



TOWN OF
VICTORIA PARK

Audit and Risk Committee Agenda – 22 July 2024



WE'RE OPEN
VIC PARK

Please be advised that an **Audit and Risk Committee** will be held at **5.30 PM** on **Monday 22 July 2024** in **Council Chambers**, Administration Centre at 99 Shepperton Road, Victoria Park.

Ms Natalie Martin Goode – Acting Chief Executive Officer
17 July 2024

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1 Declaration of opening

Acknowledgement of Country

Ngany djerapiny Wadjak – Noongar boodja-k yaakiny, nidja bilya bardook.

I am honoured to be standing on Whadjuk - Nyungar country on the banks of the Swan River.

Ngany kaaditj Noongar moort keny kaadak nidja Wadjak Noongar boodja. Ngany kaaditj nidja Noongar birdiya – koora, ye-ye, boorda, baalapiny moorditj Noongar kaaditjin, moort, wer boodja ye-ye.

I acknowledge the traditional custodians of this land and respect past, present and emerging leaders, their continuing cultural heritage, beliefs and relationship with the land, which continues to be important today.

Ngany youngka baalapiny Noongar birdiya wer moort nidja boodja.

I thank them for the contribution made to life in the Town of Victoria Park and to this region.

2 Attendance

Presiding Member	Mayor Karen Vernon
Banksia Ward	Cr Claire Anderson
Jarraah Ward	Cr Daniel Minson Cr Jesse Hamer
Independent Committee Members	Ms Tracy Destree Mr Jonathan Seth
Acting Chief Executive Officer Acting Chief Financial Officer	Ms Natalie Martin Goode Mr Trent Prior
Manager Governance and Strategy Coordinator Governance and Strategy	Ms Bernadine Tucker Ms Rhonda Bowman
Meeting Secretary	Ms Winnie Tansanguanwong

2.1 Apologies

2.2 Approved leave of absence

Nil.

3 Declarations of interest

3.1 Declarations of financial interest

A declaration under this section requires that the nature of the interest must be disclosed. Consequently, a member who has made a declaration must not preside, participate in, or be present during any discussion or decision-making procedure relating to the matter the subject of the declaration. An employee is required to disclose their financial interest and if required to do so by the Council must disclose the extent of the interest. Employees are required to disclose their financial interests where they are required to present verbal or written reports to the Council. Employees can continue to provide advice to the Council in the decision-making process if they have disclosed their interest.

3.2 Declarations of proximity interest

Elected members (in accordance with Regulation 11 of the Local Government [Rules of Conduct] Regulations 2007) and employees (in accordance with the Code of Conduct) are to declare an interest in a matter if the matter concerns: a) a proposed change to a planning scheme affecting land that adjoins the person's land; b) a proposed change to the zoning or use of land that adjoins the person's land; or c) a proposed development (as defined in section 5.63(5)) of land that adjoins the persons' land.

Land, the proposed land adjoins a person's land if: a) the proposal land, not being a thoroughfare, has a common boundary with the person's land; b) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or c) the proposal land is that part of a thoroughfare that has a common boundary with the person's land. A person's land is a reference to any land owned by the person or in which the person has any estate or interest.

3.3 Declarations of interest affecting impartiality

Elected members (in accordance with Regulation 11 of the Local Government [Rules of Conduct] Regulations 2007) and employees (in accordance with the Code of Conduct) are required to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making process. The Elected Member/employee is also encouraged to disclose the nature of the interest.

4 Confirmation of minutes

Recommendation

That the Audit and Risk Committee confirms the minutes of the Audit and Risk Committee meeting held on 29 April 2024.

5 Presentations

Nil.

6 Method of dealing with agenda business

Recommendation

That Audit and Risk Committee in accordance with clause 58 of the *Meeting Procedures Local Law 2019* suspends clause 50 - Speaking twice of the *Meeting Procedures Local Law 2019* for the duration of the meeting.

7 Reports

7.1 Regulation 5 Final Audit Report

Location	Town-wide
Reporting officer	Corporate Performance Advisor
Responsible officer	Chief Financial Officer
Voting requirement	Simple majority
Attachments	1. CONFIDENTIAL REDACTED - Financial Reg 5 Audit - Final Report [7.1.1 - 15 pages]

Summary

To present the final outcomes to the Financial Regulation 5 Audit to Council.

