



AUDIT COMMITTEE MEETING
MINUTES

14 MARCH 2023

TABLE OF CONTENTS

1	DECLARATION OF OPENING.....	2
2	ATTENDANCE.....	2
3	CONFIRMATION OF PREVIOUS MINUTES.....	2
4	ITEMS FOR AUDIT COMMITTEE REVIEW.....	4
	<i>AC130 COMPLIANCE AUDIT RETURN.....</i>	<i>4</i>
5	FRAUD CONTROL – STANDING ITEM - NIL.....	7
6	GENERAL BUSINESS.....	7
7	MEETING CLOSURE	7

CITY OF GREATER GERALDTON

**AUDIT COMMITTEE MEETING
TO BE HELD ON TUESDAY 14 MARCH 2023 AT 3.30PM
IN THE GREENOUGH ROOM – CIVIC CENTRE**

MINUTES

1 DECLARATION OF OPENING

The meeting was declared open at **3.31pm** by Chairman Mayor Van Styn

2 ATTENDANCE

Present:

Mayor Van Styn
Deputy Mayor Clune
Cr N Colliver

Officers:

R McKim, Chief Executive Officer
P Radalj, Director Corporate Services
T Machukera, Acting Chief Financial Officer
B Pearce, Manager Corporate Compliance and Safety
K Wheeler, Minute Secretary

By Invitation:

Nil

Apologies:

Cr Reymond
Cr T Thomas (proxy)

Leave of Absence:

Nil

3 CONFIRMATION OF PREVIOUS MINUTES

Recommendation: That the minutes of the City of Greater Geraldton Audit Committee meeting held on 13 December 2022 as attached be accepted as a true and correct record of proceedings.

COMMITTEE DECISION

Cr Clune moved a motion requesting the next external audit of Work Health and Safety systems (AC123 - LGIS Worksafe Plan Tier 3 Safety Audit) should include representation from City Volunteers.

MOVED Mayor Van Styn SECONDED Cr Colliver

Signed _____ Dated _____

That the minutes of the City of Greater Geraldton Audit Committee meeting held on 13 December 2022 as attached be accepted as a true and correct record of proceedings.

CARRIED 3/0

Signed _____ Dated _____



AUDIT COMMITTEE MEETING

MINUTES

13 DECEMBER 2022

TABLE OF CONTENTS

1	DECLARATION OF OPENING.....	2
2	ATTENDANCE.....	2
3	CONFIRMATION OF PREVIOUS MINUTES.....	2
4	ITEMS FOR AUDIT COMMITTEE REVIEW.....	4
	<i>AC121 EXIT INTERVIEW OAG AND RSM.....</i>	<i>4</i>
	<i>AC122 2021-22 ANNUAL FINANCIAL REPORT.....</i>	<i>8</i>
	<i>AC123 EXTERNAL AUDIT OF WORK HEALTH & SAFETY SYSTEMS.....</i>	<i>11</i>
	<i>AC124 RISK MANAGEMENT UPDATE.....</i>	<i>15</i>
	<i>AC125 AUDIT COMMITTEE ANNUAL REPORT TO COUNCIL.....</i>	<i>20</i>
	<i>AC126 PROGRESS REPORT ON MANAGEMENT ACTIONS FROM AUDIT</i>	
	<i>REPORTS.....</i>	<i>25</i>
	<i>AC127 IT AUDIT REPORTS – PROGRESS ON ACTIONS.....</i>	<i>28</i>
	<i>AC128 COUNCIL POLICY 4.28 MANAGING UNREASONABLE CUSTOMER</i>	
	<i>CONDUCT.....</i>	<i>36</i>
5	FRAUD CONTROL – STANDING ITEM.....	40
	<i>AC129 FRAUD AND CORRUPTION CONTROL PLAN.....</i>	<i>40</i>
6	GENERAL BUSINESS.....	43
7	MEETING CLOSURE.....	43

CITY OF GREATER GERALDTON**AUDIT COMMITTEE MEETING**

TO BE HELD ON TUESDAY 13 DECEMBER 2022 AT 3.30pm
IN THE GEENOUGH ROOM – CIVIC CENTRE

MINUTES**1 DECLARATION OF OPENING**

The meeting was declared open at 3.31pm by Chairman Mayor Van Styn.

2 ATTENDANCEPresent:

Mayor Van Styn

Cr N Colliver

Cr T Thomas

Officers:

R McKim, Chief Executive Officer

P Radalj, Director Corporate and Commercial Services

R Doughty, Chief Financial Officer

T Machukera, Financial Accountant

D Duff, Manager ICT

K Wheeler, Minute Secretary

By Invitation:Auditors

Mark Ambrose, Office of the Auditor General (via video link)

Amit Kabra, Director, RSM Australia Pty Ltd (via video link)

AJ Neo, Principal, RSM Australia Pty Ltd (via video link)

Apologies:

Deputy Mayor Clune

Cr M Reymond

B Pearce, Manager Corporate Compliance and Safety

Leave of Absence:

None

3 CONFIRMATION OF PREVIOUS MINUTES

Recommendation: That the minutes of the City of Greater Geraldton Audit Committee meeting held on 19 April 2022 as attached, be accepted as a true and correct record of proceedings.

COMMITTEE DECISION

MOVED Cr Colliver SECONDED Mayor van Styn

Signed _____ Dated _____

That the minutes of the City of Greater Geraldton Audit Committee meeting held on 19 April 2022 as attached be accepted as a true and correct record of proceedings.

CARRIED 3/0

Signed _____ Dated _____

4 ITEMS FOR AUDIT COMMITTEE REVIEW

AC121	EXIT INTERVIEW OAG AND RSM
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AGENDA REFERENCE:	D-22-159874
AUTHOR:	R Doughty, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	01 December 2022
FILE REFERENCE:	GO/11/0020-002
ATTACHMENTS:	Yes (x5) 4 x Confidential
	A. Exit Meeting Agenda (v2)
	B. Confidential – Management Letter
	C. Confidential – Audit Closing Report
	D. Confidential – Audit Planning Memorandum
	E. Confidential – Management Letter FY21/22 with Management Comments

EXECUTIVE SUMMARY:

The purpose of this report is to provide the Office of the Auditor General (OAG) and Audit Partner from RSM opportunity to present to the Audit Committee an overview of their findings following the 2021-22 financial audit.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. RECEIVE the Office of Auditor General overview of the audit finding for the year ended 30 June 2022 (as outlined in the Audit Closing Report); and
2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit.

PROONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

The annual financial report will be general purpose financial statements for the financial year ended 30 June 2022. The Auditor General is required by the Act to provide an opinion on the financial report and other legal and regulatory requirements in accordance with the *Local Government (Audit) Regulations 1996*. The objective of the Auditor General's audit is to obtain reasonable assurance about whether the City's financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report.

As outlined in the Audit Planning Memorandum (Attachment D), a final audit exit meeting is held to cover the presentation and discussion of the audit closing report, which outlines any significant audit related matters concerning the

Signed _____ Dated _____

financial report, management letters and improvement suggestions for future audits.

The audit committee is responsible for understanding the results of financial and performance audits conducted within the local government and overseeing whether recommendations are implemented by management. The committee's responsibilities include meeting with the OAG to discuss the results of the financial audit (audit exit meeting) and reviewing reports from the OAG including auditor's reports, closing reports and management letters.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

There are no adverse community impacts.

Economy:

There are no adverse economic impacts.

Environment:

There are no adverse environmental impacts.

Leadership:

Holding an Exit Meeting provides opportunity for the Audit Committee to undertake its functions including to discuss with the auditors their findings.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

Each year an audit entrance and exit meeting is held with OAG, the Audit Committee and the contract auditor.

Item AC112 – Exit Meeting – OAG & RSM presented to the Audit Committee on 06 December 2021.

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government (Audit) regulations 1996, section 16:

An audit committee has the following functions —

(a) to guide and assist the local government in carrying out —

(i) its functions under Part 6 of the Act; and

(ii) its functions relating to other audits and other matters related to financial management;

(b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;

Signed _____ Dated _____

- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —
- (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
- (i) regulation 17(1); and
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
- (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

FINANCIAL AND RESOURCE IMPLICATIONS:

Provision is made in the annual budget to undertake the audit function.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.3	Accountable leadership supported by a skilled and professional workforce
Outcome 4.4	Healthy financial sustainability that provides capacity to respond to changes in economic conditions and community priorities
Outcome 4.7	Council understands its roles and responsibilities and leads by example

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The audit committee is part of the lines of defence which all work together to manage risks and ensure that controls are implemented and effective.

Signed _____ Dated _____

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered.

COMMITTEE DECISION

MOVED Cr Colliver SECONDED Cr Thomas

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. RECEIVE the Office of Auditor General overview of the audit finding for the year ended 30 June 2022 (as outlined in the Audit Closing Report); and**
- 2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit.**

CARRIED 3/0

Signed _____ Dated _____

AC122	2021-22 ANNUAL FINANCIAL REPORT
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AGENDA REFERENCE:	D-22-159879
AUTHOR:	R Doughty, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	01 December 2022
FILE REFERENCE:	GO/11/0020-002
ATTACHMENTS:	Yes (x3), 1 X Confidential
	A. 2021-22 Annual Financial Report (v2)
	B. Auditors Report 2021-22
	C. Confidential – Management Letter

EXECUTIVE SUMMARY:

The purpose of this report is for the Audit Committee to consider and accept the 2021-22 Annual Financial Report and Auditor's Report.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. RECEIVE the Annual Financial Report for the financial year ended 30 June 2022;
2. RECEIVE the Audit Report for the financial year ended 30 June 2022;
3. NOTE that the Auditor has provided an unqualified audit opinion for the Annual Financial Report year ended 30 June 2022;
4. RECOMMEND to Council the adoption of the audited Financial Report for the year ended 30 June 2022;
5. NOTE the findings identified during the Audit and REQUEST they be listed for review until completed.

