



AUDIT, RISK AND IMPROVEMENT
COMMITTEE MEETING

MINUTES

24 February 2026

Signed: _____

Dated: 20/07/2026

TABLE OF CONTENTS

1	DECLARATION OF OPENING.....	2
2	ATTENDANCE.....	2
3	CONFIRMATION OF PREVIOUS MINUTES.....	3
4	ITEMS FOR AUDIT, RISK AND IMPROVEMENT COMMITTEE REVIEW	4
	<i>AC177 AUDIT ENTRANCE MEETING WITH OAG AND RSM</i>	<i>4</i>
	<i>AC178 STRATEGIC INTERNAL AUDIT PLAN 2025-2030</i>	<i>8</i>
	<i>AC179 PROGRESS REPORT ON AUDIT RECOMMENDATIONS – FEBRUARY 2026</i>	<i>13</i>
	<i>AC180 WORK HEALTH & SAFETY (WHS) IMPLEMENTATION PLAN</i>	<i>16</i>
	<i>AC181 RISK MANAGEMENT UPDATE</i>	<i>22</i>
	<i>AC182 2026 ARIC TERMS OF REFERENCE</i>	<i>26</i>
	<i>AC183 IBIS ERP PROJECT UPDATE</i>	<i>30</i>
	<i>AC184 CONFIDENTIAL - 2026 CYBERSECURITY RISK REDUCTION ACTIVITIES</i>	<i>33</i>
	<i>AC185 CONFIDENTIAL - GERALDTON AIRPORT – EXTENSION TO PERIOD FOR TESTING OF AERODROME EMERGENCY PLAN.....</i>	<i>38</i>
5	GENERAL BUSINESS LATE ITEM	42
6	MEETING CLOSURE	42

CITY OF GREATER GERALDTON**AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
TO BE HELD ON TUESDAY 24 FEBRUARY 2026 AT 3.00PM
CHAMBERS – CATHEDRAL AVENUE****MINUTES****1 DECLARATION OF OPENING**

The presiding member, Michael Librizzi, opened the meeting at 3:00PM.

2 ACKNOWLEDGEMENT 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 ATTENDANCEPresent:

Michael Librizzi, Presiding Member
Mayor Jerry Clune
Deputy Mayor Colliver
Cr Milnes
Cr Van Styn (3:02PM)

Officers:

Ross McKim, Chief Executive Officer
Paul Radalj, Director Corporate Services
Chris Lee, Director Infrastructure Services
Tony Free, Director Development Services
Nita Jane, Chief Financial Officer
Larisa Maldea, Manager Corporate Compliance
Temba Machukera, Financial Accountant
Natalie Hope, Manager People, Safety and Wellbeing
Jessica Royce, ERP Project Leader
Stephen Holmes, Senior Safety Specialist
Shane Bishop, Manager ICT Services
Michael Jones, Coordinator Governance & Risk, Minute Secretary

By Invitation:

Amit Kabra, Director, RSM Australia Pty Ltd
Jaques Coetzer, Senior Manager, RSM Australia Pty Ltd
Mark Ambrose, Senior Director, Office of the Auditor General
Maria Cavallo, Director, AMD Chartered Accountants
Chelsea Gardiner, Director, AMD Chartered Accountants

Apologies:

Nil.

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 **2 December 2025** as attached be accepted as a true and correct record of proceedings.

COMMITTEE DECISION**MOVED MAYOR CLUNE, SECONDED CR COLLIVER**

That the minutes of the City of Greater Geraldton Audit, Risk and Improvement Committee held on 2 December 2025 as attached be accepted as true and correct record of proceedings.

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

5 ITEMS FOR AUDIT, RISK AND IMPROVEMENT COMMITTEE REVIEW

AC177 AUDIT ENTRANCE MEETING WITH OAG AND RSM

AGENDA REFERENCE:	D-26-014788
AUTHOR:	N Jane, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	06 February 2026
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	Yes (x1) Confidential
	Confidential – Annual Audit Strategy
	2025-26

EXECUTIVE SUMMARY:

The purpose of this report is to enable an Audit Entrance Meeting to be conducted for the 2025-26 financial audit. It also provides an opportunity for the Office of the Auditor General (OAG) and contract auditor RSM Australia, to discuss the Audit Planning Memorandum, and an occasion to raise any concerns associated with the audit process.

EXECUTIVE RECOMMENDATION:

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

1. RECEIVE the Audit Planning Memorandum for the year ending 30 June 2026; and
2. PROVIDE FEEDBACK on the Audit Planning Memorandum.

PROPONENT:

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

BACKGROUND:

The Auditor General is responsible for the auditing of local governments within Western Australia (*Local Government (Audit) Regulations 1996*). The Auditor General engaged RSM to conduct the financial audit for the City on their behalf, for the three years to 30 June 2023. The contract has been extended to include the 2023-24, 2024-25 and 2025-26 financial years.

