



AUDIT COMMITTEE MEETING MINUTES

30 September 2025

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CITY OF GREATER GERALDTON**AUDIT COMMITTEE MEETING
TO BE HELD ON TUESDAY 30 SEPTEMBER 2025 AT 3:30PM
IN THE GREENOUGH ROOM – CIVIC CENTRE****MINUTES****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
C Lee, Director Infrastructure Services
N Jane, Chief Financial Officer
L Maldea, Manager Corporate Compliance
M Jones, Coordinator Governance & Risk, Minute Secretary
J Royce, Change Manager
S Bishop, Manager ICT Services
N Hope, Manager People, Safety & Wellbeing

By Invitation:

Nil

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 **20 May 2025** as attached be accepted as a true and correct record of proceedings.

COMMITTEE DECISION

MOVED: Cr Denton SECONDED: Cr Librizzi

That the minutes of the City of Greater Geraldton Audit Committee held on 20 May 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

AC166	PROGRESS REPORT ON AUDIT RECOMMENDATIONS – AUGUST 2025
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AGENDA REFERENCE:	D-25-104011
AUTHOR:	N Jane, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	3 September 2025
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	Yes x1 Confidential Progress Report on Audit Recommendations

EXECUTIVE SUMMARY:

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

EXECUTIVE RECOMMENDATION:

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

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

PROPONENT:

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

BACKGROUND:

When receiving audit reports, the Audit Committee requested progress updates on implementation of the proposed management actions. The progress reports provided, address audits completed up to August 2025. 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
- 2024-25 IT General Controls Audit
- 2025 Asset Management and Disposal of Assets
- 2024 Fraud and Corruption Control Plan Review

A summary of action status for this report:

- Completed – 13
- In Progress - 44

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

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

A progress report on audit recommendations is provided to the committee regularly. The most recent was AC 162 – Progress Report on Audit Recommendations – April 2025 – 22 April 2025.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

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

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

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

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

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

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

FINANCIAL AND RESOURCE IMPLICATIONS:

The annual budget makes provision for conducting required audit activities.

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:

Part of the Audit 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: Cr Librizzi SECONDED: Cr Colliver

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

CARRIED 4/0

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

Cr Librizzi asked if the administration is appropriately mitigating risk, given that there are still four high risk items noted in the Progress Report.

CEO noted the task is proceeding and is comfortable with the progress. CEO and Director CS are closely monitoring the progress of the remaining items. It was noted that multiple actions can sometimes address a single risk, meaning one action may effectively close out several related tasks. Director CS noted 60% of the items relate to the IBIS ERP project.

AC167	AUDIT COMMITTEE ANNUAL REPORT TO COUNCIL
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AGENDA REFERENCE:	D-25-103349
AUTHOR:	N Jane, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	3 September 2025
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

The purpose of this report is to seek Audit Committee endorsement of the Annual Report of activities, for the period 1 July 2023 to 30 June 2024 and 1 July 2024 to 30 June 2025.

EXECUTIVE RECOMMENDATION:

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

1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2023 to 30 June 2025
2. SUBMIT the summary of Audit Committee activities for the period 1 July 2023 to 30 June 2025 to Council as the Audit Committee Annual Report of activities.

PROPONENT:

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

BACKGROUND:

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

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

The provisions of the City of Greater Geraldton Audit Committee Terms of Reference require reporting to Council:

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

Below is a summary of the activities of the Audit Committee for the period 1 July 2023 to 30 June 2025 for the purpose of providing the above-mentioned report to Council:

Audit Committee Meeting - 12 December 2023

Report Number	Title	Decision
AC132	Exit Interview OAG and RSM	1. RECEIVE the Office of Auditor General overview of the audit findings for the year ended 30 June 2023 (as outlined in the draft Audit Closing Report); and

		2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit
AC133	Review of the Audit Committee Terms of Reference	1. ENDORSE the Audit Committee Terms of Reference 2023
AC134	Audit Committee Annual Report to Council	1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2022 to 30 June 2023; and 2. SUBMIT the summary of Audit Committee activities for the period 1 July 2022 to 30 June 2023 to Council as the Audit Committee Annual Report of activities.

Audit Committee Meeting – 23 January 2024

Report Number	Title	Decision
AC135	2022-23 Annual Financial Report	1. RECEIVE the Annual Financial Report for the financial year ended 30 June 2023; 2. RECEIVE the Audit Report for the financial year ended 30 June 2023; 3. NOTE that the Auditor has provided an unqualified audit opinion for the Annual Financial Report year ended 30 June 2023; 4. RECOMMEND to Council the adoption of the Audited Financial Report for the year ended 30 June 2023; and 5. NOTE the findings identified during the audit and REQUEST they be listed for review until completed.
AC136	Risk Management Update	1. NOTE the status of the City of Greater Geraldton's risk management profile; and 2. REQUIRE the CEO to report back to the Audit Committee on the ongoing status of the City's risk profile which is to include: (a) An updated management action plan to close out the LGIS/March report findings; (b) An update on the completed enterprise risks internal review program; and (c) A completed risk maturity assessment
AC137	2023-2024 Work Health & Safety Implementation Plan	1. RECEIVE the 2023-2024 Work Health & Safety Implementation Plan; and 2. REQUIRE an update on the status of the 2023-2024 Work Health & Safety Implementation Plan at the next Audit Committee.