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

The audit was conducted by RSM on behalf of the Office of the Auditor General (OAG). The final audit site visit was conducted from 3-7 October 2022. At the conclusion of the audit, the following reports are issued:

- Independent Auditor's Report
- Management Letter – Final Audit Results

The Report and Management Letter are attached along with the Audited Financial Statements for 2021-22 for the information of the Audit Committee.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:**Community:**

There are no adverse community impacts.

Economy:

There are no adverse economic impacts.

Signed _____ Dated _____

Environment:

There are no adverse environmental impacts.

Leadership:

The Audit Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

The Audit Committee received the 20-21 Financial Report on 6 December 2021, AC114.

COMMUNITY/COUNCILLOR CONSULTATION:

No community consultation has been undertaken. The annual financial report and audit certificate are included in the City's Annual Report, which will be presented to Council for adoption, then released to the community as a public document. The annual report is subsequently presented to an annual electors meeting and made available on the City website.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government (Audit) regulations 1996, section 16:

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —*
 - (i) its functions under Part 6 of the Act; and*
 - (ii) its functions relating to other audits and other matters related to financial management;*
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) to oversee the implementation of any action that the local government —*
 - (i) is required to take by section 7.12A(3); and*
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.*

FINANCIAL AND RESOURCE IMPLICATIONS:

There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
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Signed _____ Dated _____

Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.3	Accountable leadership supported by a skilled and professional workforce
Outcome 4.4	Healthy financial sustainability that provides capacity to respond to changes in economic conditions and community priorities
Outcome 4.7	Council understands its roles and responsibilities and leads by example

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

Findings outlined in the management letter have been assigned a risk rating by the Office of Auditor General. These ratings are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. Consideration is given to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Management have provided responses to each of the findings.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

MOVED Cr Colliver SECONDED Mayor van Styn

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. **RECEIVE** the Annual Financial Report for the financial year ended 30 June 2022;
2. **RECEIVE** the Audit Report for the financial year ended 30 June 2022;
3. **NOTE** that the Auditor has provided an unqualified audit opinion for the Annual Financial Report year ended 30 June 2022;
4. **RECOMMEND** to Council the adoption of the audited Financial Report for the year ended 30 June 2022;
5. **NOTE** the findings identified during the Audit and **REQUEST** they be listed for review until completed.

CARRIED 3/0

Signed _____ Dated _____

AC123	EXTERNAL AUDIT OF WORK HEALTH & SAFETY SYSTEMS
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AGENDA REFERENCE:	D-22-146407
AUTHOR:	Brodie Pearce, Manager Corporate Compliance and Safety
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	9 November 2022 Day
FILE REFERENCE:	RM/6/0012
ATTACHMENTS:	Yes (x1) Confidential
	LGIS Worksafe Plan Tier 3 Safety Audit

EXECUTIVE SUMMARY:

The purpose of this report is to update the Audit Committee on the external audit conducted by the Local Government Insurance Scheme (LGIS) of its work health and safety management systems.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. RECEIVE the LGIS Worksafe Plan Tier 3 Safety Audit; and
2. REQUIRE an update on the status of the City of Greater Geraldton 2023-2024 Work Health & Safety Strategy at the next Audit committee.

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

In September 2022 LGIS attended the City to undertake an external audit of the City's work health and safety (WHS) management systems. On 7 November 2022 LGIS submitted the audit report to the City.

This audit made use of the Department of Mines, Industry Regulation and Safety's (DMIRS) Worksafe Plan audit toolkit (WHS Audit). The WHS Audit assesses the following five elements that demonstrate an organisation's effective management of WHS, these are.

1. Management commitment;
2. Planning;
3. Consultation and reporting;
4. Hazard management; and
5. Training and supervision.

LGIS in completing the WHS Audit attended the City office over a 4-day period and;

- conducted a desktop review of WHS documentation and systems;
- interviewed the City's WHS team;
- interviewed members of the executive management team;
- interviewed managers, safety representatives and employees;

Signed _____ Dated _____

- attended sites to interview works crews; and
- attended City facilities to assess WHS implementation.

The attached WHS Audit report as presented by LGIS summarised the City's WHS management findings as per the following table.

Category	Member Score	Available Score	Section Achievement
Management Commitment	26	32	81%
Planning	22	36	61%
Consultation and Reporting	20	28	71%
Hazard Management	17	28	61%
Training and Supervision	15	28	54%
Overall Score	100	152	66%

In response to the WHS Audit, the City in consultation with LGIS is implementing an action plan that shall prioritise rectifying all audit categories with a score of less than satisfactory.

At the time of this report, the Executive Management Team in conjunction with the City Safety Committee is drafting this action plan. When the planning is completed it shall be incorporated into the 2023 -2024 WHS strategy guiding the City's WHS systems for the next 12 – 24 months.

The planning process for the 2023-2024 WHS strategy has established the requirement that all items flagged in the WHS Audit are to achieve a score of not less than satisfactory by December 2023 (or earlier if reasonably practicable).

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

The implementation of the 2023-2024 WHS Strategy, supports the safety and wellbeing of volunteers and the community accessing or being involved in Council activities.

Economy:

There are no adverse economic impacts arising from the implementation of the WHS Audit and the proposed 2023-2024 WHS Strategy. The cost of compliance with WHS, however is noted as having an effect on the City, local businesses and community associations. This is due to the requirement for all parties to have documented an effective administration process relating to proactively managing safety management.

Signed _____ Dated _____

Environment:

There are no adverse environmental impacts.

Leadership:

The City's establishment of a compliant WHS Management System, supported by the WHS Audit and the development of the 2023-2024 WHS Strategy, demonstrates the City's ongoing leadership in ensuring effective management and government of the City's WHS systems.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

The Audit Committee previously considered WHS as follows

- AC091 Work Health & Safety Bill update – 3 March 2020
- AC108 Work Health & Safety update – 28 September 2021
- AC116 Internal audit safety management systems improvement action plan update – 22 February 2022

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Work Health & Safety Act 2020

Work Health & Safety Regulations 2022

Operational Policy OP041 Occupational Health & Safety

City of Greater Geraldton Safety Management Plan

City of Greater Geraldton Safety Management System

FINANCIAL AND RESOURCE IMPLICATIONS:

The implementation and ongoing management of the WHS obligations require the application of resources to meet compliance obligations.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
Outcome 4.3	Accountable leadership supported by a skilled and professional workforce
Outcome 4.5	A culture of safety, innovation and embracing change

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The implementation of the compliant WHS Management System is a critical risk management and compliance control for the City.

Signed _____ Dated _____

The 2023-2024 WHS Strategy shall be a primary risk mitigation management plan supporting the City's management of WHS risks into the future.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternatives have been considered.

MOVED Cr Thomas SECONDED Cr Colliver

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. RECEIVE the LGIS Worksafe Plan Tier 3 Safety Audit; and**
- 2. REQUIRE an update on the status of the City of Greater Geraldton 2023-2024 Work Health & Safety Strategy at the next Audit committee.**

CARRIED 3/0

Signed _____ Dated _____

AC124	RISK MANAGEMENT UPDATE
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AGENDA REFERENCE:	D-22-146449
AUTHOR:	B Pearce, Manager Corporate Compliance and Safety
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	7 November 2022
FILE REFERENCE:	RM/6/0012
ATTACHMENTS:	Yes (x6)
	A. Strategic Risk Register Extract - 2022
	B. DRAFT - Council Policy - 4.24 Risk Appetite & Tolerance Version 3
	C. DRAFT-Council Policy - 4.7 Risk Management Version 4
	D. DRAFT - Council Policy - 4.25 Business Continuity Management Version 3
	E. DRAFT - Risk Management Framework -Version 5

EXECUTIVE SUMMARY:

The purpose of this report is to provide an update to the Audit Committee as to the City of Greater Geraldton's risk management profile.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. NOTE the status of the City of Geraldton Geraldton's risk management profile.
2. NOTE the review of the City's Risk Management Framework & Policies
3. REQUIRE the CEO to report back to the Audit Committee the ongoing status of the City's risk profile

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

In accordance with the Risk Management Framework, the City is required to report on the effectiveness of the management of risk. This report provides an update on the status of either strategic or high risks. Moderate or low risks of an operational nature are not included in this report.

Strategic risk:

At the time of this report, there are nine strategic risks identified to the City of Greater Geraldton's operations. These are:

1. Major Emergency event (Natural or Human-caused)
2. Work Health & Safety injury or harm
3. Reduction or Loss of External Funding

Signed _____ Dated _____

4. Impact on operations due to shortage of resources e.g. Fuel, Gas, Electricity, Contractors, Utilities (Water etc.)
5. Forced Organisational change
6. Climate Change impacts
7. Organisational Culture – *Draft risk identified for consideration.*
8. Regional Population & Economic Decline
9. Technology advances more rapidly than council is able to adapt

Attached to this report is an extract of the strategic risk register detailing the management of these risks.

