



AUDIT COMMITTEE MEETING  
MINUTES

18 FEBRUARY 2025

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**TABLE OF CONTENTS**

<b>1</b>	<b>DECLARATION OF OPENING.....</b>	<b>2</b>
<b>2</b>	<b>ATTENDANCE.....</b>	<b>2</b>
<b>3</b>	<b>CONFIRMATION OF PREVIOUS MINUTES.....</b>	<b>2</b>
<b>4</b>	<b>ITEMS FOR AUDIT COMMITTEE REVIEW.....</b>	<b>4</b>
	<i>AC152 STRATEGIC INTERNAL AUDIT PLAN 2021-2025.....</i>	<i>4</i>
	<i>AC153 PROGRESS REPORT ON AUDIT RECOMMENDATIONS – JANUARY 2025..</i>	<i>8</i>
	<i>AC154 COMPLIANCE AUDIT RETURN 2024.....</i>	<i>11</i>
	<i>AC155 2024 CYBERSECURITY RISK REDUCTION ACTIVITIES .....</i>	<i>14</i>
	<i>AC156 2024 GERALDTON AIRPORT CASA SURVEILLANCE AUDIT REPORT .....</i>	<i>20</i>
	<i>AC157 APPLICATION OF COUNCIL POLICY 4.28 MANAGING UNREASONABLE     CUSTOMER CONDUCT.....</i>	<i>24</i>
<b>5</b>	<b>FRAUD CONTROL – STANDING ITEM .....</b>	<b>28</b>
	<i>AC158 FRAUD AND CORRUPTION CONTROL.....</i>	<i>28</i>
<b>6</b>	<b>GENERAL BUSINESS.....</b>	<b>31</b>
<b>7</b>	<b>MEETING CLOSURE .....</b>	<b>31</b>

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**CITY OF GREATER GERALDTON**

**AUDIT COMMITTEE MEETING  
HELD ON TUESDAY 18 FEBRUARY 2025 AT 3:27pm  
IN THE GREENOUGH ROOM – CIVIC CENTRE**

**MINUTES**

**1 DECLARATION OF OPENING**

The meeting was declared open by Mayor Clune at 3:27pm

**2 ATTENDANCE**

Present:

Mayor Clune

Cr Colliver

Cr Librizzi

Cr Cooper

Officers:

R McKim, Chief Executive Officer

P Radalj, Director Corporate Services

N Jane, Chief Financial Officer

T Machukera, Financial Accountant

Dennis Duff, Manager ERP & Cybersecurity

Andrew Freers, Manager Geraldton Airport

J Bianchi, Governance and Risk Advisor; Minute Secretary

By Invitation:

Nil

Apologies:

Cr J. Denton

Leave of Absence:

Nil

**3 CONFIRMATION OF PREVIOUS MINUTES**

Recommendation: That the minutes of the City of Greater Geraldton Audit Committee meeting held on 23 April 2024 as attached be accepted as a true and correct record of proceedings.

**MOVED: Cr Librizzi SECONDED: Cr Colliver**

**COMMITTEE DECISION**

**That the minutes of the City of Greater Geraldton Audit Committee meeting held on 23 April 2024 as attached be accepted as a true and correct record of proceedings.**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For

#### 4 ITEMS FOR AUDIT COMMITTEE REVIEW

AC152	STRATEGIC INTERNAL AUDIT PLAN 2021-2025
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<b>AGENDA REFERENCE:</b>	<b>D-25-013969</b>
<b>AUTHOR:</b>	<b>N Jane, Chief Financial Officer</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>31 January 2025</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020</b>
<b>ATTACHMENTS:</b>	<b>Yes (x2) Confidential</b> <b>A – Strategic Internal Audit Plan 2021-2025</b> <b>B – Internal Audit Proposal 2025</b>

#### EXECUTIVE SUMMARY:

The purpose of this report is to provide a progress update on the Strategic Internal Audit Plan 2021-2025 and endorse actions for 2025. The key purpose of the plan is to ensure the implementation and establishment of adequate control systems, appropriate risk management and governance procedures to meet the City's objectives and statutory requirements.

#### 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 auditable areas for 2025 as:
  - a. Annual review of Strategic Internal Audit Plan
  - b. Review of prior year recommendations – Internal Audits
  - c. Review of prior year recommendations – External Audits
  - d. Fraud and Corruption Control Framework, Policy and Procedures Review
  - e. Asset Management including accounting processes
  - f. Disposal of Assets processes review
2. REQUEST an update on progress at the next Audit Committee meeting.

#### PROPONENT:

The proponent is the City of Greater Geraldton.

#### BACKGROUND:

Internal audit provides independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The key purpose of the Strategic Internal Audit Plan is to ensure the implementation and establishment of adequate control systems, appropriate risk management and governance procedures to meet the City's objectives and statutory requirements.