The interim audit visit for the 2025-26 year is scheduled for May 2026, and prior to this, an Entrance meeting will be held to discuss the Audit Planning Memorandum (attached). This document provides detail of the proposed approach by RSM Australia in undertaking the 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:

Holding an Entrance Meeting provides opportunity for the Audit, Risk and Improvement Committee to undertake its functions including to discuss with the auditors their planning for the annual audit.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

Each year an audit entrance and exit meeting is held with the Auditor General, the contract auditor and the Audit, Risk and Improvement Committee. The previous entrance meeting was held on 22 April 2025 - AC161.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community/Council Member consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government (Audit) Regulations 1996, section 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.*

FINANCIAL AND RESOURCE IMPLICATIONS:

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

INTEGRATED PLANNING LINKS:

Strategic Leading	Theme:	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:

A part of the Audit, Risk and Improvement Committee function is to mitigate risks to Council facilitating the following:

- The credibility and objectivity of internal and external financial reporting
- Effective management of financial and other risks and the protection of Council assets
- Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance
- The coordination of the internal audit function with the external audit; and the provision of an effective means of communication between the external auditor, internal auditor, the CEO and Council.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered.

COMMITTEE DECISION (AC177)**MOVED CR VAN STYN, SECONDED CR COLLIVER**

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

1. **RECEIVE** the Audit Planning Memorandum for the year ending 30 June 2026; and
2. **PROVIDE FEEDBACK** on the Audit Planning Memorandum.

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

Mark Ambrose, OAG, Amit Kabra, RSM, and Jaques Coetzer, RSM entered the meeting at 3:01PM. Jacques presented the Audit Planning Memorandum for the upcoming 12 months and responded to questions from Committee members.

Mark, Amit and Jacques left the meeting at 3:12PM.

AC178	STRATEGIC INTERNAL AUDIT PLAN 2025-2030
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AGENDA REFERENCE:	D-26-015171
AUTHOR:	N, Jane, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	6 February 2026
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	Yes (x3) Confidential
	A. Confidential – Strategic Internal Audit Plan 2025 - 2030
	B. Confidential – Local Government Internal Audit Modules
	C. Confidential – Audit Committee Priorities

EXECUTIVE SUMMARY:

The purpose of this report is to seek Audit, Risk and Improvement Committee endorsement of the draft Strategic Internal Audit Plan for 2025 – 2030.

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 Strategic Internal Audit Plan 2025– 2030 as presented;
2. NOTE the appointment of AMD Chartered Accountants and Advisors as the appointed Internal Auditor; and
3. 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.

Strategic Internal Audit Plan 2021 – 2025 was endorsed by the Audit Committee on 28 September 2021 to ensure the City met the statutory requirements to conduct regular reviews as required by *Local Government (Financial Management) Regulation 5* and *Local Government (Audit) Regulation 17*.

In May 2025, the Audit Committee endorsed the development of a new Strategic Internal Audit Plan 2025 – 2030. A Request For Quote (RFQ) was issued to WALGA Preferred Supplier Panel PSP004-002 Compliance and Audit Services 7 November 2025 and closed 28 November 2025.

Four responses were received and evaluated on relevant experience, key personnel skills and experience, respondent's resources, demonstrated



understanding and price. The successful respondent was AMD Chartered Accountants and Advisers.

A draft Strategic Internal Audit Plan 2025 – 2030 has been prepared and is presented in the attachment.

**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, Risk and Improvement Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to risk management, internal controls, and legislative compliance.

The Strategic Internal Audit Plan outlines the required and proposed actions over the period of the plan.

Disclosure of Interest:

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

RELEVANT PRECEDENTS:

The Audit Committee endorsed the proposed scope of the Strategic Internal Audit Plan 2025 - 2030 at the meeting on 20 May 2025 (AC164) and endorsed the previous Strategic Internal Audit Plan 2021 - 2025 at the meeting on 28 September 2021 (AC105).

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).

Local Government (Financial Management) Regulations 1996, regulation 5:

- (1) Efficient systems and procedures are to be established by the CEO of a local government —
- (a) for the proper collection of all money owing to the local government; and
 - (b) for the safe custody and security of all money collected or held by the local government; and
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - (d) to ensure proper accounting for municipal or trust —
 - (i) revenue received or receivable; and
 - (ii) expenses paid or payable; and
 - (iii) assets and liabilities;
- and
- (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and

- (f) *for the maintenance of payroll, stock control and costing records; and*
 - (g) *to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) *The CEO is to —*
- (a) *ensure that the resources of the local government are effectively and efficiently managed; and*
 - (b) *assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year).*

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:

Preparation and implementation of a Strategic Internal Audit Plan assist with ensuring we meet the requirements of *Local Government (Audit) Regulation 17* and *Local Government (Financial Management) Regulation 5*.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION (AC178)

MOVED MAYOR CLUNE, SECONDED CR 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 Strategic Internal Audit Plan 2025– 2030 as presented;**
- 2. NOTE the appointment of AMD Chartered Accountants and Advisors as the appointed Internal Auditor; and**
- 3. REQUEST an update on progress at the next Audit, Risk and Improvement Committee meeting.**

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

Maria Cavallo and Chelsea Gardiner, AMD Chartered Accountants joined the meeting at 3:01PM. Maria presented the strategic internal audit plan and proposed modules to the committee.

