AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING

MINUTES

20 July 2026

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CITY OF GREATER GERALDTON

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
TO BE HELD ON MONDAY 20 JULY 2026 AT 3.30PM
CHAMBERS – CATHEDRAL AVENUE

M I N U T E S

1 DECLARATION OF OPENING

The presiding member, Michael Librizzi, opened the meeting at 3:30PM.

2 ACKNOWLEDGEMNET TO COUNTRY

I would like to respectfully acknowledge the Yamatji people who are the Traditional Owners and First People of the land on which we meet. I would like to pay my respects to the Elders past, present and future for they hold the memories, the traditions, the culture and hopes of Yamatji people.

3 ATTENDANCE

Present:
Michael Librizzi, Presiding Member
Mayor Jerry Clune
Deputy Mayor Colliver
Cr Van Styn

Officers:
Paul Radalj, Director Corporate Services
Tony Free, Director Development Services
Nita Jane, Chief Financial Officer
Larisa Maldea, Manager Corporate Compliance
Ben Clow, Acting Manager Geraldton Airport
Michael Jones, Coordinator Governance & Risk, Minute Secretary
Ashley Maple, Senior Cybersecurity Engineer
Temba Machukera, Financial Accountant
Chris Edwards, Manager Project Delivery and Engineering
Susan McCaughey, Manager Customer and Business Engagement
Jessica Royce, ERP Project Leader

By Invitation:
Nil.

Apologies:
Shane Bishop, Manager ICT Services
Ross McKim, Chief Executive Officer
Chris Lee, Director Infrastructure Services
Andrew Freers, Manager Geraldton Airport

Absent
Cr Milnes

Leave of Absence:
Nil.

4 CONFIRMATION OF PREVIOUS MINUTES

Recommendation: That the minutes of the City of Greater Geraldton Audit, Risk and Improvement Committee (ARIC) meeting held on **24 February 2026** as attached be accepted as a true and correct record of proceedings.

COMMITTEE DECISION
MOVED MAYOR CLUNE, SECONDED DEPUTY MAYOR COLLIVER
That the minutes of the City of Greater Geraldton Audit, Risk and Improvement Committee held on 24 February 2026 as attached be accepted as true and correct record of proceedings.

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

5 ITEMS FOR AUDIT, RISK AND IMPROVEMENT COMMITTEE REVIEW

AC186 APPLICATION OF COUNCIL POLICY 4.28 MANAGING UNREASONABLE CUSTOMER CONDUCT

AGENDA REFERENCE:	**D-26-081061**
AUTHOR:	**S McCaughey, Manager Customer & Business Engagement**
EXECUTIVE:	**T Free, Director Development Services**
DATE OF REPORT:	**2 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**No**

EXECUTIVE SUMMARY:
The purpose of this report is to present to the Audit, Risk and Improvement Committee the application of Council Policy 4.28 – Managing Unreasonable Customer Conduct, including a summary of the number of customers to whom the policy was applied during the 2025/26 reporting year.

EXECUTIVE RECOMMENDATION:
That the Audit, Risk and Improvement Committee by Simple Majority 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; and
2. REQUIRE the CEO to report back annually to the Audit, Risk and Improvement Committee at the first meeting held after the close of the relevant financial year.

PROPONENT:
The proponent is the City of Greater Geraldton (the City).

BACKGROUND:
The City of Greater Geraldton Council Policy 4.28 – Managing Unreasonable Customer Conduct outlines strategies to address risks to the City's resources, staff wellbeing and productivity arising from an increasing incidence of unreasonable behaviour by a small number of high-demand customers.

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

- meeting the genuine needs of customers fairly and equitably;
- providing a safe working environment for staff, volunteers and elected members;
- providing a safe experience for customers of the City; and
- ensuring City resources are used efficiently, effectively and equitably in fulfilling its statutory responsibilities and serving the broader community.

In the 2025-26 financial year, the City of Greater Geraldton reports the following:

The number of customers to whom this policy has been applied in 2025-26	1

Instances of unreasonable customer conduct continue to occur however, formal application of Council Policy 4.28 Managing Unreasonable Customer Conduct remains uncommon. The policy was applied once during the reporting period, with communication restrictions imposed and currently remaining in effect. CCTV, security personnel and police intervention, where required, continue to assist in managing customer behaviour and supporting staff safety.

CONNECTED, LIVEABLE, THRIVING, LEADING –
ISSUES AND OPPORTUNITIES:

Connected:
This policy exists to ensure that customer interactions with the City are safe, respectful and fair for all. It protects staff from conduct that falls outside acceptable norms, while preserving equitable access to services and creating an environment where constructive engagement can occur. In doing so, it supports the City's commitment to building an inclusive, connected and respectful community.

Liveable:
Proper application of this policy supports a liveable community by promoting a safe, respectful and inclusive environment for all interactions with the City. By addressing behaviours that may negatively impact others, it helps ensure that public spaces and services remain welcoming, accessible and conducive to positive community experiences.

Thriving:
By ensuring unreasonable conduct is managed effectively, the City remains able to deliver high-quality services, maintain operational efficiency and support a productive workforce. In doing so, it underpins a strong local economy by ensuring resources are used wisely, staff can perform at their best and the community benefits from efficient, reliable and business-friendly service delivery.

Leading:
Through the consistent and proportionate application of Council Policy 4.28 – Managing Unreasonable Customer Conduct, the City demonstrates strong organisational leadership. It sets clear expectations for respectful engagement, supports informed decision-making and accountability and reinforces a values-driven approach to governance and service delivery.

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

RELEVANT PRECEDENTS:
It is a requirement of the Audit, Risk and Improvement Committee that the CEO reports back annually on application of application of Council Policy 4.28 Managing Unreasonable Customer Conduct. Also, Council review or amend Council Policies as and when required.

COMMUNITY/COUNCIL MEMBER CONSULTATION:
Council Members approved Version 4 of Council Policy 4.28 Managing Unreasonable Customer Conduct as part of the policy review undertaken in February 2026.

There has been no community consultation on this item.

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 governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.*
>
> *(2) The council's governing role includes the following —*
>
> *…*
>
> *(b) determining the local government's policies;*

FINANCIAL AND RESOURCE IMPLICATIONS:
There are currently no financial or resource implications, however, should an incident arise that requires the presence of security, either in the short or long term, this would result in additional costs to the City.

