AUDIT COMMITTEE MEETING

MINUTES

20 May 2025

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CITY OF GREATER GERALDTON

AUDIT COMMITTEE MEETING
TO BE HELD ON TUESDAY 20 May 2025 **AT** 3.30pm
IN THE SOUTH WING CONFERENCE ROOM – CIVIC CENTRE

A G E N D A

1 DECLARATION OF OPENING
The meeting was declared open by Mayor Clune at 3:30pm

2 ATTENDANCE

Present:
Mayor J Clune, Presiding Member
Deputy Mayor, Cr N Colliver, Deputy Presiding Member
Cr J Denton
Cr M Librizzi

Officers:
R McKim, Chief Executive Officer
P Radalj, Director Corporate Services
N Jane, Chief Financial Officer
C Lee, Director Infrastructure Services
T Machukera, Financial Accountant
L Maldea, Manager Corporate Compliance, Minute Secretary
M Jones, Coordinator Governance

By Invitation:
M Cavallo, AMD Director – Audit
C Gardiner, AMD Director – Audit

Apologies:
Nil

Leave of Absence:

3 CONFIRMATION OF PREVIOUS MINUTES
Recommendation: That the minutes of the City of Greater Geraldton Audit Committee meeting held on **22 April 2025** as attached be accepted as a true and correct record of proceedings.

COMMITTEE DECISION
MOVED: Cr Librizzi SECONDED: Cr Denton

That the minutes of the City of Greater Geraldton Audit Committee held on 22 April 2025 as attached be accepted as a true and accurate record of proceedings.

CARRIED 4/0

Name	Vote (Yes or No)
Mayor Clune	Yes
Cr Colliver	Yes
Cr Librizzi	Yes
Cr Denton	Yes

4 ITEMS FOR AUDIT COMMITTEE REVIEW

AC163 INTERNAL AUDIT REPORT – ASSET MANAGEMENT AND DISPOSAL OF ASSETS 2025

AGENDA REFERENCE:	**D-25-055520**
AUTHOR:	**N Jane, Chief Financial Officer**
EXECUTIVE:	**P Radalj, Director Corporate and Commercial Services**
DATE OF REPORT:	**14 May 2025**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes (x1) Confidential Internal Audit Report – Asset Management and Disposal of Assets 2025**

EXECUTIVE SUMMARY:
The purpose of this report is to present to the Audit Committee the internal audit report on Asset Management and Disposal of Assets 2025.

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 internal audit report on Asset Management and Disposal of Assets 2025; and
2. REQUEST an update on progress at the next Audit Committee meeting.

PROPONENT:
The proponent is the City of Greater Geraldton.

BACKGROUND:
In February 2025, the Committee endorsed the following auditable areas for 2025:

a. Annual Review of Strategic Internal Audit Plan
b. Review of prior year recommendations – Internal Audit
c. Review of prior year recommendations – External Audit
d. Fraud and Corruption Control Plan Framework, Policy and Procedures Review
e. Asset Management including accounting processes
f. Disposal of Assets processes review

AMD Chartered Accountants are the City's appointed Internal Auditors. The review of Asset Management and Disposal of Assets was conducted during March and April 2025, with the auditors on site 24-28 March 2025.

The scope of the Asset Management review included:

- Review of asset management responsibilities and related duties
- Assessment of physical asset security, including theft deterrents
- Review of asset capitalisation policies and procedures

- Assessment of policies and procedures relating to attractive items and obsolete assets
- Review of asset stocktake frequency and procedures
- Review of procedures relating to gifted assets received and gifting assets to community organisations
- Review of asset loan and hire procedure
- Assessment of the maintenance of fixed asset register, including recording of additions, disposals, depreciation and regular reconciliation to general ledger
- Review of depreciation rates including useful life assessments
- Review of capital expenditure in line with budget or Council approval sought
- Review of tender and request for quote processes and procedures in respect to asset acquisition including compliance with the Act and regulations
- Review of asset valuations
- Assessment of compliance with stated asset management plans and policies
- Review policy documentation considering generally accepted practice, with particular attention to:
    - Repair or replace policies
    - Returns on investment
    - Reporting procedures
    - KPI's; and
    - Practicability of integrating proposed policies and procedures with other areas of policy/management
- Assessment of the asset maintenance programs, including completion and recording

The summary of findings raised:

- Asset Maintenance and Registers - Central asset maintenance register (High risk rating)
- Post Project/Tender Review (Moderate risk rating)
- Fixed Asset Stocktakes (Moderate risk rating)
- Policies and Procedures (Moderate risk rating)
- Useful Life Assessments (Low risk rating)