Recommendation

That the Audit and Risk Committee recommends to Council that it:

1. Notes the Internal Audit report - Financial Regulation 5 Audit as contained in confidential attachment 1.
2. Notes that nine audit findings will be included in the Audit update report.

Background

1. The financial management review of the Town of Victoria Park's financial management systems and procedures are required to be undertaken at least once every 3 years as per the Regulation (5)(2)(c) of the Local Government (Financial Management) Regulations 1996.
2. The Regulation 5 Audit was completed in May 2024.

Discussion

3. As part of the attached report, the following findings were reported:
 - 2 Medium risk
 - 7 low risks
4. These risks will be added to the Audit update report.

Relevant documents

Not applicable.

Legal and policy compliance

Not applicable.

Financial implications

Current budget impact	Sufficient funds exist within the annual budget to address this recommendation.
Future budget impact	Not applicable.

Risk management consideration

Risk impact category	Risk event description	Risk rating	Risk appetite	Risk Mitigation
Financial	Not adopting an internal audit program means we can't test our financial controls and mitigate financial loss through administrative errors, fraud and corruption.	High	Low	TREAT risk by Adopting an internal program with a focus area on high-risk financial processes and activities.
Environmental	Not applicable.		Medium	
Health and safety	Not applicable.		Low	
Infrastructure/ ICT systems/ utilities	Not applicable.		Medium	
Legislative compliance	Not applicable.		Low	
Reputation	Not applicable.		Low	
Service delivery	Not applicable.		Medium	

Engagement

Internal engagement	
Stakeholder	Comments
Finance	Provided the information requested and comments on the audit report.
C-Suite	The report was presented to C-Suite for noting.

Strategic alignment

Civic Leadership	
Community Priority	Intended public value outcome or impact
CL1 – Effectively managing resources and performance.	Audits promote integrity and identify areas for improvement.
CL3 - Accountability and good governance.	Audits allow for an assessment of whether legislation, policies and practices are being followed to ensure intended outcomes are achieved.

Further consideration

7.2 Risk Management Framework Review

Location	Town-wide
Reporting officer	Manager Governance and Strategy
Responsible officer	Chief Executive Officer
Voting requirement	Simple majority
Attachments	1. ToVP Risk Management Framework [7.2.1 - 18 pages] 2. ToVP Risk Management Framework - Clean version [7.2.2 - 17 pages]

Summary

The Town's Risk Management Framework was last reviewed by the Audit and Risk Committee on 19 June 2023, and adopted by Council on 18 July 2023. Since that time, the Town has reviewed the operational and strategic risk registers. As an outcome of these reviews, it is recommended the Risk Management Framework be amended.

Recommendation

That Council adopt the revisions to the Risk Management Framework as contained in Attachment 1.

Background

1. The Town has an embed risk management approach in accordance with the Australian Standard AS/NZS 31000 – Risk Management. As part of this approach, the Town had adopted the following:
 - (a) A Risk Management Policy (Policy 004) which sets out the general scope, expectations, roles and responsibilities for risk management, with reference to the Risk Management Framework.
 - (b) A Risk Management Framework which outlines the Town's approach to the management of risk by setting out key governing elements:
 - (i) Principles, framework and process and systems
 - (ii) Structure
 - (iii) Risk appetite statement for the Town
 - (iv) Risk assessment and acceptance criteria adopted by Council.
 - (c) A Risk Management Practice (004.1) which provides information to C-Suite, managers, senior staff and other employees on how risk management philosophies and practices are operationalised throughout the organisation.
2. In July 2023, the Risk Management Framework was reviewed with minor edits made.
3. In 2024, the operational and strategic risk registers were reviewed and amended.
4. Following these reviews, it has been identified that the Risk Management Framework also requires amending.