INTEGRATED PLANNING LINKS:

Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 2	Efficiently and effectively deliver community services and projects, through optimal use of our resources.
Goal 5	Provide the community with clear and accessible information about the City's programs, services and decisions.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:
There are no impacts to regional outcomes.

RISK MANAGEMENT:
Council Policy 4.28 provides a structured framework to identify and manage risks arising from unreasonable customer conduct, supporting staff safety, consistent responses and the efficient use of City resources. Through clear processes, escalation pathways and regular review of imposed restrictions, the

policy strengthens the City's overall risk management approach while maintaining fair and equitable access to services.

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

COMMITTEE DECISION
MOVED MAYOR CLUNE, SECONDED CR VAN STYN
That the Audit, Risk and Improvement Committee by Simple Majority 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; and**
2. **REQUIRE the CEO to report back annually to the Audit, Risk and Improvement Committee at the first meeting held after the close of the relevant financial year.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

Independent Presiding Member wished to confirm if only one individual is currently subject to the Policy. Director Tony Free confirmed.
Cr Van Styn wished to know the individual's identity which was confirmed by Director Tony Free.

Tony Free and Susan McCaughey left the meeting at 3:34PM.

AC187 IBIS ERP PROJECT UPDATE

AGENDA REFERENCE:	**D-26-081970**
AUTHOR:	**D Duff, Manager ERP Project**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**3 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**No**

EXECUTIVE SUMMARY:
The purpose of this report is to provide the Audit, Risk and Improvement Committee with a progress update on the IBIS ERP Project.

EXECUTIVE RECOMMENDATION:
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. NOTE the progress and near term objectives of the IBIS ERP Project.

PROPONENT:
The proponent is the City of Greater Geraldton (the City).

BACKGROUND:
Officers last reported on the IBIS ERP Project at the Audit, Risk and Improvement Committee meeting of 24 February 2026. At that time, several key objectives were identified for delivery over the subsequent reporting period. Progress against those objectives is outlined below.

Safety Management (Hazard and Incident Reporting) – Delivered
The Hazard and Incident Reporting solution was successfully deployed on 1 April 2026. In parallel, five additional Work Health and Safety (WHS) forms were implemented, including Leadership Walks, 5 Whys Investigations, Take Five Assessments, Workplace Inspections, and Safe Work Observations.
The deployment also included operational and management dashboards to support oversight, reporting and analysis by the Safety team and responsible managers. Adoption across the organisation has been positive, with users reporting improved visibility, consistency and ease of reporting.

Revenue Management Modules – Progressing Toward User Acceptance Testing
Initial configuration of the Revenue Management modules, including Property, Names, Debtors (sundry) and Cash Receipting, is approaching completion. Planning is now commencing for User Acceptance Testing (UAT), training activities and deployment during the second half of 2026.

Delivery of the Revenue Management capability remains a key dependency for the Compliance Management modules and therefore continues to be closely monitored.

Data migration preparation and testing activities remain ongoing. Given the critical nature of property and rating information, additional oversight is being applied to support the transition and ongoing synchronisation of data between SynergySoft and IBIS.

Compliance Management Modules (package 1) – In Progress
Configuration activities for the Compliance Management suite, including Permits and Licences, Animals, Infringements and Enforcement functions, have commenced.

Initial prototypes were demonstrated to Regulatory Services staff during June 2026. Officers have subsequently been provided access to both desktop and mobile versions of the prototypes to undertake functional testing and provide feedback throughout July 2026. This process will inform final solution design and configuration prior to progression to full build activities.

Data preparation, cleansing and mapping activities continue to progress.

Request Management and Digital Experience Platform (DxP) – In Progress
Configuration of the Digital Experience Platform (DxP) continues to progress steadily. Regulatory Services staff have been provided with an early preview of the platform as part of the prototype evaluation process.

Progress on Request Management was temporarily impacted by the reassignment of a key project resource to support the delivery of the Safety Management implementation. This position subsequently became vacant following the employee's departure in April 2026. Recruitment was completed in late June 2026, and Request Management configuration activities have now resumed.

While this has resulted in some schedule impacts, the resource gap has been addressed, and delivery activities are progressing**.**

Integrated Works Management – Fleet Operations – Delivered
Enterprise Asset Management (EAM) – In Progress
The Fleet Works Management solution, including integration with Payroll/Timesheets and Purchasing processes, has been successfully deployed. Feedback from Fleet operations has been positive, and lessons learned from the implementation are being incorporated into subsequent EAM deployments.

Following the successful Fleet implementation, the Facilities Maintenance team transitioned from Assetic Cloud to IBIS for reactive maintenance management and is currently implementing scheduled maintenance functionality. As a result, Assetic Cloud has now been retired, supporting the program's system consolidation objectives.

As implementation activities have progressed, several business decisions and service delivery considerations have been identified that require resolution before broader EAM integration activities can continue. In addition, resource capacity constraints have presented challenges to the delivery schedule. Officers are currently working with the Executive Management Team, business stakeholders and external consultants to determine an appropriate delivery approach for the remaining EAM scope and to ensure implementation risks are effectively managed.

Project Priority Objectives – Next 6 Months (July–December 2026)
To support the planned go-live of the Revenue Management, Compliance Management package 1, Request Management and Digital Experience Platform (DxP) solutions in the first quarter of 2027, project activities over the next six months will predominantly focus on solution readiness, data integrity, user adoption and implementation planning.

- Complete solution configuration across all three workstreams (excl Rates).
- Finalise data migration and cutover planning activities (excl Rates transactions).
- Conclude User Acceptance Testing for core functionality.
- Achieve implementation readiness for training and deployment during the first quarter of 2027**.**

Those objectives are in conjunction with:

- Address and progress broader EAM and integration delivery
- Integrate GiS spatial data to support Asset Management and Property and Rating (Compliance modules)
- Support day to day business as usual activities

CONNECTED, LIVEABLE, THRIVING, LEADING –
ISSUES AND OPPORTUNITIES:

Connected:
A modern ERP system enhances connectivity by integrating data across departments, enabling timely and coordinated responses that make public spaces safer, services more inclusive, and residents more engaged.