High or Extreme Risks:

The City across its operations currently has identified 14 strategic or enterprises risks with a rating of high. These risks are as follows:

1. Walkaway Nangetty Bridge 3014 at risk of failure
2. Major Aerodrome Emergency Incident
3. Infrastructure Failure Event
4. Theft/Holdup of City Employees Transporting/handling Cash
5. Major Security Incident/Event at City facilities or sites
6. Emergency Evacuation of City Facility
7. Major Disruption/Cancellation of City Event
8. Potential Health/Disease Impacts to Mullewa Residents due to Waste Water / Effluent Treatment Systems
9. Harm to minor under City guardianship for youth outreach program
10. Injury or Illness to Community Member(s)
11. Cyber or Information Security Incident
12. Major Medical Emergency at City Facility or Site
13. Major Emergency event (Natural or Human-cause)
14. Work Health & Safety injury or harm

The City currently has identified 11 Major Projects (MP.) high risks. These risks are as follows:

15. MP. Aquarena 50m Pool - Injury to a community member(s) or worker(s)
16. MP. Aquarena 50m Pool Upgrade Tender Exceed budget
17. MP. LRCIP 3 Culverts Injury to a community member(s) or worker(s)
18. MP. 3 Road Renewal Program Injury to a community member(s) or worker(s)
19. MP. Meru Inability to resource project: Contractors, Materials, Consultants
20. MP. Goulds Road SLK 1.01 to SLK 1.31 Injury to a community Member(s) or worker(s)
21. MP. Flores Road SLK 0.80 to SLK 1.30 Injury to a community member(s) or worker(s)
22. MP. Nangetty Walkaway Road Inability to Resource Project - Contractors, Materials, Consultants

Signed _____ Dated _____

- 23.MP. Nangetty Walkaway Road SLK 9.95 to SLK 11.10 Injury to a community member(s) or worker(s)
- 24.MP. Chapman Valley Rd SLK 3.60 to 3.70 + Culverts Injury to a community member(s) or worker(s)
- 25.MP. Renewals - Footpaths Injury to a community member(s) or worker(s)

As detailed in the Audit Committee in report Risk Management Profile (item AC120 - 19 April 2022), the City has had documented improvements in its management of risk.

The actions to further improve the City's risk culture are to be considered as part of the risk review workshops commencing in the first quarter of 2023.

Risk Management Framework & Policy Suite:

Council Policy - 4.7 Risk Management, Council Policy - 4.24 Risk Appetite & Tolerance, Council Policy - 4.25 Business Continuity Management, and the supporting Risk Management Framework are long-standing policies that were last presented to Council on 24 November 2020, Item No. CCS548.

These policies are now due for their biennial review, as defined within the Council Policy Manual. A review was undertaken which confirmed the efficacy of these documents.

No comparison tables are completed for this document review as the only amendments are updating officer titles, document formatting and updating when required Australian Standard References, as follows.

Superseded	Updated
AS/NZS 5050:2010 Business continuity – Managing disruption-related	AS/NZS 5050 (Int): 2020 Managing disruption-related risk
AS/NZS 31000:2009 Risk Management – Guidelines	AS/NZS 31000:2018 Risk Management – Guidelines
Manager Corporate Services	Manager Corporate Compliance & Safety

Following this Audit Committee meeting, the risk management policy suite shall be presented to the Council for endorsement.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

There are no adverse community impacts relating to this risk update.

Economy:

There are no adverse economic impacts relating to this risk update.

Environment:

Signed _____ Dated _____

There are no adverse environment impacts relating to the risk update.

Leadership:

The risk management policy suite establishes the Council's standards for ensuring the effective management of City activities. This risk update demonstrates the implementation of these policies.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

- AC039 – Status of City Risk Management Activities – 6 October 2015
- AC044 – Status of Risk Management & Compliance Activities - 3 October 2016
- AC084 – Risk Management Profile – 2 December 2019
- AC120 – Risk Management Profile – 19 April 2022

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

This item has compliance and policy implications as follows:

- *Local Government (Audit) Regulations 1996, Regulation 17*
- Department of Local Government, Sports and Cultural Industries Integrated Planning Guideline
- City of Greater Geraldton Risk Management Framework
- Council Policy CP4.7 Risk Management
- Council Policy CP4.24 Risk Appetite and Tolerance

FINANCIAL AND RESOURCE IMPLICATIONS:

There are no financial or resource implications relating to the risk profile update.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.5	A culture of safety, innovation and embracing change

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

The purpose of this report is wholly associated with current risk management practices in the City. For this reason when the risk review workshops commencing in 2023 shall prioritise all risks with:

Signed _____ Dated _____

- *a rating exceeding moderate;*
- *a control effectiveness level of less than moderate; and*
- *the areas of improvement identified in the maturity audit.*

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered as risk management is integral to City operations.

COMMITTEE DECISION

MOVED Cr Colliver SECONDED Mayor Van Styn

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. NOTE the status of the City of Geraldton Geraldton's risk management profile.**
- 2. NOTE the review of the City's Risk Management Framework & Policies**
- 3. REQUIRE the CEO to report back to the Audit Committee the ongoing status of the City's risk profile**

CARRIED 3/0

Signed _____ Dated _____

AC125	AUDIT COMMITTEE ANNUAL REPORT TO COUNCIL
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AGENDA REFERENCE:	D-22-142035
AUTHOR:	M Adam, Governance Coordinator
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	1 November 2022
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

The purpose of this report is to seek Audit Committee endorsement of the Annual Report of Activities, for the period 1 July 2021 to 30 June 2022 for submission to Council.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2021 to 30 June 2022
2. SUBMIT the summary of Audit Committee activities for the period 1 July 2021 to 30 June 2022 to Council as the Audit Committee Annual Report of Activities.

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

In accordance with the *Local Government Act 1995* section 7.1A (1):

“A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it”.

The provisions of the City of Greater Geraldton Audit Committee Terms of Reference require the below:

5.2 The Committee shall report annually to the Council summarising its activities during the previous financial year.

Below is a summary of the activities of the Audit Committee for the period 1 July 2021 to 30 June 2022 for the purposes of providing the above-mentioned report to Council:

Audit Committee Meeting – 28 September 2021

Report Number	Title	Decision
AC103	Interim Audit Report 2020-21	1. Receive the Interim Audit Report for 2020-21; and 2. Endorse the Management Responses to those matters as contained within the report
AC104	Progress Report – Management Actions on Audits	1. Receive the Progress Report on management actions related to audits.

Signed _____ Dated _____

AC105	Strategic Internal Audit Plan 2021-2025	<ol style="list-style-type: none"> 1. Endorse the Strategic Internal Audit Plan for 2021-2025 as presented ; and 2. Request an update on progress at the next Audit Committee meeting.
AC106	Financial Management Systems Review 2021	<ol style="list-style-type: none"> 1. RECEIVE the Financial Management Systems Review 2021 2. ENDORSE actions taken or proposed to be taken by staff to resolve items identified in the report; and 3. REQUIRE progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.
AC107	Cybersecurity and Information Security	<ol style="list-style-type: none"> 1. NOTE the actions completed and planned to uplift the City's Cybersecurity & Information Security posture and reduce IT risk. 2. NOTE the City of Greater Geraldton's establishment of a Cybersecurity function and development of a Cybersecurity framework.
AC108	Work Health and Safety Update	<ol style="list-style-type: none"> 1. ACKNOWLEDGE receipt of the Internal Audit Safety Management Systems report: 2. REQUIRE the status of the Internal Audit Safety Management Systems Improvement Action Plan to be provided to the Audit Committee.
AC109	Application of Council Policy 4.28 Managing Unreasonable Customer Conduct	<ol style="list-style-type: none"> 1. NOTE the information provided below in relation to Council Policy 4.28 Managing Unreasonable Customer Conduct. 2. REQUIRE the CEO to report back annually to the Audit Committee at the first meeting held after the close of the relevant financial year.
AC110	Audit Regulation 17 Review 2021	<ol style="list-style-type: none"> 1. RECEIVE the Audit Regulation 17 Review 2021 2. ENDORSE actions taken or proposed to be taken by staff to resolve items identified in the report; and 3. REQUIRE progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.
AC111	Audit Committee Annual Report to Council	<ol style="list-style-type: none"> 1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2020 to 30 June 2021. 2. SUBMIT the summary of Audit Committee activities for the period 1 July 2020 to 30 June 2021 to Council as the Audit Committee annual report of activities.

Audit Committee Meeting – 6 December 2021

Report Number	Title	Decision
AC112	Exit Meeting OAG and RSM	<ol style="list-style-type: none"> 1. RECEIVE the Office of Auditor General overview of the audit finding for the year ended 30 June 2021 (as outlined in the Audit Closing Report); and

Signed _____ Dated _____

		2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit.
AC113	Review of The Audit Committee Terms of Reference	1. Endorse the Audit Committee Terms of Reference – 6 December 2021
AC114	2020-21 Annual Financial Report	<ol style="list-style-type: none"> 1. RECEIVE the Annual Financial Report for the financial year ended 30 June 2021; 2. RECEIVE the Audit Report for the financial year ended 30 June 2021; 3. NOTE that the Auditor has provided an unqualified audit opinion for the Annual Financial Report year ended 30 June 2021; 4. RECOMMEND to Council the adoption of the audited Financial Report for the year ended 30 June 2021; 5. NOTE the findings identified during the Audit and REQUEST they be listed for review until completed. <ol style="list-style-type: none"> a. Expand grant register to include all grant revenue including that recognised under AASB1058.