Cr Van Styn commented that the revaluations could have significant impact on the budget through depreciation expense. Noted that Strategic Asset Management was currently not within the scope for internal review and consideration should be given to this significant financial risk.

Paul Radalj, Director Corporate Services, advised that the Long-Term Financial Plan took the valuation increases into account, and clarified with AMD that we can alter the internal audit plan as required and/or as requested through consultation with ARIC.

Maria Cavallo and Chelsea Gardiner left the meeting at 3:30PM.

**AC179 PROGRESS REPORT ON AUDIT RECOMMENDATIONS –
FEBRUARY 2026**

AGENDA REFERENCE:	D-26-019383
AUTHOR:	N Jane, Chief Financial Officer
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	5 February 2026
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	Yes (x1) Confidential
	Confidential - Progress Report on Audit Recommendations – February 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 Recommendation for February 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 reports provided, address audits completed up to December 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 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 Audit, Risk and Improvement Committee to fulfill its governance and oversight responsibilities. The report enables the Audit, Risk and Improvement 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 AC166 – Progress Report on Audit Recommendations – August 2025, received on 30 September 2025.

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:

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 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 (AC179)**MOVED MAYOR CLUNE, SECONDED CR 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. **RECEIVE the Progress Report on Audit Recommendation for February 2026.**

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

AC180	WORK HEALTH & SAFETY (WHS) IMPLEMENTATION PLAN
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AGENDA REFERENCE:	D-26-016224
AUTHOR:	N Hope, Manager People, Safety and Wellbeing
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	30 January 2026
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	Yes x 4 A. Work Health & Safety Implementation Plan and Inspection Schedule B. City Safety Strategy 2025 – 2029 C. HS-PLN-039 Safety Management Plan D. 2025 City of Greater Geraldton -Tier 3 Action Plan

EXECUTIVE SUMMARY:

The purpose of this report is to provide an update to the Audit, Risk and Improvement Committee of the status of the City of Greater Geraldton's, Work Health & Safety (WHS) Implementation Plan.

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 Work Health & Safety Implementation Plan and Inspection Schedule;
2. RECEIVE the City Safety Strategy 2025 - 2029; and
3. RECEIVE the HS-PLN-039 Safety Management Plan.

PROPONENT:

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

BACKGROUND:

In June 2025, the City underwent a Work Health and Safety (WHS) audit conducted by Local Government Insurance Services (LGIS). The audit findings highlighted the need to streamline key WHS documentation to improve clarity and ensure consistent application across the organisation, thereby enabling all workers to clearly understand and effectively uphold their safety responsibilities.

The Safety Team, in consultation with key operational areas, undertook a comprehensive review and revision of the City Safety Strategy 2025–2029, the WHS Implementation Plan and Inspection Schedule, and HS-PLN-039 Safety Management Plan. This work was deliberately focused on strengthening legislative compliance, reinforcing the City's safety commitments, and ensuring consistent and effective application across the organisation.

The revised documents place a strong emphasis on work health and safety compliance by enhancing clarity, usability, and organisational alignment, while clearly defining the City's statutory obligations and safety expectations under

relevant WHS legislation. The documentation was circulated to the Safety Committee and Executive Management Team for review and feedback and was subsequently formally endorsed by the Safety Committee for implementation on 18 December 2025.

Following endorsement, the documents were published and implemented without delay and are now embedded across the organisation. They provide a strengthened, consistent, and compliant framework for safety management, supporting the City's ongoing commitment to proactive risk management and the protection of worker health and safety.

2025 - CITY OF GREATER GERALDTON TIER 3 ACTION PLAN STATUS - FINDINGS AND RECOMMENDATIONS:

Item 1 - The organisations approach to health and safety management is planned and reviewed in consultation with senior management at least annually.

Annual WHS system reviews have been in place for many years. Audit Finding 2.1 recommended updating the Safety Management Plan to include measurable safety objectives. This work was completed, and the new Safety Management Plan was implemented following endorsement on 18 December 2025.

Items 2 & 3 - Specific health and safety objectives and measurable targets have been established for relevant functions and levels within the organisation.

The new Safety Management Plan, Safety Strategy and WHS Implementation Plan were under development as of the 4 September 2025 and were submitted to the City Safety Committee for approval on 18 December 2025. All three were endorsed the same day and published live for use across the organisation and contain objectives and measurable targets.

Item 4 - Update the emergency procedures to reflect restricted access to the outdoor pool area at Aquarena.

The City's WHS team did not agree that this audit item is valid. The doors at the Aquarena meet the required building and Australian Standards, and current evacuation procedures and training already meet safety requirements.

The auditor did not provide evidence to show why further action was needed.

Item 5 - Workers or their representatives are involved in planning processes for the management of health and safety at the workplace.

All High level Safety Documentation is reviewed by and endorsed by the Safety Committee prior to implementation, including documents like the Safety Management Plan, Safety Strategy and the Implementation plan. The Safety Committee is made up of Executive, Managers, WHS Advisors and Safety Representatives.

Item 6 - There are arrangements in place for the consultation and communication with volunteers.