In September 2021, the Audit Committee endorsed the Strategic Internal Audit Plan for 2021-2025 (AC105). Since the endorsement of the Plan, the scope of the annual financial audits conducted by the Auditor General has expanded to include information systems. In addition, the Auditor General has conducted the following performance audits:

State of Cyber Security in Local Government (2020-21)  
Information Systems – Local Government (2021-22)

These additional performance audits resulted in the decision not to conduct the planned Information Technology – Cyber Risk and Controls internal audit in 2022 as the scope was covered by the performance audit.

With the implementation of the new ERP System (IBIS), it was recommended that the audit of Project Tender and Contract Management originally planned for 2023 be rescheduled to after the implementation of the Supply Chain Management, Project Lifecycle Management and Enterprise Asset Management modules are completed. These modules incorporate project, contract and tender management.

In January 2024, the Committee endorsed the following auditable areas for 2024:

1. Annual Review of Strategic Internal Audit Plan
2. Review of prior year recommendations – Internal Audit
3. Review of prior year recommendations – External Audit
4. Fraud and Corruption Control Plan Audit (for 2023)
5. Financial Management Systems Review
6. Audit Regulation Review
7. Management of Compliance Obligations Review

Each of these actions have been completed with reports presented to the Audit Committee in April 2024. Progress on audit findings and recommendations are incorporated in the report attached to AC153 provided to this meeting.

The internal auditor (Maria Cavallo – AMD Chartered Accountants) has been consulted on the proposed auditable areas and supports the proposal to include the following areas in the audit for 2025:

1. Annual Review of Strategic Internal Audit Plan
2. Review of prior year recommendations – Internal Audits
3. Review of prior year recommendations – External Audit
4. Fraud and Corruption Control Framework, Policy and Procedures Review
5. Asset Management including accounting processes
6. Disposal of Assets processes review

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

There are no adverse community impacts. Undertaking Internal Audit activities in line with the plan assists in ensuring we are accountable for our actions to the community.

**Economy:**

There are no adverse economic impacts.

**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 risk management, internal controls, and legislative compliance. The Strategic Internal Audit Plan outlines the required and proposed actions over the period of the plan.

*Disclosure of Interest:*

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

**RELEVANT PRECEDENTS:**

The Audit Committee endorsed the Strategic Internal Audit Plan 2021-2025 actions for 2024 at the meeting on 23 January 2024 (AC141).

**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:**

Provision is made in the budget to undertake reviews as required.

**INTEGRATED PLANNING LINKS:**

<b>Strategic Direction: Leadership</b>	<b>Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.</b>
Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.3	Accountable leadership supported by a skilled and professional workforce
Outcome 4.7	Council understands its roles and responsibilities and leads by example

**REGIONAL OUTCOMES:**

There are no impacts to regional outcomes.

**RISK MANAGEMENT:**

Auditable areas were identified by the Internal Auditor in conjunction with management, and defined in terms of the business risks, critical success factors and specific risk-based criteria. The criteria used to rank each area are as follows:

- Materiality/size – high priority was given to areas which involved larger dollar amounts
- Strategic Importance – effort directed towards activities that are significant to the achievement of corporate objectives
- Control Environment – consideration was given to the status of the current control environment
- Inherent Risk – the level of risk associated with the nature of the underlying assets, or the operations conducted by the activity
- Regulatory Compliance – it is compulsory to comply with relevant legislation and regulations due to the nature of the industry.

**ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:**

No alternative options were considered.

**MOVED: Cr Colliver      SECONDED: Cr Cooper**

**COMMITTEE DECISION**

1. **ENDORSE the auditable areas for 2025 as:**
  - a. **Annual review of Strategic Internal Audit Plan**
  - b. **Review of prior year recommendations – Internal Audits**
  - c. **Review of prior year recommendations – External Audits**
  - d. **Fraud and Corruption Control Framework, Policy and Procedures Review**
  - e. **Asset Management including accounting processes**
  - f. **Disposal of Assets processes review**
2. **REQUEST an update on progress at the next Audit Committee meeting.**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For



AC153 PROGRESS REPORT ON AUDIT RECOMMENDATIONS – JANUARY 2025
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<b>AGENDA REFERENCE:</b>	<b>D-25-013996</b>
<b>AUTHOR:</b>	<b>N Jane, Chief Financial Officer</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>31 January 2025</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020-002</b>
<b>ATTACHMENTS:</b>	<b>Yes x 1 Confidential</b> <b>A. Progress Report on Audit Recommendations</b>

**EXECUTIVE SUMMARY:**

This report is to provide the Audit Committee with an update on the progress of actions taken by management to implement audit recommendations.

**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 Management Actions from Financial, Information System, and internal audits.

**PROPONENT:**

The proponent is the City of Greater Geraldton.