Audit Committee Meeting – 2 February 2022

Report Number	Title	Decision
AC115	Compliance Audit Return 2021	<ol style="list-style-type: none"> 1. REVIEW the results of the Compliance Audit Return 2021. 2. REPORT the results of the Audit Committee review of the Compliance Audit Return 2021, at the Ordinary Meeting of Council on 29 March 2022
AC116	Internal Audit Safety Management Systems Improvement Action Plan Update	<ol style="list-style-type: none"> 1. NOTE the update on the Internal Audit Safety Management Systems Improvement Action Plan update
AC117	Report on Management Actions Annual Financial Report and Audit Reports	<ol style="list-style-type: none"> 1. RECEIVE the progress Reports on the current status of management actions related to Internal Audits and the Annual Financial Report.
AC118	Fraud and Corruption Control Plan Audit 2021	<ol style="list-style-type: none"> 1. RECEIVE the Fraud and Corruption Control Plan Audit 2021 2. ENDORSE actions taken or proposed to be taken by the staff to resolve items identified in the report; and 3. REQUIRE progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.

Signed _____ Dated _____

Audit Committee Meeting – 19 April 2022

Report Number	Title	Decision
AC 119	Audit Entrance Meeting with OAG and RSM	1. RECEIVE the Audit Planning Memorandum for the year ending 30 June 2022.
AC120	Risk Management Profile	1. NOTE the status of the City of Geraldton Geraldton's risk management profile. 2. REQUIRE the CEO to report back to the Audit Committee the ongoing status of the City's risk profile

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:**Community:**

The Audit Committee plays an important oversight role in enhancing the credibility and objectivity of internal and external financial reporting.

Economy:

There are no adverse economic impacts.

Environment:

There are no adverse environmental impacts.

Leadership:

The Audit Committee Terms of Reference clause 5.2 requires that the Committee shall provide an annual report to the Council summarising its activities during the previous financial year

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

The Audit Committee Annual Report of activities 2020-2021 was reviewed by the Audit Committee on 21 September 2021, Item Number AC111, and the Council on 26 October 2021, CCS641.

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government Act 1995 section 7.1A

Local Government (Audit) Regulations regulation 16

FINANCIAL AND RESOURCE IMPLICATIONS:

There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
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Signed _____ Dated _____

Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.7	Council understands its roles and responsibilities and leads by example

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The primary objective of the Audit Committee is to assist the Council in fulfilling their oversight responsibilities in relation to risk management, internal control, compliance with legislative provisions, and financial and performance reporting. The Annual Report of Audit Committee activities enables Council to review the annual activities of the Committee and corresponding recommendations, and is a requirement under clause 5.2 of the Audit Committee Terms of Reference.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternatives have been considered.

COMMITTEE DECISION

MOVED Cr Colliver SECONDED Mayor Van Styn

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2021 to 30 June 2022**
- 2. SUBMIT the summary of Audit Committee activities for the period 1 July 2021 to 30 June 2022 to Council as the Audit Committee Annual Report of Activities.**

CARRIED 3/0

Signed _____ Dated _____

AC126	PROGRESS REPORT ON MANAGEMENT ACTIONS FROM AUDIT REPORTS
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AGENDA REFERENCE:	D-22-157951
AUTHOR:	R Doughty, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	30 November 2022
FILE REFERENCE:	GO/11/0020-002
ATTACHMENTS:	Yes(x1) Progress Report – Financial Management Systems Review Report June 2021 and Audit Regulation 17 Review May 2021

EXECUTIVE SUMMARY:

The purpose of this report is to provide an updated report on internal audit management actions.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. RECEIVE the Progress Reports on the current status of management actions related to internal audits.

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

The Audit Committee at their meeting 10 September 2021 resolved to:

AC105

1. **ENDORSE** the Strategic Internal Audit Plan for 2021-2025 as presented; and
2. **REQUEST** an update on progress at the next Audit Committee meeting.

AC106

1. **RECEIVE** the Financial Management Systems Review 2021
2. **ENDORSE** actions taken or proposed to be taken by staff to resolve items identified in the report; and
3. **REQUIRE** progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.

AC110

1. **RECEIVE** the Audit Regulation 17 Review 2021
2. **ENDORSE** actions taken or proposed to be taken by staff to resolve items identified in the report; and
3. **REQUIRE** progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.

Signed _____ Dated _____

The attached reports provides the Committee with an updated schedule. The report include management actions that remained active and/or were still to be completed.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

There are no adverse community impacts.

Economy:

There are no adverse economic impacts.

Environment:

There are no adverse environmental impacts.

Leadership:

Monitoring the actions resulting from various audits allows the Audit Committee to fulfil its governance and oversight responsibilities.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

The Audit Committee regularly reviews reports relating to the auditing processes of the City.

The previous Financial Management Systems Review and Audit Regulation 17 Review was presented to the Audit Committee on 28 September 2021 – AC106 AC110.

The management actions and comments on the above internal audits were presented to the Audit Committee on 22 February 2022.

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government (Audit) regulations 1996, section 16:

Local Government (Audit) regulations 1996, section 17:

Local Government (Financial Management) regulations 1996, section 5:

FINANCIAL AND RESOURCE IMPLICATIONS:

There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
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Signed _____ Dated _____

Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.7	Council understands its roles and responsibilities and leads by example

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

Findings outlined in audit reports are assigned a risk rating. These ratings are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. Preparation of a schedule of management actions and reporting progress to the Audit Committee ensures findings are appropriately addressed.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternatives have been considered.

COMMITTEE DECISION

MOVED Cr Thomas SECONDED Cr Colliver

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. RECEIVE the Progress Reports on the current status of management actions related to internal audits.**

CARRIED 3/0

Signed _____ Dated _____

AC127	IT AUDIT REPORTS – PROGRESS ON ACTIONS
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AGENDA REFERENCE:	D-22-156170
AUTHOR:	D Duff, Manager ICT Services
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	29 November 2022
FILE REFERENCE:	IT/11/0005
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

The purpose of this report is to update the Audit Committee on actions so far taken to mitigate cyber and IT risk as recommended in various audit reports.

Over the previous 14 months, since September 2021, twenty-two (22) audit recommendations have been actioned across five (5) audit reports with twenty (20) recommendations in progress to be actioned or simply noted.

The audit recommendations are from the following reports:

- **2018 Information Technology Internal Audit** to audit a large range of IT processes and controls to validate their effectiveness
- **2021 Information Technology Internal Audit**, requested by the City to audit a large range of IT processes and controls to validate their effectiveness.
- **2021 Office of the Auditor General (OAG) Performance Audit**, initiated by the Auditor General to audit the state of cybersecurity in local government, such as security controls and the capacity to respond cyber threats.
- **2022 Cybersecurity Internal Audit**, requested by the City to audit the state of cybersecurity in local government, such as security controls and the capacity to respond cyber threats
- **2022 Information Technology External Audit** to audit a large range of IT processes and controls to validate their effectiveness

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. NOTE the audit recommendations actioned or in-progress to uplift the City's cybersecurity and information security posture and reduce IT risk.

PROPONENT:

The proponent is the City of Greater Geraldton

BACKGROUND:

The City undergoes frequent Information Communication and Technology, Cybersecurity, and Financial System audits.

Below is a list of completed, in-progress and noted recommendations from the previous 5 audits.

Signed _____ Dated _____

Completed Audit Recommendations

Audit Finding x1 – Security Awareness Training

- **Recommendation** – The City should continue to inform its staff about cybersecurity risks through the training program to ensure individuals are aware of their personal responsibilities for cyber security.
- **Outcome – Completed September 2021** with the reintroduction of a security awareness program and mandatory induction training.

Audit Finding x2 – Continuity Planning

- **Recommendation** – The City should review their BCDR and undertake appropriate tests to verify its effectiveness
- **Outcome – Completed March 2022.** The ICT BCDR Plan was updated, and an annual test undertaken with actions recorded. In addition, an ICT Services business continuity sub-plan was developed as a business process.

Audit Finding x4 – Data Backup and Restoration

Audit Finding x1 – Data Encryption

- **Recommendations** – The City should develop and document backup management policies and procedures. Implement the use of encryption of sensitive data where considered appropriate.
- **Outcome – Completed June 2022.** The City's data backup infrastructure was reviewed and redesigned which resulted in reduced cost and an improved backup regime with encrypted data backups sent offsite to a Perth based hosting supplier. Developed and implemented were processes, procedures, and maintenance tasks for the effective monitoring and testing of data backups.

Audit Finding x4– Vulnerability Management

- **Recommendation** – The City should establish an effective vulnerability management process
- **Outcome – Completed September 2022.** As part of the City's information security management system (ISMS) a Vulnerability Management Standard and related Process were developed and linked to City's risk register. The standard refers to ASD Essential 8 for urgency and prioritisation evaluation which in turn informs Operational remediation task timeframes.

Audit Finding x2 – Security incident and event logging and management

- **Recommendation** – Security logs to be retained and reviewed on regular basis and addressed accordingly. Endorse a cybersecurity incident response plan (CIRP) and develop a cybersecurity incident register.
- **Outcome – Completed July 2022.** The CIRP was endorsed in March 2021 and therefore, a centralised incident register is now in use. Relevant security logging has been implemented via endpoint detection and response (EDR) and extended detection and response (XDR)

Signed _____ Dated _____

processes and incorporated into the City's managed detection and response (MDR) service for analysis and investigations.

