<p><b>Management Comment</b> The City understands the importance of robust payroll-related policies and procedures. A checklist/guide has been developed that details all parts/steps of the payroll process and this is adhered to when processing the payroll. The City recognises the requirement to develop its processes and measures have been put in place to provide additional resources to permit this to occur.</p> <p><b>Responsible Officer</b> Manager Human Resources</p>		<p>23 January 2024 Manager Human Resources: Ongoing</p> <p>On 8 January 2024, an additional resource commenced in the City's Payroll team. The current checklist/guides and processes have been reviewed and assessed for currency and the further development of formal written procedures has commenced.</p> <p>25 March 2024 – Manager Human Resources: With the additional resource, preparation of process instructions has commenced with detailed screen shots forming part of the instructions. Still on track.</p> <p>HR are currently working with IT to secure a new software licence to improve processes.</p> <p>12 August 2024 – Manager Human Resources: The payroll resource now has the new licence for the software package to further develop the processes. Still on track – each pay run is aligned to an extensive checklist for consistency and verification.</p> <p>20 January 2025 – Manager Human Resources: The City has guidelines and checklists in place. These continue to evolve, with associated polices amended to reflect ongoing changes to legislation in this area.</p>	<p><del>30 April 2024</del></p> <p><del>30 June 2024</del></p> <p><del>30 September 2024</del></p> <p>Completed</p>



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date															
<b>RSM – 2022/23 Final Financial Audit</b>																			
<b>EA: 2023 (2) Long Service Leave and Annual Leave Reconciliation</b>																			
<p><b>Finding</b> During our audit of the employee leave provision balances, we noted differences between the Tech One system leave balances and the Annual and Long Service Leave schedule which is used in the determination of the leave provision balances recognised in the financial statements. The identified differences in both hours and resultant impact on the leave provisions were as follows as at 30 June 2023:</p> <table border="1" data-bbox="271 539 936 743"> <thead> <tr> <th>Category</th> <th>Tech One balance (Hours)</th> <th>AL and LSL Schedule (Hours)</th> <th>Difference (Hours)</th> <th>Resultant Difference (\$)</th> </tr> </thead> <tbody> <tr> <td>Annual Leave</td> <td>29,216</td> <td>29,043</td> <td>(173)</td> <td>(3,567)</td> </tr> <tr> <td>Long Service</td> <td>54,367</td> <td>59,827</td> <td>5,460</td> <td>265,649</td> </tr> </tbody> </table> <p>We understand from management that the differences are mainly due (but not limited) to the following factors:</p> <ul style="list-style-type: none"> <li>At the time of migration from Authority to Techone, the Long Service Leave entitlement for some of the employees had not been updated and reconciled in TechOne, however had been correctly provided for in the manual Annual and Long Service Leave schedule;</li> <li>Casual Long Service Leave has to be validated in TechOne regarding their eligibility. This was accrued for in TechOne but not allowed for in the manual schedule; and</li> <li>Long Service Leave owing by other Councils in relation to some of the new employees (who joined the City from other Councils) have not been captured in TechOne however been captured in the manual Annual and Long Service Leave schedule.</li> </ul> <p>The resulting difference has been included in the schedule of uncorrected misstatements included in the management representation letter.</p> <p><b>Recommendation</b> We recommend that the City investigate the reasons for the difference between TechOne and the leave schedules and ensure a full reconciliation is performed on a regular basis. Any arising reconciling items should be validated and adjusted as required.</p> <p><b>Risk Rating</b></p>	Category	Tech One balance (Hours)	AL and LSL Schedule (Hours)	Difference (Hours)	Resultant Difference (\$)	Annual Leave	29,216	29,043	(173)	(3,567)	Long Service	54,367	59,827	5,460	265,649	<p><b>Management Comment</b> Agree. Payroll has now sourced additional resources to undertake and assist with the appropriate reconciliations.</p> <p><b>Responsible Officer</b> Chief Financial Officer Manager Human Resources</p>	<p>30 June 2024</p>	<p>25 March 2024 – Manager Human Resources: The Payroll Coordinator has been auditing all the LSL entitlements (particularly the part-time and casual status employees. These calculations are two thirds completed and will provide information as per the differences.). On initial review/assessment, it would appear that the some of the information (pro-rata) in Authority was not accurately recorded when a part-time or casual employee commenced at the City and follow-up is being undertaken. It should be noted, that prior to any payment of LSL entitlement (either Authority or TechOne), an independent calculation was validated before any payment ensuring accuracy of these payments. In addition, the Payroll team have been following up with other LGs to ensure that the appropriate LSL invoicing is up to date – currently up to date.</p> <p>14 May 2024 – Manager Human Resources: The reconciliation calculations have been completed. The OneCouncil configuration will need to be changed and the Payroll Coordinator is working with TechOne regarding the required amendments. In addition, the DLGSC have just released the new LSL regulations due to come into effect on 1 September 2024.</p>	<p><del>30 June 2024</del> <del>30 September 2024</del> <b>Completed</b></p>
Category	Tech One balance (Hours)	AL and LSL Schedule (Hours)	Difference (Hours)	Resultant Difference (\$)															
Annual Leave	29,216	29,043	(173)	(3,567)															
Long Service	54,367	59,827	5,460	265,649															



# AUDIT LOG

Moderate (Medium)			<p>Payroll are now having to align the new regulations with the current configuration. DLGSC have been providing information sessions as to the required amendments.</p> <p>12 August 2024 – Manager Human Resources: The Dept. has released a new set of LSL regs and the City are currently re-configuring the system to support the many amendments in readiness for the implementation date of 1 September 2024. As part of this, the Leave Management policy is being reviewed to assist with management of excessive leave.</p> <p>20 January 2025 – Manager Human Resources: New LSL legislation has come into effect and the City's payroll system has been reconfigured to align to the regulations. In addition, a reconciliation of all staff LSL entitlements has been undertaken and confirmed.</p> <p>The City's policies relating to annual leave have been aligned to the new State IR system to ensure compliance.</p>
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# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date															
<b>Macri Partners – Financial Management Review</b>																			
<b>EA: 2023/06 (4.2(iii)) Investment of Surplus Funds</b>																			
<p><b>Finding</b> The City's investment policy (D12/63257/v5) requires that investments be spread within a credit rating to ensure that single entity exposure is limited as detailed below.</p> <table border="1" data-bbox="255 467 817 770"> <thead> <tr> <th>S&amp;P Long Term Rating</th> <th>S&amp;P Short Term Rating</th> <th>Direct Investment Maximum for Category</th> </tr> </thead> <tbody> <tr> <td>AAA and Bendigo Bank Kwinana Community Branch</td> <td>A-1+ and Bendigo Bank Kwinana Community Branch</td> <td>45%</td> </tr> <tr> <td>AA</td> <td>A-1+</td> <td>45%</td> </tr> <tr> <td>A</td> <td>A-1</td> <td>23%</td> </tr> <tr> <td>BBB</td> <td>A-2</td> <td>10%</td> </tr> </tbody> </table> <p>Our examination of the investment portfolio as at 30 June 2023 revealed that the investment in Bendigo Bank is 100% of the total investment in the AAA and Bendigo Bank credit rating category and the investment in National Australia Bank in the AA credit rating category is 69% and the investment in the Suncorp Bank in the A credit rating category is 100%.</p> <p>We understand that the intent of the City is to monitor single entity investment in comparison to the total portfolio of investments.</p> <p><b>Recommendation</b> The City should review the investment policy and update it in order to fall in line with the expectations of the City.</p> <p><b>Risk Rating</b> <b>Minor (Low)</b></p>	S&P Long Term Rating	S&P Short Term Rating	Direct Investment Maximum for Category	AAA and Bendigo Bank Kwinana Community Branch	A-1+ and Bendigo Bank Kwinana Community Branch	45%	AA	A-1+	45%	A	A-1	23%	BBB	A-2	10%	<p><b>Management Comment</b> The intent of the policy is to monitor single entity investment in comparison to the total portfolio of investments. This however, is not very clearly articulated in the current policy and will need to be updated accordingly.</p> <p><b>Responsible Officer</b> Chief Financial Officer</p>	<p>31 December 2023</p>	<p>1 November 2023 – Coordinator Finance: The review of the investment policy has commenced.</p> <p>1 February 2024 – Coordinator Finance: The review of the investment policy is expected to be completed by the end of the month.</p> <p>25 March 2024 – Coordinator Finance: The draft Investment Policy has been changed to ensure the requirement for maximum percentages are clarified. We have utilised the opportunity to update the policy to increase its focus on Green investment (non-fossil fuel investments) including setting a target for this investment. This is scheduled to go to Executive leadership Team for reviewing in April and thereafter to Council.</p> <p>14 May 2024 – Coordinator Finance: The draft Investment Policy is ready will go to the Executive Leadership team for reviewing in May, with view to it going to Council via the Audit and Risk Committee and OCM in June.</p> <p>20 August 2024 – Coordinator Finance: The Investment Policy will be presented at the September Audit and Risk Committee and will include updates as requested at the previous ARC meeting.</p>	<p><del>31 January 2024</del> <del>29 February 2024</del> <del>30 June 2024</del> <b>30 September 2024</b></p>
S&P Long Term Rating	S&P Short Term Rating	Direct Investment Maximum for Category																	
AAA and Bendigo Bank Kwinana Community Branch	A-1+ and Bendigo Bank Kwinana Community Branch	45%																	
AA	A-1+	45%																	
A	A-1	23%																	
BBB	A-2	10%																	





# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Macri Partners – Financial Management Review</b>				
<p data-bbox="253 359 510 379">EA: 2023/06 (4.6(v)) Payroll</p> <p data-bbox="253 405 331 426"><b>Finding</b></p> <p data-bbox="253 429 808 544">During our testing of the long services records it was noted that when transitioning from the Authority system to the OneCouncil system, prorated long service leave balances at the end of the last financial year have not been brought forward to the 2022/23 financial year.</p> <p data-bbox="253 569 427 590"><b>Recommendation</b></p> <p data-bbox="253 593 819 687">The management should carry out a detailed investigation of the brought forward long service balances from the Authority system to the OneCouncil system and rectify the errors in order to ensure the year end long service liability is accurate.</p> <p data-bbox="253 713 371 734"><b>Risk Rating</b></p> <p data-bbox="253 737 448 758"><b>Moderate (Medium)</b></p>	<p data-bbox="840 359 1070 379"><b>Management Comment</b></p> <p data-bbox="840 383 1189 569">The Authority System does not have the capability to provide the pro rata balances between the anniversary date of the employee and the date of migration 26/06/2023. We have identified this issue and a manual calculation is required. This will be rectified in the coming months.</p> <p data-bbox="840 595 1037 616"><b>Responsible Officer</b></p> <p data-bbox="840 619 1144 639">Payroll and Systems Coordinator</p>	<p data-bbox="1207 359 1391 379">31 December 2023</p>	<p data-bbox="1413 359 1771 520">1 November 2023 – Payroll and Systems Coordinator: Manual Calculation for part-time/casual employees has commenced. The process/calculation will continue to be progressed over the next couple of months.</p> <p data-bbox="1413 545 1771 707">23 January 2024 – Payroll and Systems Coordinator: This action is on-going and is progressing. Additional resourcing in the Payroll team has provided extra capacity and capability to achieve this task.</p> <p data-bbox="1413 732 1771 877">25 March 2024 – Payroll and Systems Coordinator: Manual calculations still progressing (as per outstanding action EA: 2023 (2) Long Service Leave and Annual Leave Reconciliation).</p> <p data-bbox="1413 903 1771 1256">25 March 2024 – Manager Human Resources: The reconciliation calculations have been completed. The OneCouncil configuration will need to be changed and the Payroll Coordinator is working with TechOne regarding the required amendments. In addition, the DLGSC have just released the new LSL regulations due to come into effect on 1 September 2024. Payroll are now having to align the new regulations with the current configuration. DLGSC have been providing information sessions as to the required amendments.</p> <p data-bbox="1413 1281 1771 1323">12 August 2024 – Manager Human Resources:</p>	<p data-bbox="1792 359 1957 379">29 February 2024</p> <p data-bbox="1792 405 1921 426"><del>30 June 2024</del></p> <p data-bbox="1792 451 1975 472"><del>30 September 2024</del></p> <p data-bbox="1792 497 1895 518">Completed</p>



## AUDIT LOG

			<p>This is progressing well and on-track for 1 September 2024.</p> <p>20 January 2025 – Manager Human Resources: New LSL legislation has come into effect and the City's payroll system has been reconfigured to align to the regulations. In addition, a reconciliation of all staff LSL entitlements has been undertaken and confirmed.</p>	
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# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Public Sector Commission – Integrity Education Thematic Review</b>				
<p><a href="#">EA: 2024/06 (1) Frameworks that govern integrity education</a></p> <p><b>Finding</b> An integrity framework, Learning and Development Policy, and training schedule is used to document the City of Kwinana’s approach to integrity education.</p> <p>Most roles and responsibilities for delivering integrity training are defined, setting out sessions delivered by human resources, governance and legal, procurement, finance and ICT areas. While no formal learning management system exists, the training schedule includes dates when training occurs.</p> <p>Code of conduct, diversity, equity and inclusion training are mandatory for employees, including casual employees. It is also mandatory for those with procurement responsibilities to undertake procurement training. Human resources deliver corporate induction training within 4 weeks from an employee commencing and refresher training occurs every 2 years.</p> <p>Several systems are used to record training completion, including a Corporate Business System (CBS) and document management system. All information related to mandatory and non-mandatory training completion is stored on personnel files in the CBS. A skills register forms part of the CBS and is used to record certificates and other completion records. Human resources follow up on any non-completion of training.</p> <p>Corporate and individual training needs are identified annually and managed by Human Resources, using information from performance management plans to identify additional training required.</p> <p>Where external training is requested, the External Training Form requires employees to indicate how they intend to share learnings with their manager and team. This is reinforced in the Learning and Development Policy. The City is revising this form to better communicate how learnings from external events are to be shared.</p>	<p><b>Management Comment</b> Recommendation agreed.</p> <p><b>Responsible Officer</b> Manager Human Resources</p>	<p>Not identified</p>	<p>20 January 2025 – Manager Human Resources: The City’s integrity framework is based off the template provided by the Public Sector Commission and the City is actively progressing the actions within such template.</p> <p>The framework incorporates such documents as the Employee Equity, Diversity and Inclusion Framework which describes the interaction between other strategies and plans maintained by the City. Many of these are legislatively required (eg., Reconciliation Action Plan, Disability and Inclusion Plan, and the Equal Opportunity Management Plan). Such plans incorporate actions, with responsible officers regarding how the City will achieve the identified outcomes.</p> <p>Review and improvement of such documentation will remain an ongoing process.</p>	<p>Completed</p>