**BACKGROUND:**

When receiving audit reports, the Audit Committee requested progress updates on implementation of the proposed management actions. The progress reports provided address audits completed up to December 2024. Items previously reported as completed have been removed and updates included on all remaining actions.

The report provides updates on actions from:

- 2021-22 Information Systems Audit
- 2022-23 Information Systems Audit
- 2022-23 Financial Audit
- 2024 Financial Management Systems Review
- 2024 Audit Regulation 17 Review
- 2020 Audit Regulation 17 Review
- 2024 Compliance Obligations Audit
- 2023 Fraud and Corruption Control Audit

A summary of action status for this report:

- Completed – 25
- In Progress - 22
- On Hold - 3

**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 audits assists the Audit Committee to fulfill its governance and oversight responsibilities. The report enables the Audit Committee to monitor the timeliness of agreed actions and understand the reasons for any delay.

***Disclosure of Interest:***

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

**RELEVANT PRECEDENTS:**

A progress report on audit recommendations is provided to the committee at each meeting.

- AC147 – Progress on Audit Recommendations – April 2024 – 23 April 2024
- AC148 – Financial Management Systems Review 2024
- AC149 – Audit Regulation 17 Review 2024
- AC150 – Strategic Internal Audit Plan 2021-2025 – Progress report on actions
- AC151 – Fraud and Corruption Control Plan Audit 2023

**COMMUNITY/COUNCILLOR CONSULTATION:**

There has been no community/councillor consultation.

**LEGISLATIVE/POLICY IMPLICATIONS:**

*Local Government Act 1995*, section 1.4 – auditor means Auditor General

*Local Government Act 1995*, section 6.4 – requirement to prepare an annual financial report

*Local Government Act 1995*, section 7.12AD – auditor to prepare report on financial audit

*Local Government (Audit) Regulations 1996*, section 16 – audit committee functions

*Local Government (Audit) Regulations 1996*, section 17 – review of systems and procedures in relation to risk management, internal control and legislative compliance, conducted every 3 financial years

*Local Government (Financial Management) Regulations 1996*, section 5 – review of systems and procedures, conducted every 3 financial years

**FINANCIAL AND RESOURCE IMPLICATIONS:**

The annual budget makes provision for the conducting of required audit activities.

**INTEGRATED PLANNING LINKS:**

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

**REGIONAL OUTCOMES:**

There are no impacts to regional outcomes.

**RISK MANAGEMENT:**

Findings outlined in each audit report 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.

**MOVED: Cr Librizzi      SECONDED: Cr Cooper**

**COMMITTEE DECISION**

- 1. RECEIVE the Progress Reports on Management Actions from Financial, Information System, and internal audits.**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For

AC154	COMPLIANCE AUDIT RETURN 2024
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<b>AGENDA REFERENCE:</b>	<b>D-25-014014</b>
<b>AUTHOR:</b>	<b>J Bianchi, Coordinator Governance and Risk</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>5 February 2024</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020-003</b>
<b>ATTACHMENTS:</b>	<b>Yes (x1)</b> <b>Compliance Audit Return 2024</b>

**EXECUTIVE SUMMARY:**

The purpose of this report is for the Audit Committee to review the 2024 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 1995* and regulation 14 of the *Local Government (Audit) Regulations 1996* RESOLVES to:

1. REVIEW the results of the Compliance Audit Return 2023.
2. REPORT to Council the results of the Audit Committee review of the Compliance Audit Return 2024, at the Ordinary Meeting of Council on 25 February 2025.

**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 2024 to 31 December 2024 and prepare a Compliance Audit Return (CAR) in a form approved by the Minister.

The 2024 Compliance Audit Return (CAR) is provided to the City by the Department of Local Government, Sport and Cultural Industries (the Department) to undertake a self-assessment on those areas of compliance considered high risk.

Apart from the section of the Return dealing with audit matters where the City obtained Ministerial approval to void this compliance obligation, no other matters identified non-compliance.

**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:**

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)*.

*Disclosure of Interest:*

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

**RELEVANT PRECEDENTS:**

The Audit Committee reviewed the 2023 Compliance Audit Return for the City of Greater Geraldton on 23 January 2024 AC142 and submitted a report to the Council on 27 February 2024 (report CS097).

**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:**

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

**REGIONAL OUTCOMES:**

There are no impacts to regional outcomes.

**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 and Council are 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.

**MOVED: Cr Cooper**

**SECONDED: Cr Librizzi**

**COMMITTEE DECISION**

1. **REVIEW** the results of the Compliance Audit Return 2023.
2. **REPORT** to Council the results of the Audit Committee review of the Compliance Audit Return 2024, at the Ordinary Meeting of Council on 25 February 2025.