Liveable:
A modern ERP promotes a more liveable City through improved service delivery and an expansion of online services.

Thriving:
There are no adverse impacts.

Leading:
An ERP makes Council operations more transparent, accountable, and data driven, ensuring decisions reflect community priorities and resources are used wisely.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:
An IBIS ERP Project update was provided to the Audit Committee at a previous meeting held 24 February 2026.

COMMUNITY/COUNCIL MEMBER CONSULTATION:
Council awarded RFT 2122 03 ERP Software Replacement to TechnologyOne at its meeting 29 March 2022 (Item No. CCS682).

LEGISLATIVE/POLICY IMPLICATIONS:
There are no legislative or policy implications.

FINANCIAL AND RESOURCE IMPLICATIONS:
$3.25million has been allocated in the 2026-27 Annual Budget for IBIS project implementation which includes both internal and external resourcing costs. Expenditure for the 2025-26 financial year currently sits at $2.5million against a budget of $2.9 million.

INTEGRATED PLANNING LINKS:

Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 2	Efficiently and effectively deliver community services and projects, through optimal use of our resources.
Goal 3	Financial sustainability, actively seeking and leveraging external funding to deliver for the community.
Goal 5	Provide the community with clear and accessible information about the City’s programs, services and decisions.

REGIONAL OUTCOMES:
There are no impacts to regional outcomes.

RISK MANAGEMENT:
The IBIS ERP Project continues to progress, with several major components now operational and delivering business benefits. The primary risks currently being monitored include:

- Resource availability and business capacity to support testing, training and implementation activities.
- Data migration quality and integrity, particularly in relation to names, land/property, and regulatory information.
- Interdependencies between the Revenue Management, Compliance Management and EAM workstreams.
- Timely resolution of outstanding business process and governance decisions required for the remaining EAM scope.

Management considers these risks to be understood and actively managed through the project's governance framework. No issues have been identified at this time that would prevent achievement of the program's strategic objectives; however, some schedule adjustments will be required as implementation sequencing and organisational capacity are balanced against risk and operational priorities.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:
No alternative options were considered by City Officers. This report is provided to the Audit, Risk and Improvement Committee as an update only

COMMITTEE DECISION
MOVED CR VAN STYN, SECONDED DEPUTY MAYOR COLLIVER
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. **NOTE the progress and near term objectives of the IBIS ERP Project.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

Jessica Royce, ERP Project Leader, commented on progress of the ERP project. Mayor Clune asked if the plan was achievable, Presiding Member Librizzi enquired if the project was adequately resourced and budgeted for. Jessica Royce, ERP Project Leader confirmed that the timing is tight, but that the new process of using consultants instead of Subject Matter Experts shows promise.

Presiding Member Librizzi noted that the Risk level of IBIS has increased. Paul Radalj, Director Corporate Services advised that some of the components are higher risk, including asset management and concentration on compliance. Current work-related practices may not fit in with proposed Enterprise Asset Management integration

AC188 FRAUD AND CORRUPTION CONTROL POLICY AND PLAN REVIEW 2026

AGENDA REFERENCE:	**D-26-081929**
AUTHOR:	**N Jane, Chief Financial Officer and L Maldea, Manager Corporate Compliance**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**10 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes (x4)** **A. Council Policy 4.22 Fraud and Corruption Control** **B. Comparison Table – Council Policy 4.22 Fraud and Corruption Control** **C. Fraud and Corruption Control Plan 2026**

EXECUTIVE SUMMARY:
The purpose of this report is to seek Audit, Risk and Improvement Committee endorsement of the revised Council Policy 4.22 Fraud and Corruption Control Policy and Fraud and Corruption Control Plan 2026.

EXECUTIVE RECOMMENDATION:
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. NOTE the status of the fraud and corruption control review currently being undertaken;
2. ENDORSE the Council Policy 4.22 Fraud and Corruption Control Policy and Fraud and Corruption Control Plan 2026 for Council approval at the next Ordinary Meeting of Council.
3. ACKNOWLEDGE that further work is being undertaken and request an update at the next Audit, Risk and Improvement Committee Meeting.

PROPONENT:
The proponent is the City of Greater Geraldton (the City).

BACKGROUND:
The City adopted its current Fraud and Corruption Control Plan in 2022. The Plan is reviewed on a biennial basis and forms part of the City's broader governance, risk management and integrity framework. The Plan establishes the City's approach to fraud and corruption prevention, detection, reporting and response.

In 2025, AMD Chartered Accountants (CGG appointed internal auditors) completed a broader review of the City's Fraud and Corruption Control Framework, including a gap analysis against Australian Standard AS8001:2021, the Auditor General's Better Practice Guides, and comparable local government frameworks. AMD identified several opportunities to strengthen the existing framework and recommended that these be considered as part of the next review of the Plan.

Council Policy 4.22 Fraud and Corruption Control
In conjunction with the review of the Fraud and Corruption Control Plan, the revised Council Policy 4.22 Fraud and Corruption Control (the Policy) has undergone a comprehensive review to align with contemporary governance practices and the AMD review.

The revised Policy represents a significant shift from a detailed operational policy to a higher-level governance policy which establishes the City's commitment, principles and expectations regarding fraud and corruption control. Operational and procedural content has been relocated to the associated Fraud and Corruption Control Plan, which now provides the detailed framework for implementation, prevention, detection and response activities.

Policy Key Changes
The Policy transitions from a detailed operational document to a strategic governance policy that:

- clearly articulates the City's commitment to fraud and corruption control;
- establishes governance expectations and accountability measures;
- aligns with current legislative requirements and best practice standards;
- complements the revised Fraud and Corruption Control Plan 2026; and
- implements key recommendations arising from the 2025 Internal Audit review.

This approach provides a clearer distinction between policy direction and operational implementation, resulting in a more robust and contemporary fraud and corruption control framework for the City.

Fraud and Corruption Control Plan 2026
The Fraud and Corruption Control Plan 2026 (the 2026 Plan) has been substantially revised to strengthen governance, accountability, fraud awareness, risk management and response mechanisms and to better align with Australian Standard AS8001:2021 Fraud and Corruption Control, the City's Risk Management Framework and contemporary local government governance practices.