AC138	Application of Council Policy 4.28 Managing Unreasonable Customer Conduct	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 Committee at the first meeting held after the close of the relevant financial year.
AC139	Confidential – Cybersecurity Risk Reduction Activities	1. NOTE the risk reduction activities and their progress.
AC140	Progress Report on Audit Recommendations – January 2024	1. RECEIVE the Progress Reports on Management Actions from Financial Statement, Information System and internal audits.
AC141	Strategic Internal Audit Plan 2021-2025	1. ENDORSE the auditable areas for 2024 as: (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 Audit (for 2023); (e) Financial Management Systems Review; (f) Audit Regulation Review (g) Management of Compliance Obligations Review; and 2. REQUEST an update on progress at the next Audit Committee meeting.
AC142	Compliance Audit Return 2023	1. REVIEW the results of the Compliance Audit Return 2023; and 2. REPORT to Council the results of the Audit Committee review of the Compliance Audit Return 2023, at the Ordinary Meeting of Council on 27 February 2024.
AC143	Fraud and Corruption Control Plan Audit 2022	1. RECEIVE the Fraud and Corruption Control Plan Audit 2022; 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.

Audit Committee Meeting – 23 April 2024

Report Number	Title	Decision
AC144	Audit Entrance Meeting with OAG and RSM	1. RECEIVE the Audit Planning Memorandum for the year ending 30 June 2024; and 2. PROVIDE FEEDBACK on the Audit Planning Memorandum.
AC145	Risk Management Update	1. NOTE the status of the City of Greater Geraldton's risk management profile; and 2. RECEIVE the completed Risk Maturity Assessment.
AC146	2023-2024 Work Health & Safety Implementation Plan Status Update	1. RECEIVE the 2023-2024 Work Health & Safety Implementation Plan Status Update; and 2. REQUIRE an update on the status of the 2023-2024 Work Health & Safety Implementation Plan at the next Audit Committee.
AC147	Progress Report on Audit Recommendations – April 2024	1. RECEIVE the Progress Reports on Management Actions from Financial Statement, Information System and internal audits.
AC148	Financial Management Systems Review 2024	1. RECEIVE the Financial Management Systems Review 2024; 2. ENDORSE actions taken or proposed to be taken by staff to resolve items identified in the report; and 3. REQUIRE progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.
AC149	Audit Regulation 17 Review 2024	1. RECEIVE the Audit Regulation 17 Review 2024; 2. ENDORSE actions taken or proposed to be taken by staff to resolve items identified in the report; and 3. REQUIRE progress updates on implementation of the proposed management actions at the next Audit Committee Meeting.

AC150	Strategic Internal Audit Plan 2021-2025 – Progress Report on Actions	1. RECEIVE the progress update on the Strategic Internal Audit Plan 2021-2025 actions for 2024; 2. RECEIVE the internal audit report on Management of Compliance Obligations review; and 3. REQUEST an update on progress at the next Audit Committee meeting.
AC151	Fraud and Corruption Control Plan Audit 2023	1. RECEIVE the Fraud and Corruption Control Plan Audit 2023; 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.

Audit Committee Meeting – 18 February 2025

Report Number	Title	Decision
AC152	Strategic Internal Audit Plan 2021-2025	1. ENDORSE the auditable areas for 2025 as: (a) Annual review of Strategic Internal Audit Plan (b) Review of prior year recommendations – Internal Audits (c) Review of prior year recommendations – External Audits (d) Fraud and Corruption Control Framework, Policy and Procedures Review (e) Asset Management including accounting processes (f) Disposal of Assts processes review; and 2. REQUEST an update on progress at the next Audit Committee meeting.
AC153	Progress Report on Audit Recommendations – January 2025	1. RECEIVE the Progress Reports on Management Actions from Financial, Information System, and internal audits.
AC154	Compliance Audit Return 2024	1. REVIEW the results of the Compliance Audit Return 2024, and 2. REPORT to Council the results of the Audit Committee review of the Compliance Audit Return 2024, at the Ordinary Meeting of Council on 25 February 2025.

AC155	2024 Cybersecurity Risk Reduction Activities	1. NOTE the risk reduction activities and their progress
AC156	2024 Geraldton Airport CASA Surveillance Audit Report	1. RECEIVE the Geraldton Airport 2024 CASA Surveillance Audit Report; 2. RECEIVE Airport Full Surveillance Safety Finding Response; and 3. RECEIVE CASA Safety Finding Acquittal Letter.
AC157	Application of Council Policy 4.28 Managing Unreasonable Customer Conduct	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 Committee at the first meeting held after the close of the relevant financial year.
AC158	Fraud and Corruption Control	1. RECEIVE the update on fraud and corruption control including proposed internal audit activities for 2025

Audit Committee Meeting – 26 March 2025

Report Number	Title	Decision
AC159	2023-24 Audit Exit Meeting with OAG and RSM	1. RECEIVE the Office of Auditor General overview of the audit findings for the year ended 30 June 2024 (as outlined in the draft Audit Closing Report); and 2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit

Audit Committee Meeting – 22 April 2025

Report Number	Title	Decision
AC160	2023-24 Annual Financial Report	1. RECEIVE the Annual Financial Report for the financial year ended 30 June 2024; 2. RECEIVE the Audit Report for the financial year ended 30 June 2024; 3. NOTE that the Auditor has provided an unqualified audit opinion for the Annual Financial Report year ended 30 June 2024; 4. RECOMMEND to Council the adoption of the audited Financial Report for the year ended 30 June 2024; and 5. NOTE the findings identified during the audit and REQUEST they be listed for review until completed.
AC161	Audit Entrance Meeting with OAG and RSM	1. RECEIVE the Audit Planning Memorandum for the year ending 30 June 2025; and 2. PROVIDE FEEDBACK on the Audit Planning Memorandum.
AC162	Progress Report on Audit Recommendations – April 2025	1. RECEIVE the Progress Reports on Management actions from Financial, Information System, and internal audits.

Audit Committee Meeting – 20 May 2025

Report Number	Title	Decision
AC163	Internal Audit Report – Asset Management and Disposal of Assets 2025	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
AC164	Strategic Internal Audit Plan 2025-2030	1. ENDORSE the development and delivery of a Strategic Internal Audit Plan 2025-2030; 2. ENDORSE the scope of 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 and 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 2021-2025.
AC165	Fraud and Corruption Control Plan Review 2025	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

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 Audit Committee supports the goals of financial sustainability, clear and accessible information about the City's decisions and high-quality governance activities that enable transparency and accountability.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

The Audit Committee Annual Report of activities 2022-2023 was reviewed by the Audit Committee on 12 December 2023, report AC134, and the Council on 30 January 2024, Item No. CS088.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community or Committee Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government Act 1995 section 7.1A

Local Government (Audit) Regulations regulation 16.

FINANCIAL AND RESOURCE IMPLICATIONS:

There are no financial or resource implications.

INTEGRATED PLANNING LINKS:

Strategic 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:

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

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION

MOVED: Cr Colliver SECONDED: Cr Denton

- 1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2023 to 30 June 2025**
- 2. SUBMIT the summary of Audit Committee activities for the period 1 July 2023 to 30 June 2025 to Council as the Audit Committee Annual Report of activities.**

CARRIED 4/0

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

AC168	EXTERNAL AUDIT – RSM CONTRACT EXTENSION
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AGENDA REFERENCE:	D-25-104008
AUTHOR:	N Jane, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	2 September 2025
FILE REFERENCE:	FM/3/0013
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

The purpose of this report is to advise the Audit Committee of an additional one year contract awarded to RSM.

EXECUTIVE RECOMMENDATION:

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

1. ACKNOWLEDGE the advice from Office of the Auditor General that an additional one year contract has been awarded to RSM to undertake the 2026 financial audit.

PROPONENT:

The proponent is the Office of the Auditor General (OAG).

BACKGROUND:

The *Local Government Amendment (Auditing) Act 2017* made legislative changes that gave the Auditor General the mandate to audit Western Australian local governments. The Act allows the Auditor General to contract out some or all of the financial audits, but all audits remain the responsibility of the Auditor General.

In 2021, the OAG advised the appointment of RSM as the contract auditor who would undertake the audits for the period 2020-21 to 2022-23. In 2023, this was extended to include 2023-24 and 2024-25. The OAG have now advised that a further one-year contract extension has been provided to RSM to undertake the 2025-26 financial audit.

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 Audit Committee supports the goals of financial sustainability, clear and accessible information about the City's decisions and high-quality governance activities that enable transparency and accountability.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

In AC102 Entrance Meeting – OAG & RSM – 31 May 2021, the Audit Committee were advised that RSM had been appointed as the contract auditor to undertake the audits for the period 2020-21 to 2022-23.

In AC132 Exit Interview OAG and RSM – 12 December 2023, the Audit Committee were advised that the contract was extended with RSM to include the 2023-24 and 2024-25 financial years.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government Act 1995, section 1.4 Terms used:

auditor means —

- (a) *in relation to an audit, other than a performance audit —*
 - (i) *in relation to a local government that has an audit contract that is in force — a person for the time being appointed under Part 7 Division 2 to be the auditor of the local government; and*
 - (ii) *in relation to a local government that does not have an audit contract that is in force — the Auditor General;*
- and*
- (b) *in relation to a performance audit — the Auditor General;*

Local Government Act 1995, section 6.4 Financial report:

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
 - (a) *be prepared and presented in the manner and form prescribed;*
 - and*
 - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
 - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
 - (b) *the annual financial report of the local government for the preceding financial year.*

Local Government Act 1995, section 7.12AD Reporting on a financial audit:

- (1) *The auditor must prepare and sign a report on a financial audit.*

- (2) *The auditor must give the report to —*
 - (a) *the mayor, president or chairperson of the local government; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*

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.*

FINANCIAL AND RESOURCE IMPLICATIONS:

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

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:

No risks associated with this item.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION

MOVED: Cr Librizzi SECONDED: Cr Denton

- 1. ACKNOWLEDGE the advice from Office of the Auditor General that an additional one year contract has been awarded to RSM to undertake the 2026 financial audit.**

CARRIED 4/0

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

AC169	CYBERSECURITY RISK REDUCTION ACTIVITIES
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AGENDA REFERENCE:	D-25-110812
AUTHOR:	S Bishop, Manager ICT Services
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	12 September 2025
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

This report provides an overview of key cyber and information risk reduction activities performed in 2025, including both strategic initiatives and ongoing operational efforts.