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For



## 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 2024?	N/A	No new major trading undertakings commenced
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	
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	



<b>7</b>	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
<b>8</b>	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
<b>9</b>	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
<b>10</b>	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
<b>11</b>	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	
<b>12</b>	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	
<b>13</b>	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
<b>1</b>	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	
<b>2</b>	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?	Yes	
<b>3</b>	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	
<b>4</b>	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	
<b>5</b>	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	





<b>6</b>	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	
<b>7</b>	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	
<b>8</b>	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	
<b>9</b>	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	
<b>10</b>	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	
<b>11</b>	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	
<b>12</b>	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
<b>13</b>	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	
<b>14</b>	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the 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	
<b>15</b>	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	



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 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?	N/A	
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 candidates that incorporates the model code of conduct?	N/A	Not applicable to the 2024 calendar year as the Council adopted its code of conduct for council members, committee members and candidates (that incorporates the model code of conduct) at its ordinary meeting on 29 November 2022.
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?	N/A	Not applicable to the 2024 calendar year as the Council already adopted its code of conduct for council members, committee members and candidates (that incorporates the model code of conduct as well as additional requirements) at its ordinary meeting on 29 November 2022.
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?	N/A	Not applicable to the 2024 calendar year as the Council already adopted its code of conduct for council members, committee members and candidates that incorporates the model code of conduct at its ordinary meeting on 29 November 2022. A copy can be found on the City's website.
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	N/A	Not applicable to the 2024 calendar year, however the CEO implemented Operational Policy 054 Employee Code of Conduct, which can be found on the City's website.



Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the 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), 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?	N/A	
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?	N/A	
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?	N/A	



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?	N/A	Not applicable to the 2024 calendar year as the City's audit Committee was established at the 28 November 2023 Council meeting. Published on City's website under Item CEO110.
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 2024 received by the local government by 31 December 2024?	No	An approval by the Minister has been granted for an extension of time for the submission of the report to the Auditors – now 31 January 2025. Council approved this at its 24 September 2024 ordinary meeting. Published on City's website under Item CS157.
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?	N/A	An approval by the Minister has been granted for an extension of time for the submission of the report to the Auditors – now 31 January 2025.
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	An approval by the Minister has been granted for an extension of time for the submission of the report to the Auditors – now 31 January 2025.
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?	N/A	An approval by the Minister has been granted for an extension of time for the submission of the report to the Auditors – now 31 January 2025.
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	N/A	Extension has been granted for submission of report to auditor by 31 January 2025.



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	No CEO or Senior employee vacancies were advertised during the 2024 calendar year.
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	No senior employees were employed or dismissed during this period.
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	



<b>8</b>	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	
<b>9</b>	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	
<b>10</b>	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	
<b>11</b>	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	
<b>12</b>	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	
<b>13</b>	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	
<b>14</b>	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	
<b>15</b>	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 established during the reporting period.
<b>16</b>	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	
<b>17</b>	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?	N/A	



<b>18</b>	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	
<b>19</b>	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	
<b>20</b>	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	
<b>21</b>	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
<b>22</b>	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?	N/A	

<b>Integrated Planning and Reporting</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	N/A	The local government did adopt by absolute majority a strategic community plan on 22 June 2021, and conducted community consultation for a major review of this plan in 2024, with a view of implementing a new one in 2025.
<b>2</b>	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	25/06/2024  Adopted 22 June 2021. Reviews undertaken on 28 June 2022, 27 June 2023 and 25 June 2024.





<b>3</b>	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	
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Optional Questions				
No	Reference	Question	Response	Comments
<b>1</b>	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 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	28/05/2024
<b>2</b>	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	28/05/2024
<b>3</b>	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	
<b>4</b>	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	Adopted 27 February 2024 - CS099 Council Policy 4.29 Attendance At Events – Published on City's website
<b>5</b>	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	
<b>6</b>	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	Adopted 28 May 2024 - CEO120 Council Policy 4.1 Council Member Continuing Professional Development And Travel - Published on City's website.



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

7	s5.127	Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024?	Yes	Training Report Published on City website 24 July 2024.
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	No	An extension has been granted by the Minister to submit by 31 January 2025.
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

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

\_\_\_\_\_  
Date

AC155	2024 CYBERSECURITY RISK REDUCTION ACTIVITIES
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<b>AGENDA REFERENCE:</b>	<b>D-25-014033</b>
<b>AUTHOR:</b>	<b>D Duff, Manager ERP &amp; Cybersecurity</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>31 January 2025</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020-003</b>
<b>ATTACHMENTS:</b>	<b>No</b>

**EXECUTIVE SUMMARY:**

The purpose of this report is to update the Audit Committee on cyber and information security risk reduction activities performed during 2024.

These activities are strategic priorities derived from the City's Cybersecurity Strategy 2023-2027 as well as business as usual operational activities.

**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 risk reduction activities and their progress.

**PROPONENT:**

The proponent is the City of Greater Geraldton.

**BACKGROUND:**

During 2022 council endorsed council policy 4.6 Information Security Management System (ISMS). This policy sets out the framework and approach to information security at the City to ensure the confidentiality, integrity and availability of assets and services.