Discussion

5. The Risk Management Framework has been updated to include the following:
 - (a) Reference to the Towns Strategic Community Plan
 - (b) Definitions of risk management and risk
 - (c) References to the Strategic and Operational Risk Register, and inclusion of project risks
 - (d) Changes to the governance structure for risk management
 - (e) Changes to the risk impact categories and Risk Consequences table.
6. There have been some minor edits to the names of four Risk Impact categories. Financial has been renamed Financial Loss, Health and Safety has been renamed Safety, Legislative Compliance has been renamed Compliance Breach and Service Delivery has been renamed Service Delivery Interruption. The description has also been changed for both of these new categories to correctly reflect the risk. Their corresponding descriptions have not been changed.
7. The Risk Impact Category of Infrastructure/ICT Systems/Utilities has been split into two distinctive categories – Information Security and Assets. It is believed that splitting the category in this way better reflects the risks that are to be managed.
8. New descriptions have been added for these two new risks.
9. The Risk Consequences table has been amended to reflect the new naming conventions, and new ratings have been added for the new categories of Information Security and Assets.
10. The Town's internal Risk Management Working Group have recommended the Risk Impact Categories and Risk Consequences table be amended as proposed.
11. Should the amendments to the Risk Management Framework be approved, the risk section for Council reports will be amended accordingly.

Relevant documents

Nil.

Legal and policy compliance

[Policy 004 Risk Management](#)

Financial implications

Current budget impact	There are no budget implications associated with this report.
Future budget impact	Not applicable

Risk management consideration

Risk impact category	Risk event description	Risk rating	Risk appetite	Risk Mitigation
Financial		High	Low	
Environmental			Medium	
Health and safety			Low	
Infrastructure/ ICT systems/ utilities	Not properly identifying and classifying the risks can cause incorrect assessments and treatment options to be implemented.		Medium	Treat the risk by correctly labelling the risks.
Legislative compliance			Low	
Reputation			Low	
Service delivery	A Risk Management Framework that is lacking in important information		Medium	Treat the risk by amending the Risk Management Framework

Engagement

Internal engagement	
Stakeholder	Comments
Risk Management Working Group	The Town's internal Risk Management Working Group have recommended the Risk Impact Categories and Risk Consequences table be amended as proposed.

Strategic alignment

Civic Leadership	
Community Priority	Intended public value outcome or impact
CL1 – Effectively managing resources and performance.	Amending the Risk Management Framework will enable the resources of the Town to be managed more effectively and improve performance.
CL3 - Accountability and good governance.	Sound risk management approaches and processes that are embedded into the Town's operations and culture, promotes good governance and better accountability outcomes.

Further consideration

7.3 Strategic Risk Register Review

Location	Town-wide
Reporting officer	Manager Governance and Strategy
Responsible officer	Chief Executive Officer
Voting requirement	Simple majority
Attachments	1. CONFIDENTIAL REDACTED - 2024 Strategic Risk Register [7.3.1 - 3 pages]

Summary

To present the reviewed Strategic Risk Register for endorsement.

Recommendation

That the Audit and Risk Committee recommends to Council that the Strategic Risk Register, as contained in Confidential Attachment 1, be endorsed.

Background

1. In July 2023, Governance commenced an integrated risk management process for the Town's operational and strategic risks. In July 2023, an internal Risk Management Working Group was formed and the operational risk register was reviewed to align with contemporary risk management principles and Australian Standards. This review was completed in May 2024.
2. Around the same time, the strategic risk register was reviewed internally where it identified that this register also needed to be amended.
3. In October 2023, a Strategic Risk Workshop was conducted with Councillors, facilitated by RSM Australia, and areas of improvement identified. A follow up workshop was scheduled to complete the review, however RSM declared a conflict of interest as they were also the Town's external auditor (contracted by the OAG). Therefore, a new company, Quantum Assurance were contracted to complete the strategic risk register review.
4. The first workshop facilitated by Quantum Assurance with Council occurred on 27 March 2024, with a second workshop held on 9 April 2024. Following the last workshop, Quantum Assurance developed a strategic risk register with a few controls and residual risk ratings still being required.

Discussion

5. The Risk Management Working Group met on Tuesday 18 June 2024 and completed the outstanding items on the Strategic Risk Register.
6. C-suite subsequently endorsed the Strategic Risk Register.
7. The strategic risk register is now presented for endorsement.

Relevant documents

Not applicable

Legal and policy compliance

[Local Government \(Audit\) Regulations 1996](#)

Financial implications

Current budget impact	Not applicable.
Future budget impact	Not applicable.

Risk management consideration

Risk impact category	Risk event description	Risk rating	Risk appetite	Risk Mitigation
Financial			Low	
Environmental			Medium	
Health and safety			Low	
Infrastructure/ ICT systems/ utilities			Medium	
Legislative compliance			Low	
Reputation			Low	
Service delivery	Not reviewing the Town's strategic risks will impact on service delivery	Low	Medium	Treat the risk by endorsing the strategic risk register.