The scope of the Disposal of Asset Processes review included:

- Review and assessment of existing City asset disposal policies and procedures
- Review of asset disposal processes including:
    - Disposal identification (including consideration of asset working condition, fit for purpose, other use assessment, asset life, maintenance requirements, cost vs benefit analysis)
    - Approval (including delegated authority assessment)
    - Methods of disposal
    - Advertising
    - Sale of assets less than $5,000

    - Reporting
    - Asset write off procedures
- Review of procedures relating to gifting assets to community organisations (if applicable)
- Assessment of asset life cycle stages and associated implications relating to asset disposal
- Review of removal of disposed assets from accounting records/system and fixed asset register
- Assessment of system gain/loss on disposal of asset calculation controls
- Assessment of compliance with section 3.58 of the Local Government Act 1995
- Assessment of compliance with section 30 of the Local Government (Functions and General) Regulations 1995 (where applicable)
- Review of ten recently completed asset disposals ensuring compliance with internal policies and procedures and associated regulatory requirements
- Assess controls relating to disposals to related parties and management of conflict of interests

The summary of findings raised:

- Compliance with Disposal of Surplus Assets Policy (Moderate risk rating)
- Asset Disposal Exceptions (Low risk rating)

Actions to address the findings are outlined within the attached report. Progress on these actions will be incorporated in future progress reports to the Audit Committee.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

There are no adverse community impacts. Undertaking Internal Audit activities in line with the Strategic Internal Audit 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.

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 2025 at the meeting on 18 February 2025 (AC152).
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:

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 4.7	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.

Each audit finding within the report is assigned a risk rating. Management responses and actions will be focused on them in priority order.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:
No alternative options were considered.

COMMITTEE DECISION
MOVED: Cr Librizzi SECONDED: Cr Colliver

1. **RECEIVE the internal audit report on Asset Management and Disposal of Assets 2025; and**
2. **REQUEST an update on progress at the next Audit Committee meeting.**

CARRIED 4/0

Name	Vote (Yes or No)
Mayor Clune	Yes
Cr Colliver	Yes
Cr Librizzi	Yes
Cr Denton	Yes

AMD expressed their positive findings in the Asset Management and Disposal of Assets Report 2025.

Mayor Clune questioned the high-risk ratings. AMD explained having a centralised register of asset maintenance information is critical to ensure assets are maintained correctly. This register would clearly identify the maintenance requirements and undertaken for each asset.

Deputy Mayor asked what occurs with the maintenance of City's leased buildings and the difficulty in ensuring that maintenance is undertaken by the tenants. CFO explained that a leased property register is in development. CEO explained the difficulty in managing tenant maintenance responsibilities under various leases the City holds. AMD commented the City is not alone in this issue.

AMD gave a special thanks to Officers as this was a difficult audit.

AC164 STRATEGIC INTERNAL AUDIT PLAN 2025 - 2030

AGENDA REFERENCE:	**D-25-055611**
AUTHOR:	**N Jane, Chief Financial Officer**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**14 April 2025**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes X 1** **Confidential - Strategic Internal Audit Plan 2021 - 2025**

EXECUTIVE SUMMARY:
The purpose of this report is to outline the development and delivery of a new Strategic Internal Audit Plan for 2025 – 2030 and obtain endorsement of the proposed scope. 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 development and delivery of a Strategic Internal Audit Plan 2025 – 2030
2. Endorse the scope for the plan to include:
    a. Financial Management Systems Review (as required by Financial Management Regulation 5)
    b. Review of systems and procedures (as required by Audit Regulation 17)
    c. Follow up on previous internal, external and performance audit recommendations
    d. Fraud & Corruption Control Plan Audit
    e. Project Management
    f. Tender Management
    g. Service Contract Management
    h. Lease and Agreement Management
    i. Vehicle and Fleet Management
    j. PRIS Management
    k. Risk Management
    l. Review of Internal Audits conducted during 2021-25

PROPONENT:
The proponent is the City of Greater Geraldton.

BACKGROUND:
In 2021, the current Strategic Internal Audit Plan 2021-2025 was endorsed.

An effective internal audit function is critical to good governance, as it provides an independent, objective, risk-based review of a local governments governance, risk management and control processes which can lead to improved performance.

The role of internal audit, according to the Professional Practices Framework of the Institute of Internal Auditors (IIA) includes providing independent, objective assurance and consulting activity to add value and improve an agency's operations. It assists an agency to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The independence of the internal audit function is critical to its effectiveness. The IIA defines independence as "the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner".