Created first in the development of the ISMS was delivery of a cybersecurity strategy which was endorsed by the executive management team in July 2023.

Of note within the strategy is the alignment with the Australian Signals Directorate (ASD) information security manual (ISM) and the target security maturity level 2 (from 0-4) of the Essential 8 (E8) strategies to mitigate cybersecurity incidents.

The below details progress on strategic priorities contained within the strategy designed to support achievement of that target and an overall security posture uplift, along with day-to-day operational activities to maintain it.

**Priority: Accountability and Awareness**

**Objective:** Assign roles and responsibilities for the management of security risk and the ISMS.

- **Strategic Activity:** An operational information security policy is in draft and will contain assignment of the roles and responsibilities for information security. The target timeframe for delivery of this policy is mid 2025
- **Operational Activity:** Security awareness training continued to be delivered monthly to all staff during 2024 along with simulated phishing campaigns.

**Priority: Information Security Management System (ISMS)**

**Objective:** Develop, maintain, and improve ISMS artefacts and management of risk and security

- **Strategic Activity:** An operational information security policy is in draft. The target timeframe for delivery of this policy is mid 2025
- **Strategic Activity:** Development and maintenance of operational standards continued. In addition to the seven (7) current standards an additional three (3) standards and processes were developed and published. These are:
  - ISMS - Cybersecurity Risk Assessment Standard
  - IBIS ERP – Administrator Access and Permissions Standard
  - IBIS ERP – Technical Change Management Standard
  - ISMS – Firewall Management Standard is in final review.

The target timeframe for development of standards is at the rate of 1 per quarter.

**Priority: Protect confidential and sensitive information**

**Objective:** Identify, assess, and classify confidential, sensitive, and private information.

- **Strategic Activity:** As part of Privacy and Responsible Information Sharing (PRIS) legislation requirements, a data discovery & assessment exercise was undertaken and completed in December 2025. This resulted in an Information Asset Register (IAR) and Business Systems Register being developed. Further activities with these registers, and PRIS in general, is ongoing and will include some form of data classification and loss prevention.

**Priority: Identify, assess, and treat security risks**

**Objective:** Establish risk-based controls and processes in the evaluation and analysis over information assets and services.

- **Strategic Activity:** A project to improve discovery and treatment of software vulnerabilities was initiated during 2024. This includes the consolidation of multiple security tools into the Microsoft security stack

and will improve identification and treatment of such risks across the technology landscape. This project is at rollout phase and scheduled to be completed in March 2025

- **Operational Activity:** With the completion of a cybersecurity risk register and process, the register was populated with known vulnerabilities such as those identified by previous security tests and audits. Assessment and prioritisation of these vulnerabilities and risks is conducted monthly and, where required, actions taken to mitigate those risks.
- **Operational Activity:** No formal security testing was completed during 2024. In lieu of this, an Essential 8 controls assessment was undertaken. Due to a change in requirements across the four (4) maturity levels (control parameters once designated to higher maturity levels have now propagated down into lower levels ) the City received a reduction in its rating despite much progress being made.

A scope and requirements for an annual security test is at present being prepared for the first half of 2025.

**Priority: Incident response and recovery capability**

**Objective:** Strengthen incident response, business continuity and disaster recovery.

**Strategic Activity:** An ICT Business Continuity Plan is yet to be developed. This is awaiting completion of the network redesign project in the first quarter of 2025 with a BC plan completed within the following 3 months.

**Operational Activity:** A full data recovery exercise was completed in June 2024. As this recovery exercise was performed following a recent revision of process, lessons learned from this testing will be incorporated into the 2025 recovery exercise.

Quarterly backup recovery testing was conducted as scheduled during February, June, September and January (2025). Backup recovery testing activities for 2025 have been scheduled.

**Operational Activity:** The cybersecurity incident response plan (CIRP) was reviewed and updated during 2024 however, there was no incident response plan table-top exercise conducted in 2024. A scope and requirements for a CIRP exercise is at present being prepared for the first half of 2025 with plans to coincide it with the security testing.

**Priority: Measure and Improve**

**Objective:** Benchmark our security posture. Identify and prioritise areas for improvement and continually measure progress.

- **Strategic Activity:** Following the Essential 8 assessment report being received in June 2024, which provided a maturity baseline score, officers began researching a format for measuring and reporting progress. An application was identified and procured in December 2024 and is at present being configured and populated. The application will provide for continual assessment of controls, along with a maturity score measuring progress month to month. The timeframe to begin reporting from this application is April 2025.

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

Effective management of cyber and information security risks supports the organisation in delivering services to the community.

**Economy:**

There are no adverse economic impacts.

**Environment:**

There are no adverse environmental impacts.

**Leadership:**

The activities described in this report are aligned to strategic priorities within the City's Cybersecurity Strategy 2023-2027.