Engagement

Internal engagement	
Stakeholder	Comments
Council	Council have been involved in the development of the strategic risk register

External members of the Audit & Risk Committee	The Town's two external members were involved in the development of the strategic risk register
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Strategic alignment

Civic Leadership	
Community Priority	Intended public value outcome or impact
CL3 - Accountability and good governance.	Regularly reviewing the strategic risk register promotes good governance and aids in improving performance and efficiency.

Further consideration

7.4 Quarter 4 Progress Report 1 April 2024 - 30 June 2024

Location	Town-wide
Reporting officer	Corporate Performance Advisor
Responsible officer	Chief Executive Officer
Voting requirement	Simple majority
Attachments	<ol style="list-style-type: none">1. Quarter 4 Performance Report April - June 2024 [7.4.1 - 25 pages]2. Mid-Year Report Community Benefits Strategy Jan - June 2024 [7.4.2 - 24 pages]3. 2023-2024 Annual Strategic Projects & Capital Work Program Operations Q 4 attachment [7.4.3 - 6 pages]4. Annual Summary as at 1 July 2024 [7.4.4 - 5 pages]

Summary

The Audit and Risk Committee recommends that Council accepts the quarterly progress reports for the period 1 April 2024 – 30 June 2024.

Recommendation

That the Audit and Risk Committee recommends that Council accepts the quarterly progress reports for the period 1 April 2024 - 30 June 2024, relating to the:

- (a) Corporate Business Plan
- (b) Five-year capital works program, including the 2023/2024 Annual Strategic Project Plan
- (c) Economic Development Strategy 2018-2023
- (d) Urban Forest Strategy
- (e) Reconciliation Action Plan
- (f) Disability Access and Inclusion Plan
- (g) Community Benefits Strategy
- (h) Climate Emergency Plan.

Background

1. At the Ordinary Council Meeting on 16 July 2019, Council resolved:

“That Council requests that the Chief Executive Officer:

1. *Develops an Annual Strategic Project Summary for 2019/2020, containing a summary of the projects that are aligned to strategic outcomes in the Strategic Community Plan 2017-2027.*
2. *Presents the 2019/2020 Annual Strategic Project Summary for adoption at the September Ordinary Council Meeting.*
3. *Presents to Council, commencing from the October Ordinary Council Meeting, quarterly written progress reports on the actions, projects and outcomes within the Town’s following plans and strategies:*
 - (a) *Corporate Business Plan*

(b) 2019/2020 Annual Strategic Project Summary

(c) 5 Year Capital Works Program

(d) Economic Development Strategy 2018 – 2023

(e) Urban Forest Strategy

(f) Reconciliation Action Plan

(g) Disability Access and Inclusion Plan

(h) Community Benefits Strategy

2. At the Ordinary Council Meeting on 20 July 2021, Council resolved: That Council:

(a) Receives the community consultation results for the draft Climate Emergency Plan.

(b) Endorses the Climate Emergency Plan 2021 – 2031.

(c) Instructs the Chief Executive Officer to include the Climate Emergency Plan in the Quarterly progress reports to council, commencing in the next quarter for 2021.

3. The quarterly written progress reports were requested to enable Council to assess performance against strategies and plans, identify risks and significant variations in project performance and budgeting, receive information needed to be able to make informed decisions and to take action to address any issues that arise. They were also requested to give Council and the community a higher level of transparency and accountability relating to strategic actions, plans and projects.

Discussion

4. Written progress reports will enable the Council to oversee the Town's performance and allocation of the Town's finances and resources. They will also help to inform the community about the Town's progress in relation to the plans and strategies.

5. The Corporate Business Plan 23/24 was endorsed by Council in December 2023, and these reports on the actions, projects, and outcomes, for the plans and strategies listed in the Council resolution, have been attached to this report. Further commentary for each report has also been included below.