Audit Finding x2 – IT Change Management

- **Recommendation** – The City should ensure that no changes are made to the financial application production environment without proper testing, review, and approval of application changes.
- **Outcome – Completed November 2022.** The IT change management guide was reviewed and updated to an IT Change Management Standard and a Process created to govern all IT changes, not just Synergy Soft. The Standard and Process ensures Support Vendors comply with the standard and that Internal Stakeholders are consulted throughout the process.

Audit Finding x1 – Physical Security Management

- **Recommendations** – Implement a formal process to review who has access to the IT communications room. Avoid or limit shared swipe access cards and non-IT staff access.
- **Outcome – Completed October 2022.** A maintenance tasks has been added to the ICT Service Desk to twice yearly review ICT Communications room card access. Shared access cards are for third party services (Emergency services, Fire, Police, Security, Maintenance). Non-IT staff access are for Fire Wardens and Executive Management. The recommendation is noted but to ensure efficient and timely response during an emergency, no changes will be implemented. *A compensating control is in place whereas no individual is given swipe card access to IT only areas without approval by Manager ICT Services.*

Audit Finding x1 – Password Management

- **Recommendation** – Ensure that a review period is defined for password policy to ensure password parameters remain in line with City's requirements.
- **Outcome – Completed October 2022.** A discrepancy was found between documented password policy and what was enforced. Documentation was updated to align.

Audit Finding x1 – IT Qualifications

- **Recommendation** – Verification of IT staff qualifications.
- **Outcome – Completed October 2022.** IT staff qualifications (certificates) sent to HR for recording to personnel files.

Audit Finding x2 – IT/Cyber Risk Register

- **Recommendation** – The City should ensure all relevant cybersecurity risks are identified, assessed, and recorded in the City's Risk Register.
- **Outcome – Completed October 2021.** IT/Cyber risks have been designed in the City's risk management system to aggregate risks into categories of overarching risks with actions/treatments designed to mitigate specific risks. For example, an overarching risk is 'Cyber and

Signed _____ Dated _____

Information Security Incident' which has multiple treatments, one being a process to 'Manage Known Technology Vulnerabilities and Weaknesses' which incorporates a risk register to document, analyse, evaluate, and monitor individual and specific risks.

Audit Finding x1 – Synergy Soft Account Management

- **Recommendation** – Review the current Synergy Soft user list and disable accounts belonging to terminated or dormant employees / contractors
- **Outcome – Completed September 2022.** Synergy soft users have been cleaned up as much as is possible within the system configurations available. However, these accounts present a low risk due to compensation administrative controls such as the account termination process.

Ongoing Audit Recommendations

Audit Finding x5 – IT and Cybersecurity Policies and Procedures

- **Recommendations** – Key areas of Cybersecurity were not sufficiently covered in existing policies. Recommend policies and procedures be developed and implemented for areas of IT and Cybersecurity risk. Review, approve and publish Policies / Procedures / Guidelines and Governance documents as required and ensure that these documents are appropriately governed
- **Actions – Ongoing.** In July 2022 council endorsed an Information Security Management System (ISMS) policy. The ISMS has begun development and incorporates Strategy, Policy, Standards and Processes for information security. A Third-Party Data Security Standard, Vulnerability Management Standard and Change Management Standard have been developed so far.

Audit Finding x3 – IT/Cyber Risk Management

- **Recommendation** – The City should ensure all relevant cyber security risks are identified, assessed, and recorded in the risk register. recommend a comprehensive risk identification, evaluation and mitigation process be undertaken to ensure all potential risks associated with Information technology, specifically Cyber Security are considered and documented. Define and implement a requirement and policy for periodic security testing, vulnerability assessments and processes to mitigate identified security weaknesses or improvements
- **Actions** - The 'Risk Assessment' process for 'Weaknesses' (non-software related vulnerabilities) is incomplete but in progress. An independent Security Assessment is scheduled for January 2023.

Audit Finding x2 – Account Management

- **Recommendation** - Develop, document, and implement appropriate account / generic / system review processes and requirements

Signed _____ Dated _____

- **Actions** – Effective identify and access management is the top Cybersecurity priority action and will be developed as part of the City's ISMS. Requires upskilling of ICT staff.

Audit Finding x1 – Data Encryption

- **Recommendation** - Suggest the City of Greater Geraldton implement the use of encryption of sensitive data where considered appropriate.
- **Actions** - The City's Datasets require data identification and classification prior to any further controls being applied to ensure controls applied are proportionate to the sensitivity and criticality of the data. This is planned as part of the City's cybersecurity uplift program and data governance objectives.
- Requires upskilling of ICT staff in data management and governance.

Audit Finding x2 – IT Testing Environment

- **Recommendation** - Ensure consistent use of a separate testing environment for application change tests
- **Actions** – Finding Noted. Current process of application 'snapshots' prior to updates is sufficient at this point.

Audit Finding x1 – IT Project Reviews

- **Recommendation** – A formal post implementation review for major IT projects completed.
- **Actions** – Informal post project reviews have started to be documented and lessons learned incorporated on subsequent projects (i.e. proof of concepts and checklists). A Project Management process (including implementation reviews) is included in the ICT Strategic Plan.

Audit Finding x1 – Software Register

- **Recommendation** - The software register be enhanced through the inclusion of details such as patch state, drivers, OS, and firmware
- **Action** - A project is underway to better manage devices which includes improvements to reporting of software/application/firmware versions and patching.

Audit Finding x1 – Security Awareness Training

- **Recommendation** - The City implement targeted and more frequent training to employees who may have a higher risk of being targets of Cyber Security incidents.
- **Action** - Targeted training is planned for year 2 of the security awareness program which begins in 2023

Audit Finding x1 – Reportable Breaches Registry

- **Recommendation** - In accordance with best practice, we recommend the City of Greater Geraldton develop and maintain a reportable breaches registry.
- **Action** – At this point in time, there are no legislative requirements for local governments to report any Cyber or Information Security

Signed _____ Dated _____

incidents. For cyber insurance purposes, a register for any cyber or information security breaches will be created and maintained.

Audit Finding x1 – Multifactor Authentication (MFA)

- **Recommendation** - As part of the City's Cyber Security Framework, we suggest consideration be given to the implementation of Multifactor Authentication protocols for all access to the City's IT Systems and sensitive data, both internal and external.
- **Action** - MFA is being rolled out in stages to ensure the fine line between security and convenience is managed yet still reduces risk to acceptable levels. Phase 2 – MFA for access to M365 environment scheduled for January 2023 implementation.

Audit Finding x1 – IT Key Performance Indicators

- **Recommendation** - recommend a formal set of KPI's be developed and implemented to measure the performance of the IT Department and to identify any inefficiencies. Examples of areas which KPI's may relate to include system downtimes, system operating speeds, available space and number of help desk issues logged etc.
- **Actions** - The IT team is a small team, and any underperformance of staff is easily recognised and actioned promptly.
 - The ICT Service Desk captures much performance data and reporting and forms part of the performance summary provided to the Executive Management Team monthly and to identify any repeated issues.
 - A network and system monitoring system is in development to capture and report on network and system performance.
 - KPI's may be addressed if required once formal reporting in these systems has been implemented and baselines available.

Audit Finding x1 – IT Satisfaction Surveys

- **Recommendation** - On a periodic basis, the IT department consider requesting a user satisfaction survey to gauge employee satisfaction with the IT support provided.
- **Action** - Noted for consideration. The ICT services branch are also standard users of information technology and encounter the same issues, restrictions and approval processes as non-IT staff.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

The establishment of a cybersecurity function and associated framework of systems, controls, policy, standards, and processes provides the community with assurance that their information is kept private and secure.

Economy:

There are no adverse economic impacts.

Environment:

There are no adverse environmental impacts.

Signed _____ Dated _____

Leadership:

The establishment of the cybersecurity function and development of the ISMS contributes to good governance of enterprise IT and ensures the City can improve its process efficacy to protect, detect, respond and recover from a security incident and continue business as usual.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

City officers last updated the Audit Committee in relation to information technology and cybersecurity audits in September 2021

COMMUNITY/COUNCILLOR CONSULTATION:

Councillors endorsed policy CP4.6 Information Security Management System in July 2022

LEGISLATIVE/POLICY IMPLICATIONS:

The remediation or mitigation of vulnerabilities, along with the implementation of security controls, addresses past audit and test findings, and highlights the City's commitment to cyber and information security continuous improvement.

FINANCIAL AND RESOURCE IMPLICATIONS:

The City operates its cybersecurity function with one Cybersecurity Engineer and some outsourced capability. Five percent of the ICT Services budget is allocated to security. With finite resources and budget, it is important that objectives are prioritised to ensure effective use these resources. Audits help identify these priorities.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
Outcome 4.7	Council understands its roles and responsibilities and leads by example
Outcome 4.8	Deliver secured technology that supports sustainability, the environment, service delivery and the community
Outcome 4.9	Collaboration and strategic alliances with Local Government partners delivers results for common aspirations

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

Audit findings and recommendations, when addressed, assist in the reduction of IT/Cyber risk.

Signed _____ Dated _____

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered. This report seeks to update the committee on the City’s progress to better identify, protect, detect, respond, and recover from Cybersecurity incidents.