Over recent years, the City has prioritised strengthening its onboarding and volunteer management practices, including the development of clear position descriptions and the implementation of a volunteer management system. As part of this audit, the City was commended for being highly advanced in this area when compared with other local governments.

Volunteer management is overseen through two distinct areas across the volunteer lifecycle, including onboarding, training, and ensuring safety compliance. The Human Resources team manages general volunteers, while the Emergency Management team oversees bushfire volunteers. This approach ensures volunteer activities are appropriately considered within WHS planning and that effective consultation and communication mechanisms are in place.

GENERAL TEAM UPDATE:

Since April 2025, the newly established Safety Team has been operating at full capacity, comprising a Senior Safety Specialist and three Safety Advisors, including a dedicated resource for the City's Works Depot.

The team brings renewed capability, diverse expertise and a strong commitment to improving safety performance across the City. Initial efforts focused on building strong relationships across the organisation to establish trust, enhance engagement and foster a positive safety culture.

Overall, the Safety Team is contributing to a measurable improvement in City's safety maturity, reinforcing the City's commitment to safe, compliant and sustainable service delivery for employees, contractors and the community.

Additionally, the WHS Team has taken a proactive approach to ensuring the workforce is appropriately skilled and competent to safely perform their roles. In response to legislative updates and identified risk areas, positions requiring specific training, licences, certifications have been identified, with targeted training delivered accordingly.

This approach ensures that work activities are undertaken by suitably trained and authorised personnel, supports legislative compliance, and strengthens risk control at the operational level. Training delivered to address identified capability gaps has included:

- **Working at Heights** – Identified gap addressed for depot workers across multiple teams
- **Dogging, Rigging and Crane Operations** – Identified gap addressed for depot workers across multiple teams
- **Confined Spaces** – Identified gap addressed for depot workers within Reticulation and Drainage teams
- **WHS Roles and Responsibilities** – Identified gap addressed through delivery to 20 core leaders

- **Drug and Alcohol Testing** – Identified gap addressed through delivery to Safety, Depot and Project teams
- **Psychosocial Hazard Awareness** – Delivered to Leadership and Management cohorts

Collectively, this targeted training program strengthens frontline capability, improves hazard awareness and control, and reinforces the City's commitment to providing a safe, compliant and sustainable workplace.

Workplace injury management is still overseen by the Coordinator Human Resources and the City is proactive in managing both work and non work relating injuries and illness.

The City's loss time injury frequency rate for 2025-26 year to date, is currently 12.71 LTIFR.

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

Connected:

Improved clarity and usability of WHS documents supports stronger shared understanding and collaboration between teams.

Liveable:

Proactive WHS planning, including volunteer safety oversight, supports safe community participation and service delivery.

Thriving:

Strong safety ownership contributes to workforce confidence, retention, and organisational performance.

Leading:

A fully resourced and highly visible Safety Team positions the City as a leader in local government safety practice. As well as embedding measurable safety objectives strengthens governance, transparency, and continuous improvement.

Disclosure of Interest:

No Officer involved in the preparation of this report has a declarable interest in this matter. (or provide details of impartiality interest)

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 Regulations (General) 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 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 Audit, Risk and Improvement Committee is part of the three lines of defence which work together to manage risks and ensure that controls are implemented and effective.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered.

COMMITTEE DECISION (AC179)**MOVED CR VAN STYN, SECONDED CR 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. **RECEIVE the Work Health & Safety Implementation Plan and Inspection Schedule;**
2. **RECEIVE the City Safety Strategy 2025 - 2029; and**
3. **RECEIVE the HS-PLN-039 Safety Management Plan.**

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

Presiding Member Michael Librizzi in relation to City Safety Strategy and Safety Management Plan provided feedback around accountability and goals for Loss Time Injury. Manager People, Safety & Wellbeing concurred to making minor changes based on the feedback and the Committee endorsed the recommendation noting these changes.

AC181 RISK MANAGEMENT UPDATE

AGENDA REFERENCE:	D-26-017355
AUTHOR:	L Maldea, Manager Corporate Compliance
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	12 February 2026
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	Yes (x6) x2 Confidential
	A. Risk Management Framework
	B. Draft Council Policy 4.7 Risk Management (v5)
	C. Council Policy 4.7 Risk Management – Comparison Table
	D. Council Policy 4.25 Business Continuity Management (v3)
	E. Confidential - Strategic Risk Register
	F. 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 and seek endorsement of a new Risk Management Framework and related policies.

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. ENDORSE the draft risk management suite of documents for Council approval at the next Ordinary Meeting of Council:
 - a. Risk Management Framework;
 - b. Council Policy 4.7 Risk Management Policy;
 - c. Council Policy 4.25 Business Continuity Management; and
3. ACKNOWLEDGE 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 has been undertaken which included:

- Review of all categories of risk, as defined in the City's previous Risk Management Framework and includes a three (3) step process of risk identification, analysis and evaluation.
- Review and updated version of the Risk Management Framework.