Many of the recommendations arising from the AMD audit have been incorporated into the 2026 Plan, including updated legislative references, expanded governance responsibilities, strengthened oversight arrangements, increased training and awareness requirements, improved fraud response and recovery provisions, and clearer alignment with the City's integrity framework.

Several recommendations identified in the AMD report remain under consideration and are proposed to be addressed through supporting procedures, ongoing policy review processes and operational improvement initiatives rather than inclusion within the 2026 Plan itself. These include the use of data analytics, fraud incident registers, fidelity guarantee insurance monitoring, annual declarations of compliance and anonymous reporting mechanisms. City Officers will continue to work in this space and regularly update ARIC of progress.

The 2026 Plan represents a significant maturity improvement in the City's fraud and corruption control framework.

Governance and Accountability
The 2026 Plan broadens application of the framework to include Council Members, appointed committee members and external parties in addition to employees. This reflects a whole-of-organisation approach to fraud and corruption control. The 2026 Plan introduces a significantly expanded governance framework including defined responsibilities for:

- Council Members;
- Elected and unelected Committee Members;
- Audit, Risk and Improvement Committee;
- Chief Executive Officer;
- Director Corporate Services;
- Chief Financial Officer;
- Manager Corporate Compliance;
- Directors, Managers and Supervisors;
- Public Interest Disclosure Officers; and
- Human Resources

This addresses AMD's recommendation to strengthen accountability and clearly define responsibilities for fraud and corruption control across the organisation.

Training and Awareness
AMD identified the absence of a formal fraud awareness training framework for employees and elected members. A Fraud and Corruption Awareness online course has been developed and rolled out to all City staff, council members, and elected and unelected committee members. At the time of writing this report 292 of 452 employees and 4 of 9 council members completed the course.

Fraud Response and Recovery
The 2026 Plan introduces new provisions relating to:
- management of allegations;
- independent investigations;
- confidentiality requirements;
- referral to police and external agencies;
- recovery of losses;
- disciplinary responses; and
- internal control reviews following incidents.

This addresses several AMD suggestions relating to response, reporting and recovery arrangements.

AMD Recommendation Status

Recommendation	Status
Governance roles and accountability	Addressed
Council and committee member involvement	Addressed
ARIC oversight responsibilities	Addressed
Updated legislation and standards	Addressed
Training and awareness framework	Largely addressed
Expanded fraud examples and risk guidance	Addressed
Timesheet manipulation fraud risk	Addressed
Response and recovery provisions	Addressed
Stand-alone fraud policy approach	Addressed

The following recommendations remain under consideration as ongoing work is being undertaken to address supporting governance and operational processes as recommended by AMD:

- annual fraud risk reassessment requirement
- annual employee declarations
- anonymous reporting mechanisms
- fraud incident register
- data analytics controls
- fidelity guarantee insurance monitoring
- enhanced conflict of interest management controls

Annexure 2 of the 2022 Plan has been removed and will be revised to form part of an internal annual fraud risk self-assessment and reported annually to ARIC.

CONNECTED, LIVEABLE, THRIVING, LEADING – ISSUES AND OPPORTUNITIES:

Connected:
There are no adverse impacts.

Liveable:
There are no adverse impacts.

Thriving:
There are no adverse impacts.

Leading:
The 2026 Plan and revised Policy represent a significant maturity improvement in the City's fraud and corruption control framework.

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

RELEVANT PRECEDENTS:
AC165 – Fraud and Corruption Control Plan Review 2025 – 20 May 2025

AC152 – Strategic Internal Audit Plan 2021-2025 – 18 February 2025
AC143 – Fraud and Corruption Control Plan Audit 2022 – 23 January 2024
AC118 – Fraud and Corruption Control Plan Audit 2021 – 22 February 2022

COMMUNITY/COUNCIL MEMBER CONSULTATION:
There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:
The 2026 Plan supports compliance with:

- Local Government Act 1995;
- Corruption, Crime and Misconduct Act 2003;
- Corruption, Crime and Misconduct Amendment Act 2024;
- Public Interest Disclosure Act 2003;
- Public Sector Management Act 1994;
- State Records Act 2000;
- Freedom of Information Act 1992; and
- Australian Standard AS8001:2021 Fraud and Corruption Control.

FINANCIAL AND RESOURCE IMPLICATIONS:
There are no financial or resource implications. The review and associated obligations form part of City Officer's normal duties.

INTEGRATED PLANNING LINKS:

Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 2	Efficiently and effectively deliver community services and projects, through optimal use of our resources.
Goal 3	Financial sustainability, actively seeking and leveraging external funding to deliver for the community.
Goal 4	Continued focus on strong advocacy to ensure that Federal and State projects, programs and funding are aligned with our community's priorities.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:
There are no impacts to regional outcomes.

RISK MANAGEMENT:
Implementation of the revised Plan strengthens the City's fraud and corruption control framework by:

- improving governance oversight;
- clarifying responsibilities and accountability;
- increasing fraud awareness and training;
- strengthening investigation and response arrangements;

- improving legislative compliance; and
- aligning fraud and corruption controls with the City's Risk Management Framework

The key risk associated with not adopting the revised 2026 Plan is that the City's framework may not fully reflect contemporary governance expectations, current legislative requirements and opportunities for continuous improvement identified through the 2025 internal audit review.

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

COMMITTEE DECISION
MOVED MAYOR CLUNE, SECONDED DEPUTY MAYOR COLLIVER
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. **NOTE the status of the fraud and corruption control review currently being undertaken;**
2. **ENDORSE the Council Policy 4.22 Fraud and Corruption Control Policy and Fraud and Corruption Control Plan 2026 for Council approval at the next Ordinary Meeting of Council.**
3. **ACKNOWLEDGE that further work is being undertaken and request an update at the next Audit, Risk and Improvement Committee Meeting.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

Nita Jane, Chief Financial Officer confirmed that the Fraud Policy is a high-level governance document with accountability, training and response details, provided in the associated fraud plan. Independent Presiding Member asked when the remainder of the AMD comments and considerations be resolved. Nita Jane, Chief Financial Officer confirmed work is ongoing.