Corporate Business Plan

6. The status of actions from the CBP are as follows:

Strategic Outcome	Total Actions	No of actions completed	No of actions behind	No of actions on track
Social	22	14	8	0
Environment	16	4	12	0
Economic	4	2	2	0
Civic Leadership	23	6	17	0

7. Actions not completed within the reporting quarter are as per attachment 7.4.1 and annual summary as per attachment 7.4.4

2023/2024 Annual Strategic Project Summary

8. The status of projects from the Annual Strategic Project summary is as follows:

Total projects	No of projects on track	No of projects completed	No of projects delayed
17	9	5	3

Five Year capital works program

9. The status of actions from the Five-Year Capital Works Program are as follows.

Total projects	Works in progress / on track	Not yet started	Complete	Delayed/Deleted projects
91	21	0	64	6

Economic Development Strategy 2018-2023

10. The Economic Development Strategy 2018- 2023 (EDS) outlines 50 actions required to achieve the seven pathways for sustainable economic growth over the next five years. The EDS was adopted by Council in March 2019.

11. The summary table below represents the number of actions progressed and completed since the adoption of the EDS.

Outcome	Total actions	No of actions completed	No of actions in progress	No of actions not started
Pathway 1: Leadership	4	3	1	0
Pathway 2: Identity	2	1	1	0
Pathway 3: Local to Global Connections	5	1	2	2
Pathway 4: Smart Town – digital innovation	7	1	4	2

Pathway 5: Creating an enabling business environment	8	1	6	1
Pathway 6: High Value Precincts	6	5	1	0
Pathway 7: High value sectors	18	4	12	2
Total	50	16	27	7

Urban Forest Strategy:

12. The Urban Forest Strategy (UFS) Implementation Action Plan (IAP) outlines 41 actions required to achieve the six strategic outcomes defined in the UFS over a five-year period. The UFS was adopted by council in September 2018 and the IAP in September 2019.
13. The summary table below represents the number of actions progressed and completed since the adoption of the IAP.

Outcome	No of actions completed	No of actions in progress	No of actions ongoing	No of actions not started
Strategic Outcome 1: Plant and protect sufficient trees by 2020 to achieve the 20% tree canopy target as supported by Council.	3	3	4	2
Strategic Outcome 2: Maximize community involvement and collaboration in its implementation.	3	1	4	1
Strategic Outcome 3: Increase tree diversity, whilst favouring local endemic and West	1	0	2	0

Australian species that also support wildlife.				
Strategic Outcome 4 Maintain high standard of vegetation health.	0	2	4.	0
Strategic Outcome 5 Improve soil and water quality	0	1	2	0
Strategic Outcome 6 Improve urban ecosystems	1	2	1	1

Reconciliation Action Plan:

14. The Town's Innovate Reconciliation Action Plan (RAP) was adopted by Council in December 2023.
15. The document outlines strategies and actions to support opportunities to strengthen the community, build strong relationships and foster greater awareness and understanding of Aboriginal culture and history.
16. The status of actions from the Reconciliation Action Plan are as follows.

Category	No. of actions completed	No. of actions in progress/ongoing	No. of actions not started
Relationships	5	8	3
Respect	1	15	6
Opportunities	0	3	7
Governance	1	8	6
Tracking and Progress	7	34	22

17. This quarter, the key progress highlights of the Reconciliation Action Plan included:
 - a. Showcase of Aboriginal artwork on outdoor banners and staff Acknowledgement training to mark National Reconciliation Week.
 - b. Progress has been made on dual naming protocols through engagement with external stakeholders and the Mindeera Advisory Group.
 - c. Activities and events for NAIDOC Week have been planned with community stakeholders including a Town event with the Friends of Jirdarup Bushland.

- d. Two meetings have been held with the Mindeera Advisory Group - one in April and another in June.
- e. Expressions of Interest have been evaluated for the Mindeera Advisory Group and recommendation is expected to go to Council at the July OCM.

Access and Inclusion Plan:

18. The Town’s Access and Inclusion Plan was adopted by Council in December 2022 and is a legislative requirement for all local governments.

19. The status of actions from the Access and Inclusion Plan are as follows.

Category	No. of actions completed /ongoing	No. of actions in progress	No. of actions not started
Goal 1: Customer Experience - Services and Events	4	2	0
Goal 1: Customer Experience - Information	4	3	1
Goal 1: Customer Experience - Quality Customer Service	3	1	1
Goal 2: Physical Access - Building and Facilities	3	2	2
Goal 3: Active Citizenship - Complaints	0	1	3
Goal 3: Active Citizenship - Public Consultation	2	0	3
Goal 4: Employment	5	0	0
Goal 5: Governance and Impact	4	1	0
Total 45	25	10	10