## AUDIT LOG

<p><b>Recommendation</b>                  Reference the Learning and Development Policy and training schedule in the City's integrity framework. Include in the integrity framework roles and responsibilities of all functional areas who deliver and support integrity education.                  Set out the role of managers to support integrity under the roles and responsibilities section of the integrity framework. This recognises and reinforces the important role they have in influencing integrity in the City.</p> <p><b>Risk Rating</b>                  Not identified</p>				
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# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Public Sector Commission – Integrity Education Thematic Review</b>				
<p><a href="#">EA: 2024/06 (2) Approaches to educate employees</a></p> <p><b>Finding</b>                      The City uses internal and external information to develop training content. Reports from integrity agencies and the media are considered alongside information from internal audit recommendations, misconduct reporting, and employee perception surveys. The City's internal audit function identifies areas of risk and works with human resources to identify relevant training as required.</p> <p>A skills register is used to identify what role specific training may be required, such as code of conduct training for Volunteer Bush Firefighters working with the City, and procurement training for employees managing contractors and suppliers.</p> <p>Corporate induction training is used to educate new employees. This daylong session includes a variety of information such as procurement, work health and safety, and information related to human resources.</p> <p>A Leadership Program supported by Corporate Executive is facilitated by a third party provider for executives, managers, and coordinator level employees. The program includes coaching, mentoring, roleplay and case studies to encourage effective leadership and reinforce integrity. Managers are expected to share relevant learnings with their teams.</p> <p>Multiple approaches are used to deliver integrity education including in person presentations, tailored scenarios to highlight specific risks, role play and discussions. Methods support a variety of adult learning styles.</p> <p><b>Recommendation</b>                      Supplement induction with more fulsome training on the code of conduct to avoid messages being lost in a broader induction program. This recognises its importance in communicating the City's integrity expectations. Content should draw on sections of the code and include information about the unique role of public officers to maintain the trust of the community. In line with this improvement opportunity, enhance the City's</p>	<p><b>Management Comment</b>                      Recommendation agreed.</p> <p><b>Responsible Officer</b>                      Manager Human Resources</p>	<p>Not identified</p>	<p>20 January 2025 – Manager Human Resources:                      The City is in the early stages of investigating the expansion of the induction program to include training which incorporates organisational compliance requirements such as the Code of Conduct. This would be required to be developed and run internally.</p>	<p>31 December 2025</p>



## AUDIT LOG

<p>refresher training to reflect topics covered in the initial code of conduct training.</p> <p>Code of conduct training materials have been developed by the Public Sector Commission for public sector use and can be adapted to suit the local government context.</p> <p>Have those responsible for delivering and supporting education meet periodically to identify ways to improve the City's approach to integrity education and confirm whether any messaging needs to change. For example, in response to any emerging integrity issues. Document this approach in the City's integrity framework or policy linked to it.</p> <p><b>Risk Rating</b> Not identified</p>				
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# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Public Sector Commission – Integrity Education Thematic Review</b>				
<p>EA: 2024/06 (3) Reinforcement of integrity education</p> <p><b>Finding</b>                      The City uses various activities to reinforce and support integrity education. This starts at recruitment with job advertisements including information about standards of conduct. New employees are provided key integrity documents such as the code of conduct, ICT acceptable use and social media policies. Performance evaluations provide an opportunity to discuss the City’s values and includes a questionnaire to test employee knowledge of the code.</p> <p>The CEO provides a weekly message to employees which occasionally includes information on integrity and the City’s values. Human resources, the marketing department and other functional areas work together to develop these messages.</p> <p>Quarterly whole of City meetings includes information about integrity. This is delivered by functional area leaders like Human Resources. At these meetings the employee Values Award is given to recognise those who demonstrate the City’s values.</p> <p>Other activities to raise awareness of integrity include regular information posted on the intranet, informal integrity discussions between managers and employees, and promotional material displays.</p> <p>Employee knowledge of integrity is tested by monitoring online training results.</p> <p><b>Recommendation</b>                      Plan for integrity messaging throughout the year and include CEO messages and awareness raising campaigns as part of this. Document these activities in the communications plan.</p> <p><b>Risk Rating</b>                      Not identified</p>	<p><b>Management Comment</b>                      Recommendation agreed.</p> <p><b>Responsible Officer</b>                      Manager Human Resources</p>	<p>Not identified</p>	<p>20 January 2025 – Manager Human Resources:                      The City will develop a communications plan, with the view to including applicable topics within the organisational team agenda template so that all staff are receiving consistent messages.</p>	<p>1 July 2025</p>



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Public Sector Commission – Integrity Education Thematic Review</b>				
<p><a href="#">EA: 2024/06 (4) Evaluation and improvement of integrity education</a></p> <p><b>Finding</b> The Learning and Development Policy requires employees to complete a training evaluation form and return it to human resources.</p> <p>Where a third party provider has been used to facilitate training, feedback is collected and consolidated. This information is provided to human resources to inform improvements to integrity education.</p> <p><b>Recommendation</b> Periodically ask employees how they intend to use their learnings in the workplace. Then at a later point follow up whether they have applied their learnings or if not, why not. This will help inform whether the training requires improvements to help embed learnings.</p> <p>Collect, combine and analyse information from a range of sources to get insights into the effectiveness of integrity education, delivery methods and identify gaps in learning. Sources could include employee surveys testing knowledge, conflict of interest and gift registers, audit recommendations, exit interviews, secondary employment applications, and training feedback. Use the insights to improve training and communications.</p> <p><b>Risk Rating</b> Not identified</p>	<p><b>Management Comment</b> Recommendation agreed.</p> <p><b>Responsible Officer</b> Manager Human Resources</p>	<p>Not identified</p>	<p>20 January 2025 – Manager Human Resources: This information is included in the existing 'Learning and Development Form' required when seeking to undertake training by staff. This process is being transitioned into the new corporate business system (OneCouncil) and as such, it will be highlighted to staff through the organisational team agenda template.</p>	<p>31 March 2025</p>





# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>OAG – Interim IT General Controls Audit</b>				
<p data-bbox="255 327 819 352"><a href="#">EA: 2024/06 (1) Tenable Nessus Vulnerability Management</a></p> <p data-bbox="255 375 338 400"><b>Finding</b></p> <p data-bbox="255 400 819 515">We identified that no formal process is being followed for investigating and actioning critical Nessus vulnerability scan results. We were informed that vulnerabilities raised in the Nessus scan reports are actioned by the IT team on an ad hoc basis and are not recorded.</p> <p data-bbox="255 539 819 659">Failure to have effective vulnerability management policies, processes, and procedures increases the risk that the City cannot maintain an effective and secure cybersecurity posture. This could lead to potential cyber breaches, downtime, loss or exposure of critical systems or information.</p> <p data-bbox="255 683 432 708"><b>Recommendation</b></p> <p data-bbox="255 708 819 775">The City should implement a formal vulnerability management process to investigate and remediate risks identified from critical vulnerabilities.</p> <p data-bbox="255 799 371 825"><b>Risk Rating</b></p> <p data-bbox="255 825 338 850">Medium</p>	<p data-bbox="842 327 1070 352"><b>Management Comment</b></p> <p data-bbox="842 352 1059 378">Accepted and resolved.</p> <p data-bbox="842 400 1193 563">Fortnightly scheduled task created and enacted for system administrator staff in ticket system to allow for scheduled and recorded investigations into vulnerability reports. First report implemented and enacted 30 May 2024.</p> <p data-bbox="842 587 1039 612"><b>Responsible Officer</b></p> <p data-bbox="842 612 1144 638">Manager Information Technology</p>	<p data-bbox="1211 327 1339 352">30 May 2024</p>	<p data-bbox="1417 327 1523 352">Completed</p>	



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>OAG – Interim IT General Controls Audit</b>				
<p><a href="#">EA: 2024/06 (2) Network Access Management</a></p> <p><b>Finding</b>  <b>User Access Reviews</b>                      We identified that the Network Active Directory (AD) user access reviews conducted between July 2023 and February 2024 only reviewed dormant accounts, and a user access review to verify that all users are currently employed and have an appropriate level of access for their current role was not performed.</p> <p>We acknowledge that the City received the FY23 ITGC Audit Management Letter in December 2023 and have implemented the updated user access review process as of March 2024.</p> <p>This finding was first raised in 2022.</p> <p><b>Network AD Dormant Account Management</b>                      We identified 2 Network AD active accounts that had not logged in for over 180 days. We were informed that these users were on maternity leave. The identified accounts had access to the Financial Applications, TechOne and Authority due to Single Sign-On (SSO) being the authentication method.</p> <p>We were informed that the process to disable users going on extended leave has now been implemented.</p> <p>This finding was first raised in 2022.</p> <p>Without adequate governance and effective user access management processes for AD, there is an increased risk of inappropriate or unauthorised access to the City's network. This unauthorised access can potentially impact the confidentiality and integrity of network resources and information.</p> <p><b>Recommendation</b></p> <ul style="list-style-type: none"> <li>• Continue to review user access regularly to ensure that all users are currently employed and have an appropriate level of access for their current role. This review should include all accounts.</li> <li>• Continue to place accounts on temporary expiry for users on extended leave.</li> </ul> <p><b>Risk Rating</b>  <b>Medium</b></p>	<p><b>Management Comment</b>                      Resolved. This finding was closed last financial year, with the City's approach accepted at the time. As part of the City's continuous improvement approach, and in the context of the previous recommendation, the existing approach has been improved through a decision by the Executive Leadership Team to apply a six-month limit on accounts for periods of extended leave (i.e. accounts disabled at the commencement of any leave approved for a period exceeding six months). This change was implemented on 16 May 2024.</p> <p><b>Responsible Officer</b>                      Manager Information Technology</p>	<p>Completed 16 May 2024</p>	<p>Completed</p>	



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>OAG – Interim IT General Controls Audit</b>				
<p><a href="#">EA: 2024/06 (3) Finance Application (Authority) User Access Reviews</a></p> <p><b>Finding</b> We identified that user access reviews for Authority are not being performed. We were advised that these were not being performed due to Authority being replaced by TechOne.</p> <p>This finding was raised in 2023.</p> <p>Without adequate user access reviews, there is an increased risk that individuals could perform activities in the financial application that are outside their responsibilities. Additionally, without verification that the review was conducted and approved by appropriate personnel, the adequacy of the reviews cannot be confirmed.</p> <p><b>Recommendation</b> Management should regularly perform user access reviews over the Financial Application (Authority). The City should ensure that user access reviews:</p> <ul style="list-style-type: none"> <li>• Are conducted to cover the entire user population appropriately.</li> <li>• Include a review of user roles assigned to each user.</li> <li>• Are conducted and approved by appropriate personnel, and any issues identified from user access reviews are promptly remediated.</li> </ul> <p><b>Risk Rating</b> <b>Medium</b></p>	<p><b>Management Comment</b> Accepted and Resolved</p> <p>As a legacy system Authority was not expected to require upkeep for this long. Due to the ongoing nature of the ERP migration, the Authority system has been added to the ERP user access review process already in place for the new system, Technology One. The process was implemented on 10 May 2024, and will continue while the legacy system is live.</p> <p><b>Responsible Officer</b> Manager Information Technology</p>	10 May 2024	Completed	



# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Macri Partners – Financial Management Review</b>				
<p><a href="#">EA: 2024/06 (4.6(v)) Payroll</a></p> <p><b>Finding</b>                      In 2022-23 financial year, we identified a prior period error of \$6m in relation to contributed assets not recognised. One of the root causes of this error was that the City had no standard operating procedure around the recognition of contributed assets, including lack of regular review process for contributed assets recognition.</p> <p>We noted that in the current year, the City has formalised a standard operating procedure on contributed assets. The tracking is in the form of a register of gifted assets that is updated by the development team, actioned by the assets team, and signed off at the end of the financial year by the Manager Assets Services. Approximately \$12m of previously unrecognized contributed assets were identified (\$6.3m relating to 2022-23 financial year and \$5.6m relating to 2021-22).</p> <p>Consequently, the prior comparative year figures in the 2023-24 financial statements have been restated as disclosed in note 31 to the financial statements. We note that the 2021-22 restatement of \$6m was in addition to a similar restatement of \$6m effected for the same period in the 2022-23 financial statements indicating that the process to identify the unrecorded assets in 2022-23 was not effective.</p> <p>While our audit procedures did not identify any other assets not capitalised, noting repetition of significant restatements from the asset recognition processes, the City should consider undertaking an internal audit on the newly implemented procedure to provide management with assurance on the effectiveness of this new process in mitigating material existence of unrecognised developer contributed assets.</p> <p>Lack of effective processes around recognition of developer contribution assets can result in a material misstatement in infrastructure balances and contribution received revenue as was noted in the repetitive restatements on the developer contributed assets in the current and prior periods.</p>	<p><b>Management Comment</b>                      Noted. However, this is the first financial year that the new process has been in place. The restatement of the prior year values related to gifted assets is an occurrence from prior to the new procedure.</p> <p>To ensure compliance with the new procedure, the internal audit plan will be amended to include the Development Contributed Asset process. We aim to complete this by 30 June 2025.</p> <p><b>Responsible Officer</b>                      Manager Assets</p>	<p>30 June 2025</p>		<p>30 June 2025</p>



## AUDIT LOG

<p><b>Recommendation</b> As noted above, while we acknowledge implementation of a standard operating procedure on contributed assets during the year, we recommend the City to undertake an internal audit on the adequacy of this process to prevent further material restatements being noted in future.</p> <p><b>Risk Rating</b> <b>Medium</b></p>				
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# AUDIT LOG

Audit Details	Action	Approved Completion Date	Status	Proposed Completion Date
<b>Macri Partners – Financial Management Review</b>				
<p><a href="#">EA: 2024/06 (4.6(v)) Payroll</a></p> <p><b>Finding</b> The City recognised a revaluation surplus of \$60.8 million which arose from the current year’s revaluation of the parks and ovals and other infrastructure assets which were within this current year’s revaluation cycle.</p> <p>Based on our testing, we identified that the unit rates and the condition rating assessment applied in the valuation of these infrastructure assets was incorrectly adopted in some instances, resulting in misstatements amounting to \$770k. These remained uncorrected as at 30 June 2024 as management concluded they were not material.</p> <p>From our inquiries, management acknowledges the continuous improvements required, including amending the processes by adding peer reviews of the data to identify anomalies, such as unit rate and primary dimension discrepancies and making corrections prior to submission to the Finance Team.</p> <p>Improvements in communication between the Development and Assets Teams should also improve the quality of data due to the timely receipt of information.</p> <p>Review process weaknesses pertaining to valuation inputs can lead to material errors in the valuation outputs and consequently the financial statements.</p> <p><b>Recommendation</b> We recommend the City considers implementing peer review of valuation data inputs to identify any existing anomalies prior to submission of the information to the Finance Team. Enhancing the validation procedures for these inputs will help ensure accuracy in future valuations.</p> <p><b>Risk Rating</b> <b>Minow (Low)</b></p>	<p><b>Management Comment</b> Peer review is in place. As formal revaluations will generally only occur on a five year cycle, there is a likelihood of the team getting out of practice, with errors and oversights at the next valuation. To reduce the risk, the City intends to do practice revaluations each year, with the City’s Chief Financial Officer undertaking a mini audit.</p> <p><b>Responsible Officer</b> Manager Assets</p>	<p>30 June 2025</p>		<p>30 June 2025</p>

## 8.2 COMPLIANCE AUDIT RETURN 2024

### DECLARATION OF INTEREST

There were no declarations of interest declared.