AC189 COMPLIANCE AUDIT RETURN 2025

AGENDA REFERENCE:	**D-26-081973**
AUTHOR:	**L Maldea, Manager Corporate Compliance**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**13 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes (x1)** **A. Compliance Audit Return 2025**

EXECUTIVE SUMMARY:
The purpose of this report is to seek Audit, Risk and Improvement Committee review of the 2025 Compliance Audit Return (CAR) for the purposes of providing a report on the review to Council.

EXECUTIVE RECOMMENDATION:
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA 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 2025.
2. REPORT to Council the results of the Audit, Risk and Improvement Committee's review of the Compliance Audit Return 2025, at the Ordinary Meeting of Council on 25 August 2026.

PROPONENT:
The proponent is the City of Greater Geraldton (the City).

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 2025 to 31 December 2025 and prepare a Compliance Audit Return (CAR) in a form approved by the Inspector for Local Government.

The 2025 Compliance Audit Return (CAR) is provided to the City by the Department of Local Government, Industry Regulation and Safety (LGIRS) to undertake a self-assessment on those areas of compliance considered high risk.

**CONNECTED, LIVEABLE, THRIVING, LEADING –
ISSUES AND OPPORTUNITIES:**

<u>Connected:</u>
There are no adverse impacts.

<u>Liveable:</u>
There are no adverse impacts.

<u>Thriving:</u>
There are no adverse impacts.

Leading:
Review of the CAR and reporting to Council by the Audit, Risk and Improvement Committee is a regulatory requirement under the provisions of the *Local Government (Audit) Regulations 1996*.

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 2024 Compliance Audit Return for the City of Greater Geraldton on 18 February 2025 AC154 and submitted a report to the Council on 25 February 2025 Item No. CS189.

COMMUNITY/COUNCIL MEMBER CONSULTATION:
There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:
The Office of the Local Government Inspectorate commenced operations on 1 January 2026 following reforms to the *Local Government Act 1995*. Amendments to the Local Government (Audit) Regulations 1996 also commenced in January permitting the Local Government Inspector to limit prescribed CAR requirements. Accordingly, the 2025 CAR does not include all statutory requirements as set out in Audit Regulation 13.

14. Compliance audits

(1) A local government must carry out an audit (a compliance audit) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.

(1A) Subregulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —

(a) prepare a compliance audit return in a form approved by the Inspector; and
(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —

(a) review the compliance audit return; and
(b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must —

(a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and
(b) either —
(i) adopt the compliance audit return; or
(ii) adopt the compliance audit return subject to amendments proposed by the council.

[Regulation 14 inserted: SL 2025/211 r. 14; amended: SL 2025/208 r. 30.]

FINANCIAL AND RESOURCE IMPLICATIONS:
There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:
There are no impacts to regional outcomes.

RISK MANAGEMENT:
Local Governments are legislatively required to carry out a compliance audit return 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 that review. Council is required to adopt the CAR and submit to the Department CEO by 30 September 2026. Usually, the deadline for submission is 31 March, however, the deadline was extended on account of the Local Government Inspector commencing operations. Compliance with these provisions addresses the risk associated with regulatory obligation.

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

COMMITTEE DECISION
MOVED DEPUTY MAYOR COLLIVER, SECONDED CR VAN STYN
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA 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 2025.**
2. **REPORT to Council the results of the Audit, Risk and Improvement Committee's review of the Compliance Audit Return 2025, at the Ordinary Meeting of Council on 25 August 2026.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

Larisa Maldea, Manager Corporate Compliance explained that the Compliance Audit Return is a legislated process which has been delayed due to commencement of the office of the Local Government Inspectorate. Independent Presiding Member Librizzi commented on observed delays of council members undertaking training and asked if the City of Greater Geraldton is allowed to shorten the timeframe on Councillor training. Larisa Maldea, Manager Corporate Compliance stated that the legislated period of 12 months is the maximum, the City can set its own timetable and does encourage early completion of training. Independent Presiding Member Librizzi also commented on the one item requiring reporting regarding the Rangers, to which Larisa Maldea, Manager Corporate Compliance confirmed that Officers are comfortable with current processes and the item will be reported.

AC190 RISK MANAGEMENT UPDATE

AGENDA REFERENCE:	**D-26-082068**
AUTHOR:	**L Maldea, Manager Corporate Compliance**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**8 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes(x2) x2 Confidential** **A. Confidential – Strategic Risk Register** **A. Confidential – Major Projects Risk Register**

EXECUTIVE SUMMARY:
The purpose of this report is to provide an update to the Audit, Risk and Improvement Committee on the City's risk management review.

EXECUTIVE RECOMMENDATION:
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. NOTE the status of the risk management review currently being undertaken;
2. ACKNOWLEDGE the updates to the City's Strategic Risk Register and Major Projects Risk Register and request an update at the next Audit, Risk and Improvement Committee meeting.

PROPONENT:
The proponent is the City of Greater Geraldton (the City).

BACKGROUND:
A full review of the City's Risk Management Framework and related documentation was undertaken and endorsed by ARIC in February and by Council at the March Ordinary Council Meeting.

Risk management activities continue to progress across the organisation in accordance with the City's Risk Management Framework and Council Policy 4.7 Risk Management. Departmental risks remain an ongoing focus, with responsible officers continuing to review, update and progress risk actions to support active monitoring, treatment and reporting of key operational exposures.

The Strategic Risk and Major Projects Risk Registers have undergone a quarterly review. These registers are important tools for maintaining visibility of risks that may impact delivery of the City's strategic objectives, major initiatives and project outcomes. Officers have continued to refine risk descriptions, review controls and treatment actions, and strengthen the alignment between identified risks, accountable areas and reporting requirements.

Changes to the Strategic Risk Register and Major Projects Risk Register can be found outlined at the end of each risk in the attached registers.

The July Strategic and Major Projects Risk Registers show that the registers have continued to mature since the February ARIC reporting point, with changes now being documented against individual risks. The July registers include refined risk descriptions, expanded or updated key drivers, treatment actions and consequences, and clearer references to accountable areas. A notable change is the movement of one Major Project Risk from the Major Projects Risk Register into the Strategic Risk Register.