The IIA defines objectivity as "an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgement on audit matters to others".

Objectivity is generally achieved where there is independence from the day-to-day management of the organisation.

It is recommended that a RFQ be issued using the WALGA Preferred Supplier Arrangement to have a new Strategic Internal Audit Plan developed and delivered.

WALGA has established a Preferred Supplier Panel (PSP004) that includes Compliance and Audit Services (PSP004-002). There are currently 97 active suppliers for this panel. The following are incorporated within the scope of this category:

1. Compliance Audit Services – services that relate to business process and governance;
2. Financial Audit Services (Internal) – evaluate financial reports and financial reporting processes to ensure integrity, probity, accuracy and completeness;
3. IT Audit Services – assurance services may include an assessment of data, databases, networks, servers, hardware, contracts, licensing, and compliance with policies and procedures.
4. Operational Audit Services – business process activity including compliance with standards

5. Risk and Advisory Services – risk management procedures, business process improvements;
6. Forensic Audit Services – may include fraud investigations, fraud prevention, and security risk assessments
7. Fuel Tax Audit Services – review of claims history and preparation of claims.

The proposed scope of the new plan:

1. Financial Management Systems Review (as required by Financial Management Regulation 5)
    - *Local Government (Financial Management) Regulation 5* requires the CEO to undertake Financial Management Systems Review (FMSR) not less than once in every three financial years. The scope of the review incorporates an assessment of the appropriateness and effectiveness of Council's financial management systems and procedures. The last review was undertaken in April 2024 (AC148), therefore is next due in 2026/27FY.
2. Review of systems and procedures (as required by Audit Regulation 17)
    - Local Government (Audit) Regulation 17 requires the CEO to review the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control and legislative compliance, not less than once in every three financial years. The last review was undertaken in April 2025 (AC149), therefore is next due in 2026/27 FY.
3. Follow up on previous internal, external and performance audit recommendations
4. Fraud & Corruption Control Plan audit
5. Project Management
6. Tender Management
7. Service Contract management
8. Property, Lease and Agreement management
9. Vehicle and Fleet Management
10. PRIS Management
11. Risk Management
12. Review of Internal Audits conducted during 2021-25

Proposed Schedule for Activities

ACTIVITY	2025/26	2026/27	2027/28	2028/29	2029/30
FMSR		X			X
Audit Reg 5		X			X
Previous audit recommendations	X	X	X	X	X
Fraud & Corruption Control Plan		X			X
Project Management			X		
Tender Management				X	
Service Contract Management			X		
Property, Lease & Agreement Management			X		
Vehicle & Fleet Management	X				

PRIS Management		X			
Risk Management		X			
Review of previous internal audits 2021-25			X		

COMMUNITY, ENVIRONMENT, ECONOMY AND GOVERNANCE ISSUES:

Community:
There are no adverse community impacts.

Environment:
There are no adverse environment impacts.

Economy:
There are no adverse economic impacts.

Governance:
The audit committee plays a key role in assisting to fulfil governance and oversight responsibilities in relation to financial reporting and internal audit functions. Implementing a Strategic Internal Audit Plan will assist in the implementation and establishment of adequate control systems, appropriate risk management and governance procedures.

RELEVANT PRECEDENTS:
AC051 – Strategic Internal Audit Plan – 21 February 2017
AC095 – Strategic Internal Audit Plan – 27 January 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;

(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.

Local Government (Audit) regulations 1996, section 17:

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —

(a) risk management; and

(b) internal control; and

(c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

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

(1) Efficient systems and procedures are to be established by the CEO of a local government —

(a) for the proper collection of all money owing to the local government; and

(b) for the safe custody and security of all money collected or held by the local government; and

(c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and

(d) to ensure proper accounting for municipal or trust —

(i) revenue received or receivable; and

(ii) expenses paid or payable; and

(iii) assets and liabilities;

and

(e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and

(f) for the maintenance of payroll, stock control and costing records; and

(g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

(2) The CEO is to —

(a) ensure that the resources of the local government are effectively and efficiently managed; and

(b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and

(c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

FINANCIAL AND RESOURCE IMPLICATIONS:
Provision is made in the annual budget for internal audit services.

INTEGRATED PLANNING LINKS:

Title: Governance	Good Governance & Leadership
Strategy 4.5.2	Ensuring finance and governance policies, procedures and activities align with legislative requirements and best practice

REGIONAL OUTCOMES:
There are no impacts to regional outcomes.