### SUMMARY

Regulation 14 of the *Local Government (Audit) Regulations 1996* (**Audit Regulations**) requires each Local Government to carry out an audit of their compliance with the provisions of the *Local Government Act 1995* (**Act**) for the period 1 January to 31 December each year. Following such audit, a compliance audit return (**CAR**) is required to be prepared (in a form approved by the Minister) for review by the Local Government's Audit Committee before being presented to Council.

The City has prepared its response to the CAR for the period 1 January 2024 to 31 December 2024, which is provided at **Attachment A** for noting by the Audit and Risk Committee (**Committee**) prior to presenting to Council for adoption.

A copy of the City's adopted CAR is required to be certified by the Mayor and Chief Executive Officer before being submitted to the Department of Local Government, Sport and Cultural Industries (**Department**) by 31 March 2025.

### OFFICER RECOMMENDATION

That the Audit and Risk Committee:

1. Review the City of Kwinana Compliance Audit Return for the period 1 January 2024 to 31 December 2024 as provided at Attachment A; and
2. Recommend that Council adopt the Compliance Audit Return at Attachment A for submitting to Department of Local Government, Sport and Cultural Industries by the Chief Executive Officer.

### DISCUSSION

In accordance with the Audit Regulations, the City is required to carry out an annual audit of statutory compliance in the form determined by the Department.

The 2024 Compliance Audit Return relates to the period 1 January 2024 to 31 December 2024 and focuses on those areas considered high risk under the Act and associated regulations.

Regulations require that the CAR be presented to Council for adoption following a review by the Committee. Once adopted, the CAR is to be certified and submitted to the Department by 31 March 2025. As with previous years, this occurs online through the Department's 'SmartHub' portal.

The CAR requires the City to respond either 'Yes', 'No' or 'N/A' to each of the audit questions. The City is required to provide comments for any instances of non-compliance in order to assist the Department in better understanding any problems or issues that have resulted in its inability to achieve full compliance in a particular area.

The following table summarises the City's performance for each of the audit categories:

<b>Compliance Area</b>	<b>Number of Questions</b>	<b>Compliance</b>
Commercial Enterprises	5	100%
Delegation	13	100%
Disclosure of Interest	21	100%
Disposal of Property	2	100%
Elections	3	100%
Finance	7	100%
Integrated Planning and Reporting	3	100%
Local Government Employees	5	100%
Official Conduct	4	100%
Optional Questions	9	88.89%
Tenders	22	95.45%

The areas which the City did not achieve full compliance are as follows:

### ***Optional Questions***

- 3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by s5.87C of the Act?***

#### ***City Comment:***

In July 2022, the Chief Executive Officer received a gift of two tickets to a West Coast Eagles game. While he initially accepted one ticket for himself and declared the ticket within the required timeframe. He declined the second due to his partner's prior travel commitments. However, the second ticket was subsequently accepted when travel plans changed on the day of the event. His partner attended the event directly from the airport. Due to the timing the requirement to declare the additional gift was inadvertently overlooked and entered late 2024.

#### **Action to be taken as an outcome of the 'no' response:**

The City is currently conducting a comprehensive review of its gift procedures. Several amendments and improvements have already been implemented, including updates to the City's Code of Conduct for employees, enhancements to the City's gift reporting software to include additional information and the ability to add notes to previously declared gifts, and the development of more robust educational and training materials. A process has been



established whereby any offer of gifts to the CEO are automatically recorded by the City's Executive Assistant to CEO & Mayor.

### ***Tenders for Providing Goods and Services***

- 2. *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?***

An instance of accumulative goods/services spend exceeding 250,000 over 3 years, without a tender process or formal contract in place has been identified:

- Renovation/Handyman and Maintenance works

#### **Action to be taken as an outcome of the 'no' response:**

This expenditure was solely located at the Retirement Village. An email has been the sent to the responsible Manager of the City's Retirement Village and included the Manager of Community Facilities. This email included details of the identified expenditure and process details for procurement initiation.

A procurement initiation form will be completed and a procurement planning meeting will be held shortly after receipt of this form. From there, a term contract will be formed via public tender. No timeline has been set for this process yet, however the City will strive to have an appropriate service contract in place by the end of the financial year, or very early in the 25/26 financial year.

In reviewing the CAR, the particulars of any matters of concern raised by Committee in relation to the CAR must be recorded in the minutes of this meeting.

**STRATEGIC IMPLICATIONS**

This proposal will support the achievement of the following outcome/s and objective/s detailed in the Strategic Community Plan and Corporate Business Plan.

Strategic Community Plan			
Outcome	Strategic Objective	Action in CBP (if applicable)	How does this proposal achieve the outcomes and strategic objectives?
5 – Visionary leadership dedicated to acting for its community	5.1 – Model accountable and ethical governance, strengthening trust with the community	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	While this report may not have a direct association with the City’s Strategic Plan (SCP) the City remains dedicated to model accountability and ethical governance and continuous improvement. This report plays a crucial role in advancing this commitment by highlighting areas for enhancement, thereby contributing to the ongoing improvement of the City’s processes and procedures.
	5.4 – Establish a culture of continuous improvement achieving high levels of business excellence	5.4.4 – N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	

**SOCIAL IMPLICATIONS**

There are no social implications as a result of this proposal.

**LEGAL/POLICY IMPLICATIONS**

**Local Government (Audit) Regulations 1996:**

**14. Compliance audits by local governments**

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.

- (3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*
- (a) *presented to the council at a meeting of the council; and*
  - (b) *adopted by the council; and*
  - (c) *recorded in the minutes of the meeting at which it is adopted.*

**15. Certified copy of compliance audit return and other documents to be given to Departmental CEO**

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*
- (a) *a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
  - (b) *any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*
- (2) *In this regulation —*
- certified** *in relation to a compliance audit return means signed by —*
- (a) *the mayor or president; and*
  - (b) *the CEO.*

**FINANCIAL/BUDGET IMPLICATIONS**

There are no financial implications that have been identified as a result of this report or recommendation.

**ASSET MANAGEMENT IMPLICATIONS**

No asset management implications have been identified as a result of this report or recommendation.

**ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS**

No environmental or public health implications have been identified as a result of this report or recommendation.

**COMMUNITY ENGAGEMENT**

There are no community engagement implications as a result of this report or recommendation.

**AUDIT AND RISK COMMITTEE RECOMMENDATION****MOVED CHAIR G MCMATH****SECONDED DEPUTY MAYOR B WINMAR****That the Audit and Risk Committee:**

- 1. Review the City of Kwinana Compliance Audit Return for the period 1 January 2024 to 31 December 2024 as provided at Attachment A; and**
- 2. Recommend that Council adopt the Compliance Audit Return at Attachment A for submitting to Department of Local Government, Sport and Cultural Industries by the Chief Executive Officer.**

Audit and Risk Committee Comments:

**Tenders for Providing Goods and Services**

Committee noted that while the purchasing complied with the Procurement Policy and wasn't a breach, recurrent expenditure with single suppliers is regularly monitored by the independent Procurement Team. They pursue formal contracts for better value when appropriate. This check is done annually as part of the CAR, and only one instance was identified this year, so the current approach is deemed effective.

**Compliance Audit Return**

The Compliance Audit Return was completed internally by the Governance and Legal Team, but will be referred to as a compliance/governance checklist going forward. The City will consider independent audits every three years.

**Electoral Gift Register**

The City will ensure an Electoral Gift Register, even if empty, is published on its website, clarifying its distinction to other gift registers.

**Local Government Employees - CEO and/or Senior Employee Vacancies**

The City's only designated Senior Employee is the CEO, though the Local Government Act allows for other senior staff, like a Deputy CEO, to be designated as such.

**ATTACHMENTS**

- A. Compliance Audit Return Questions - 2024 [↓](#)**



## COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	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 2024?	N/A	
4	s3.59(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 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	The City of Kwinana have not issued any delegations to its committees.
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	The City of Kwinana have not issued any delegations to its committees.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	The City of Kwinana have not issued any delegations to its committees.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	The City of Kwinana have not issued any delegations to its committees.
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	N/A	The City of Kwinana have not issued any delegations to its committees.



6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Council adopted the City's Delegated Authority Register at its Ordinary Council Meeting held 26 June 2023.
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	The City has a register of delegated authority that details the CEOs delegations. CEO delegations are issued via Attain and saved to the CEOs Attain profile.
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	The City has a register of delegated authority that details all employees' delegations. Employee delegations are issued via Attain and actioned the delegates are saved to their Attain profile.
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	All decisions in relation to the amendment of delegations are made by absolute majority, in addition to the resolution of Council on the 26 June to adopt the Delegation Authority Register there has been one other instance a delegation has been amended and adopted by Council at the meeting of council held on 11 December 2024.
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	The City's Delegated Authority Register for both the CEO and City employee is located in the City's governance compliance software system and the record keeping system.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	The delegation review process commenced in January 2024, the reviewed and amended Delegated Authority Register was adopted at the Ordinary Council Meeting held 26 June 2024.



13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes	The City strives to include all exercised delegated powers into its governance compliance software, there are some instances exercised delegated powers are not entered into the software. However, these records can be located in additional record keeping systems.
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Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	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?	Yes	An Elected Member provide written declaration of interest at the Ordinary Council Meeting held 11 December 2024, as reflected in the minutes the Elected Member exited the chambers.
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	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?	Yes	Declarations of interest by an Elected Member are maintained in the appropriate register within the City's record keeping system.
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	Yes, all primary returns have been lodged within three months of their start date or allocation of delegations
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	All Annual Return have been completed by the 31 August 2024.
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	All acknowledgements are issued via Attain



7	s5.88(1) & (2)(a)	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> ?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	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 Local Government (Administration) Regulations 1996, regulation 28?	Yes	The City maintains and keeps up to date its register of financial interest.
9	s5.88(3)	When 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?	Yes	
10	s5.88(4)	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?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	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 <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	The City utilises its compliance software system for its declaration of gifts and register.
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	The City's gift registers are pulled from the compliance software and placed on the City's website.
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	Once someone ceases to be a person who is required to make a disclosure they are removed from the City's compliance software, this process includes the removal from relevant statutory registers
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	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?	N/A	





16	s5.71A & s5.71B(5)	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?	N/A	
17	s5.71B(6) & s5.71B(7)	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?	N/A	
18	s5.104(1)	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?	Yes	
19	s5.104(3) & (4)	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> ?	Yes	The City reviewed and adopted its Code of Conduct Behaviour Complaints Management Policy in 2024 and complies with the relevant requirements.
20	s5.104(7)	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?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee 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?	Yes	The review of the City's Employees Code of Conduct commenced in 2024, the most current and up to date document is available on the City's website.



Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(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)?	Yes	As per Section 3.58 (3)
2	s3.58(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?	Yes	Settlement anticipated 30 January 2025. Public advertising completed 5 June 2024 - Copy of vendor report (D24/35644) as per email confirmation

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	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 <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No elections held 2024
2	Elect Regs 30G(3) & (4)	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 <i>Local Government (Elections) Regulations 1997</i> ?	N/A	No elections held 2024



3	Elect Regs 30G(5) & (6)	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 <i>Local Government (Elections) Regulations 1997</i> ?	Yes	Although blank at present, the Electoral Gift Register is located on the City's website
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Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	Yes	The City established its Audit and Risk Committee at its OCM held on the 8 November 2023
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	Audit and Risk Committee do not have any delegations
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	Report was received on 4 December 2024.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	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?	N/A	
6	s7.12A(5)	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?	N/A	



<b>7</b>	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	Report was received on 4 December 2024.
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<b>Integrated Planning and Reporting</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	The City's minor review of its Strategic Community Plan was adopted by an absolute majority of Council at the Ordinary Council Meeting, held on 28 June 2023.
<b>2</b>	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	The City's current Corporate Business Plan was adopted by an absolute majority of Council at the Ordinary Council Meeting, held on 26 June 2024.
<b>3</b>	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	The City's Corporate Business Plan complies with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) and (3).



Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	N/A	No recruitment activity for CEO or other designated senior employees
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	No recruitment activity in this audit period
3	Admin 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> ?	N/A	No recruitment activity in this audit period
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	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?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	The Chief Executive Officer is the City's complaints officer.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	The City has and does maintain the City's complaints register as required.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	N/A	The City has not had an instance that they have received a complaint that is required to be included within the register.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Although the City has not received any complaints in accordance with the <i>Local Government Act 1995</i> , the City has



				developed complaints register and is made available on the City's website.
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Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	N/A	The City was not required to undertake the requirements of this section of legislation in 2024. The Reg 5 review was completed for the review period of 1/7/2022-30/6/2023, Council adopted the report at the Council meeting held 13 December 2023.
2	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 <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	N/A	The City was not required to undertake the requirements of this section of legislation in 2024. The Reg 17 review was completed in 2023.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	No	In July 2022, the Chief Executive Officer received a gift of two tickets to a West Coast Eagles game. While he initially accepted one ticket for himself and declared the ticket within the required timeframe. He declined the second due to his partner's prior travel commitments. However, the second ticket was subsequently accepted when travel plans changed on the day of the event. His partner attended the event directly from the airport. Due to the timing and urgency, the requirement to declare the additional



				gift was inadvertently overlooked and entered late 2024.
4	s5.90A(2) & (5)	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?	N/A	Then City's Elected Member and Chief Executive Officer Attendance at Events policy was not required to be presented to Council in 2024. However, this policy is due for review in 2025.
5	s5.96A(1), (2), (3) & (4)	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> ?	Yes	The City is complaint with section 5.96A.
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	The City adopted its Elected Members Training and Development policy at its Ordinary Council Meeting held 28 February 2024.
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	Yes	The Elected Members training report was presented at the Ordinary Council Meeting 10 July 2024.
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	The City submitted the balanced accounts and annual financial report on the 30 September 2024.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , 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?	Yes	



2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , 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?	No	An instance of accumulative goods/services spend exceeding 250,000 over 3 years, without a tender process or formal contract in place has been identified: Renovation/Handyman and Maintenance works
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(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?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	Yes	Even with electronic tendering, the public are still welcome to attend. No members of public attended.
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	
9	F&G Reg 18(4)	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?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	





11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	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?	Yes	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?	Yes	
16	F&G Reg 24AD(6)	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?	Yes	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	Yes	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	Yes	



19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	Yes	
20	F&G Reg 24AH(3)	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?	Yes	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	n/a	Kwinana is not regional and do not provide regional price preference

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date

### 8.3 COUNCIL POLICY REVIEW UPDATE

#### DECLARATION OF INTEREST

There were no declarations of interest declared.

#### SUMMARY

The City is undertaking a review of its Council policies to address those that are overdue for review and ensuring all polices align with current legislative requirements and meet the evolving needs of the City.

Although there is no legislatively mandated timeframe for the review of Council policies, the City has established a review interval of 2 to 4 years, depending on the nature of the policy.