The Major Projects Risk Register also reflects a reassessment of several project risk profiles at an organisational level, with several inherent and residual ratings reduced, while other Major Project related risks remain high or have been further developed. Two further Major Projects have been identified and listed in the Major Projects Risk Register. The Strategic Risk Register largely retains existing ratings, with updates focused on strengthening action commentary, documenting recent progress, and improving alignment with current organisational priorities and reporting expectations.

The Strategic Risk Register and Major Projects Risk Register are intended to be reviewed each quarter and as necessary to provide an update to ARIC on the City's risk management.

CONNECTED, LIVEABLE, THRIVING, LEADING – ISSUES AND OPPORTUNITIES:

Connected:
Risk management supports the identification of barriers that may impact community safety, inclusion, engagement and social cohesion, enabling the City to consider appropriate controls and actions to support achievement of the City's strategic objectives.

Liveable:
Risk management assists in identifying barriers to delivering and maintaining safe, accessible and sustainable community infrastructure, services and natural environment outcomes, supporting informed planning and action.

Thriving:

Risk management helps identify barriers to sustainable growth, economic development, investment attraction and service delivery, enabling risks to be considered and managed.

Leading:
Review of the City's Strategic and Major Projects Risk registers pursuant to the Risk Management Framework ensures that ARIC remains current, compliant and effective in the management of City risk activities.

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

RELEVANT PRECEDENTS:
AC181 – Risk Management Update – 24 February 2026

COMMUNITY/COUNCIL MEMBER CONSULTATION:
There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:
This item has compliance and policy implications as follows:

- *Local Government (Audit) Regulations 1996*, Regulation 17
- City of Greater Geraldton Risk Management Framework
- Council Policy 4.7 Risk Management
- Council Policy 4.24 Risk Appetite and Tolerance
- Council Policy 4.25 Business Continuity Management

FINANCIAL AND RESOURCE IMPLICATIONS:
The review has been managed by the Governance team with whole of organisation input and resourcing. Financial sustainability and viability have been identified as the key link and common denominator between all risks. If the City does not have the financial resources in place to meet the identified actions, the residual risk will likely increase leading to a knock-on effect on the City's achievement of objectives.

INTEGRATED PLANNING LINKS:

Strategic Theme: Connected	**An engaged and diverse community where everyone feels included and safe.**
Goal 1	Provide safe and inviting public spaces for people to enjoy.
Strategic Theme: Liveable	**A protected and enhanced natural environment with facilities and services to support community health and wellbeing.**
Goal 3	Manage and protect the City's natural environment, and identify strategies to mitigate climate change.
Strategic Theme: Thriving	**An economically diverse and prosperous City, driving sustainable growth while preserving our local spirit.**
Goal 3	Plan for the sustainable growth of the City, balancing the needs of current and future populations.
Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 3	Financial sustainability, actively seeking and leveraging external funding to deliver for the community.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:
There are no impacts to regional outcomes.

RISK MANAGEMENT:
The continued development of Departmental, Strategic and Major Project Risk Registers supports a more consistent and integrated approach to risk management across the City. This work contributes to improved governance, transparency and accountability by ensuring risks are identified, assessed and managed as part of business-as-usual activities and decision-making processes.

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

COMMITTEE DECISION
MOVED MAYOR CLUNE, SECONDED CR VAN STYN
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. **NOTE the status of the risk management review currently being undertaken;**
2. **ACKNOWLEDGE the updates to the City's Strategic Risk Register and Major Projects Risk Register and request an update at the next Audit, Risk and Improvement Committee meeting.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

AC191 PROGRESS REPORT ON AUDIT RECOMMENDATIONS – JULY 2026

AGENDA REFERENCE:	**D-26-082007**
AUTHOR:	**N Jane, Chief Financial Officer**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**5 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes x1 Confidential Progress Report on Audit Recommendations – July 2026**

EXECUTIVE SUMMARY:
The purpose of this report is to provide the Audit, Risk and Improvement Committee with an update on the progress of actions taken by management to implement audit recommendations.

EXECUTIVE RECOMMENDATION:
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. RECEIVE the Progress Report on Audit Recommendations for July 2026.

PROPONENT:
The proponent is the City of Greater Geraldton (the City).

BACKGROUND:
When receiving audit reports, the Audit, Risk and Improvement Committee requested progress updates on implementation of the proposed management actions. The progress report provided, addresses audits completed up to June 2026. Items previously reported as completed have been removed and updates included on all remaining actions.

The report provides updates on actions from:

- 2024 Financial Management Systems Review
- 2024 Audit Regulation 17 Review
- 2020 Audit Regulation 17 Review
- 2024 Compliance Obligations Review
- 2024 Fraud and Corruption Control Plan Review
- 2024-25 IT General Controls Audit
- 2025 Asset Management and Disposal of Assets

CONNECTED, LIVEABLE, THRIVING, LEADING – ISSUES AND OPPORTUNITIES:

Connected:
There are no adverse impacts.

Liveable:
There are no adverse impacts.

Thriving:
There are no adverse impacts.

Leading:

Monitoring the actions resulting from audits assists the Committee to fulfill its governance and oversight responsibilities. The report enables the 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 regularly. The most recent was AC179 – Progress Report on Audit Recommendations – February 2026, received on 24 February 2026.

COMMUNITY/COUNCIL MEMBER CONSULTATION:
There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:
Local Government (Audit) Regulations 1996, regulation 16 outlines the functions of the audit risk and improvement committee including its role to receive and review reports on and recommend to the council actions to be taken in relation to audits, compliance audits, reviews under regulation 17 systems and procedures in relation to financial management, legislative compliance and risk management.

FINANCIAL AND RESOURCE IMPLICATIONS:
Where audit recommendations have financial or resource implications, provision is made in subsequent budgets to implement the recommendations.

INTEGRATED PLANNING LINKS:

Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 5	Provide the community with clear and accessible information about the City's programs, services and decisions.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:
There are no impacts to regional outcomes.

RISK MANAGEMENT:
Part of the Audit, Risk and Improvement Committee function is to mitigate risks to Council. Each audit report, both internal and external, assigns a risk rating to findings. These ratings are based on the audit team's assessment of risks

and concerns with respect to the probability and/or consequences of adverse outcomes if action is not taken. Consideration is given to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence). Management provides responses to each of the findings. Regular reporting on progress by management ensures that risks are appropriately mitigated.