RISK MANAGEMENT
Failure to implement a Strategic Internal Audit Plan will heighten the risk of becoming non-compliant with the legislative requirements of Audit Regulation 17 and Financial Management Regulation 5.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS
No alternative options were considered.

COMMITTEE DECISION
MOVED: Deputy Mayor SECONDED: Cr Denton

1. **ENDORSE the development and delivery of a Strategic Internal Audit Plan 2025 – 2030**
2. **ENDORSE the scope for the plan to include:**
    a. **Financial Management Systems Review (as required by Financial Management Regulation 5)**
    b. **Review of systems and procedures (as required by Audit Regulation 17)**
    c. **Follow up on previous internal, external and performance audit recommendations**
    d. **Fraud & Corruption Control Plan Audit**
    e. **Project Management**
    f. **Tender Management**
    g. **Service Contract Management**
    h. **Lease and Agreement Management**
    i. **Vehicle and Fleet Management**
    j. **PRIS Management**
    k. **Risk Management**
    l. **Review of Internal Audits conducted during 2021-25**

CARRIED 4/0

Name	Vote (Yes or No)
Mayor Clune	Yes
Cr Colliver	Yes
Cr Librizzi	Yes
Cr Denton	Yes

5 FRAUD CONTROL – STANDING ITEM

AC165 FRAUD AND CORRUPTION CONTROL PLAN REVIEW 2025

AGENDA REFERENCE:	**D-25-05475**
AUTHOR:	**N Jane, Chief Financial Officer**
EXECUTIVE:	**P Radalj, Director Corporate and Commercial Services**
DATE OF REPORT:	**14 May 2025**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes (x1) Confidential Fraud and Corruption Control Plan Review 2025.**

EXECUTIVE SUMMARY:
The purpose of this report is to present to the Audit Committee the Fraud and Corruption Control Plan Review 2025.

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 Fraud and Corruption Control Plan Review;
2. ENDORSE the 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.

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 Committee determined on 18 February 2025 (AC152) to expand the scope for the internal audit this year to include a "Fraud and Corruption Control Framework, Policy and Procedures Review" in addition to the annual audit required under the Fraud and Corruption Control Plan 2022.

AMD Chartered Accountants (Internal Auditors) undertook the review and audit, with the audit team on site 24 - 27 March 2025. Their report is attached. The primary objective of this review was to evaluate the City's current Fraud and Corruption Control Framework including relevant policies, procedures and reporting requirements and complete a gap analysis against better practice standards.

The review completed indicates the City continues to take a proactive approach in its management of fraud at each element as identified by *Australia Standard AS 8001-2021: Fraud and Corruption Control* including:

- Foundation;
- Presentation;
- Detection; and
- Response

The report highlights any identified proposed areas of improvement in the City's current Framework including the gap analysis completed against best practice. These suggestions for improvements are made to assist with implementation and communication of the FCCP and embedding fraud risk management into the City's culture.

Findings and recommendations are categorised:

- Foundation for, Preventing, Detecting and Responding to Fraud and Corruption
- Fraud and Corruption Control Plan Gap Analysis
- Fraud Control Policy Review

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:
This review of the Fraud and Corruption Control Framework 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
AC152 – Strategic Internal Audit Plan 2021-2025 – 18 February 2025

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.

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
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 Framework is an essential element in managing this risk through identifying and monitoring fraud risk and implementing rigour and controls with respect to identified risks.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:
No alternative options were considered.

COMMITTEE DECISION
MOVED: Cr Denton SECONDED: Cr Librizzi

1. **RECEIVE the Fraud and Corruption Control Plan Review;**
2. **ENDORSE the 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.**

CARRIED 4/0

Name	Vote (Yes or No)
Mayor Clune	Yes
Cr Colliver	Yes
Cr Librizzi	Yes
Cr Denton	Yes

AMD confirmed the scope as a review of the Fraud and Corruption framework as opposed to just an audit under the Fraud and Corruption Control Plan. AMD found that the City's Fraud and Corruption framework is very comprehensive and is of a best practice standard. It is evident there is a high level of awareness within the organisation. Overall, the City of Greater Geraldton has a very robust system in place.

Cr Librizzi questioned whether Council Members will be included in the scope of the Fraud and Corruption Plan. Director CS confirmed this is included in the audit report recommendations.

6 GENERAL BUSINESS

There were no items of General Business.

7 MEETING CLOSURE

There being no further business, the meeting closed at 3:56pm.