Since the Audit and Risk Committee meeting held 2 December 2024, the following policies have been review and adopted by Council:

- Risk Management
- Recruitment, Performance Review and Termination of CEO
- Temporary Employment or Appointment of CEO
- Street Trees and Verge Treatments
- Recordkeeping
- Percent for Art
- Complaints
- Financial Hardship Policy for Ratepayers
- Engagement
- Use of Recquatic Facilities Emergency Services Personnel
- Live Streaming and Recording Council Meetings
- Art Collection

The following policies were revoked by Council following their review, on the basis they no longer met the evolving needs of the City:

- Immunisation Exemption Form
- Emergency Management Response Leave for City of Kwinana Employees
- Aged Persons Rental Units Accommodation
- Community Facilities Sites
- Art Collection Conservation

**Attachment A** outlines the 21 policies currently overdue for review. Presently 5 of these policies are anticipated to be presented to Council in March 2025. Relevant business areas are working to ensure all such policies are reviewed as a matter of priority.

**Attachment B** outlines the City's planned review of all local planning policies. Unlike Council policies, any amendment to a local planning policy (other than those minor in nature) requires the City to undergo a consultation process as set out in the *Planning and Development (Local Planning Schemes) Regulations 2015*.

## OFFICER RECOMMENDATION

That the Audit and Risk Committee note the City's progress towards the review of all outstanding Council policies (as detailed at Attachment A) and local planning policies (as detailed at Attachment B).

## VOTING REQUIREMENT

Simple majority

## DISCUSSION

### ***Council Policy Review***

Section 2.7(2)(b) of *Local Government Act 1995* provides that Council is responsible for determining the local government's policies.

Council policies serve as high-level statements that articulate the intent behind the City's strategic objectives and guide its operations. Well-constructed policies strengthen the City's governance framework, ensuring consistency in decision-making and delivering aligned outcomes across all functions.

A comprehensive review of the City's existing policies revealed that an unacceptably high amount were overdue for review, presenting a potential risk to the organisation. To address this, the City has launched a structured review of all outstanding policies.

The Governance and Legal Team, in collaboration with relevant departments, has presented 68 policies to Council over the last 24 months. This has included policies requiring amendments, policies with no necessary amendments, new policies for adoption, as well as policies requiring revocation.

As part of this project, a new review process has been established. High-risk policies are now reviewed no later than every two years, while lower-risk policies are reviewed no later than every four years. Policies will also be updated earlier where required in response to changes in legislation, procedures, or other relevant factors.

In addition to the above, to support timely policy reviews, all Council policies are now entered into a centralised reporting system, namely Attain software. This system assigns each policy to the relevant manager for review and sets automated reminders based on the policy's review timeframe. Managers receive email notifications until the review is completed and formally closed, with final approval achieved upon a Council resolution.

**Attachment A** provides a detailed report of Council policies that remain overdue. These overdue policies are being prioritised for review to ensure compliance with current standards and operational needs.

### ***Local Planning Policy Review***

As reported to the Audit and Risk Committee on 2 December 2024 (refer Item 8.5), the City has commenced a review of the City's 17 local planning policies adopted under the local planning scheme. During 2024, a desktop audit was undertaken of the local planning policies, leading to a review program that prioritises and allocates resources to undertake this work (**Attachment B**). At its Ordinary Meeting on 11 December 2024, Council adopted minor amendments to 3 local planning policies. **Attachment B** to this report has been updated to reflect the amended local planning policies.

On average, approximately 6 local planning policies are aimed to be reviewed and amended, or drafted, every 6 months over the next 2 years. This review process will align with the anticipated gazettal of the new local planning scheme, meaning by the end of 2026, the City will have a completely refreshed and contemporary local planning framework.

**STRATEGIC IMPLICATIONS**

This proposal will support the achievement of the following outcome/s and objective/s detailed in the Strategic Community Plan and Corporate Business Plan.

<b>Strategic Community Plan</b>			
<b>Outcome</b>	<b>Strategic Objective</b>	<b>Action in CBP (if applicable)</b>	<b>How does this proposal achieve the outcomes and strategic objectives?</b>
5 – Visionary leadership dedicated to acting for its community	5.1 – Model accountable and ethical governance, strengthening trust with the community	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	Although there is no specific action to the City’s SCP or CBP the review, adoption and revoking of Council Policies should reflect the City desired achievements of the outcomes and objective of the visionary leadership of the City.

**SOCIAL IMPLICATIONS**

There are no social implications as a result of this proposal.

**LEGAL/POLICY IMPLICATIONS**

**Local Government Act 1995**

*2.7. Role of council*

*(2) Without limiting subsection (1), the council is to —*

- (a) oversee the allocation of the local government’s finances and resources; and*
- (b) determine the local government’s policies.*

**FINANCIAL/BUDGET IMPLICATIONS**

There are no financial implications that have been identified as a result of this report or recommendation.

**ASSET MANAGEMENT IMPLICATIONS**

No asset management implications have been identified as a result of this report or recommendation.

**ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS**

No environmental or public health implications have been identified as a result of this report or recommendation.

**COMMUNITY ENGAGEMENT**

There are no community engagement implications as a result of this report or recommendation.

**AUDIT AND RISK COMMITTEE DECISION****MOVED MAYOR P FEASEY****SECONDED CR E SERGEANT**

**That the Audit and Risk Committee note the City's progress towards the review of all outstanding Council policies (as detailed at Attachment A) and local planning policies (as detailed at Attachment B).**

**CARRIED  
6/0**

Audit and Risk Committee Comments:

The City confirmed that in respect to mid-2025 policy deadlines and resources, once the current reviews are completed, responsible Officers will ensure routine revision and remain current.

**ATTACHMENTS**

- A. **Attachment A - Policy Review Report - February 2025** [↓](#)
- B. **Attachment B - Local Planning Policy Review Report** [↓](#)



## Overdue Council Policy Report

	Due	Activity	Officer	Status	Comments	Expected OCM Date
1.	Overdue	C177 Policy Review - Conservation of Remnant Vegetation - D12/63505[v2]	Manager Environment and Waste	90% progress	Review almost complete - awaiting final input from Environmental Planning/Compliance. Expected completion by February 2025.	March 2025
2.	Overdue	C183 Policy Review - Scattering of Ashes, Memorial Plaque and Tree Requests	Manager Community Engagement	0% progress	This policy will be reviewed in 2025 with a desktop assessment and comparison of Local Governments to ascertain the future direction and purpose of the Policy. Currently this Policy is administered on average once every two years.	April 2025
3.	Overdue	C185 Policy Review - Community Facilities Usage - D12/63028 [v3]	Manager Community Facilities	0% progress	The Community Facilities policy requires a major review, starting with a desktop review, it has since been made a priority with the City Life team to undertake this review and will be presented to Council early 2025.	July 2025
4.	Overdue	C186 Policy Review - Pruning and Removal of Trees on City Managed Land	Manager City Operations	90% progress	The City's Pruning and Removal of Trees on City Managed Land policy has been reviewed and is awaiting Council adoption.	March 2025
5.	Overdue	C187 Policy Review - Access and Equity - D12/63001[v3]	Manager Community Engagement	0% progress	Actioned to Manager Community Engagement for review	June 2025
6.	Overdue	C188 Policy Review - Public Library - Collection Development	Manager Community Facilities	0% progress	The State Library have recently updated guidelines in regards to the Intellectual freedom policy, and the Australia Library and Information Association's Free access to information statement. Officers will be attending a workshop in late November 2024	April 2025

					to understand the changes and inform the Policy review.	
7.	Overdue	C190 Policy Review - Graffiti and Vandalism - D13/69872[v2]	Manager Essential Services	0% progress	Actioned to the Manager Essential Services for review	June 2025
8.	Overdue	C197 Policy Review - Charity Clothing Receptacles	Manager Environment and Waste	90% progress	The Charity Clothing Receptacles policy has been reviewed and is awaiting Council adoption.	March 2025
9.	Overdue	C203 Policy Review - Policy - Applications for Exemption as to Limitations on the Keeping of Dogs	Manager Essential Services	0% progress	Actioned to the Manager Essential Services for review.	June 2025
10.	Overdue	C206 Policy Review - Local Commercial and Activity Centre Improvement Grant Funding - D18/74074	Manager Economic Development and Advocacy	0% progress	Actioned to the Manager Economic Development and Advocacy for review	June 2025
11.	Overdue	C209 Policy Review - Homelessness - D16/35301[v2]	Manager Community Engagement	0% progress	Homelessness policy has been marked for review, starting with a desktop review, it has since been made a priority with the City Life team to make this review a priority.	June 2025
12.	Overdue	C213 Policy Review - Recognition and Depreciation of Assets - D21/30471	Chief Financial Officer	0% progress	Actioned to the Chief Financial Officer for review	June 2025
13.	Overdue	C216 Policy Review - Related Party Disclosure - D19/17351[v2]	Chief Financial Officer	0% progress	Actioned to the Chief Financial Officer for review	June 2025
14.	Overdue	C220 Policy Review - Local Commercial Support Grants - D20/1356[v2]	Manager Economic Development and Advocacy	0% progress	Actioned to the Manager Economic Development and Advocacy for review.	June 2025



15.	Overdue	C249 Policy Review - Rates Collection	Chief Financial Officer	80% progress	The Rates Collection policy is currently under review, final approval and feedback is currently being sought from area Coordinators.	March 2025
16.	Overdue	C194 Policy Review - Access to Information and Staff by Elected Members - D13/64384[v4]	Manager Governance and Legal	80% progress	In Draft form - Recommended to be revoked to be incorporated with the new Policy - Elected Members Communications Agreement, this agreement is to meet compliance with changes to the <i>Local Government Act 1995</i> .  A resolution was presented to OCM 27 September 2023, Council deferred the item until such time the LGA Reform has been complete.	TBA
17.	Overdue	C207 Policy Review - Advertising and Directional Signage in Thoroughfares and on Local Government Property - D19/5702	?	0% progress	Investigating what team is responsible for the policy	June 2025
18.	Due 1 Dec 2024	C229 Policy Review - Climate Change Policy - D13/1372 [v3]	Manager Environment and Waste	90% progress	The Climate Change policy has been reviewed and is awaiting Council adoption.	March 2025
19.	Due 1 Dec 2024	C230 Policy Review - Leasing - D14/69943 [v5]	Manager Governance and Legal	90% progress	The Leasing policy has been reviewed and is awaiting Council adoption.	March 2025
20.	Due 14 Dec 2024	C231 Policy Review - Debtor Collection - D17/69752[v4]	Chief Financial Officer	0% progress	With the Chief Financial Officer for review	June 2025
21.	Due 1 March 2025	C232 Policy Review – Naming of Streets, Parks and Buildings	Manager Community Engagement	0% progress	Currently actioned to the Manager Community Engagement for review	June 2025



## Local Planning Policies Review

	<b>Policy</b>	<b>Last review</b>	<b>Action</b>	<b>Priority</b>	<b>Target date</b>	<b>Status</b>
1.	No. 14 - Residential Development (R-Codes exemptions)	2022	Review	High	Jul - Dec 2024	Complete
2.	No. 4 - Administration of Development Contributions	2022	Review	High	Jul - Dec 2024	Complete
3.	No. 9 - Advertising Signage	2018	Review	High	Jul - Dec 2024	In-progress
4.	No. 7 - Uniform Fencing	2018	Review	High	Jul - Dec 2024	Complete
5.	Exemptions Policy	-	Draft	High	Jan - Dec 2025	Not commenced
6.	Residential Subdivision and Development Guidelines	2010	Review	High	Jan - Dec 2025	Not commenced
7.	No. 2 - Streetscapes	2017	Review	High	Jan - Dec 2025	Not commenced
8.	Tree retention (discussion paper)	-	Draft	Medium	Jan - Dec 2025	In-progress
9.	Internal guide for public notice/advertising (not LPP)	-	Draft	Medium	Jan - Dec 2025	Not commenced
10.	Heritage	-	Draft	Medium	Jan - Dec 2025	Not commenced
11.	Ancillary Dwelling Local Planning Policy	2008	Review	Medium	Jan - Dec 2025	Not commenced
12.	Development within Special Rural Zones	2012	Review	Medium	Jan - Dec 2025	Not commenced
13.	Development within the Special Residential Zones	2012	Review	Medium	Jan - Dec 2025	Not commenced
14.	No. 10 - Commercial Vehicle Parking	2018	Review	Medium	Jan - Dec 2025	Not commenced
15.	No. 11 - Site Requirements and Standards for Development within Industrial Zones	2018	Review	Medium	Jan - Dec 2025	Not commenced

16.	No. 1 - Landscape Feature and Tree Retention	2016	Review	Low	Jan - July 2026	Not commenced
17.	No. 3 - Bollard Bulrush Landscape Masterplan	2022	Review	Low	Jan - July 2026	Not commenced
18.	No. 6 - Guidelines for Structure Planning in the Casuarina Cell	2018	Review	Low	Jan - July 2026	Not commenced
19.	No. 13 Telecommunications Infrastructure and Communications Equipment	2018	Review	Low	Jan - July 2026	Not commenced
20.	No. 5 - Development Contribution Towards Public Art	2022	Review	Low	Jan - July 2026	Not commenced
21.	Environmentally sustainable design / water sensitive design (discussion paper)	-	Draft	Low	Jan - July 2026	Not commenced
22.	Bicycle parking and end of trip facilities	-	Draft	Low	Jan - July 2026	Not commenced
23.	Non-residential development (in residential areas)	-	Draft	Low	Jan - July 2026	Not commenced
24.	Development in commercial areas	-	Draft	Low	Jan - July 2026	Not commenced
25.	Development within Cockburn Sound Catchment	2012	Rescind	Neutral	Dec 2025	In-progress
26.	No. 8 - Designing Out Crime	2018	Rescind	Neutral	Dec 2025	In-progress

## 8.4 RISK MANAGEMENT REPORT

### DECLARATION OF INTEREST

There were no declarations of interest declared.

### SUMMARY

This report provides an update to the Audit and Risk Committee (Committee) on the City of Kwinana's (City) operational and strategic risk profile for the purpose of facilitating appropriate and independent oversight. This report is a standard item at each Committee meeting and details all identified strategic risks as well as operational risks assessed as high or extreme (residual).

There are presently no high or extreme rated operational risks for reporting.

The City's strategic risk register is provided at **Attachment A** for noting and comment by the Committee. The following changes are noted since the previous Committee meeting of 2 December 2024:

#### 1) Changes to risk registers:

- **SR12 – Failure to comply with Work Health and Safety (WHS) legislation**  
Following risk management training conducted in September, the risk has been reviewed and updated to more accurately reflect the City's exposure. The risk title has been modified to specify that the risk to the City involves the potential failure to comply with the City's requirement under the *Work, Health and Safety Act 2020*.
- **SR28 – Failure to comply with the City's obligations due to the transition to the Industrial Relations Act 1979**  
Since the December 2024, Audit and Risk Committee meeting, this risk item has been reviewed and amended to reflect the new risk to the City following the completion of the implementation stage. The amendments include a title update from 'SR28 – Impact of mandated transition from Federal to State industrial relations (IR) systems on 1 January 2025' to its current title as detailed above and in **Attachment A**.