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

COMMITTEE DECISION
MOVED DEPUTY MAYOR COLLIVER, SECONDED CR VAN STYN
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. **RECEIVE the Progress Report on Audit Recommendations for July 2026.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

AC192 STRATEGIC INTERNAL AUDIT PLAN 2025-2030

AGENDA REFERENCE:	**D-26-082062**
AUTHOR:	**N, Jane, Chief Financial Officer**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**6 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes (x1) Confidential** **Confidential – Strategic Internal Audit Plan 2025 - 2030 (revised 2026)**

EXECUTIVE SUMMARY:
The purpose of this report is to request the Committee to endorse the audit actions for 2026-27 as part of the overarching Strategic Internal Audit Plan 2025 – 2030 (SIAP). 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, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. ENDORSE the auditable areas for 2027 as:
   a. Procurement Compliance
   b. Service Contract Management
   c. Property, Lease and Agreement Management; and
   d. Asset Valuation Processes.
2. REQUEST an update on progress at the next Audit, Risk and Improvement Committee Meeting.

PROPONENT:
The proponent is the City of Greater Geraldton (the City).

BACKGROUND:
Internal audit provides independent, objective assurance over an organisation's risk management, internal control, governance and the processes in place for ensuring effectiveness, efficiency and economy.
The Strategic Internal Audit Plan 2025 - 2030 was endorsed by the Audit Committee on 24 February 2026 (AC178) 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.

With the changes to the Local Government Regulations Amendment Regulations (No. 4) 2025 which became effective 1 January 2026 the timing and scope of the Audit Regulation 17 review was updated, resulting in no specific audits being scheduled for the 2026 year.

The plan identifies the following auditable areas for 2027:

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. PRIS Management
5. Risk Management
6. Vehicle and Fleet Management

In line with the SIAP, an annual review of the plan has been undertaken. The following changes to the timing of auditable actions are proposed:

<u>2027</u>

- Service Contract Management – brought forward from 2028 now that the IBIS contracts module has been implemented for a couple of years and aligns with the timing of the public register regulations
- Procurement Compliance – added for 2027 as it aligns well with Contract Management
- Property, Lease and Agreement Management – brought forward from 2028 to align with the timing of the public register regulations
- Asset Valuation Processes – added following request from ARIC

<u>2028</u>

- Audit Regulation 17 Review – no change
- Fraud and Corruption Control Plan – no change
- PRIS Management – reschedule to 2028, as PRIS has only come into effect on 1 July 2026, and mandatory breach notifications don't commence until 1 January 2027
- Project Management
- Tender Management – brought forward from 2029 to align with Project Management

<u>2029</u>

- Risk Management – rescheduled to 2029 to further establish the new risk management framework and policy
- Insurance Protection – added – aligns well with Risk Management
- Security and Emergency Procedures Management – added – aligns well with Risk Management
- Vehicle and Fleet Management – reschedule to 2029 as IBIS has just been implemented and a new Manager will be starting in the next couple of months.

The attached revised Strategic Internal Audit Plan 2025 – 2030 provides detail of the scope for each audit module.

CONNECTED, LIVEABLE, THRIVING, LEADING – ISSUES AND OPPORTUNITIES:

<u>Connected:</u>

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

Liveable:
There are no adverse impacts.

Thriving:
There are no adverse impacts.

Leading:
The ARIC 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 Risk and Improvement Committee endorsed the Strategic Internal Audit Plan 2025 - 2030 at the meeting on 24 February 2026 (AC178).

COMMUNITY/COUNCIL MEMBER CONSULTATION:
There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:
Local Government (Audit) Regulations 1996, regulation 16:
An audit, risk and improvement committee has the following functions —

(a) to receive and review reports on, and recommend to the council actions to be taken in relation to —
- *(i) audits under Part 7 of the Act; and*
- *(ii) compliance audits; and*
- *(iii) reviews under regulation 17;*

(b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government’s systems and procedures in relation to —
- *(i) financial management; and*
- *(ii) legislative compliance; and*
- *(iii) risk management;*

(c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —
- *(i) is required to take under section 7.12A(3); and*
- *(ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
- *(iii) has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and*
- *(iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);*

(d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law.

Local Government (Audit) Regulations 1996, regulation 17:

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

(a) financial management;

(b) legislative compliance;

(c) risk management.

(2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.

(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1).

FINANCIAL AND RESOURCE IMPLICATIONS:
Provision is made in the budget to undertake reviews as required.

INTEGRATED PLANNING LINKS:

Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 2	Efficiently and effectively deliver community services and projects, through optimal use of our resources.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

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:
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. ENDORSE the auditable areas for 2027:
    a. As determined by the Committee
    b. And the reason for the change is (as determined by the Committee).

COMMITTEE DECISION
MOVED MAYOR CLUNE, SECONDED DEPUTY MAYOR COLLIVER
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. **ENDORSE the auditable areas for 2027 as:**
    a. **Procurement Compliance**
    b. **Service Contract Management**
    c. **Property, Lease and Agreement management: and**
    d. **Asset Valuation Processes**
2. **REQUEST an update on progress at the next Audit, Risk and Improvement Committee Meeting.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

Nita Jane, Chief Financial Officer provided a summary of the item. Councillor Van Styn commented that the biggest concerns are migration of assets and our biggest expense is depreciation.

Mayor Clune asked if the City has any underutilised assets. Nita Jane, Chief Financial Officer replied that assessment of utilisation is a work in progress.

Jessica Royce and Temba Machekera left the meeting at 4:10PM.

AC193 GERALDTON AIRPORT – DEPARTMENT OF HOME AFFAIRS AUDIT

AGENDA REFERENCE:	**D-26-081937**
AUTHOR:	**A Freers, Manager Geraldton Airport**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**19 June 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**Yes (x2) Confidential** **B. Confidential - CISC - Compliance Audit Findings Letter - COMP-8028** **A. Confidential - CISC Acknowledgement of Responses**

EXECUTIVE SUMMARY:
The Critical Infrastructure Security Centre (CISC), within the Department of Home Affairs, conducts cyclical airport audits to assess compliance with regulatory requirements. Geraldton Airport was audited in May 2026, with the findings presented to the City on 9 June 2026.