These activities directly support the City's objectives to enhance resilience, protect critical assets, and ensure compliance as outlined in the Cybersecurity Strategy 2023-2027.

EXECUTIVE RECOMMENDATION:

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

1. NOTE the risk reduction activities and their progress.

PROPONENT:

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

BACKGROUND:

During 2022, Council endorsed Policy 4.6, Information Security Management System (ISMS). This policy outlines the City's framework and approach to information security. It ensures the confidentiality, integrity, and availability of assets and services.

The first step in developing the ISMS was to create a cybersecurity strategy. This strategy was endorsed by the Executive Management Team in July 2023.

A key feature of the strategy is its alignment with the Australian Signals Directorate (ASD) Information Security Manual (ISM). The City is also committed to achieving security maturity level 2 of the Essential Eight (E8) strategies. The Essential Eight (E8) are a set of baseline cybersecurity strategies recommended by the ASD to mitigate cyber threats. Achieving maturity level 2 indicates that key controls are implemented and regularly reviewed.

The following details highlight progress on strategic priorities contained within the strategy. These priorities are designed to support achievement of the security maturity target and overall uplift in the City's security posture.

Priority: Accountability and Awareness

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

- **Strategic Activity:** An operational security policy is in draft and will contain assignment of the roles and responsibilities for information security.
- **Operational Activity:** Security awareness training is delivered to all staff as part of a monthly program. Along with this training, the City runs simulated phishing campaigns to assess staff ability to recognise potential email threats. Performance is tracked using metrics such as click rates—indicating how often staff interact with suspicious messages—and reporting rates.

Priority: Information Security Management System (ISMS)

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

- **Strategic Activity:** An operational information security policy is currently in draft.
- **Strategic Activity:** Development and maintenance of operational standards continue. The following standards have progressed since the last update:
 - ISMS – Firewall Management Standard was published.
 - ISMS – Data Protection and Encryption Standard is now in development.

Priority: Protect confidential and sensitive information

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

- **Strategic Activity:** As part of Privacy and Responsible Information Sharing (PRIS) legislation requirements, a data discovery exercise was conducted to identify information systems used by the organisation. The Business Systems Register that was produced is now being used to audit platforms to ensure appropriate access controls are in place.

Priority: Identify, assess, and treat security risks

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

- **Strategic Activity:** In 2024, a project was initiated to improve the discovery and treatment of software vulnerabilities across the City's technology landscape. This included consolidating multiple, previously separate security tools into the Microsoft Security stack—a suite of integrated security solutions developed by Microsoft. Central to this

effort was the deployment of a Vulnerability Management Solution, which automates the identification and risk scoring of cybersecurity vulnerabilities. Several processes have been updated or created because of the improved visibility provided by these systems.

- **Operational Activity:** Once identified and assessed, vulnerabilities are added to the City's Cybersecurity risk register. The City regularly monitors this risk register and applies mitigation or remediation as required.
- **Operational Activity:** In June 2025 formal Security Testing was completed. These exercises are designed to test the City's security controls in a simulated cybersecurity attack. This year's testing included external and internal penetration testing as well as Wi-Fi vulnerability scanning. The remediation of the findings from the exercise is ongoing.

Priority: Incident response and recovery capability

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

- **Strategic Activity:** The City's network and internet resilience is being upgraded as part of an ongoing network redesign project. This will elevate the City's ability to operate during disaster events and minimise networking disruptions across the organisation. This revised network topography will define a new ICT Business Continuity Plan.
- **Operational Activity:** The City conducts regular ICT activities to test its backup and recovery processes. A full data recovery exercise was conducted in March 2025.

Quarterly backup testing is also performed for limited data sets. These were performed in February, May, and August 2025.

- **Operational Activity:** A Cybersecurity Incident Response Plan (CIRP) table-top exercise was conducted in May 2025. Learnings from this exercise are currently being incorporated into the CIRP.

Priority: Measure and Improve

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

- **Strategic Activity:** In March 2025 the City began utilising a platform that provides for continual assessment of cybersecurity controls against the E8 model. As the City implements more controls, evidence is uploaded to the platform which assesses for effectiveness and outputs an Essential 8 Maturity score (from 0 to 3.0). The City aims to achieve a maturity level score of 2.0. It currently sits at 1.4 in September 2025 (up from the previous score of 1.18 in June).

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

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

City officers have previously updated the Audit Committee on cybersecurity risk reduction activities in February 2025.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

The incoming *Privacy and Responsible Information Sharing Act 2024* (PRIS Act) introduces a requirement that the City must notify the Information Commissioner and affected individuals in the event of serious data breaches as well as establishing and maintaining an information breach register.

FINANCIAL AND RESOURCE IMPLICATIONS:

Cybersecurity risk detection and treatment come with both financial and resourcing overheads. A case-by-case basis is used to determine value for money when utilising internal or outsourced resources.