*Disclosure of Interest:*

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

**RELEVANT PRECEDENTS:**

City officers have previously updated the audit committee on cybersecurity risk reduction activities in January 2024.

**COMMUNITY/COUNCILLOR CONSULTATION:**

There has been no community/councillor consultation.

**LEGISLATIVE/POLICY IMPLICATIONS:**

The WA PRIS Bill was passed through parliament in November 2024 and is awaiting royal ascent. This legislation subjects the City, and certain contracted providers, to privacy obligations. These obligations, amongst other things, require the City to:

- appoint a privacy officer and an information sharing officer;
-

- adopt and publish a compliant privacy policy and information breach response policy;
- undertake a Privacy Impact Assessment (PIA) prior to undertaking a 'high privacy impact function or activity' which is 'likely to have a significant impact on the privacy of individuals'; and
- establish an information breach register.

City officers have been consulting with the Department of Finance and other local governments to undertake readiness activities in preparation and is up to date with this directive.

### **FINANCIAL AND RESOURCE IMPLICATIONS:**

There are many facets to cyber and information security and often putting in place processes or treating risks can create further workload. For this reason, consideration is given on a case-by-case basis to outsource delivery of projects and activities as well as to establish managed service contracts in lieu of requesting additional positions. Outsourcing adds to the City's third-party risk and requires ongoing monitoring and management.

As noted above, the introduction of PRIS legislation bounds the City to a range of privacy obligations which will require internal resourcing. At present, consideration is being given to how this will be achieved.

### **INTEGRATED PLANNING LINKS:**

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

### **REGIONAL OUTCOMES:**

There are no impacts to regional outcomes.

### **RISK MANAGEMENT:**

The activities described in this report are aligned to strategic programs within the City's Cybersecurity Strategy 2023-2027.

The goals of the programs the strategy prescribes are to deliver adequate protection to the confidentiality, integrity, and availability (CIA) of the City's various information assets, and to be capable of a quick response and recovery to reduce adverse impacts in the event controls are not effective.

### **ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:**

No alternatives have been considered.

**MOVED: Cr Colliver      SECONDED: Cr Librizzi**

**COMMITTEE DECISION**

- 1. NOTE the risk reduction activities and their progress.**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For

NOTE: Committee members noted the City should consider including Elected Members in its security awareness training, which also includes fishing emails detection.



AC156	2024 GERALDTON AIRPORT CASA SURVEILLANCE AUDIT REPORT
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<b>AGENDA REFERENCE:</b>	<b>D-25-014113</b>
<b>AUTHOR:</b>	<b>A Freers, Manager Geraldton Airport</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>22 January 2025</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020-003</b>
<b>ATTACHMENTS:</b>	<b>Yes (x3) Confidential</b>
	<b>A. Geraldton Airport - CASA FullSurvReport-38707 (Surveillance Dates: 14/08/2024 to 16/08/2024</b>
	<b>B. 240911 Geraldton Airport CASA FullSurvResponse-38707</b>
	<b>C. Event 28933 - City of Greater Geraldton - ARN 901722 ~ Acquittal of Safety Findings</b>

**EXECUTIVE SUMMARY:**

The purpose of this report is to present to the Audit Committee:

1. The Geraldton Airport 2024 CASA Surveillance Audit Report
2. Airport Full Surveillance Safety Finding Response
3. CASA Safety Finding Acquittal Letter

**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 Geraldton Airport 2024 CASA Surveillance Audit Report
2. RECEIVE - Airport Full Surveillance Safety Finding Response
3. RECEIVE - CASA Safety Finding Acquittal Letter

**PROPONENT:**

The proponent is the City of Greater Geraldton.

**BACKGROUND:**

The CASA surveillance report outlines the results of a surveillance event conducted on City of Greater Geraldton, as the certified operator of Geraldton Airport (YGEL). The surveillance was conducted from 30 July to 1 August 2024 against the Civil Aviation Safety Regulations (CASR) 1998 and the associated Part 139 (Aerodromes) Manual of Standards (MOS) 2019. At the time of surveillance, aircraft operations at the aerodrome included scheduled air transport operations with (typically) B737-800 and A320 jet-propelled aircraft, rotor wing aircraft and aeromedical flights.

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

Regional Airports play an important role in providing gateway connections to opportunities and services.

**Economy:**

Regional Airports support local and regional economies and facilitates workforce movements.

**Environment:**

There are no adverse environmental impacts.

**Leadership:**

Safety audits ensure compliance with CASA and applicable national regulations, allows for the management of safety risks, increases operational efficiencies and builds staff capacity.

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

**RELEVANT PRECEDENTS:**

There are no relevant precedents.

**COMMUNITY/COUNCILLOR CONSULTATION:**

There has been no community/councillor consultation.