- Simplification and streamlining of the risk matrixes used to identify, analyse and evaluate inherent and residual risk.
- Reconfiguration of risk management software for more effective monitoring, control and reporting.
- Review of Risk Management Policy and Risk Appetite and Tolerance Policy now condensed into one Risk Management Policy.
- Review of Business Continuity Management Policy.

Governance has undertaken a review of the entire suite of risk management documentation, previously identified risks and calculations, and previous risk management software. The new version of the Risk Management Framework aligns Strategic Risks and Major Project Risks to the achievement of the objectives identified in the Strategic Community Plan, whilst Departmental Risks are aligned with the achievement of objectives identified in the Corporate Business Plan.

Alongside the Executive Management Team, Governance has identified 12 key Strategic Risks and 8 Major Project Risks which may interfere with the City's ability to achieve its long-term objectives as identified in the Strategic Community Plan. 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.

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:

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:

- AC172 – Risk Management Update – 30 September 2025

COMMUNITY/COUNCIL MEMBER CONSULTATION:

There has been no community/Council Member consultation. Council Members will be offered consultation opportunity as part of the normal Council Policy revision process.

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.

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 organisations to identify and address merging 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 (AC181)**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. ENDORSE the draft risk management suite of documents for Council approval at the next Ordinary Meeting of Council:**
 - a. Risk Management Framework;**
 - b. Council Policy 4.7 Risk Management Policy;**
 - c. Council Policy 4.25 Business Continuity Management; and**
- 3. ACKNOWLEDGE 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 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

Presiding Member Michael Librizzi questioned Larisa Maldea, Manager Corporate Compliance regarding wording on page 7 of the draft Risk Management Framework and requested that the wording be changed from "significant issues" to align with the terminology in the risk matrix prior the draft Risk Management Framework being brought to Council for endorsement.

Presiding Member Michael Librizzi questioned Larisa Maldea, Manager Corporate Compliance regarding project risk identified in the report and the potential for latent condition/rock to become a financial risk on the construction of Cell 6 at Meru West Facility. Director Lee responded from the floor that the cell earthworks are all but at RL and no rock has been encountered, so risk is very minimal.

AC182 2026 ARIC TERMS OF REFERENCE

AGENDA REFERENCE:	D-26-014340
AUTHOR:	L Maldea, Manager Corporate Compliance
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	5 February 2026
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	Yes (x1)
	Audit, Risk and Improvement Committee Terms of Reference 2026

EXECUTIVE SUMMARY:

The purpose of this report is to seek the Audit, Risk and Improvement Committee's endorsement of the updated Audit, Risk and Improvement Committee Terms of Reference 2026. The Terms of Reference have been revised to reflect the legislative changes introduced as part of the Local Government Reforms coming into effect on 1 January 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. APPROVE the updated Audit, Risk and Improvement Committee Terms of Reference 2026.

PROPONENT:

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

BACKGROUND:

Section 5.8 of the *Local Government Act 1995* (Act) allows Council to establish, by Absolute Majority, committees of three or more persons to assist Council. A local government may delegate powers and duties to a committee under section 5.16 of the Act.

Section 7.1A of the Act was recently amended to:

- (1) A local government **must** establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee.
- (2) The following provisions apply in respect of the membership of the audit, risk and improvement committee —
 - (a) an employee of the local government is not to be a member;
 - (b) no member is to be nominated by, or is to be appointed to represent, any employee of the local government;
 - (c) section 5.10(1)(b) does not apply.
- (3) The presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

- (4) *Any deputy presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.*

Council met these requirements at the November Ordinary Meeting of Council (Item No. CS258) including the appointment of an Independent Presiding Member (Michael Librizzi) and Independent Deputy of the Presiding Member (Michael Cole).

Committee members are appointed in accordance with the Act and membership continues until a person no longer holds the office by virtue of which the person became a member, the person resigns from membership, the committee is disbanded or at the next ordinary election, whichever is first.

The *Local Government Amendment Act 2024* was assented to on 6 December 2024, delivering the second tranche of local government reforms. Changes to the Act include reforms that allow for greater transparency and clarity on how Council Committees operate. This includes changing audit committees to have an improved focus as 'Audit, Risk and Improvement Committees' that are independently chaired, with increased oversight in risk management and improvement.

It was noted in the Council Item (Item No. CS258) that:
Whilst the TOR for the ARIC have been revised; it may be necessary for the City to further review them to align with the amended Audit Regulations once made.

Further changes to the *Local Government Act 1995* and *Local Government (Audit) Regulations 1996* came into effect from 1 January 2026. Given these new and revised regulations, it is necessary for the City to further review the ARIC Terms of Reference, attached, so that they align.

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, Risk and Improvement Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions. Clear and comprehensive terms of reference, setting out the committee's roles and responsibilities, are therefore essential.

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 was established through Council Item CS258 – Re-Establish City of Greater Geraldton Audit Committee, endorsed by Council on 25 November 2025. At the same meeting, Council also endorsed the ARIC Terms of Reference 2025 and appointed the Committee Members. In accordance with the *Local Government Act 1995*, members of the ARIC, including Independent Members, are appointed on a two-year cycle following each Local Government Election, with their term expiring at the subsequent Local Government Election.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

Independent Members were provided with the proposed changes to the Terms of Reference on 30 January 2026 with suggested changes incorporated.