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.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The activities described in this report are focused on identifying, assessing, and remediating or mitigating cybersecurity risks.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION

MOVED: Cr Librizzi SECONDED: Cr Colliver

1. **NOTE the risk reduction activities and their progress.**
2. **REQUEST councillors be included in online PSAT training and testing.**

CARRIED 4/0

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

Cr Librizzi requested that Councillors are provided with Cybersecurity awareness training (PSAT training and testing) which Cr Colliver agreed and requested that it form part of the Committee Decision.

AC170	APPLICATION OF COUNCIL POLICY 4.28 MANAGING UNREASONABLE CUSTOMER CONDUCT
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AGENDA REFERENCE:	D-25-111384
AUTHOR:	N Hope, Manager People Safety and Wellbeing
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	15 September 2025
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

The purpose of this report is to update the Audit Committee on the application of Council Policy 4.28 Managing Unreasonable Customer Conduct, listing the number of customers to whom the policy has applied in the 2024/25 reporting year.

EXECUTIVE RECOMMENDATION:

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

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

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* has a set of strategies to manage the risks to the City's resource management, staff health and productivity, posed by a growing prevalence of unreasonable conduct by a small number of high-demand customers.

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

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

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

In the 2024/25 financial year, the City of Greater Geraldton reports the following:

<i>The number of customers to whom this policy has been applied in 2024/25</i>	<i>0</i>
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While the City continues to encounter instances of unreasonable customer conduct, the need to apply Council Policy 4.28 Managing Unreasonable Customer Conduct has not increased. This is largely attributed to the presence of CCTV, security personnel and police attendance and intervention when required.

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

Connected:

The City continues to strengthen internal collaboration and external partnerships to ensure a consistent and coordinated approach to managing unreasonable customer conduct, fostering a safer and more respectful community environment.

Liveable:

A safe and healthy work environment contributes to the overall liveability of the City, reinforcing our commitment to the wellbeing of employees and the broader community.

Thriving:

By effectively managing unreasonable customer conduct, the City supports a productive and resilient workforce, enabling staff to focus on delivering high-quality services that contribute to community wellbeing and growth.

Leading:

The City demonstrates leadership through the responsible application of Council Policy 4.28 Managing Unreasonable Customer Conduct, setting clear expectations for respectful engagement and reinforcing its commitment to a values-driven and accountable public service.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

Council review or amend Council Policies as and when required.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community/Council Member consultation in the 2024/25 financial year.

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 —*
 - (a) *overseeing the allocation of the local government's finances and resources;*
 - (b) *determining the local government's policies;*
 - (c) *planning strategically for the future of the district;*
 - (d) *determining the services and facilities to be provided by the local government in the district;*
 - (e) *selecting the CEO and reviewing the CEO's performance;*
 - (f) *providing strategic direction to the CEO.*

FINANCIAL AND RESOURCE IMPLICATIONS:

There are currently no financial or resource implications. However, should an incident arise that requires the presence of security, either on a short or long-term basis 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 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.
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 Managing Unreasonable Customer Conduct and its associated processes is wholly associated with mitigating the risk to City employees and the users or attendees at City facilities.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION

MOVED: Cr Librizzi SECONDED: Cr Denton

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

CARRIED 4/0

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

Cr Librizzi enquired as to the frequency of security or police at CGG venues. CEO advised that the number is frequent. Manager People, Safety and Wellbeing advised that there are several processes in place to support staff.

Cr Denton asked if the City had an internal process assist staff in dealing with difficult situations as a result of public interaction. Manager People, Safety and Wellbeing responded that staff have access to HR Advisers, Employee Assistance Program and their Manager.

AC171	WORK HEALTH AND SAFETY IMPLEMENTATION PLAN STATUS UPDATE
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AGENDA REFERENCE:	D-25-111625
AUTHOR:	N Hope, Manager People, Safety and Wellbeing
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	16 September 2025
FILE REFERENCE:	RM/8/0030
ATTACHMENTS:	Yes x3
	A. Work Health & Safety Implementation Plan - Status Update September 2025
	B. WHS Foundation Audit Report
	C. LGIS 3 Steps to Safety Assessment

EXECUTIVE SUMMARY:

The purpose of this report is to provide an update to the Audit Committee of the status of the City of Greater Geraldton 2024-2025 Work Health & Safety Implementation Plan.

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 2024-25 Work Health & Safety Implementation Plan Status Update;
2. RECEIVE the WHS Foundation Audit Report; and
3. RECEIVE the LGIS 3 Steps to Safety Audit Report.

PROPONENT:

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

BACKGROUND:

In January 2024, the City submitted the 2023–2024 Work Health and Safety (WHS) Implementation Plan to the Audit Committee. The Plan outlined the strategic direction for WHS, serving as a framework to guide and report on future safety actions and initiatives. This report provides a status update on the actions outlined in the Plan, as well as broader achievements and developments within the WHS function.

TEAM UPDATE:

Throughout 2024, the WHS Team operated under significant resource constraints, which impacted its ability to deliver at the scale aligned with the City's aspirations. Despite these challenges, the successful recruitment of a Senior Safety Specialist and two WHS Advisors, one of whom is permanently based at the Depot has significantly enhanced the team's capability and reach.

A structural change also saw the WHS Team transition to report under the newly established People, Safety and Wellbeing branch. This change has been

positively received across the organisation, improving visibility and alignment of safety initiatives with broader people and wellbeing strategies.