20. This Quarter, the key progress highlights of the Access and Inclusion Plan include:
- a. Continuing to engage with relevant stakeholders to advance AIP deliverables.
 - b. The Access and Inclusion Advisory Group continues to support and advise project management and internal stakeholders on inclusive design and planning elements; the next meeting is on 26 June 2024.
 - c. Access and Inclusion Advisory Group members and Town officers continue to identify areas of the Town where accessibility can be improved, and subsequently investigating the feasibility of improvements.
 - d. Work with the Communications teams has continued to improve navigation for people with disabilities on the Town website. A clickable Accessibility icon has been added.
 - e. An easy-to-read version of the Strategic Community Plan has been created and published on the website, improving accessibility to Town documents.

Climate Emergency Plan

21. The Town’s Climate Emergency Plan (CEP) was adopted by Council on 20 July 2021.
22. The Climate Emergency Plan aims to:
- (1) Achieve a zero-carbon target for emissions generated by the Town of Victoria Park by 2030. The timeframe of 2030 has been chosen because it is the timeframe needed to curb emissions and limit the seriousness of climate change impacts.
 - (2) Achieve at least 40% emissions reduction through direct action (i.e. not through carbon offsets).
 - (3) Support the community and businesses in working towards their own zero carbon target.
 - (4) Improve the resilience of the Town in responding to immediate climate change impacts.

23. The status of actions from the CEP are as follows:

Category	No of actions completed	No of actions in progress/ongoing	No of actions not started
1 Embed a low carbon culture	4	5	2
2 Reduce emissions of facilities and assets	3	9	0
3 Reduce waste emissions	1	4	0
4 Switch to low carbon and renewables	2	2	1
5 Respond to immediate climate change impacts	1	7	0

6 Support and educate our community	3	8	1
7 Support and educate our businesses	4	4	4
8 Offset residual emissions	1	2	0

24. This quarter, the key progress highlights of the 2023/24 actions under the Climate Emergency Plan included:

- (a) Respective Carbon Impact and Climate Emergency Plan review reports are now complete. These are currently under internal review by our consultant.
- (b) Home composting workshops held, the last one being in June 2024.
- (c) Education and behaviour change program for the Town’s staff focused on energy savings and efficiency – Sustainability for Staff workshop held in April.
- (d) Final home energy and water audits held through Green Services. Twenty-four audits held over 2023/24.

Community Benefits Strategy

25. The Community Benefits Strategy (CBS) was launched on 2 December 2019, operating on a calendar year basis, rather than financial year.

26. The Town of Victoria Park, West Coast Eagles (WCE), Waalitj Foundation (WF), and the Perth Football Club partnered in the design process of CBS to collectively bring their own strengths to the partnership. The design process resulted in the creation of four programs, each program has a main delivery partner to ensure its success. Four programs as follows:

- (1) Program 1: Youth Engagement, delivered by Waalitj Foundation to focus on engaging young people in constructive local activities and support parents with older children and adolescence.
- (2) Program 2: Healthy Relationship Awareness, delivered by West Coast Eagles and focuses on domestic violence awareness and prevention.
- (3) Program 3: Supporting Local Community Organisations, delivered by West Coast Eagles the program function is to support four not-for-profit groups or community groups over the first five years of CBS.
- (4) Program 4: Recreational Groups and Sports Club Development, delivered by West Coast Eagles who aid with strategic planning, governance, structures, constitutions, long term planning and other club related management issues.

27. The status of actions from the CBS are as follows:

Program	No of actions completed/ongoing	No of actions in progress	No of actions not started
Youth Engagement Program	5	1	0

Healthy Relationships Awareness	4	1	0
Supporting local community organisations	5	1	0
Recreational groups and sports club development	3	2	1