With the implementation period now complete, the City must ensure ongoing compliance with the *Industrial Relations Act 1979*. To address this, new procedures have been established and implemented.

### OFFICER RECOMMENDATION

That the Audit and Risk Committee note and provide comment where appropriate on the City of Kwinana Organisational Risk Register – Strategic Risks at Attachment A.

### VOTING REQUIREMENT

Simple majority.

## DISCUSSION

The following is a summary of all active risks within the City's risk portfolio:

Risks		Risks by Ratings (Residual)	
Operational Risks	105	Extreme	0
		High	0
		Medium	52
		Low	53
Strategic	7	Extreme	0
		High	0
		Medium	5
		Low	2

The City's strategic risk register shows all 7 active strategic risks recorded for the City.

Of the 105 active operational risks recorded for the City, those that are recorded with a residual rating of 'high' or 'extreme' are presented to the Committee (presently nil).

Managing risk is integral to good governance and leadership and is fundamental to the management of the organisation at all levels.

The City is dedicated to an integrated approach to risk management, aiming to set appropriate strategies, achieve our objectives, and make informed decisions in the best interest of the community.

AS/NZS ISO 31000:2018 Risk Management – Guidelines defines risk as “the effect of uncertainty on objectives.” While it is not feasible to eliminate all risk, it is possible to manage uncertainty and create an environment where the occurrence of unexpected events is minimised.

The City's risk management objectives as set out in the City's Risk Management Strategy are as follows:

- a) minimise the occurrence of serious injury or loss of life;
- b) protect assets and resources, including natural and cultural;
- c) meet legislative and compliance requirements;
- d) minimise legal liability;
- e) minimise disruption to operations and services;
- f) minimise financial loss, including through theft or fraud;
- g) improve the City's governance, management capability and accountability;
- h) ensure an effective response to critical incidents effecting services and operations;
- i) effective emergency response and event recovery; and
- j) minimise potential damage to reputation.

Achievement of these objectives requires the proactive identification and mitigation of strategic and operational risks.

The City's Audit and Risk Committee is responsible for providing guidance, assistance, and oversight to Council in relation to risk management, which includes:

- a) ensuring the City has appropriate risk management and internal controls in place;
- b) approving and reviewing risk management programmes and risk treatment options for extreme risks;
- c) setting and reviewing risk management tolerances/appetite and making recommendations to Council;
- d) providing guidance and governance to support significant and/or high-profile elements of the risk management spectrum;
- e) monitoring strategic risk management and the adequacy of internal controls established to manage the identified risks;

- f) monitoring the City’s internal control environment and reviewing the adequacy of policies, practices and procedures;
- g) assessing the adequacy of risk reporting;
- h) monitoring the internal risk audit function, including development of audit programs as well as monitoring of audit outcomes and the implementation of recommendations;
- i) setting the annual internal audit plan in conjunction with the internal auditor taking into account the City Strategic and Operational Risk Registers;
- j) conduct an annual review of the organisation’s Risk Management Policy and Strategy; and
- k) reporting through the Chief Executive Officer to the Council on its findings.

The City of Kwinana Risk Management Strategy (Strategy) establishes the following risk assessment criteria:

Measures of Likelihood			
Level	Rating	Description	Frequency
A	Almost Certain	80-100% probability that the event will occur in the time period being considered.	Likely to occur at least once in every 1 to 1 ¼ years.
B	Likely	50-79% probability that the event will occur in the time period being considered.	Likely to occur once every 1 ¼ years to 2 years.
C	Possible	25-49% probability that the event will occur in the time period being considered.	Likely to occur once every 2 years to every 4 years.
D	Unlikely	2-24% probability that the event will occur in the time period being considered.	Likely to occur once every 4 years to every 50 years.
E	Rare	0-2% probability that the event will occur in the time period being considered.	Not likely to occur more than once in 50 years.

The City’s risk appetite/attitude for residual risk set out in the Strategy is as follows:

Impact Category	Level of residual risk the City is willing to retain			
	Low	Medium	High	Extreme
Environment		●		
Financial	●			
Health and Safety	●			
ICT, Infrastructure and Assets		●		
Legislative Compliance	●			
Reputation/Image		●		
Service Delivery		●		

**STRATEGIC IMPLICATIONS**

There are no strategic implications as a result of this proposal.

**SOCIAL IMPLICATIONS**

There are no social implications as a result of this proposal.

**LEGAL/POLICY IMPLICATIONS**

Regulation 17 of the *Local Government (Audit) Regulations 1996* provides:

**17. CEO to review certain systems and procedures**

- (1) *The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —*
  - (a) *risk management; and*

- (b) *internal control; and*
- (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

**FINANCIAL/BUDGET IMPLICATIONS**

There are no financial implications that have been identified as a result of this report or recommendation.

**ASSET MANAGEMENT IMPLICATIONS**

No asset management implications have been identified as a result of this report or recommendation.

**ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS**

No environmental or public health implications have been identified as a result of this report or recommendation.

**COMMUNITY ENGAGEMENT**

There are no community engagement implications as a result of this report or recommendation.

**AUDIT AND RISK COMMITTEE DECISION**

**MOVED CHAIR G MCMATH**

**SECONDED CR E SERGEANT**

**That the Audit and Risk Committee note and provide comment where appropriate on the City of Kwinana Organisational Risk Register – Strategic Risks at Attachment A.**

**CARRIED  
6/0**

Audit and Risk Committee Comments:  
  
No comments to note.

**ATTACHMENTS**

- A. Attachment - Risk Update Report - Strategic Risk Register [↓](#)**



# Risk Management Report





## Introduction

The City of Kwinana (City) is dedicated to an integrated approach to risk management, aiming to set appropriate strategies, achieve our objectives, and make informed decisions in the best interest of the community.

This document provides an overview of the active risk items currently listed within the City's risk portfolio.

## Risk Chart

The following charts offer a comprehensive overview of the active risk items currently listed within the City's risk portfolio. These items are categorised under two primary registers: the Strategic Risk Register and the Operational Risk Register.

### Strategic Risk Register

The Strategic Risk Register encompasses risks that have the potential to significantly impact the City's long-term goals, mission, and strategic initiatives. These risks are often broad and can affect the City on multiple levels. Examples of strategic risks might include economic downturns, changes in government regulations, or major environmental events.

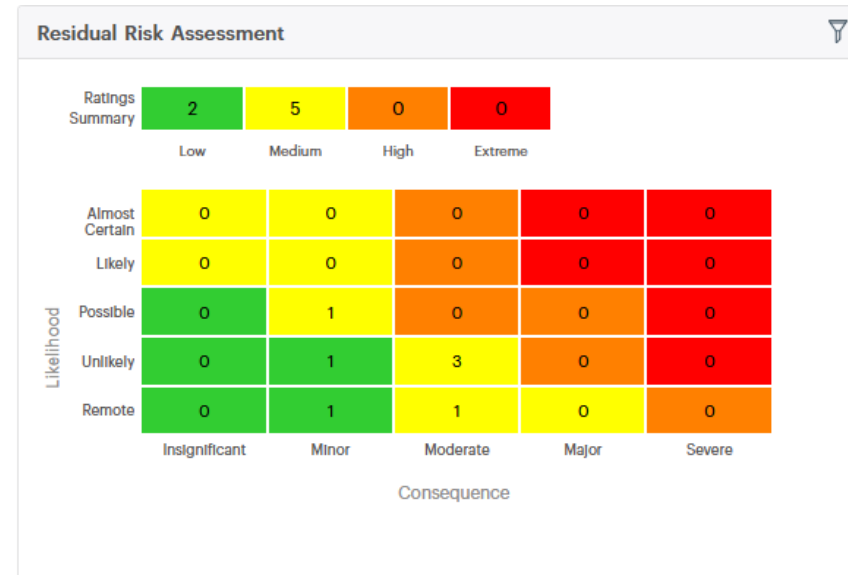
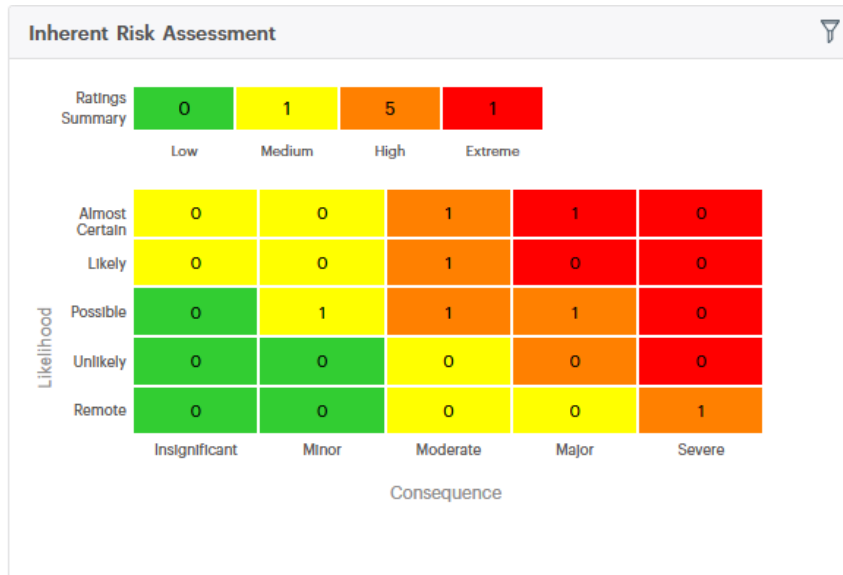
All active risks within the City's Strategic Risk Register are presented. These risks are critical to the City's overarching strategy and are continuously assessed to mitigate potential impacts.

### Operational Risk Register

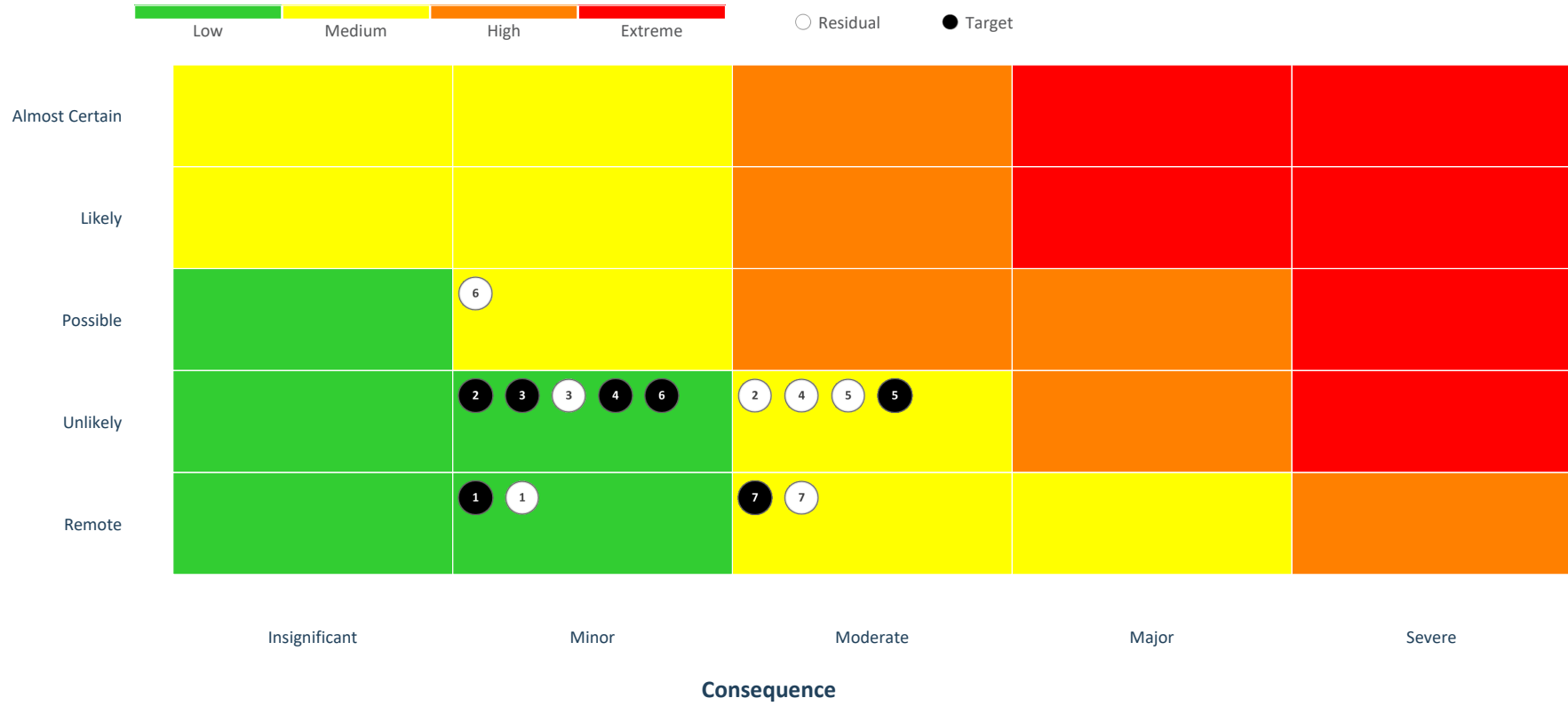
The Operational Risk Register includes risks that could affect the City's day-to-day operations and service delivery. These risks are more specific and typically relate to the internal processes, systems, and procedures that support the City's functions. For instance, operational risks might involve IT system failures and/ or process change.

All 'high' and 'extreme' rated (residual) risk items within the City's Operational Risk Register are presented. High and extreme risks are those that could have severe consequences on the City's operations if they materialise. These risks are prioritised for immediate action and close monitoring to minimise disruption and ensure resilience.