The newly formed team brings renewed energy, diverse perspectives, and a shared commitment to delivering meaningful safety outcomes. The team's initial focus was relationship-building as a means to build an engaged and stronger safety culture across the City.

WORK HEALTH AND SAFETY PLAN - Status Update September 2025

Progress continues to be made in implementing key actions outlined in the Work Health and Safety Implementation Plan, once again reflecting our ongoing commitment to fostering a safe and supportive workplace.

Over the past six months, the WHS Team and key stakeholders have successfully completed several audit actions items as well as the adhoc requirements under the plan. These actions have contributed to improved hazard reporting and incident rates and stronger engagement with safety protocols.

Overall, the plan is tracking well, with momentum building toward our next phase of continuous improvement. *See Attachment A - Work Health & Safety Plan - Status Update September 2025.*

AUDIT REPORTS:

Recommendations from previous audit reports have either been completed or are currently under review, with all applicable actions being implemented. A detailed spreadsheet outlining implementation progress is attached.

In line with the City's WHS audit commitments, two external audits were conducted:

- September 2024: Work Health and Safety Foundation Audit
- May 2025: LGIS "3 Steps to Safety" Assessment

Findings from both audits affirmed the City's strong commitment to WHS, highlighting the integration of safety into both organisational culture and daily operations. Notably, the City was awarded the LGIS Diligence in Safety Silver Certificate, achieving an impressive overall score of 79%.

LGIS Senior Consultant Katherine Kempin, commended the City's continued development since the 2022 audit, particularly in the area of volunteer management, a newly assessed category in the 2025 audit. While this section has traditionally reduced scores across the sector, the City maintained its performance, reflecting the strength of its volunteer safety practices.

2022**Overall Scores**

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

2025**Overall Scores**

Category	Member Score	Available Score	Section Achievement
Management Commitment	30	32	94%
Planning	24	36	67%
Consultation and Reporting	22	28	79%
Hazard Management	25	32	78%
Training and Supervision	24	28	86%
Volunteer Management	27	36	75%
Overall Score	152	192	79%

The above comparison highlights the City's progress, areas of focus, and the positive trajectory of our safety initiatives.

SAFETY MANAGEMENT SYSTEM PROGRESS:

The City's Work Health and Safety Management System is currently undergoing development through Phase Three of the IBIS implementation.

A key focus has been the Hazard and Incident Reporting system, which plays a critical role in capturing, escalating, investigating, and resolving WHS-related events. A comprehensive Desktop Analysis (DTA) was conducted to assess current reporting processes and identify opportunities for improvement. The review highlighted several limitations in the existing system, which relies on Nintex forms, manual workflows, and spreadsheets.

Engagement across WHS roles informed the analysis, ensuring that future solutions align with operational needs and user experience expectations. This

feedback was instrumental in shaping the evaluation of potential system solutions and ensuring that future improvements align with operational needs and user expectations.

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

Connected:

The City continues to build strong internal and external relationships to support a collaborative approach to workplace safety, ensuring all staff feel supported and informed.

Liveable:

A safe and healthy work environment contributes to the overall liveability of the City, reinforcing our commitment to the wellbeing of employees and the broader community.

Thriving:

By fostering a proactive safety culture, the City empowers its workforce to thrive, enhancing productivity and resilience across all service areas.

Leading:

The City demonstrates leadership through its transparent and accountable WHS practices, setting a benchmark for safety excellence in local government.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

The Audit Committee previously considered WHS as follows:

- AC091 Work Health & Safety Bill update
- AC108 Work Health & Safety Update
- AC116 Internal Audit Safety Management Systems Improvement Action Plan Update
- AC123 LGIS External Audit of Work Health & Safety Systems
- AC137 2023 - 2024 Work Health & Safety Implementation Plan

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Work Health and Safety Act 2020

Work Health and Safety (General) Regulations 2022

Operational Policy 041 Workplace Health and Safety

City of Greater Geraldton Safety Management Plan

City of Greater Geraldton Safety Management System

FINANCIAL AND RESOURCE IMPLICATIONS:

The implementation and ongoing management of Work Health and Safety (WHS) obligations require the allocation of appropriate resources to ensure compliance. These operational requirements are incorporated into the City's

workforce planning and annual budgeting processes to support sustained delivery and accountability.

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.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The implementation of a compliant Work Health and Safety (WHS) management system represents a critical control within the City's overarching risk management and compliance framework. It is fundamental to the effective identification, mitigation, and management of workplace health and safety risks inherent to local government operations.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION

MOVED: Cr Colliver SECONDED: Cr Librizzi

- 1. RECEIVE the 2024-25 Work Health & Safety Implementation Plan Status Update;**
- 2. RECEIVE the WHS Foundation Audit Report; and**
- 3. RECEIVE the LGIS 3 Steps to Safety Audit Report.**

CARRIED 4/0

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

Cr Librizzi said that whilst an improvement is noted in the Work Health & Safety Implementation Status Update, percentages continue to require improvement.

Manager People, Safety and Wellbeing responded that a Safety team has now been recruited, and the team is closely working with the organisation to understand and implement the Work Health & Safety Implementation Plan.

Director CS advised that they are reshaping the monitoring and reporting, the safety actions need to be at a reasonable level so that it's not overly complicated.