COMMITTEE DECISION

MOVED Cr Colliver SECONDED Cr Thomas

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. NOTE the audit recommendations actioned or in-progress to uplift the City’s cybersecurity and information security posture and reduce IT risk.**

CARRIED 3/0

Signed _____ Dated _____

AC128	COUNCIL POLICY	4.28	MANAGING UNREASONABLE CUSTOMER CONDUCT
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AGENDA REFERENCE:	D-22-148300
AUTHOR:	N Hope, Manager Organisational Development
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	10 November 2022
FILE REFERENCE:	GO/19/0008
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

The purpose of this report is to update the Audit Committee on the application of Council Policy 4.28 Managing Unreasonable Customer Conduct, listing the number of customers to whom the policy has applied.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. NOTE the information provided below in relation to Council Policy 4.28 Managing Unreasonable Customer Conduct.
2. REQUIRE the CEO to report back annually to the Audit Committee at the first meeting held after the close of the relevant financial.

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

The City of Greater Geraldton Council Policy - *4.28 Managing Unreasonable Customer Conduct* has a set of strategies to manage the risks to the City's resource management, staff health and productivity, posed by a growing prevalence of unreasonable conduct by a small number of high-demand customers.

The policy objectives are to provide the overarching principles and guidance as the basis for a fair, equitable and transparent mechanism for dealing with unreasonable conduct by customers that will achieve an effective balance between:

- Meeting the genuine needs of customers fairly and equitably;
- Providing a safe working environment for staff, volunteers and elected members;
- Providing a safe experience for customers of the City; and
- Ensuring that City resources are used efficiently, effectively and equitably, to manage the City's responsibilities to discharge its statutory functions and represent the interests of all persons in the District.

Signed _____ Dated _____

Council Policy 4.28 *Managing Unreasonable Customer Conduct*, reporting requirements list that annually, at the first Audit Committee meeting held after the close of the relevant financial year, the Chief Executive Officer (CEO) will report to the committee.

In the 2021/22 financial year, the City of Greater Geraldton reports the following:

<i>The number of customers to whom this policy has been applied:</i>	0
<i>The nature of the unreasonable conduct:</i>	n/a
<i>The action taken or limits imposed:</i>	n/a
<i>The number of reviews undertaken and their outcomes:</i>	n/a

Although the City still experiences unreasonable conduct by customers with a noted escalating trend, the City so far, has not had to implement this policy due to security or police attendance (where serious enough) and the enforcement of orders placed on individuals by the courts prohibiting their attendance at the Council office.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

This policy is aimed at unreasonable conduct that falls well outside of community norms and is expected to affect only a very few persons, who will receive prior warning of the consequences of their conduct or behaviour.

Economy:

This policy addresses growing issues that left unattended may result in unnecessary costs to the productivity and operational efficiency of the City, as well as costs associated with stress-related impacts on employee's health and productivity as well as the requirement to provide a safe workplace.

Environment:

There are no adverse environmental impacts.

Leadership:

The Local Government Act requires that Councils establish good governance principles through the introduction of policies and guidelines.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

Council review or amend Council Policies as and when required.

COMMUNITY/COUNCILLOR CONSULTATION:

On development of the Council Policy 4.28 *Managing Unreasonable Customer Conduct*, Councillors were consulted via briefing note on 23 July 2019.

LEGISLATIVE/POLICY IMPLICATIONS:

Signed _____ Dated _____

Pursuant to section 2.7 of the *Local Government Act 1995* the role of Council includes determination of Council Policies:

2.7. Role of council

- (1) *The council —*
- (a) *governs the local government's affairs; and*
 - (b) *is responsible for the performance of the local government's functions.*
- (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 AND RESOURCE IMPLICATIONS:

There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic Direction: Community	Aspiration: Our Culture and heritage is recognised and celebrated. We are creative and resilient. We can all reach our full potential.
Outcome 1.2	We are a community accountable for our actions
Outcome 1.4	Community safety, health and well-being is paramount
Strategic Direction: Economy	Aspiration: A healthy thriving and resilient economy that provides opportunities for all whilst protecting the environment and enhancing our social and cultural fabric.
Outcome 2.4	A desirable place to live, work, play, study, invest and visit
Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
Outcome 4.1	Meaningful customer experiences created for the people we serve
Outcome 4.3	Accountable leadership supported by a skilled and professional workforce
Outcome 4.5	A culture of safety, innovation and embracing change
Outcome 4.7	Council understands its roles and responsibilities and leads by example

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

Ensuring that the Council Policy Register is current and comprehensive supports the role of Council in the good government of the City of Greater Geraldton. Council Policy 4.28 and its associated processes is wholly associated with mitigating the risk to City employees and the users or attendees at City facilities.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

Signed _____ Dated _____

COMMITTEE DECISION

MOVED Mayor Van Styn SECONDED Cr Thomas

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. NOTE the information provided below in relation to Council Policy 4.28 Managing Unreasonable Customer Conduct.**
- 2. REQUIRE the CEO to report back annually to the Audit Committee at the first meeting held after the close of the relevant financial.**

CARRIED 3/0

Signed _____ Dated _____

5 FRAUD CONTROL – STANDING ITEM

AC129	FRAUD AND CORRUPTION CONTROL PLAN
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AGENDA REFERENCE:	D-22-157523
AUTHOR:	R Doughty, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	30 November 2022
FILE REFERENCE:	GO/19/0020
ATTACHMENTS:	Yes (X 1)
	Fraud and Corruption Control Plan 2022

EXECUTIVE SUMMARY:

The purpose of this report is to present the reviewed and updated Fraud and Corruption Control Plan 2022 (the Plan) to the Audit Committee.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. ENDORSE the Fraud and Corruption Control Plan 2022

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

In 2019 the City developed the Plan in accordance with *Australian Standard AS8001-2008 Fraud and Corruption Standards*. The Standard has since been updated and the Plan has been reviewed and updated as per the current *AS8001-2021*. In addition, the Plan's Audit requirements require a review of the Plan every two years. The Plan was reviewed in 2021 as part of the City's Strategic Internal Review Audit Plan, and as a result of that audit amendments have been incorporated to the Plan as part of the 2022 review.

The major amendments to the Plan of note are:

- updating of all Policy's and legislation references
- addition of 4.2.1 and 4.2.2 Information Security Management System and Recordkeeping respectively

This Fraud and Corruption Control Plan (the Plan) details the City's intended action in implementing and monitoring fraud and corruption prevention, detection and response initiatives.

The Plan applies to:

- 1) all employees whether by way of appointment, secondment, contract, temporary arrangement or volunteering, work experience, trainees and interns; and

Signed _____ Dated _____

- 2) any external party involved in providing goods and services, with or without receipt of payment, to the City, such as contractors, consultants, outsourced service providers and suppliers.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

While there are no statutory/regulatory compliance issues associated with the development and implementation of a Fraud & Corruption Control Plan, the implementation of the Plan and its primary objectives are to protect public money, information and property and safeguard the integrity and reputation of the City of Greater Geraldton.

Economy:

There are no adverse economic impacts.

Environment:

There are no adverse environmental impacts.

Leadership:

The Fraud and Corruption Plan is core to good governance and establishes an effective structure to address fraud and misconduct risks and to detect and respond to fraud and corruption in accordance with the best practice guidelines as defined in *Australian Standard AS8001-2021 Fraud and Corruption Standards*.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

Audit Committee endorsed the Fraud and Corruption Control Plan 2019 AC087 on 2 December 2019.

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Council Policy 4.22 Fraud Control, Write-Off Debts & Waive Fees and Charges requires Council to examine its exposure to fraud biennially and shall develop a fraud control plan which will be implemented over the following two years.

FINANCIAL AND RESOURCE IMPLICATIONS:

There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
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Signed _____ Dated _____

Outcome 4.7	Council understands its roles and responsibilities and leads by example
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REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

By not endorsing the Fraud and Corruption Control Plan 2022 would mean non-compliance to section 1.4 Development of Fraud Control Plan from Council Policy 4.22 Fraud Control, Write-Off Debts & Waive Fees and Charges, and non-compliance with the FCCP Audit requirement of 'reviewing the Plan at least once every two years. The Fraud and Corruption Control Plan puts in place the framework for prevention and detection to mitigate potential or actual fraudulent or corrupt conduct.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options have been considered.

COMMITTEE DECISION

MOVED Cr Thomas **SECONDED** Cr Colliver

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

- 1. ENDORSE the Fraud and Corruption Control Plan 2022**

CARRIED 3/0

Signed _____ Dated _____

6 GENERAL BUSINESS

Nil

7 MEETING CLOSURE

There being no further business, the meeting was declared closed at 4:25 pm

Signed _____ Dated _____

4 ITEMS FOR AUDIT COMMITTEE REVIEW

AC130 COMPLIANCE AUDIT RETURN

AGENDA REFERENCE:	D-23-022296
AUTHOR:	M Adam, Governance Coordinator
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	15 February 2023
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	Yes (x1) Compliance Audit Return 2022

EXECUTIVE SUMMARY:

The purpose of this report is for the Audit Committee to review the 2022 Compliance Audit Return (CAR) for the purposes of providing a report on the review to the Council.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act and regulation 14 of the Local Government (Audit) Regulations 1996 RESOLVES to:

1. REVIEW the results of the Compliance Audit Return 2022.
2. REPORT to Council the results of the Audit Committee review of the Compliance Audit Return 2022, at the Ordinary Meeting of Council on 28 March 2023.