**LEGISLATIVE/POLICY IMPLICATIONS:**

The surveillance was conducted from 30 July to 1 August 2024 against the Civil Aviation Safety Regulations (CASR) 1998 and the associated Part 139 (Aerodromes) Manual of Standards (MOS) 2019.

**FINANCIAL AND RESOURCE IMPLICATIONS:**

Safety Findings actions provisioned from FY24/25 Airport Operations Budget.

**INTEGRATED PLANNING LINKS:**

<b>Strategic Direction: Leadership</b>	<b>Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.</b>
Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.4	Healthy financial sustainability that provides capacity to respond to changes in economic conditions and community priorities
Outcome 4.5	A culture of safety, innovation and embracing change
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

**REGIONAL OUTCOMES:**

The Airport Precinct operates and functions as a hub for local, state, and national Emergency Services responses for the Mid West region.

**RISK MANAGEMENT:**

CASA have stated in addressing the root cause of these findings, the authorisation holder must consider the breaches identified during the surveillance, and although the instances are possibly isolated, the aviation safety system consequences must be considered. It is through a detailed examination of the upstream system(s) and organisational factors that a better understanding of the context in which the breaches have occurred can be achieved that improved organisational defences against such hazards can then be achieved.

In response The City of Greater Geraldton – Geraldton Airport – addressed / actioned finding identified in accordance with CASA Safety Findings Response Page Templet, with subsequent CASA Ref F17/6060-3 Safety Finding Acquittal letter received – 15 November 2024.

The following Safety Finding(s) have been acquitted:

Safety Finding No.	Safety Finding Subject / Title
733256	Pilot stop line and aircraft designator markings
733259	Taxi guideline markings
733262	Aerodrome facilities and equipment - graded runway strip
733263	Requirement to have an aerodrome manual
733265	Aerodrome inspections - corrective action plan
733266	DAMP organisation or DAMP contractor to provide information
733267	Monitoring airspace and reporting infringements
733269	Aerodrome facilities and equipment - apron floodlighting

Implementation of OneReg Software, an aviation regulatory compliance and management system in 2025, at Geraldton Airport will significantly improve CGG - Airport defences against future breaches.

**ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:**

No alternative options were considered.

**MOVED: Cr Colliver      SECONDED: Cr Cooper**

**COMMITTEE DECISION**

1. **RECEIVE -The Geraldton Airport 2024 CASA Surveillance Audit Report.**
2. **RECEIVE - Airport Full Surveillance Safety Finding Response.**
3. **RECEIVE - CASA Safety Finding Acquittal Letter.**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For

AC157	APPLICATION OF COUNCIL POLICY 4.28 MANAGING UNREASONABLE CUSTOMER CONDUCT
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<b>AGENDA REFERENCE:</b>	<b>D-25-014881</b>
<b>AUTHOR:</b>	<b>N Hope, Manager People Safety &amp; Wellbeing</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>5 February 2025</b>
<b>FILE REFERENCE:</b>	<b>GO/19/0008</b>
<b>ATTACHMENTS:</b>	<b>No</b>

**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 in the 2023/24 reporting year.

**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 year.

**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 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.

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 2023/24 financial year, the City of Greater Geraldton reports the following:

<i>The number of customers to whom this policy has been applied in 2023/24:</i>	1
<i>The nature of the unreasonable conduct:</i>	<i>Poor Conduct</i>
<i>The action taken or limits imposed:</i>	<i>Letter sent to customer in May 2023, to advise that the restriction on contact with the City would remain in place only permitting written correspondence, this was expanded on with the addition of one employee name that could be contacted via the telephone, however, only relating to one planning application matter.</i>
<i>The number of reviews undertaken and their outcomes:</i>	One

Although the City still experiences an unacceptable level of unreasonable conduct by customers applying this policy more frequently has been mitigated 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.

### **Environment:**

There are no adverse environmental impacts.

### **Leadership:**

The *Local Government Act 1995* requires that Councils establish good governance principles through the introduction of policies and guidelines. Providing a safe working and customer friendly environment is a key responsibility of management.

*Disclosure of Interest:*

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

**RELEVANT PRECEDENTS:**

Council reviewed Council Policy 4.28 Managing Unreasonable Customer Conduct at their meeting on 30 January 2024 (CS091).

**COMMUNITY/COUNCILLOR CONSULTATION:**

There has been no community/councillor consultation in 2023/24.

**LEGISLATIVE/POLICY IMPLICATIONS:**

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 current financial or resource implications. However, if there is an incident that requires security attendance, whether this be short- or longer-term presence, this is an additional financial implication to the City.