CEO stated that it is hard to find an organisational appropriate safety system. Manager People, Safety and Wellbeing advised we are developing our own system through IBIS ERP Project.

AC172	RISK MANAGEMENT UPDATE
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AGENDA REFERENCE:	D-25-114350
AUTHOR:	P Radalj, Director Corporate Services
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	19 September 2025
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	YES
	A. Risk Management Framework V5

EXECUTIVE SUMMARY:

The purpose of this report is to provide an update to the Audit Committee on the City's risk management review.

EXECUTIVE RECOMMENDATION:

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

1. NOTE the status of the risk management review currently being undertaken.

PROPONENT:

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

BACKGROUND:

Definitions Risk categories:

Strategic Risks – Associated with achieving the City's long-term objectives. Strategic risks generally relate to external events beyond the City's control to influence, for example legislation changes, loss of government funding and climate change etc. Strategic risks are identified and managed at EMT level.

Enterprise Risks – Operational, day to day activities, functions, infrastructure and services. Enterprise risks generally affect the whole of City operations and are within the City's ability to influence and control. Enterprise risks are identified and managed at EMT and Manager level.

Departmental Risks - Operational, day to day activities, functions, infrastructure and services. Departmental risks are identified and managed at Manager level.

Project Risks – Captures risks associated with potential impacts to operational activities and those associated with the delivery of the project itself. Project risks may include a mix of strategic (risks outside City control) and operational risks. Project Risks are identified and managed by the Project Leadership team and the appointed Project Manager.

A full review of the City's Risk Management Framework is currently being undertaken and will include the following:

- Review of all categories of risk as defined above and including a three (3) step process of risk identification, analysis and evaluation.
- Reconfiguration of risk management software for more effective monitoring, control and reporting.
- Review of risk related policies.

- Review and updated version of the Risk Management Framework.

Project Plan to deliver all components of the review will be as follows:

- EMT/Governance review of Strategic & Enterprise Risks to be completed by end of September.
- Directorate and branches review of Departmental Risks to be completed by end of November.
- Software system reconfigured and operational (including control and reporting features) by end of December.
- Related policies reviewed and updated where required by end of January.
- New version of Risk Management Framework in draft and ready for review by ARIC by February 2026.

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:

Review of the Risk Management Framework ensures that Council remains current, compliant and effective in the management of City activities.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

- AC084 – Risk Management Profile – 2 December 2019
- AC120 – Risk Management Profile – 19 April 2022
- AC124 – Risk Management Update - 13 December 2022
- AC136 – Risk Management Update - 23 January 2024

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 CP4.7 Risk Management
- Council Policy CP4.24 Risk Appetite and Tolerance

FINANCIAL AND RESOURCE IMPLICATIONS:

The review will be managed by the Governance Team with whole of organisation input and resourcing.

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:

Regular corporate risk management reviews are essential because they keep the risk management framework current, effective, and aligned with an evolving business environment, allowing organizations to identify and address emerging risks, ensure compliance, and improve controls to safeguard operations and future success.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION

MOVED: Cr Denton SECONDED: Cr Librizzi

- NOTE the status of the risk management review currently being undertaken.**

CARRIED 4/0

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

Cr Librizzi questioned aspects of the Risk Management Framework. According to the framework, the CEO involvement in mitigating and reporting on risks occurs when a risk is classified Extreme or High Risk. Cr Librizzi notes CEO should be involved earlier.

Director CS stated the review includes updates to the Risk Policy and Risk Management Framework, and the Cr's feedback will be taken into consideration.

AC173 IBIS ERP PROJECT UPDATE

AGENDA REFERENCE:	D-25-111583
AUTHOR:	D Duff, Manager ERP Project
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	16 September 2025
FILE REFERENCE:	GP/11/0020-003
ATTACHMENTS:	No

EXECUTIVE SUMMARY:

The purpose of this report is to provide the Audit Committee with a progress update on the IBIS ERP Project.

EXECUTIVE RECOMMENDATION:

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

1. NOTE the progress, successes, and challenges of the IBIS ERP Project.

PROPONENT:

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

BACKGROUND:

IBIS ERP Project, the City's project to replace the SynergySoft ERP, began in April 2022. Originally programmed to be implemented across two (2) releases, the programme was updated in May 2023 to span four (4) phases. This change resulted in a more linear approach to implementation alongside an expected increase to project duration. However, it also provided a logical grouping of functional modules to be implemented with potential to improve projected internal resourcing requirements and reduce the chances of change fatigue.

The four phases, functional groups, and modules are identified as follows.