PROPONENT:

The proponent is the City of Greater Geraldton

BACKGROUND:

In accordance with section 7.13(1) of the *Local Government Act 1995* and regulation 14 of the *Local Government (Audit) Regulations 1996*, the City is required to carry out a compliance audit for the period 1 January 2022 to 31 December 2022 and prepare a Compliance Audit Return (CAR) in a form approved by the Minister.

The 2022 CAR is provided to the City by the Department of Local Government, Sport and Cultural Industries (the Department) and the areas of compliance are restricted to those considered high risk.

COMMUNITY, ENVIRONMENT, ECONOMY AND GOVERNANCE ISSUES:

Community:

There are no adverse community impacts.

Environment:

There are no adverse environmental impacts.

Signed _____ Dated _____

Economy:

There are no adverse economic impacts.

Leadership:

Review of the Compliance Audit Return and reporting to the Council by the Audit Committee is a regulatory requirement under the provisions of the *Local Government (Audit) Regulations 1996 r.14 (3A)*.

RELEVANT PRECEDENTS:

The Audit Committee reviewed the 2021 Compliance Audit Return for the City of Greater Geraldton on 22 February 2022 AC115 and submitted a report to the Council on 29 March 2022 (report CCS677).

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government Act 1995 s. 7.13(1)

Local Government (Audit) Regulations 1996 r.14

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.*

FINANCIAL AND RESOURCE IMPLICATIONS:

There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic Direction: Leadership	Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.
Outcome 4.2	Decision making is ethical, informed and inclusive

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

Signed _____ Dated _____

RISK MANAGEMENT

Local Governments are legislatively required to carry out a compliance audit for the period 1 January to 31 December in each year and prepare a return in the form approved by the Minister. The return must be reviewed by the Audit Committee, and the Committee are required to report to the Council the results of the review. Council is required to adopt the CAR and submit to the Department CEO by the 31 March following the period to which the return relates. Compliance with these provisions addresses the risk associated with regulatory obligation.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS

No alternatives have been considered.

COMMITTEE DECISION

MOVED Cr Clune SECONDED Cr Colliver

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act and regulation 14 of the Local Government (Audit) Regulations 1996 RESOLVES to:

- 1. REVIEW the results of the Compliance Audit Return 2022.**
- 2. REPORT to Council the results of the Audit Committee review of the Compliance Audit Return 2022, at the Ordinary Meeting of Council on 28 March 2023.**

CARRIED 3/0

Signed _____ Dated _____



Greater Geraldton – Compliance Audit Return

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 2022?	N/A	No major trading was undertaken.
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 2022?	N/A	No major land transaction was undertaken.
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 2022?	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 2022?	N/A	
5	s3.59(5)	During 2022, 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	Were all delegations to committees resolved by absolute majority?	N/A	There were no delegations made to committees
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	



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 Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
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	
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	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	
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 Local Government (Administration) Regulations 1996, regulation 19?	Yes	

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 Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
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 Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
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	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	



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	
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 Local Government Act 1995?	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 Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	City Record D-20-021275
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 Local Government Act 1995, 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 Local Government Act 1995 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 Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
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	
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 Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 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?	Yes	City Record: Minutes 30 August 2022 IS262
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 Local Government	N/A	



		Act 1995 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?		
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, 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 within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	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 Local Government Act 1995?	Yes	Additional comments were adopted on 29 November 2022 - Council Report CCS736
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	

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 Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, 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	



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 Local Government (Elections) Regulations 1997?	Yes	
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 Local Government (Elections) Regulations 1997?	Yes	
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 Local Government (Elections) Regulations 1997?	Yes	

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 Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	The Audit Committee has no delegated powers under part 7 of the Act
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	The auditor's report was submitted as part of the 2021-22 Annual Report and carried by



				absolute majority at the Ordinary Meeting of Council on 20 December 2022
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 Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Management actions on audit findings commented on and reported to Audit Committee
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?	No	Until recently and on advice sought, the City was unaware that this section of act also related to IT Audits. The City did prepare a report and provided this to our Audit Committee but not to the Minister. On receiving our 1st official notification on this matter from DLGSC on 27/1/23 the City provided notice to the Minister on 2/2/23.
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 Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	The City had previously published an action report via the minutes of our Audit committee received by Council.
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	Received 20 December 2022 as part of the Annual Report

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 Local Government (Administration) Regulations 1996, regulation 18A?	N/A	The City of Greater Geraldton Enterprise Agreement 2021-2023 defines a senior officer as the CEO. There were no CEO vacancies in the year 1 January 2022 to 31 December 2022.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
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 Local Government Act 1995?	N/A	



4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	The City of Greater Geraldton Enterprise Agreement 2021-2023 defines a senior officer as the CEO.
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	
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 Local Government Act 1995?	Yes	
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
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	

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 Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	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?	Yes	



3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, 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 Local Government (Functions and General) Regulations 1996, 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 Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	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 Local Government (Functions and General) Regulations 1996, 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 Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	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 Local Government (Functions and General) Regulations 1996, 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 Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	No Panels in this period
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?	N/A	No Panels in this period
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 Local Government (Functions and General) Regulations 1996, 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 Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	No Panels in this period
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?	N/A	No Panels in this period
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?	N/A	No Panels in this period
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No Panels in this period



22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	
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Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	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	22/06/2021
2	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	28/06/2022
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

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 Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	26/10/2021
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 Local Government (Audit) Regulations 1996 regulation 17 within the three financial	Yes	26/10/2021



		years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.		
3	s5.87C	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 section 5.87C of the Act?	Yes	
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?	Yes	
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 Local Government Act 1995?	Yes	
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	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	Published on website -29 July 2022, D-22-093002
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

 Chief Executive Officer

 Date



Department of
**Local Government, Sport
and Cultural Industries**

Mayor/President

Date

5 FRAUD CONTROL – STANDING ITEM - Nil

6 GENERAL BUSINESS

- Cr Clune requested an update on the City’s transition to the new accounting systems. Paul R provided an overview of the IBIS Project, indicating Phase 1 (of 4 x Phases to be implemented over 3 years) will be live in July 2023. Phase 1 includes Payroll, HR, Accounts Payable, Procurement and some aspects of ERM (record keeping) and Asset Management.
- Temba M indicated an Entrance Meeting with Auditors (RSM) will be scheduled for April 2023.
- Paul R noted correspondence received from the Department of Local Government, Sport and Cultural Industries regarding reporting requirements to the Minister for Local Government in relation to the Information Systems Audit Report 2022. A written response has been sent to the Minister, noting the elements of risk associated with ICT audit findings / actions being published on the City’s website. A response from the Minister has not yet been received.

7 MEETING CLOSURE

There being no further business, the meeting was declared closed at **3.59pm**

Signed _____ Dated _____

Audit Committee Action Items

14 March 2023

Title	Item/ References	Action	Item# Completed/ In Progress	Committee Decision
Application of Council Policy 4.28 Managing Unreasonable Customer Conduct	AC109	2. REQUIRE the CEO to report back annually to the Audit Committee at the first meeting held after the close of the relevant financial year.	AC128 13 December 2022 Completed	<ol style="list-style-type: none"> 1. NOTE the information provided below in relation to Council Policy 4.28 Managing Unreasonable Customer Conduct. 2. REQUIRE the CEO to report back annually to the Audit Committee at the first meeting held after the close of the relevant financial.
Fraud and Corruption Control Plan	AC118	3. REQUIRE progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.	AC129 13 December 2022 Completed	<ol style="list-style-type: none"> 1. ENDORSE the Fraud and Corruption Control Plan 2022
Risk Management Profile	AC120	2. REQUIRE the CEO to report back to the Audit Committee the ongoing status of the City's risk profile	AC124 13 December 2022 Completed	<ol style="list-style-type: none"> 1. NOTE the status of the City of Geraldton Geraldton's risk management profile. 2. NOTE the review of the City's Risk Management Framework & Policies 3. REQUIRE the CEO to report back to the Audit Committee the ongoing status of the City's risk profile
General Business	N/A	An informal meeting is to be scheduled for a Cyber security/BCM overview for members of the Audit committee who wish to attend. Manager ICT services, D Duff to present on the risks related to data	AC127 13 December 2022 Completed	<ol style="list-style-type: none"> 1. NOTE the audit recommendations actioned or in-progress to uplift the City's Cybersecurity and information security posture and reduce IT risk

		backup systems and proposed changes.		
Exit Interview OAG and RSM	AC121	2. Provide Feedback to the Office of Auditor General on the findings and any other matter related to the audit	AC121 13 December 2022 Completed	See Attachment, Management Actions on Internal Audits
2021-22 Annual Financial Report	AC122	5. NOTE the findings identified during the Audit and REQUEST they be listed for review until completed	AC122 13 December 2022 Completed	See Attachment, Management Actions on Internal Audits
External Audit of Work Health & Safety System	AC123	2. REQUIRE an update on the status of the City of Greater Geraldton 2023-2024 Work Health & Safety Strategy at the next Audit committee.	Safety Committee meeting conducted 27 February 2023, this confirmed process for City safety management systems update, 1) WHS Policy update, 2) LGIS WHS Audit Plan closeout, and 3) City 2023-2025 Work Health & Safety Strategy implementation. 1-3 to be implemented by June 2023. In Progress	
Risk Management Update	AC124	3. REQUIRE the CEO to report back to the Audit Committee the ongoing status of the City's risk profile	Whole of City Risk review program commencing. Program with reviewed and updated risk registers to be completed by June 2023. In Progress	