**INTEGRATED PLANNING LINKS:**

<b>Strategic Direction: Community</b>	<b>Aspiration: Our Culture and heritage is recognised and celebrated. We are creative and resilient. We can all reach our full potential.</b>
Outcome 1.2	We are a community accountable for our actions
Outcome 1.4	Community safety, health and well-being is paramount
<b>Strategic Direction: Economy</b>	<b>Aspiration: A healthy thriving and resilient economy that provides opportunities for all whilst protecting the environment and enhancing our social and cultural fabric.</b>
Outcome 2.4	A desirable place to live, work, play, study, invest and visit
<b>Strategic Direction: Leadership</b>	<b>Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.</b>
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.

**MOVED: Cr Cooper      SECONDED: Cr Librizzi**

**COMMITTEE DECISION**

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.

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For



## 5 FRAUD CONTROL – STANDING ITEM

AC158	FRAUD AND CORRUPTION CONTROL
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<b>AGENDA REFERENCE:</b>	<b>D-25-014056</b>
<b>AUTHOR:</b>	<b>N Jane, Chief Financial Officer</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>31 January 2025</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020</b>
<b>ATTACHMENTS:</b>	<b>Yes (x1) Confidential Fraud and Corruption Control Plan</b>

### EXECUTIVE SUMMARY:

The purpose of this report is to provide an update to the Audit Committee on fraud and corruption control.

### 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 update on fraud and corruption control including proposed internal audit activities for 2025.

### PROPONENT:

The proponent is the City of Greater Geraldton.

### BACKGROUND:

The Fraud and Corruption Control Plan was reviewed and updated in 2022 and endorsed by the Audit Committee on 13 December 2022 (AC129).

The plan details the City's intended action in implementing and monitoring fraud and corruption prevention, detection and response initiatives. The Plan calls for regular Fraud and Corruption Control Plan Audits. The audit is designed to assist the City to monitor and review its misconduct resistance approach. The purpose is to identify:

- Work areas where elements of the City misconduct resistance approach may need refreshing or improving; and
- Elements of the misconduct resistance approach that may need attention across the entire organisation.

In accordance with the Strategic Internal Audit Plan 2021-2025 and the City's Fraud and Corruption Control Plan 2022 – Annexure 1, AMD Chartered Accountants were engaged to undertake the review for 2023. The audit was conducted between in March 2024, with the audit team on site 11 – 14 March. Progress on recommendations and actions is included in the report AC152 provided at this meeting.

The internal auditor (Maria Cavallo – AMD Chartered Accountants) has been consulted and has suggested that the internal audit action be changed from an

audit under the current Fraud and Corruption Control Plan – Annexure 1 to a review of the Fraud and Corruption Control Framework including policies, procedures and other documentation. The aim is to provide recommendations for amendments, improvements and suggestions for changes to the plan implementation.

Activities will include:

- Planning
- Review documentation
- Conduct interviews with key personnel
- Framework review and gap analysis
- Report results and provide recommendations

Council Policy 4.22 – Fraud Control, Write-off Debt and Waive Fees and Charges is due for review. Undertaking the proposed review will inform the policy review process.

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

#### **Community:**

There are no adverse community impacts. Undertaking this audit ensures that we are accountable for our actions to the community.

#### **Economy:**

There are no adverse economic impacts.

#### **Environment:**

There are no adverse environmental impacts.

#### **Leadership:**

The Fraud and Corruption Control 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:**

AC118 – Fraud and Corruption Control Plan Audit 2021 – 22 February 2022

AC143 – Fraud and Corruption Control Plan Audit 2022 – 23 January 2024

AC151 – Fraud and Corruption Control Plan Audit 2023 – 23 April 2024

### **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.

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**FINANCIAL AND RESOURCE IMPLICATIONS:**

There are no financial or resource implications.

**INTEGRATED PLANNING LINKS:**

<b>Strategic Direction: Leadership</b>	<b>Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.</b>
Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.3	Accountable leadership supported by a skilled and professional workforce
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 City is exposed to risks of fraud and corruption because of the volume of goods and services procured, often from local suppliers, and because of the high degree of devolved decision making vested in local governments. The Fraud and Corruption Control Plan forms part of an active Framework that manages this risk through identifying and monitoring fraud risk and implementing rigour and controls with respect to identified risks.

**ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:**

Conduct the usual audit under the Fraud and Corruption Control Plan 2022. This option was discussed with the internal auditor, and it was recommended that there would be more value in conducting a review of the framework including the plan, policy and procedures.

**MOVED: Cr Librizzi      SECONDED: Cr Colliver**

**COMMITTEE DECISION**

- 1. RECEIVE the update on fraud and corruption control including proposed internal audit activities for 2025.**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Librizzi	For
Cr Cooper	For

NOTE: Cr Librizzi enquired as to whether it would be appropriate for Elected Members to be included in the Fraud and Corruption Control Plan. The Chief Financial Officer noted this to be a valid point and advised that the Internal Auditors will be advised of this request.

## **6 GENERAL BUSINESS**

Nil.

## **7 MEETING CLOSURE**

There being no further business, the meeting was declared closed at 4:16pm.