Phase 1 – Functional Groups – Financials, Human Resources & Payroll, and Supply Chain Management:

- General Ledger (completed)
- Taxation (completed)
- Asset Accounting (completed)
- Banking (completed)
- Accounts Payable (completed)
- Organisation Management (completed)
- Payroll (completed)
- Workforce Management (completed)
- Safety (deferred to phase 3)
- Purchasing (completed)
- Enterprise Content Management – connected content (in progress)

Phase 2 – Financials, Supply Chain Management, Enterprise Asset Management, and Strategic Asset Management:

- Purchase Card Management (deferred to phase 4)
- Travel & Expenses (deferred to Phase 4)
- eInvoicing (deferred to Phase 4)
- Intelligent Invoice Processing (completed)
- Enterprise Budgeting (completed)
- PPLGS (deferred to Phase 3)
- Inventory (completed)
- Contracts (completed)
- Reviews (completed)
- Sourcing (deferred indefinitely)
- Talent and Succession (completed)
- Recruitment (completed)
- Training (completed)
- Asset Management (in progress)
- Project management (in progress)
- Works Management (in progress)
- Spatial GIS (in progress)
- Strategic Asset Management Core (deferred to Phase 4)

Phase 3 – Enterprise Content Management, Revenue and Compliance:

- Document Management – Hard Copy (in progress)
- Records Management – Retention and Disposal (completed)
- Property Management (in progress)
- Names Management (in progress)
- Enterprise Cash Receipting (in progress)
- Debtors (in progress)
- Billing (in progress)
- Waste (planned)
- Developer Applications (planned)
- Permits and Licenses (planned)
- Bonds and Guarantees (planned)
- Enforcements (planned)
- Certificates (planned)
- Leases and Licences (planned)
- Cemeteries (planned)
- Policy Management (planned)
- Infringements (planned)
- Animal Management (planned)
- Request Management including Digital Experience Platform (in progress)

Phase 4 – Enterprise Content Management, Strategic Asset Management:

- ECM Front End Document Management (planned)
- Strategic Asset Management - Advanced (planned)

In summary, the implementation consists of seven (7) functional groups and fifty (50) modules of which eighteen (18) are completed, twelve (12) are in progress/on-going, and twenty (20) are planned to begin.

Completed modules are primarily related to Finance, Supply Chain Management, and Human Resources & Payroll. With the latter performing functions entirely from the new ERP as all those modules have been implemented. In addition, the project team managed the migration of Intramaps (GIS) to TechnologyOne GIS Spatial Cloud.

Modules in progress and where effort is at present primarily focused are Enterprise Asset Management (including project management), Request Management/DXP, and Property and Rating revenue modules. The latter also includes legacy ERP data cleansing and synchronisation to the replacement ERP.

DXP will be the digital platform for customer service providing an interconnected system with a centralised location for name records, content, and more.

The 'planned' portion of modules relate mostly to Property and Rating compliance modules, functions delivered by the Development Services Directorate.

A constant challenge to the project to date and moving forward relates to project resourcing. This includes consultant resourcing from the ERP provider TechnologyOne and availability of internal subject matter experts (SME). The internal resourcing constraint stems from challenges with back-filling SME positions. The City finds it difficult at times to fill certain full-time positions, highlighting that short term temporary positions have and will be more difficult to fill. To supplement TechnologyOne resourcing constraints a pool of external providers proficient with the TechnologyOne product and that have an awareness of local government functions and processes have been engaged.

Feedback from project team members and subject matter experts engaged with consultants from the external pool has been positive and would be their preference for implementation consultancy. External consultants provide for a consistent touch point during implementation and have shown to have advanced knowledge on the TechnologyOne product, often being ex-employees of the company. Therefore, being investigated is the viability, for the remainder of the project to utilise external consultants for actual configuration activities where subject matter expert availability is constrained and to supplement TechnologyOne resourcing to ensure the project remains within budget, timeframes, and scope.

The IBIS ERP project, initially slated to run for three (3) years is at present projected to conclude in its entirety during 2027 with a reduction in levels of activity as it progresses toward this target.

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:

There are no relevant precedents. This is the first IBIS ERP project update provided to the Audit Committee.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

Council awarded RFT 2122 03 ERP Software Replacement to Technology One at its meeting 29 March 2022 (Item No. CCS682).

LEGISLATIVE/POLICY IMPLICATIONS:

There are no legislative or policy implications.

FINANCIAL AND RESOURCE IMPLICATIONS:

\$2.5million has been allocated in the 2025-26 Annual Budget for IBIS project implementation which includes both internal and external resourcing costs.

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.
Goal 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The current ERP application, Synergysoft, is a decades old system that has not kept pace with technology or customer expectations. Replacing the ERP with a modern, cloud based, and customer accessible product ensures the Council keeps pace with those expectations whilst improving its operations.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers. This report is provided to the Audit Committee as an update only.

COMMITTEE DECISION

MOVED: Cr Denton SECONDED: Cr Librizzi

- 1. NOTE the progress, successes, and challenges of the IBIS ERP Project.**

CARRIED 4/0

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

Cr Librizzi asked if the shortage of Subject Matter Experts (SME) had been addressed.

Director CS replied that shortages are still a challenge. The use of internal SMEs is preferred, however while employees have the technical knowledge, that knowledge and skillset may not translate to the IBIS ERP project. Internal SMEs are used for some projects and training, while gaps are filled with external consultants.

5 GENERAL BUSINESS LATE ITEM

Mayor Clune expressed his thanks to Cr Librizzi as this is his last meeting.

CFO updated the Committee and explained that the finance team submitted the draft Annual Financial Report that day in line with the legislated deadline.

Mayor Clune thanked everyone who is on the committee. The roles on the Audit Committee are getting bigger with new regulations frequently coming in.

6 MEETING CLOSURE

There being no further business, the meeting closed by Mayor Clune 4:31pm.