Audit Committee Annual Report to Council	AC125	1. SUBMIT the summary of Audit Committee activities for the period 1 July 2021 to 30 June 2022 to Council as the Audit Committee Annual Report of Activities	CS012 31 January 2023 Completed	1. RECEIVE the Audit Committee annual report of activities for the period 1 July 2021 to 30 June 2022.
Council Policy 4.28 Managing Unreasonable Customer Conduct	AC128	2. REQUIRE the CEO to report back annually to the Audit Committee a the first meeting held after the close of the relevant financial	For Action in the 2023/2024 Financial Year In Progress	

Reference	Findings & Recommendation	Initial Management Comment & Action	Further Actions to Date	Responsible Officer	Status	Next Review
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2022 FINANCIAL Audit

4.1.1	<p>Fair Value of Infrastructure Assets - Frequency of Valuations.</p> <p>Without a robust assessment of fair value of the City's Infrastructure Assets there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with <i>AASB 13 Fair Value Measurement</i>, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).</p>	<p>As per the Local Government (Financial Management) Regulations 1996 (the Regulations) the City reviews its assets within a period of no more than 5 years, and in this instance the infrastructure assets are scheduled for revaluation in the 2022-23 financial year. The City had no reason to believe that there was a risk to the fair value of the infrastructure assets as at 30 June 2022. Going forward the City will endeavour to form a process that can be applied annually to determine whether indicators exist that could trigger a more in depth analysis of the fair value.</p>	<p>Revaluation of infrastructure nearing completion by independent valuer.</p> <p>Expected final draft will be completed by end of March.</p> <p>Final report to be made available to OAG in July 2023.</p>	R Doughty	In Draft	
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2021 REGULATION 17 REVIEW

2.2.2	<p>Emergency Risk Management.</p> <ul style="list-style-type: none"> Local Emergency Management Arrangements was approved on the 17 	<p>Local Emergency Management Arrangements and Recovery Plan have been reviewed and drafts provided to Shires of Chapman Valley and Northampton for</p>	<p>The Batavia Local Emergency Management Arrangements (BLEMA) and local Recovery Plan (LRP) have been:</p>	Wayne Ellis/Mike DuFour	In progress	
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Reference	Findings & Recommendation	Initial Management Comment & Action	Further Actions to Date	Responsible Officer	Status	Next Review
	<p>November 2016. This plan references the old AS/NZS 31000:2009 ISO Risk Management Standard as opposed to the new standard, AS/ISO 31000:2018;</p> <ul style="list-style-type: none"> Local Emergency Management Recovery Plan 2016 was last reviewed in August 2016; and Mullewa Emergency Management Plan is dated October 2016 however, was provided in draft form (amendment record states "Review of Draft" on 3 November 2016). <p>We recommend that all stated documents are updated to reflect the current status and signed as required once finalised. In addition, we recommend emergency risk management plans be tested and any action taken recorded</p>	<p>comment. It is expected that signing of the documents by each of the LG's will be complete by September 2021. Testing of the plans is scheduled to be conducted in early 2022 and findings from the tests recorded and actioned.</p>	<ol style="list-style-type: none"> Signed off by the CEO's of Shire of Chapman Valley and the City of Greater Geraldton. Endorsed by Council (Shire of Chapman Valley 18 August 2022, City of Greater Geraldton 25 October 2022) <p>The BLEMA and LRP have been noted by the District Emergency Management Committee (DEMC).</p> <p>The BLEMA and RLP are due to go to the March 2023 meeting of SEMC.</p> <p>Until that time the existing LEMA remains in place.</p>			

Reference	Findings & Recommendation	Initial Management Comment & Action	Further Actions to Date	Responsible Officer	Status	Next Review
2.2.3	<p>Policies and Procedures including Risk Management Register.</p> <p>A) Overdue Risks</p> <p>B) No policy or procedure</p> <p>C) Potential out of date documents</p> <ul style="list-style-type: none"> • The City review the risk register and complete the required identified risk treatments in accordance with the specified dates; • Policies be developed and implemented for those identified areas of risk highlighted in (B) above including: <ul style="list-style-type: none"> - A back-up policy and procedure be developed, implemented and tested on a regular basis to ensure recoverability of information should the City experience significant 	<p>The overdue risk treatments have been reported to EMT and the risk treatment owners for action. The City has scheduled branch workshops to work through each branch's risks, compliance obligations and business continuity sub plans. This workshop will ensure all such obligations are current, with confirmed assigned action ownership and due dates. These workshops will be completed in the first quarter of 2021-22 and the results of which will be reported to EMT and the Audit Committee. Policies overdue for review are regularly reported to EMT and the policy owners for action</p>	<p>A schedule of the policies due for review is forwarded on a quarterly basis to staff responsible for their review. Policies reviews which are delayed are reported to the Executive Management Team on a monthly basis for Director information and follow up action.</p> <p>The overdue risk treatments are reported to EMT and the risk treatment owners for action on a monthly basis.</p> <p>Branch risk review sessions were completed in December 2021. The risk profile report is due for completion in the first quarter of 2022.</p> <p>Risk policies and framework reviewed and to be presented at December Audit and subsequent Council meeting for endorsement.</p> <p>Risk review workshops are to be scheduled from the 1st quarter 2023. Program with reviewed and updated risk registers to be completed by June 2023.</p> <p>IT staff qualifications (certificates) sent to HR for recording to personnel files.</p>	Brodie Pearce/ Dennis Duff	In progress	

Reference	Findings & Recommendation	Initial Management Comment & Action	Further Actions to Date	Responsible Officer	Status	Next Review
	<p>interruption; and</p> <ul style="list-style-type: none"> - Verification of qualifications and memberships be completed as part of the process for employment of IT staff; • The potentially out of date policies identified in (C) above, be reviewed and updated accordingly. 		<p>The City's data backup infrastructure was reviewed and redesigned in 2022. Developed and implemented were processes, procedures and maintenance tasks for effective monitoring and testing of data backups.</p>			
<p>3.2.1</p>	<p>Business Continuity Plan Testing. Our inquiries indicated testing of the Business Continuity Plan is overdue. We recommend the Business Continuity Plan be tested on a regular basis to ensure that in the event of a disaster, appropriate actions can be taken.</p>	<p>The City acknowledge that scheduled testing has been delayed in the last 12 months. This is due to two live BCM disruptions, which saw the activation of the BCM plans. The City's BCM testing program was impacted firstly by COVID 19, which in April/May 2020 saw the City's BCM plan activated. The City undertook a detailed lessons learnt post the COVID 19 initial state of emergency. This then required an update of BCM plans which was completed in November 2020. The City had intended to recommence the BCM testing program in the second quarter of 2021. This was deferred as a second BCM plan</p>	<p>EMT from October – December 2021 reviewed the majority of branch BCM plans to ensure content.</p> <p>All branches in support of their BCM plan readiness, have commenced a working from home setup program. This will enable staff to transition to working from home quickly in the event of a COVID 19 lockdown.</p> <p>In January of 2022 all Branch BCM's commenced a further review to ensure critical functions could be maintained in</p>	<p>Brodie Pearce</p>	<p>Meeting Requirements</p>	

Reference	Findings & Recommendation	Initial Management Comment & Action	Further Actions to Date	Responsible Officer	Status	Next Review
		<p>activation was required in response to Severe Tropical Cyclone Seroja in April 2021. The City again undertook a lessons learnt process following this major disruption event. The lessons learnt are being incorporated into City BCM sub plans. The City will have completed the BCM sub plan update process and schedule a test in December 2021/January 2022 as per prior testing schedule timing.</p>	<p>the event likely disruption scenarios these being</p> <ol style="list-style-type: none"> 1) loss of staff, 2) closure or loss of building or equipment, 3) loss of suppliers, and 4) loss of ICT or power. <p>Specific consideration to ensuring readiness for COVID 19 likely appearance within the community was reviewed during January and February 2022.</p> <p>Emergency exercises completed at facilities. Further training of key staff completed and lessons learnt incorporated into City plans.</p> <p>BCM plans in maintenance phase as revisions required due to current recruitment process required by the creation of a 4th directorate e.g. Community Services.</p> <p>BCM plans issued to all managers and EMT for annual review January 2023.</p> <p>ICT Services conducted with the support of an external</p>			

Reference	Findings & Recommendation	Initial Management Comment & Action	Further Actions to Date	Responsible Officer	Status	Next Review
			<p>consultant an EMT Cyber Incident response plan exercise on 20 January 2023.</p> <p>Scheduled branch level exercises are proposed to commence early 2023.</p>			
3.2.5	<p>IT Project Reviews As confirmed with the Manager ICT Services there is currently no formal post implementation review for major IT projects completed. We recommend formal performance project reviews be completed following implementation of major IT projects, and where appropriate for specific IT projects, reviews continue to be performed on a periodic basis.</p>	<p>We agree with the recommendation. A formal project review will be implemented as part of process Improvement activities.</p>	<p>Informal post project reviews have started to be documented and lessons learned incorporated on subsequent projects (i.e. proof of concepts and checklists). A Project Management process (including implementation reviews) is included in the new draft ICT Strategic Plan and once implemented, reviews will be formal.</p> <p>Post project reviews still informal. Project management process still in development.</p>	Dennis Duff	In progress	