LEGISLATIVE/POLICY IMPLICATIONS:

Although the *Local Government Act 1995* does not explicitly require committees to adopt Terms of Reference, the Department of Local Government's Operational Guideline No. 9 emphasises that audit committees should have clear and comprehensive Terms of Reference to effectively fulfil their governance and oversight responsibilities.

FINANCIAL AND RESOURCE IMPLICATIONS:

Committees established by Council all require the allocation of Officer resources, for secretariat support, meeting coordination and in relation to the business of a Committee as provided in its terms of reference.

The City will make payments to independent members in accordance with the Act, Regulations and Council Policy 4.12 Independent Committee Member Fees and Reimbursements.

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 6	Ensure high quality governance activities enabling transparency and accountability.

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The City is required, under section 7.1A of the *Local Government Act 1995*, to establish an Audit, Risk and Improvement Committee.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION (AC182)**MOVED CR COLLIVER, SECONDED CR MILNE**

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

RESOLVES to:

1. **APPROVE** the updated Audit, Risk and Improvement Committee Terms of Reference 2026.

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

AC183 IBIS ERP PROJECT UPDATE

AGENDA REFERENCE:	D-26-016266
AUTHOR:	D Duff, Manager ERP Project
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	1 February 2026
FILE REFERENCE:	GO/11/0020
ATTACHMENTS:	Yes (x1)
	IBIS ERP Project Scope Implementation Status

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 previously reported project progress at the Audit Committee meeting 30 September 2025. Reported within that update were challenges with resourcing and in particular the resourcing for configuration and implementation of the Compliance modules. As planned, the project sought tender submissions from suitably qualified suppliers to perform the configuration of these modules. The tender process was successful, and the contract was awarded to the preferred tenderer at the Ordinary Meeting of Council held on 27 January 2026.

This tender has been awarded to the supplier who is at present engaged (via separate tender process) to perform data migration activities. This a great outcome as not only are they proficient with WA LG legislation, utilising the same contractor avoids the complexity risk of managing separate suppliers working within the same space.

A minor, yet exciting, milestone achieved this quarter was in the enterprise asset management space. With asset data migration completed during 2025 focus had been redirected to configuration of the Works Management space, with the Fleet operations portion of works management going live in January 2026. Configuration has now begun on the more complex finance integration aspects of fleet works management (payroll, enterprise budgeting).

Project objectives for the next 3 months are:

- Go-live with Hazard and Incident (safety) reporting.
- Continue data preparation and begin configuration of Compliance modules (Policy, Permits & License, Infringement, Enforcements)

- Complete the finance integration aspects of Fleet Works Management
- Continue data migration and configuration of Revenue modules (Property, Names, Billing, Debtors, Cash Receipting)
- Continue with configuration of Request Management and DxP LG

**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 on 30 September 2025 (AC173).

COMMUNITY/COUNCIL MEMBER CONSULTATION:

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

LEGISLATIVE/POLICY IMPLICATIONS:

There are no legislative or policy implications.

FINANCIAL AND RESOURCE IMPLICATIONS:

Implementation spend to date, including commitments, is \$2.46 million versus a \$2.92 million current budget for this financial year. Included in the commitments is the recent \$744,520 valued contract awarded by Council to Setonix Digital to deliver implementation and configuration services for Compliance Modules.

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 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, Risk and Improvement Committee as an update only.

COMMITTEE DECISION (AC183)**MOVED CR 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:

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

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

AC184	CONFIDENTIAL - 2026 CYBERSECURITY RISK REDUCTION ACTIVITIES
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AGENDA REFERENCE:	D-26-019728
AUTHOR:	S Bishop, Manager ICT Services
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	6 February 2026
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	Yes (x1) Confidential
	A. Confidential – Cybersecurity Benchmarking Report

This report to the Audit, Risk and Improvement Committee has been listed as confidential, to ensure that the information is dealt with at the meeting on a confidential basis per section 5.23(4) of the Local Government Act 1995. 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.

EXECUTIVE SUMMARY:

This report provides an overview of key cyber and information risk reduction activities performed by the City of Greater Geraldton (City) within the past six (6) months. These include 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, 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.

PROPONENT:

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

BACKGROUND:

The City recognises that cyber threats are an ongoing and evolving risk for local governments and that effective management requires a balance of governance, people, processes and technology. Rather than relying on one-off solutions, the City has adopted a program of continuous improvement that aligns cyber security activities with business risk and service delivery priorities.

During this reporting period, the City focused on progressing its Essential Eight (E8) maturity, strengthening the baseline security of its systems, and addressing high risk vulnerabilities. The following sections outline progress against these focus areas and demonstrate alignment with the Cybersecurity Strategy 2023–2027.

Priority: Accountability and Awareness

Objective: Assign roles and responsibilities for the management of security risk and the Information Security Management System (ISMS).