**Strategic Risk Register**



### HEATMAP



## RISK SUMMARY

### Strategic Risk

No.	Risk Title	Residual	Target	Trend
1	<b>SR2 - Monitoring of financial ratios</b>  Risk Review Comments: Long Term Financial Plan has been completed in June 2024 and the asset ratio target indicate the 80% target will be achieved by 2034	Low	Low	↔
2	<b>SR6 - Maintain level of service of City assets</b>  Risk Review Comments: Risk assessments and amended controls have been reviewed. The revised Long Term Financial Plan has been approved by Council and reflects current levels of service. Council are currently working on the major review of the Strategic Community, which includes consideration of levels of service.	Medium	Low	↔
3	<b>SR12 - Failure to comply with Work Health and Safety (WHS) legislation</b>  Risk Review Comments: As of the 31 March 2024, the transition period for the new WHS legislation ended, the City undertook several projects to ensure the City is compliant with the new legislation. Updating and implementing amendments to the WHS framework to achieve the strategic outcomes of this framework. Whilst the City has assessed and reviewed its documentation and processes against the new WHS legislation and this has been implemented across the City, (now considered as business as usual), moving forward there is a requirement to ensure that workers are adhering to and applying these updates. Ensuring this compliance is on-going strategic risk that needs to be mitigated."	Low	Low	↔
4	<b>SR25 - Impact of impending reform to the Retirement Villages Act 1992 on the City's ability to operate Banksia Park Retirement Estate</b>  Risk Review Comments: The new Retirement Village Regulations were passed in November 2024 and Consumer Protection is commencing 5 months of consultation with key stakeholders regarding implementation. A desk top review and understanding of the process other Local Governments have implemented when considering the long term service delivery of the Retirement Villages. Officers are developing a timeline for internal review. The City is continuing to monitor the impending changes as well as advice received and the City has requested the Department of Mines, Industry Regulation and Safety include the City as part of their consultation process. No further updates have been received. A bill containing the proposed amendments to the RV Act has yet to be prepared for introduction into Parliament. The City has completed a consolidation process for Callistemon Court Aged Persons Units to streamline all current agreements into one agreement. Included in the new agreement is intended to be a clause acknowledging that the City is presently considering the long-term future of the site given impending legislative changes in this area proposed by State Government. An agreement has now been reached and the City is awaiting execution by the Department of Communities and the Department of Communities will relinquish agreements in 2025 and 2030.	Medium	Low	↔
5	<b>SR28 - Failure to comply with the City's obligations due to the transition to the Industrial Relations Act 1979</b>  Risk Review Comments: The City's HR team continues to monitor the information being presented and attends information sessions. The City is currently on schedule to transition to the new requirement by 31 December 2024.	Medium	Medium	↔

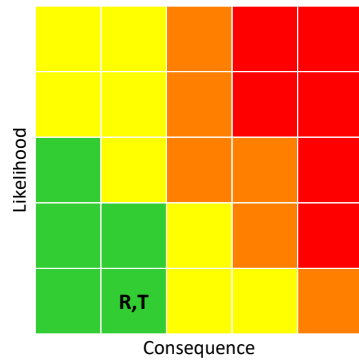
No.	Risk Title	Residual	Target	Trend
6	<b>SR29 - Cyber security</b>	Medium	Low	↔
Risk Review Comments: During the 2023/24 financial year, the City completed several significant cyber security projects and underwent required regulatory audits. Actively enhancing its cyber security awareness and capabilities, the City has effectively mitigated all risks and will ensure the efficacy of the systems.				
7	<b>SR30 - Failure to deliver business continuity in the event of a disaster relating to City of Kwinana infrastructure</b>	Medium	Medium	
Risk Review Comments: The City's has undertaken training and workshops in relation to the City's Business Continuity Framework, the Audit and Risk Committee noted the City's Framework at its last meeting held in June 2024. The Business Continuity Framework will continue to be monitored and updated on an as required basis. Scope of work are being developed to engage a training provider to undertake a exercise of the City's Crisis Management Plan.				

## RISK OVERVIEW

### Strategic Risk

<b>SR2</b>	<b>Monitoring of financial ratios</b>		
<b>Risk Categories:</b> Financial, ICT, Assets/Infrastructure	<b>Responsible Person:</b> Chief Financial Officer	<b>Last Reviewed Date:</b> 16 Sep, 2024	<b>Next Review Date:</b> 01 Dec, 2025

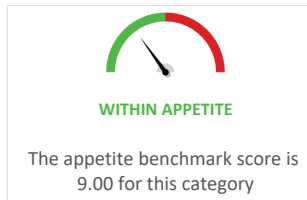
#### Individual Heatmap



- R Residual Risk Assessment
- T Target Risk Assessment

Effectiveness of control	
R	Substantially Effective

#### Risk Appetite



#### Causes

- Inadequate asset sustainability practices

#### Consequences

- Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal.

**Risk Review Comments:** Long Term Financial Plan has been completed in June 2024 and the asset ratio target indicate the 80% target will be achieved by 2034

#### Residual Controls

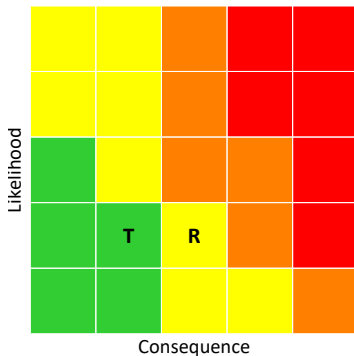
Control Title	Control Owner	Control Effectiveness	Next Review Date
2022-2041 Long Term Financial Plan	Chief Financial Officer	Effective	30 Jun, 2025

#### Residual Solutions

Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
Ensure that future budgets and LTFPs continue to increase asset renewal expenditure to bring the asset sustainability ratio to an acceptable level.	Chief Financial Officer	Completed	100	30 Jun, 2024

<b>SR6</b>	<b>Maintain level of service of City assets</b>		
<b>Risk Categories:</b> ICT, Assets/Infrastructure, Financial, Service Delivery	<b>Responsible Person:</b> Director City Infrastructure	<b>Last Reviewed Date:</b> 15 Jan, 2025	<b>Next Review Date:</b> 05 Jan, 2026

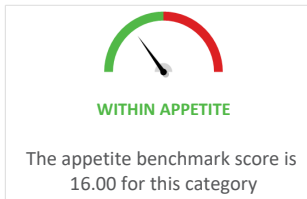
**Individual Heatmap**



- R Residual Risk Assessment
- T Target Risk Assessment

Effectiveness of control	
R	Partially Effective

**risk Appetite**



**Causes**

- City infrastructure failure
- failure to fund asset renewal obligations and asset maintenance requirements over the long term
- Inadequate asset data
- Inadequate asset sustainability practices

**Consequences**

- Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated life-cycle from procurement to maintenance and ultimate disposal. It does not include issues with the inappropriate use of the plant, equipment or machinery.
- Failure to fulfill statutory regulations or compliance requirements
- Financial burden of extended project implementation
- Poor financial reporting and investment to address the City's commitment to asset management

**Risk Review Comments:** Risk assessments and amended controls have been reviewed. The revised Long Term Financial Plan has been approved by Council and reflects current levels of service. Council are currently working on the major review of the Strategic Community, which includes consideration of levels of service.

**Residual Controls**

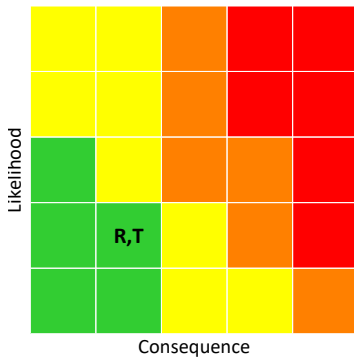
Control Title	Control Owner	Control Effectiveness	Next Review Date
Advocate to maintain asset financial ratios in the annual report and the My Council Website	Director City Infrastructure	Partially Effective	05 Sep, 2025
Asset Management Plans (to be reviewed by Dec 2024)	Manager Asset Management Services	Partially Effective	30 Apr, 2025
Prioritisation of asset management and accurate planning of works.	Manager Asset Management Services	Effective	08 Sep, 2025
Provide updated financial data for asset valuation and financial ratios	Manager Asset Management Services	Partially Effective	08 May, 2025

**Residual Solutions**

Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
Asset Management Plans	Manager Asset Management Services	Completed	100	30 Nov, 2024
Petition IPWEA to advocate to retain financial ratios in the annual report and MY Council website	Director City Infrastructure	Completed	100	23 Jan, 2023
Provide asset financial data	Manager Asset Management Services	Completed	100	31 Aug, 2023
Review systems associated with prioritisation of asset management and accurate planning of works	Manager Asset Management Services	Completed	100	30 Nov, 2023

<b>SR12</b>	<b>Failure to comply with Work Health and Safety (WHS) legislation</b>		
<b>Risk Categories:</b> Legislative Compliance	<b>Responsible Person:</b> Manager Human Resources	<b>Last Reviewed Date:</b> 13 Jan, 2025	<b>Next Review Date:</b> 31 Mar, 2025

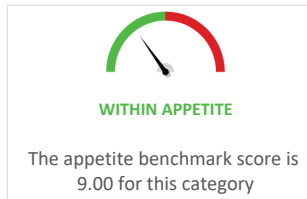
**Individual Heatmap**



- R Residual Risk Assessment
- T Target Risk Assessment

Effectiveness of control
R Substantially Effective

**Risk Appetite**



**Causes**

- Changes to legislative requirements by State Government
- Departments/teams are not adhering to the WHS documentation and processes.
- Departments/teams not updating their risk assessments to align with WHS documentation.

**Consequences**

- Financial loss to the City
- Negative reputation from bad publicity
- New legislative obligations imposed on the City
- Non-compliance to WHS legislation

**Risk Review Comments:** As of the 31 March 2024, the transition period for the new WHS legislation ended, the City undertook several projects to ensure the City is compliant with the new legislation. Updating and implementing amendments to the WHS framework to achieve the strategic outcomes of this framework.

Whilst the City has assessed and reviewed its documentation and processes against the new WHS legislation and this has been implemented across the City, (now considered as business as usual), moving forward there is a requirement to ensure that workers are adhering to and applying these updates. Ensuring this compliance is on-going strategic risk that needs to be mitigated.”

**Residual Controls**

Control Title	Control Owner	Control Effectiveness	Next Review Date
City of Kwinana Safety and Wellbeing Strategy 2024-2026	Manager Human Resources	Effective	30 Jun, 2026
Development of generic Hazards Guidelines for the organisation	Manager Human Resources	Partially Effective	30 Jun, 2025
Keeping up to date of amendments to Work Health and Safety (WHS) legislation, including obtaining advice from WALGA/LGIS and other associated governing bodies.	Manager Human Resources	Partially Effective	30 Jun, 2025
LGIS/WorkSafe Audit	Manager Human Resources	Effective	31 Mar, 2025
Strategic Work Health Safety Committee	Manager Human Resources	Effective	13 Jan, 2026
WHS Committee	Manager Human Resources	Effective	01 Jul, 2025
WHS Framework	Manager Human Resources	Effective	30 Jun, 2025
Work Health and Safety Training	Manager Human Resources	Effective	31 Mar, 2025

**Residual Solutions**

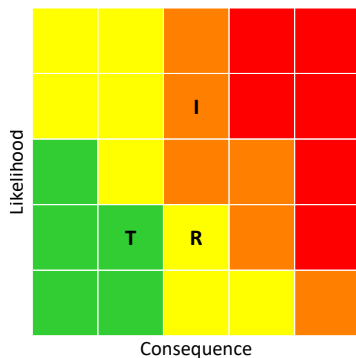
Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
Continue to deliver training for key staff (including induction, where appropriate)	Manager Human Resources	Completed	100	31 Mar, 2024



Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
Implement actions identified in GAP analysis.	Manager Human Resources	Completed	100	31 Mar, 2023
Implement new Strategic Work Health and Safety Committee	Manager Human Resources	Completed	100	19 Apr, 2023
Monitor implementation of Regulations and WALGA advice	Manager Human Resources	Completed	100	03 Nov, 2022
Review, update, and implement the actions of the City of Kwinana Health and Wellbeing Strategy 2024 – 2026.	Manager Human Resources	Completed	100	30 Apr, 2024
Undertake the roll out of new WHS documentation to all teams within the City, advising them of the changes and their requirements	Manager Human Resources	In Progress	80	30 Jun, 2025

<b>SR25</b>	<b>Impact of impending reform to the Retirement Villages Act 1992 on the City's ability to operate Banksia Park Retirement Estate</b>		
<b>Risk Categories:</b> Legislative Compliance, Financial, Reputation/Image, Service Delivery	<b>Responsible Person:</b> Manager Community Facilities	<b>Last Reviewed Date:</b> 28 Jan, 2025	<b>Next Review Date:</b> 15 Jun, 2025

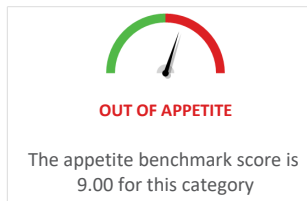
**Individual Heatmap**



- I Inherent Risk Assessment
- R Residual Risk Assessment
- T Target Risk Assessment

Effectiveness of control	
R	Substantially Effective

**Risk Appetite**



**Causes**

- Changes to legislation

**Consequences**

- Banksia Park being potentially financially non-viable to the City
- Non-compliance with legislation

**Risk Review Comments:** The new Retirement Village Regulations were passed in November 2024 and Consumer Protection is commencing 5 months of consultation with key stakeholders regarding implementation.

A desk top review and understanding of the process other Local Governments have implemented when considering the long term service delivery of the Retirement Villages.

Officers are developing a timeline for internal review.

The City is continuing to monitor the impending changes as well as advice received and the City has requested the Department of Mines, Industry Regulation and Safety include the City as part of their consultation process. No further updates have been received. A bill containing the proposed amendments to the RV Act has yet to be prepared for introduction into Parliament.

The City has completed a consolidation process for Callistemon Court Aged Persons Units to streamline all current agreements into one agreement. Included in the new agreement is intended to be a clause acknowledging that the City is presently considering the long-term future of the site given impending legislative changes in this area proposed by State Government. An agreement has now been reached and the City is awaiting execution by the Department of Communities and the Department of Communities will relinquish agreements in 2025 and 2030.

**Residual Controls**

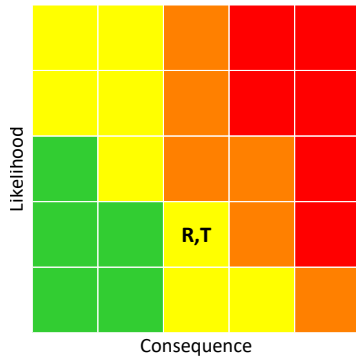
Control Title	Control Owner	Control Effectiveness	Next Review Date
Monitor the progress of impending changes to the Retirement Villages Act 1997 (WA), including reviewing the adequacy of existing City resources to meet additional legislative obligations imposed as well as assessing associated risks.	Manager Community Facilities	N/A	01 Sep, 2025

**Residual Solutions**

Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
Consultation to take place with workforce regarding transition	Manager Community Facilities	Ongoing	15	30 Jun, 2025
Monitor and progress to review of the 'Decision Regulatory Impact Statement' (DRIS) recommending amendments to the Retirement Villages Act 1997 to determine appropriate City response.	Manager Community Facilities	In Progress	10	31 Dec, 2024
Review impact of the new DRIS amendments to determine the appropriate City response.	Manager Community Facilities	Completed	100	31 Dec, 2024
Undertake Independent Service Review Process through external consultancy	Manager Community Facilities	Not Started	0	30 Jan, 2026

<b>SR28</b>	<b>Failure to comply with the City's obligations due to the transition to the Industrial Relations Act 1979</b>		
<b>Risk Categories:</b> Financial, Legislative Compliance, Reputation/Image	<b>Responsible Person:</b> Manager Human Resources	<b>Last Reviewed Date:</b> 13 Jan, 2025	<b>Next Review Date:</b> 01 Jan, 2026

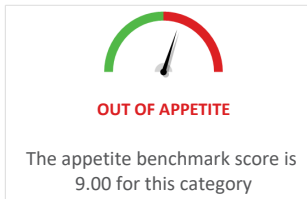
**Individual Heatmap**



- R Residual Risk Assessment
- T Target Risk Assessment

Effectiveness of control	
R	Partially Effective

**Risk Appetite**



**Causes**

- Changes to legislation

**Consequences**

- Financial loss to the City
- Loss of workforce
- Negative reputation from bad publicity
- Non-compliance with legislation

**Risk Review Comments:** The City's HR team continues to monitor the information being presented and attends information sessions. The City is currently on schedule to transition to the new requirement by 31 December 2024.