This report and its attachments summarise the audit findings, including non-compliance notifications and observations. All non-compliance notifications were addressed either immediately or within the 21-day timeframe required by CISC.

Whilst all meetings of a committee are to be open to members of the public pursuant to section 5.23 of the Local Government Act 1995. A meeting may be closed pursuant to section 5.23(4) of the Local Government Act 1995 to the extent necessary to ensure that the information is dealt with at the meeting on a confidential basis – (e) information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations.

EXECUTIVE RECOMMENDATION:
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. RECEIVE - CISC - Compliance Audit Findings Letter - COMP-8028 – 09 June 2026.
2. RECEIVE - CISC – Acknowledgement and CGG Responses 29 June 2026.

PROPONENT:
The proponent is the City of Greater Geraldton.

BACKGROUND:
Between 25 May and 29 May 2026, a security compliance audit was conducted at City of Greater Geraldton (Geraldton Airport) by Aviation Security Inspectors (ASIs) from the Critical Infrastructure Security Centre (CISC).

The audit covered:

- Passenger screening
- Checked baggage screening
- Access control measures and procedures
- Aviation Security Identification Card (ASIC)/Visitor Identification Card (VIC) display
- Incident reporting
- Screening officer training records
- Screener Accreditation
- Airport security management
- CCTV review
- Front of House, Landside and Airside Areas and Zones

ASIs identified that Geraldton Airport failed to meet its security obligations and issued 18 Non-Compliance Notifications and 8 Observation Notices. As previously denoted in this item, the Non-Compliance Notifications have all been remedied and actions are now being taken to “close-out” the Observation Notices.

CONNECTED, LIVEABLE, THRIVING, LEADING – ISSUES AND OPPORTUNITIES:

Connected:
Ensuring that the Airport is well prepared meeting aviation security requirements supports the provision of safe public spaces.

Liveable:
The Airport provides a key transport option for the community with connectivity to Perth and the Northwest.

Thriving:
A safe and compliant airport supports existing businesses and tourists, which in turn makes the City a more accessible destination.

Leading:
Approval of the Geraldton Airport Transport Security Program (regulatory document required under the Aviation Transport Security Act 2004) on 11 May 2026 and the acquittal of all Non-Compliance demonstrates the City’s commitment to high quality governance.

RELEVANT PRECEDENTS:
There are no relevant precedents.

COMMUNITY/COUNCIL MEMBER CONSULTATION:
N/A

LEGISLATIVE/POLICY IMPLICATIONS:
There are legislative implications.

- *Aviation Transport Security Act 2004*
- *Aviation Transport Security Regulations 2005*
- Applicable aviation screening notices that have been issued to Geraldton Airport

- Security measures detailed in the Geraldton Airport - Transport Security Program (TSP) 11 May 2026.

FINANCIAL AND RESOURCE IMPLICATIONS:
The financial and resource implications associated with addressing the notifications were not material and were managed within the existing operating budget.

INTEGRATED PLANNING LINKS:

Strategic Theme: Leading	**A progressive City where informed decisions, strong advocacy and an enabling culture drives sustainable regional growth.**
Goal 2	Efficiently and effectively deliver community services and projects, through optimal use of our resources.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:
The airport provides a critical service to the region and ensuring its continued operations supports the region.

RISK MANAGEMENT:
All 18 Non-Compliance Notifications and 8 Observation Notices were entered into the Geraldton Airport OneReg Action Register.

Responses to each Non-Compliance Notification were submitted to CISC, outlining the specific remediation measures implemented and providing evidence to demonstrate closure of the identified issues.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:
No alternative options were considered by City Officers

COMMITTEE DECISION
MOVED DEPUTY MAYOR COLLIVER, SECONDED CR VAN STYN
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

1. **RECEIVE - CISC - Compliance Audit Findings Letter - COMP-8028 – 09 June 2026.**
2. **RECEIVE - CISC – Acknowledgement and CGG Responses 29 June 2026.**

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	**YES**
Mayor Clune	**YES**
Deputy Mayor Cr Colliver	**YES**
Cr Milnes	**NOT PRESENT**
Cr Van Styn	**YES**

Paul Radalj, Director Corporate Services gave rundown of audit, which was detailed and took place over 3.5 days.

Ben Clow left the meeting at 4:16PM.

AC194 CONFIDENTIAL - AUDIT COMMITTEE – 2026 CYBERSECURITY RISK REDUCTION ACTIVITIES

AGENDA REFERENCE:	**D-26-081212**
AUTHOR:	**S Bishop, Manager ICT Services**
EXECUTIVE:	**P Radalj, Director Corporate Services**
DATE OF REPORT:	**10 July 2026**
FILE REFERENCE:	**GO/11/0020**
ATTACHMENTS:	**A. Confidential – Security testing – 2026 Findings summary** **B. Confidential – OSG – City of Greater Geraldton – Internal Penetration Test - Report**

Note: Whilst all meetings of a committee are to be open to members of the public pursuant to section 5.23 of the Local Government Act 1995. A meeting may be closed pursuant to section 5.23(4) of the Local Government Act 1995 to the extent necessary to ensure that the information is dealt with at the meeting on a confidential basis – (e) information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations.

COMMITTEE DECISION
MOVED CR VAN STYN, SECONDED DEPUTY MAYOR COLLIVER
That the Audit, Risk and Improvement Committee by Simple Majority pursuant to Section 7.1CA of the *Local Government Act 1995* RESOLVES to:

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

CARRIED 4/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor Clune	YES
Deputy Mayor Cr Colliver	YES
Cr Milnes	NOT PRESENT
Cr Van Styn	YES

Item AC194 remains confidential as the report and information fall within the scope of provision 5.23(4)(e) – information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations.

6 GENERAL BUSINESS LATE ITEM

Presiding Member Librizzi asked if City officers had considered what was happening in the Middle East, and how that may affect services going forward in regard to budgets, essential services and tightening of supply. Paul Radalj, Director Corporate Services commented that contingencies had been factored into the budget, while logistic decisions had been made around fuel and the move to Electric Vehicles over time.

7 MEETING CLOSURE

There being no further business the Presiding Member closed the meeting at 4:30PM.