- **Operational Activity:** Council Members were enrolled in the City's Security Awareness Training program, which has continued to deliver positive outcomes. In the lead-up to the New Year, the City experienced a significant increase in phishing attempts originating from compromised local suppliers. Approximately one third of users received credential-harvesting emails during the December–January period. These messages closely resembled legitimate business communications from trusted sources; however, no attempts were successful, reflecting strong staff awareness and vigilance.

Priority: Protect confidential and sensitive information

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

- **Strategic Activity:** The 2024-25 IT General Controls audit identified insufficient Data Loss Prevention (DLP) controls within the City and recommended the development of an Information Classification Policy to enable effective tagging and management of sensitive information. Although such a policy is mandatory for State government agencies under forthcoming privacy legislation, it is not currently required for local governments. However, there is increased scrutiny from auditors and insurers regarding the management of sensitive data. In response, the City is currently developing both the policy and associated technical controls.

Priority: Identify, assess, and treat security risks

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

- **Operational Activity:** In October 2025, the City conducted a comprehensive Windows security review to validate that server, workstation and laptop security configurations met contemporary cyber security standards. This assessment measured the City's Windows security settings against an internationally recognised benchmark, revealing several opportunities for enhancement. These improvements were subsequently identified, thoroughly tested, and have successfully been rolled out organisation wide.
- **Operational Activity:** The City maintains a comprehensive register of identified and evaluated vulnerabilities. Some of these vulnerabilities have proven challenging to mitigate, as they are embedded within processes integral to the city's operations. Through the application of security benchmarking referenced above, the City has successfully addressed these issues and anticipates their exclusion from this year's security findings.
- **Operational Activity:** A formal Security Test is scheduled for April 2026. This annual exercise evaluates the City's security controls against

simulated cybersecurity threats. Any findings are documented in the City's cybersecurity risk register, with corresponding remediation measures implemented.

Priority: Incident response and recovery capability

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

- **Operational Activity:** The City regularly undertakes ICT activities to evaluate its backup and recovery procedures. A comprehensive data recovery exercise is scheduled for February 2026. Preliminary testing has highlighted an area for improvement, which the City's ICT department intends to address. This approach leverages the improved power infrastructure within the Airport precinct to facilitate recovery operations during disaster situations.
- **Operational Activity:** An Assumed Breach Attack Simulation is scheduled for April 2026. This initiative follows the Cybersecurity Incident Response Plan (CIRP) table-top exercise conducted in May 2025. The simulation aims to provide training and practical experience for responders, such as ICT personnel, to effectively manage cyber incidents.

Priority: Measure and Improve

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

- **Strategic Activity:** Over the past six months, the City has made continuous progress in implementing cybersecurity controls aligned with the E8 model. The current E8 accumulated score is 1.73, an improvement from 1.4 recorded in September 2025. Further information can be found in the attached benchmarking report.

**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 September 2025 (AC169).

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.

Section 5.23 of the *Local Government Act 1995* defines the requirements for committee meetings to be open to the public. Committees may close a meeting to members of the public under specific, limited circumstances, to ensure information is dealt with on a confidential basis:

5.23. Meetings generally open to public

...

- (4) *Despite subsection (1), if any of the following information is to be dealt with at a meeting, the council or committee may close the meeting to members of the public 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;*

FINANCIAL AND RESOURCE IMPLICATIONS:

Cybersecurity risk detection and treatment involve both financial and resourcing overheads. A case-by-case approach is used to determine value for money when either 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 (AC184)**MOVED MAYOR CLUNE, SECONDED CR MILNE**

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 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

Presiding member Michael Librizzi asked for clarification from Shane Bishop, Manager ICT Services, regarding how the scoring is calculated.

AC185	CONFIDENTIAL - GERALDTON AIRPORT – EXTENSION TO PERIOD FOR TESTING OF AERODROME EMERGENCY PLAN
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AGENDA REFERENCE:	D-26-016259
AUTHOR:	A Freers, Manager Geraldton Airport
EXECUTIVE:	P Radalj, Director Corporate Services
DATE OF REPORT:	2 February 2026
FILE REFERENCE:	GO/11/0020-003
ATTACHMENTS:	Yes (x2) Confidential A. Confidential – AEP Extension Approval B. Confidential – Risk Assessment Deferral

Note: This report to the Audit, Risk and Improvement Committee has been listed as confidential, to ensure that the information is dealt with at the meeting on a confidential basis per section 5.23(4) of the Local Government Act 1995. 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.

EXECUTIVE SUMMARY:

The purpose of this report is to advise the Audit Risk and Improvement Committee of approval to postpone the full-scale Emergency Exercise for the Geraldton Airport to 2027.

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 update noting that approval has been granted for an extension to the period for conducting a full-scale emergency exercise to 22 June 2027

PROPONENT:

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

BACKGROUND:

Geraldton Airport is currently scheduled to conduct its next Airport Field Emergency Exercise in mid-2026 in accordance with Civil Aviation Safety Authority (CASA) regulatory requirements. However, the airport has formally requested and received a 12-month extension, with approval to undertake the exercise in 2027 instead.

The primary reason for this request is that Geraldton Airport has activated the Aerodrome Emergency Plan (AEP) five times in the past 14 months, with multi-agency attendance each time (Police, Department of Fire and Emergency Services, St John Ambulance, and airport stakeholders) for various emergency situations.