**Residual Controls**

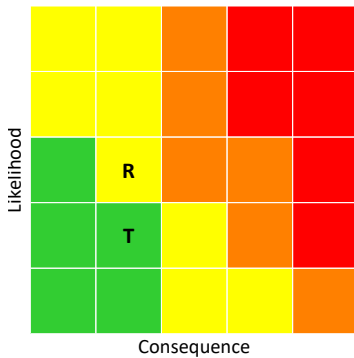
Control Title	Control Owner	Control Effectiveness	Next Review Date
Engagement of HR Strategic Project Officer to support the City's transition to the State IR system.	Manager Human Resources	Effective	30 Jun, 2026
Ensuring the City's compliance with amendments to Industrial Relations Act 1979 and Minimum Conditions of Employment Act 1993.	Manager Human Resources	Partially Effective	13 Jan, 2026

**Residual Solutions**

Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
Consultation to take place with workforce regarding transition	Manager Human Resources	Completed	100	06 May, 2023
Engagement of HR Strategic Project Officer	Manager Human Resources	Completed	100	27 Nov, 2024
HR Strategic Project Officer to undertake review of all relevant City policies and procedures.	Manager Human Resources	In Progress	95	01 Jan, 2025
Submit an application for the HR Strategic Project Officer to sit on WALGA State industrial relations working group	Manager Human Resources	Completed	100	31 Dec, 2024

<b>SR29</b>	<b>Cyber security</b>		
<b>Risk Categories:</b> ICT, Assets/Infrastructure, Financial, Reputation/Image, Service Delivery	<b>Responsible Person:</b> Manager Information Technology	<b>Last Reviewed Date:</b> 22 Jan, 2025	<b>Next Review Date:</b> 30 Jun, 2025

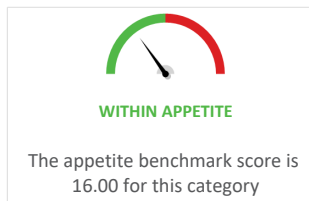
**individual Heatmap**



R Residual Risk Assessment  
T Target Risk Assessment

**Effectiveness of control**  
R Substantially Effective

**risk Appetite**



**Causes**

- Improper use of City assets (photocopier etc)
- Failure to follow practices and procedures
- Inadequate processes and procedures from the City
- Lack of officer training
- Malicious actors blocking access or taking down city systems
- Malicious actors gaining access to City Data

**Risk Review Comments:** During the 2023/24 financial year, the City completed several significant cyber security projects and underwent required regulatory audits. Actively enhancing its cyber security awareness and capabilities, the City has effectively mitigated all risks and will ensure the efficacy of the systems.

**Consequences**

- Compromised IT systems and reduced ability to provide services for staff
- Exposure to negative publicity and legal liability
- Financial loss

**Residual Controls**

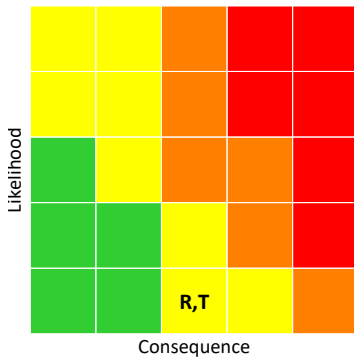
Control Title	Control Owner	Control Effectiveness	Next Review Date
Implementation of cyber security manual	Manager Information Technology	Effective	05 Sep, 2026
Network controls, including firewall, virus scan and SEIM monitoring system	Manager Information Technology	Effective	05 Sep, 2026
Staff cyber security training	Manager Information Technology	Effective	05 Sep, 2026
Testing of efficacy of network resiliency through penetration testing.	Manager Information Technology	Effective	05 Sep, 2026

**Residual Solutions**

Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
2024 review of the City's Cyber Security Manual	Manager Information Technology	Completed	100	01 Dec, 2024
Implement penetration testing	Manager Information Technology	Completed	100	31 Jul, 2024
Undertaking Extended Detection and Response training with IT staff	Manager Information Technology	Completed	100	31 Mar, 2024

<b>SR30</b>	<b>Failure to deliver business continuity in the event of a disaster relating to City of Kwinana infrastructure</b>		
<b>Risk Categories:</b> Service Delivery, Financial, ICT, Assets/Infrastructure, Reputation/Image	<b>Responsible Person:</b> Manager Governance and Legal	<b>Last Reviewed Date:</b> 29 Jan, 2025	<b>Next Review Date:</b> 12 Aug, 2025

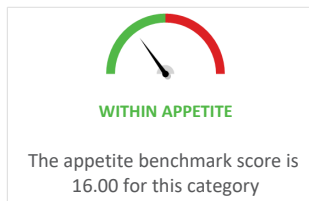
**Individual Heatmap**



- R Residual Risk Assessment
- T Target Risk Assessment

Effectiveness of control	
R	Substantially Effective

**Risk Appetite**



**Causes**

- Cyber Security Breach
- Non-operational building, due to environmental damage.
- Pandemic

**Consequences**

- Breach of legislative obligations
- Closure of facilities or other infrastructure
- Interrupted services delivery
- Loss of assets
- Loss of productivity due to unavailability of systems

**Risk Review Comments:**

The Business Continuity Framework will continue to be monitored and updated on an as required basis. Scope of work are being developed to engage a training provider to undertake a exercise of the City's Crisis Management Plan.

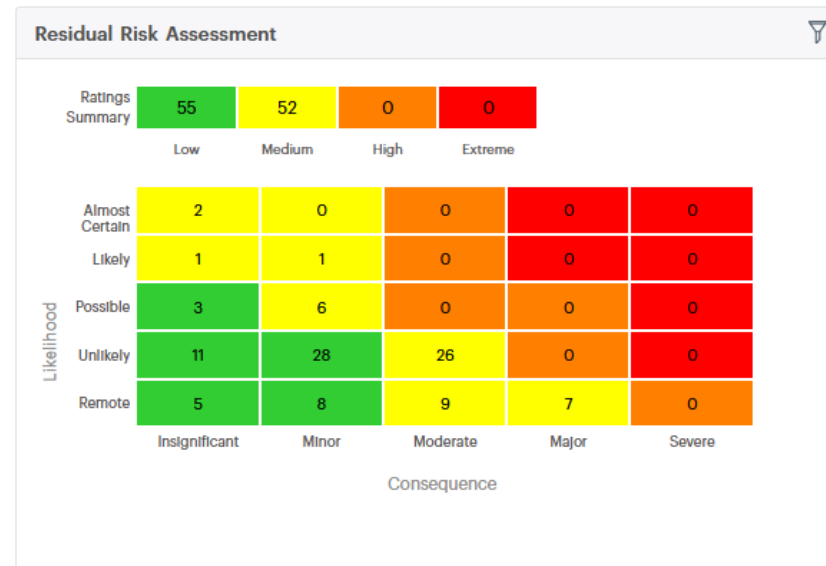
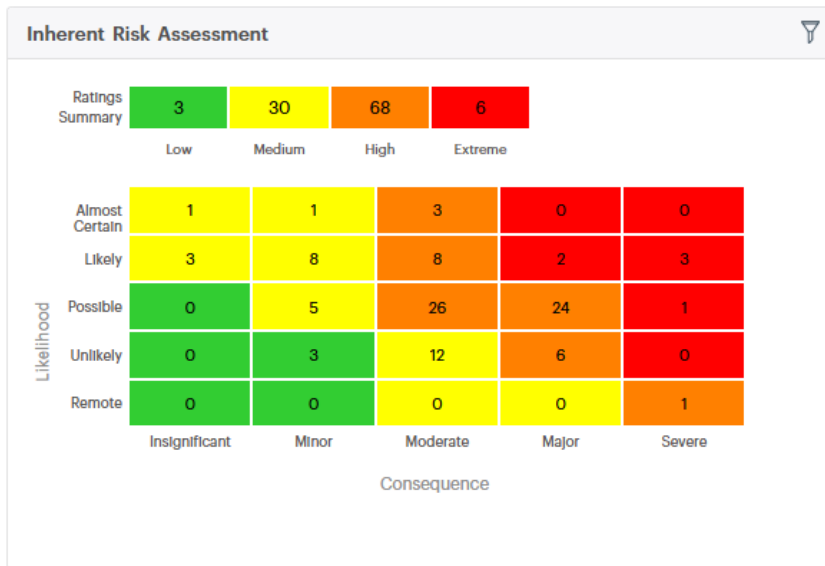
**Residual Controls**

Control Title	Control Owner	Control Effectiveness	Next Review Date
Business Continuity Management Framework	Governance and Risk Officer	Effective	30 Jun, 2025
Business Continuity Plan	Governance and Risk Officer	Effective	30 Jun, 2025
Crisis Management Plan	Governance and Risk Officer	Effective	30 Jun, 2025
IT Disaster Recovery Plan	Manager Information Technology	Partially Effective	28 Feb, 2025
Local Business Continuity Plans	Governance and Risk Officer	Effective	30 Jun, 2025

**Residual Solutions**

Risk Action Title	Responsible Officer	Action Status	% Completed	End Date
Crisis Management Testing and Training	Manager Governance and Legal	In Progress	30	30 Jun, 2025

**Operational Risk Register**



\*Note - There are presently no extreme or high (residual) operational risk items to report.

## 8.5 WORK HEALTH AND SAFETY (WHS) STATISTICAL REPORT - 30 JANUARY 2025

### DECLARATION OF INTEREST

There were no declarations of interest declared.

### SUMMARY

Council has endorsed a Health and Safety Policy to meet its moral and legal obligation to provide a safe and healthy work environment for all employees, contractors, customers, and visitors. This commitment extends to ensuring the City's operations do not place the community at risk of injury, illness, or property damage. It is usual practice to provide a report detailing statistical data at each Audit and Risk Committee meeting. The report is enclosed as Attachment A.

### OFFICER RECOMMENDATION

That the Audit and Risk Committee note and provide comment where appropriate on the City of Kwinana WHS Statistical data report detailed in Attachment A.

### VOTING REQUIREMENT

Simple majority Discussion

#### Summary of Statistical Data

A summary of the incidents recorded over the period from 18 November 2024 to the 28 January 2025 is as follows.

A total of eighteen incidents have been recorded during the nearly three-month period. Nine from the City Life directorate, six from the City Infrastructure directorate, three from City Development and Sustainability directorate and none reported from the Office of the CEO. Nine incidents were recorded as injuries, two incidents were recorded as a near miss, four recorded as a vehicle incident, and three incidents were classified as Inappropriate Behaviour/Violence. (Noting, one vehicle incident is excluded from the Incidents by Classification graph as the vehicle incident is recorded as non-work related).

Further categorisation of the eighteen incidents determined that the event severity of the actual incident category, that is prior to any identified mitigating actions, were as follows: two being as a medium rating and sixteen as a low rating. The statistical graphs are included in Attachment A.

### STRATEGIC IMPLICATIONS

There are no strategic implications as a result of this proposal.

### SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

**LEGAL/POLICY IMPLICATIONS**

*Regulation 17 of the Local Government (Audit) Regulations 1996 provides:*

17. *CEO to review certain systems and procedures*
- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
    - (a) *risk management; and*
    - (b) *internal control; and*
    - (c) *legislative compliance.*
  - (2) *The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
  - (3) *The CEO is to report to the audit committee the results of that review.*

**FINANCIAL/BUDGET IMPLICATIONS**

There are no financial implications that have been identified as a result of this report or recommendation.

**ASSET MANAGEMENT IMPLICATIONS**

No asset management implications have been identified as a result of this report or recommendation.

**ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS**

No environmental or public health implications have been identified as a result of this report or recommendation.

**COMMUNITY ENGAGEMENT**

There are no community engagement implications as a result of this report or recommendation.

**AUDIT AND RISK COMMITTEE DECISION**

**MOVED MAYOR P FEASEY**

**SECONDED DEPUTY MAYOR B WINMAR**

**That the Audit and Risk Committee note and provide comment where appropriate on the City of Kwinana WHS Statistical data report detailed in Attachment A.**

**CARRIED  
6/0**

Audit and Risk Committee Comments:

The Committee requests that the City please use bar graphs to highlight statistics rather than pie charts in future to better identify trends over time, year by year.



**ATTACHMENTS**

- A. Attachment A - WHS Statistical Data Report - 18 November 2024 to 28 January 2025** [↓](#)