Instead of the exercise, the airport will focus on:

- The establishment of a dedicated emergency management site office at the airport emergency gate.
- A comprehensive rewrite of the AEP, including communications, staging, forward command, terminal reception, and welfare protocols.

Geraldton Airport will hold an informal familiarisation briefing event for all emergency service agencies and responders at the new airport emergency gate facility in lieu of the 2026 field exercise.

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

Connected:

Ensuring that the Airport is well prepared for an emergency 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 this extension of time demonstrates the City's commitment to high quality governance.

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.

COMMUNITY/COUNCIL MEMBER CONSULTATION:

Airport received support from Emergency Services for the 2026 extension:

- WA Police (D-26-005447)
- DFES (D-26-005445)
- St John Ambulance (D-26-005444)

LEGISLATIVE/POLICY IMPLICATIONS:

The *Civil Aviation Safety Regulations 1998* (CASR) Part 139 and the accompanying Manual of Standards (MOS) 2019 work together to legally govern how a certified airport like Geraldton is built, operated, and maintained.

The MOS sets the operational safety requirements for emergency planning as follows in extracts:

24.05 Emergency preparedness — operators to whom section 24.02 applies

(1) *An aerodrome operator to whom section 24.02 applies must test the aerodrome emergency plan:*

(a) in the following exercises:

(i) a full-scale aerodrome emergency exercise conducted at intervals not exceeding 2 years;

(ii) in each intervening year — partial emergency exercises, for example, a tabletop exercise, to ensure that any deficiencies found during the full-scale aerodrome emergency exercise have been corrected; or

(b) in a series of modular tests in which:

(i) all modules are tested within 3 years; and

(ii) the interval between the test of any module and its previous test is not greater than 3 years; and

(iii) there is a full-scale aerodrome emergency exercise, but not sooner than 3 months before the expiry of the 3 years.

(2) *An aerodrome operator to whom section 24.02 applies must complete a review of the aerodrome emergency plan not later than 30 days after any of the following:*

(a) the conclusion of an emergency at the aerodrome;

(b) an exercise conducted in accordance with subsection (1);

for the purpose of correcting any deficiency found during the emergency or exercise.

(3) *The procedures under the aerodrome emergency plan mentioned in subsection (2) must be reviewed with local emergency responders at least annually.*

Note A tabletop exercise conducted between the aerodrome operator and their local emergency responders at least once every 24 months is also recommended to formally evaluate emergency response arrangements.

(4) *Compliance with the timing requirements of subparagraphs (1) (a) (i), (1) (b) (iii), or subsection (3) may be deferred, in whole or part, for a maximum period of 24 months, with the approval in writing by CASA (subject to safety conditions, if any), if:*

(a) the aerodrome emergency plan is activated during an actual emergency event which tested the functioning of the whole plan (the relevant emergency); and

(b) the aerodrome operator applies in writing for the deferral, and gives CASA written details of the following:

(i) the date, time and nature of the immediately previous emergency exercise or modular tests;

(ii) the date, time and nature of the relevant emergency on which the request for deferral is based;

(iii) all lead and support agencies that participated in the relevant emergency;

(iv) details of how the relevant emergency tested the functioning of the plan;

(v) details of any actions taken to correct any deficiencies found in the aerodrome emergency plan during the relevant emergency.

Airport received approval from CASA for an extension to the period for holding a full-scale Emergency Exercise to no later than 22 June 2027 (Attachment A)

FINANCIAL AND RESOURCE IMPLICATIONS:

Resources will be redirected to the establishment of the emergency management site office and comprehensive review of the Aerodrome Emergency Plan (AED) rather than on conducting an emergency exercise.

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:

Geraldton Airport undertook a risk assessment as part of the application to CASA which is outlined in Attachment B.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered by City Officers.

COMMITTEE DECISION (AC184)**MOVED MAYOR CLUNE, SECONDED CR 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. **RECEIVE** the update noting that approval has been granted for an extension to the period for conducting a full-scale emergency exercise to 22 June 2027.

CARRIED 5/0

Name	Vote
Presiding Member, M Librizzi	YES
Mayor J Clune	YES
Deputy Mayor Cr N Colliver	YES
Cr T Milnes	YES
Cr S Van Styn	YES

6 GENERAL BUSINESS LATE ITEM

Nita Jane, Chief Financial Officer, commented that Mark Ambrose, OAG had emailed to say that the Audits for 2027-2029 would be going out for tender. Also, that OAG will be rotating the engagement leader as he had reached his limit of 7 years.

Mayor Clune requested that the timing of the ARIC meeting be reviewed as this only allows for a short time frame in preparing the room for the full Ordinary meeting of Council. Presiding Member Librizzi responded that he is open to suggestions on what time and day best suits the Councillors on the ARIC, noting that the last Monday of each month is not an option. Councillors to come back to the Presiding Member with a preferred time and day that coincides with Council meeting dates

7 MEETING CLOSURE

There being no further business the Presiding Member closed the meeting at 4:00PM