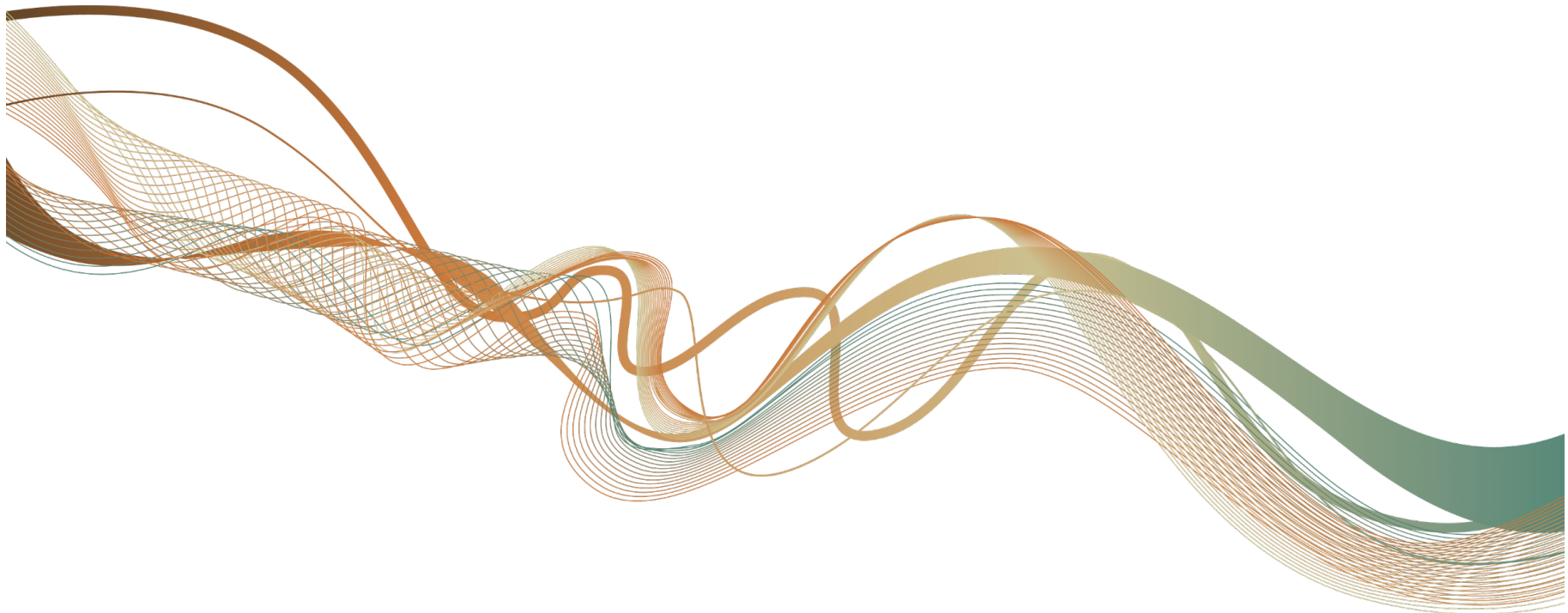


# Work Health and Safety

## Audit & Risk Committee Statistical Report

18 November 2024 - 28 January 2025

**ATTACHMENT A**



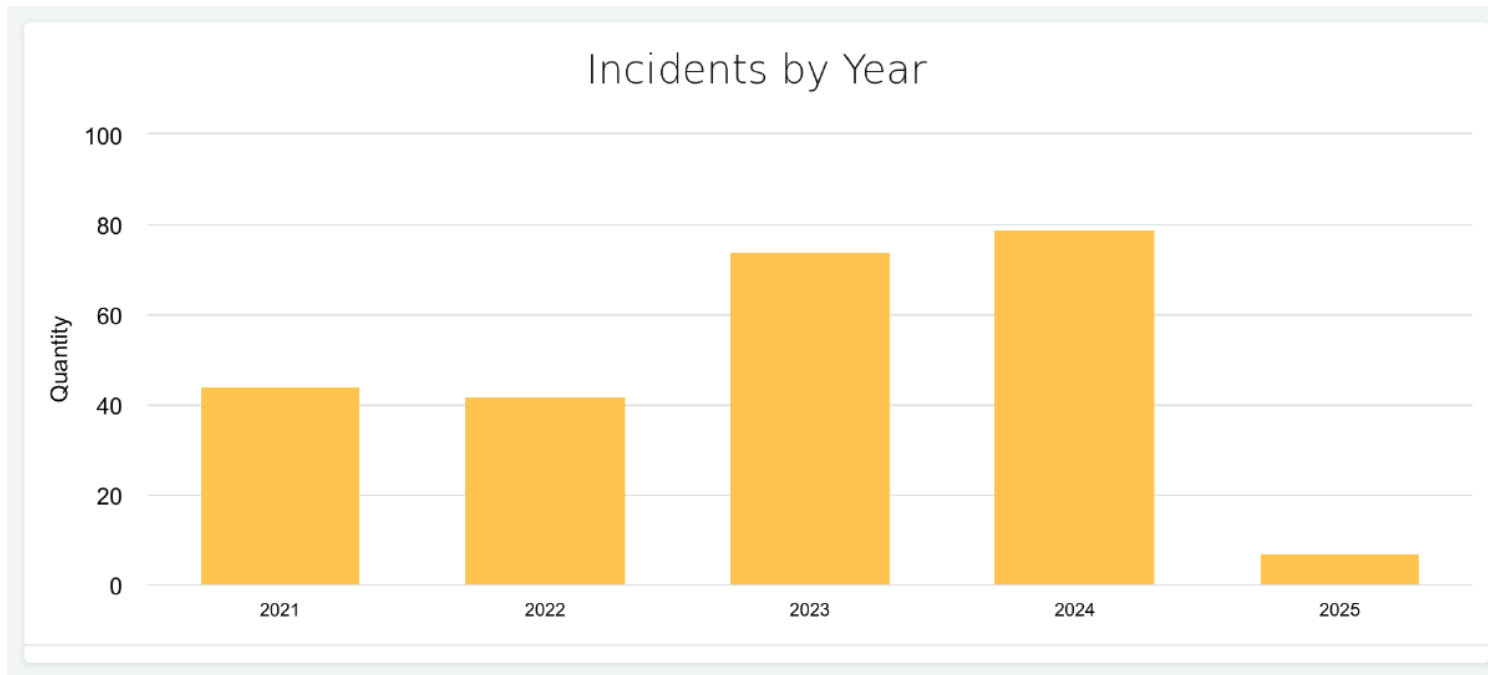
Safety Statistics Report

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# Incident Data by Year



18/11/2024 - 28/01/2025



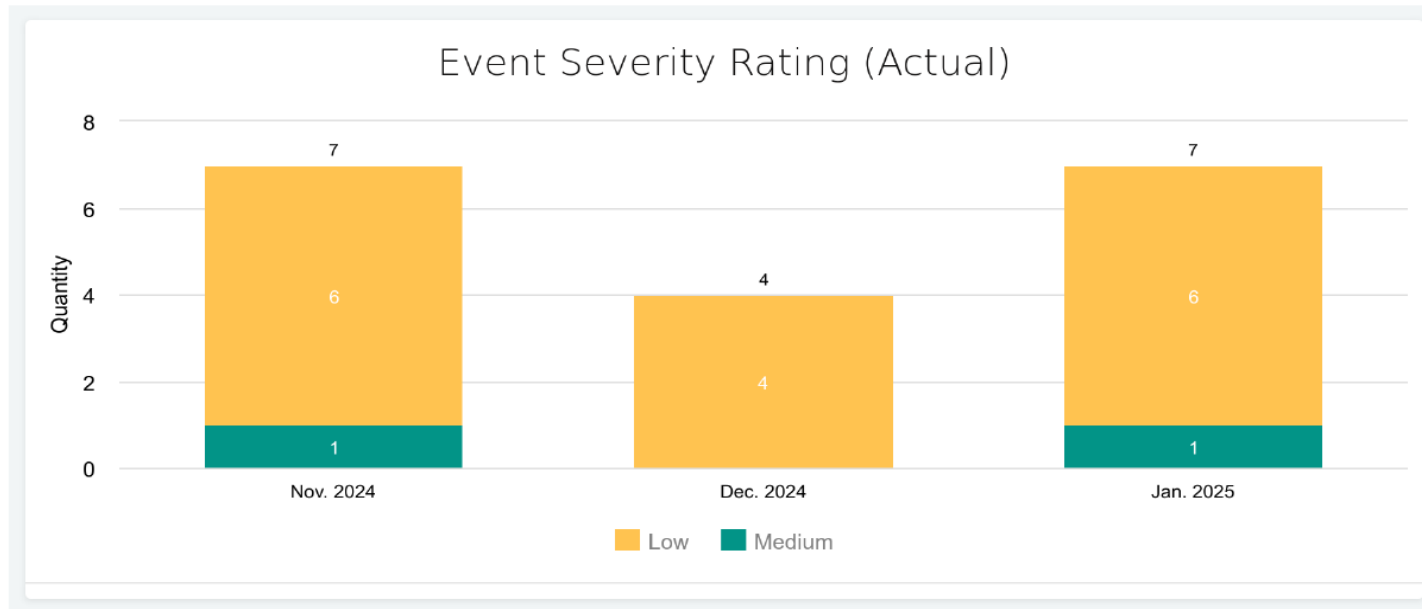
# Incidents: 18 November 2024 - 28 January 2025



**Total incidents = 18**



18/11/2024 - 28/01/2025



Total incident Count:

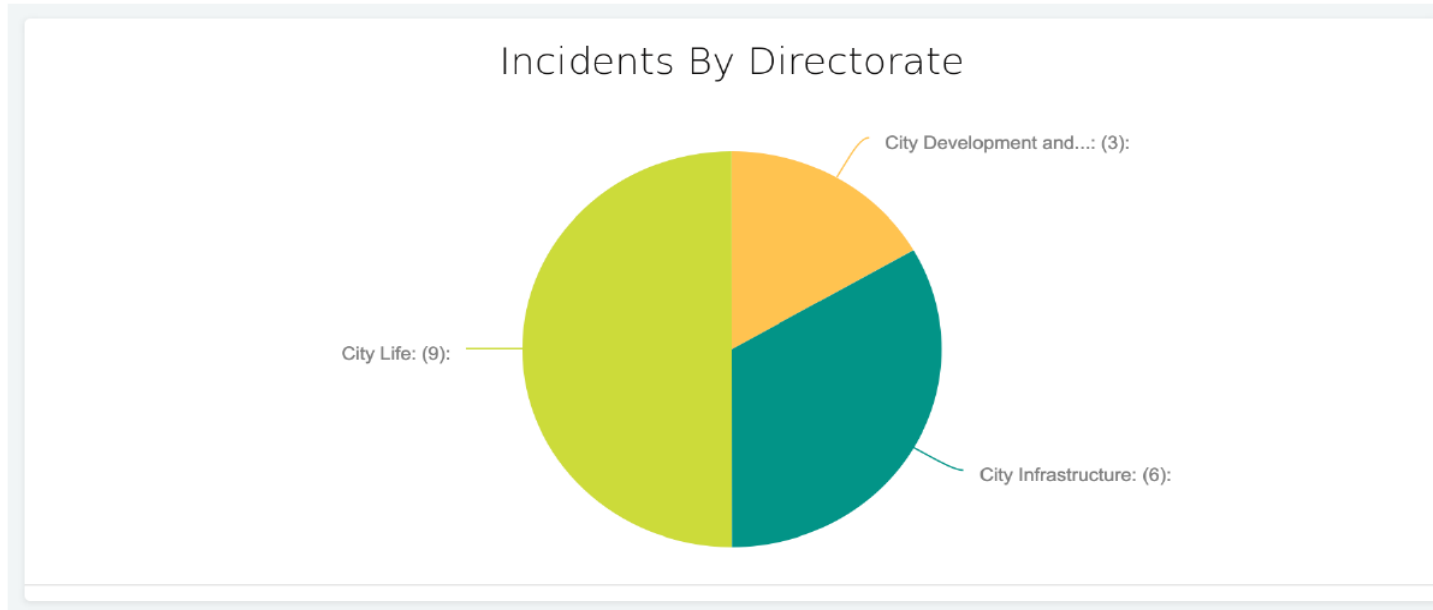
- Nov 24 = 7
- Dec 24 = 4
- Jan 25 = 7

\*Note: For the purposes of the above graph event severity rating data is captured from the field “ Actual Incident Category – Rating”.

# Incidents: 18 November 2024 - 28 January 2025



18/11/2024 - 28/01/2025



**City Development & Sustainability**

**3/18**



**City Life**

**9/18**



**City Infrastructure**

**6/18**



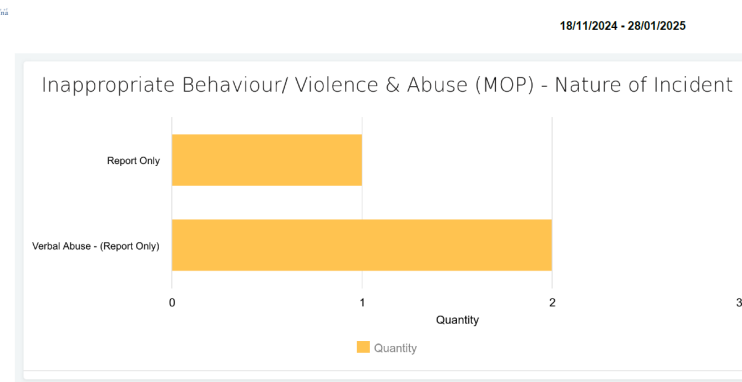
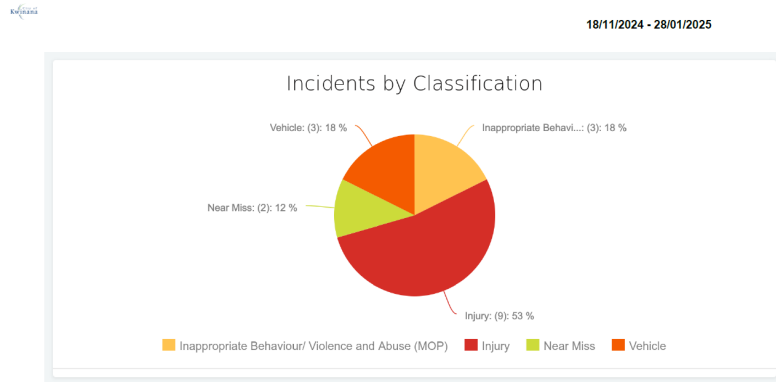
**Office of the CEO**

**0/18**

Safety Statistics Report

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# Incidents: 18 November 2024 - 28 January 2025



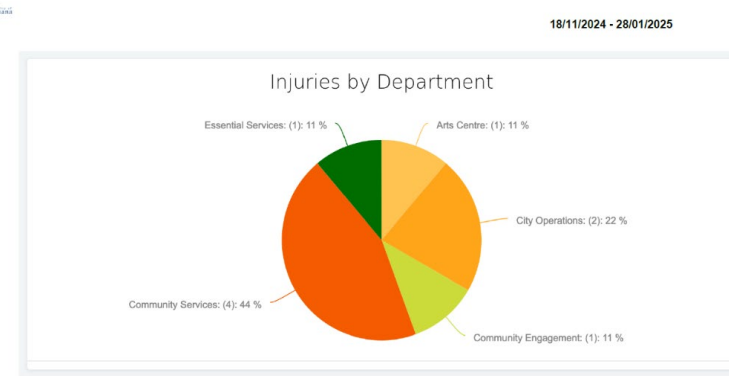
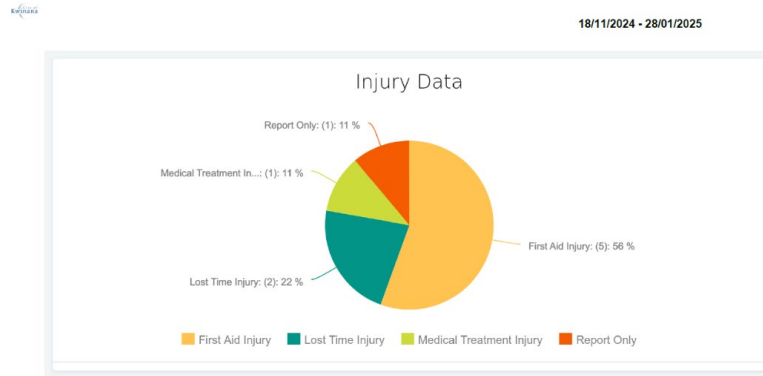
Incidents by classification can include:

- Inappropriate Behavior/ Violence & Abuse (MOP)
- Injury
- Near Miss
- Environment
- Equipment
- Vehicle
- Security
- Other

Note: The 3 incidents listed as “Inappropriate Behavior/ Violence & Abuse (MOP)”, 2 are Verbal Abuse Report Only

Note: Incidents by Classifications includes one Vehicle Incident recorded as Non-Work related and therefore excluded from Incident by Classification graph.

# Injuries: 18 November 2024 - 28 January 2025



## Total Injuries = 9

Out of 18 incidents recorded in the Nov 2024 - Jan 2025 period - 9 were reported as Injuries.

Injuries by classification can include:

- Report Only
- First Aid Injury
- Medical Treatment Injury
- Restricted Work Injury
- Lost Time Injury

**9 LATE AND URGENT BUSINESS**

Nil

**10 ANSWERS TO QUESTIONS WHICH WERE TAKEN ON NOTICE**

Nil



**11 CLOSE OF MEETING**

The Chair, Gaye McMath, declared the meeting closed at 6:20pm.

Chairperson:

9 June 2025