28. This quarter, the key progress highlights of the Community Benefits Strategy included:

- (1) Progression of the evaluation of the current CBS, and development of CBS 2.0.
- (2) Youth Engagement Program Waalitj Foundation continued facilitating weekly Waalitj Club sessions during the school term, focusing on positive and healthy lifestyles, physical activity sessions and committing to school attendance and performance. During this quarter, Waalitj Foundation has maintained or developed relationships with
 - a. Lathlain Primary School (facility use).
 - b. Clontarf Aboriginal College (facility use).
 - c. St Clare’s College (invitation to students to attend the Deadly Sista Girlz Leadership event).
 - d. Ursula Frayne Catholic College (hosted work experience students).
- (3) Healthy Relationships Awareness West Coast Eagles facilitated an event run by the Aboriginal Family Legal Services on 16th February; participated in the WA Respectful Relationships Sport and Recreation workshop on 17th April and are planning activities for the 16 Days in WA campaign.
- (4) Supporting Local Community Organisations West Coast Eagles:
 - a. hosted the *Healthy Strides Run 4 Health* 12 week program, completed on 11th June and co-hosted a Move-a-thon at Optus Stadium with Healthy Strides.
 - b. facilitated a football clinic and hosted a Leadership Day for Kensington PCYC.
 - c. supported Connect Vic Park’s *Walking Footy* program, held weekly at Mineral Resources Park. The Vic Park team played the Southwest Regional Walking Footy team at the AFL curtain raiser on 14th April.
 - d. supported WADSA’s *All Abilities Recreation* program by attending all sessions, building relationships and role modelling a healthy and inclusive lifestyle. Players also attended WADSA’s annual *AFL Xperience* camp on 3rd June.
 - e. allocated 10 signed 2024 AFL Team guernseys for distribution to community groups.
- (5) Recreational Groups and Sports Club Development: West Coast Eagles are liaising with the Town and will contribute to the Club Connect program and LeisureLife school holiday program.
- (6) Further information is available regarding quarter 2 activities in the CBS Attachment.

Relevant documents

Not Applicable

Legal and policy compliance

[Section 2.7 of the Local Government Act 1995](#)

Financial implications

Current budget impact	Sufficient funds exist within the annual budget to address this recommendation.
Future budget impact	Not applicable.

Risk management consideration

Risk impact category	Risk event description	Risk rating	Risk appetite	Risk Mitigation
Financial	Not applicable.			
Environmental	Not applicable.			
Health and safety	Not applicable.			
Infrastructure/ ICT systems/ utilities	Not applicable.			
Legislative compliance	Not applicable.			
Reputation	Negative public perception towards the Town if progress expectations are not being met.	Minor	Low	Treat risk by providing commentary and reasoning within progress reports where expectations are not being met
Service delivery	Not applicable.			

Engagement

Internal engagement	
Stakeholder	Comments
Operations	Operations coordinate the progress reports for the 2019/2020 Annual Strategic Project Summary and Five-Year Capital Works Program.
Governance and Strategy	Governance and Strategy coordinates the progress against the Corporate Business Plan.
Place Planning	Place Planning coordinates the progress reports for the Economic Development Strategy 2018 – 2023 and Urban Forest Strategy.
Community Development	Community Development coordinates the progress reports for the Reconciliation Action Plan, Community Benefits Strategy and Disability Access and Inclusion Plan.
Environment	Environment coordinates the progress reports for the Climate Emergency Plan.

Strategic alignment

Civic Leadership	
Community Priority	Intended public value outcome or impact
CL1 – Effectively managing resources and performance.	Council is provided with the information that they have requested in the way they determined is best for them.
CL3 - Accountability and good governance.	Council is provided with the information that they have requested in the way they determined is best for them.

Further consideration

7.5 Audit update report June 2024

Location	Town-wide
Reporting officer	Corporate Performance Advisor
Responsible officer	Chief Executive Officer
Voting requirement	Simple majority
Attachments	<ol style="list-style-type: none">1. CONFIDENTIAL REDACTED - Audit Update Report for Audit 1 April- 30 June 2024 [7.5.1 - 9 pages]2. CONFIDENTIAL REDACTED - AUDIT FUNCTION DASHBOARD [7.5.2 - 1 page]

Summary

The Audit and Risk Committee recommends that Council receives the Audit Update Report for June 2024 as contained in Attachment 7.6.1.

Recommendation

That the Audit and Risk Committee recommends that Council receives the Audit Update Report for June 2024 as contained in attachment 7.6.1.

Background

1. The 2021-2022 Internal Audit Program was adopted by Council on 16 August 2022.
2. The 2023-2026 Internal Audit Program was adopted by Council on 19 June 2023 and the audits for 23/24 have been completed.
3. The Regulation 5 Audit was completed in May 2024.

Discussion

4. All the audits for 23/24 as per the 3year-audit plan has been completed.
5. The Regulation 5 Audit was completed, and the audit recommendations were updated in Cascade
6. All current audit actions are still being monitored in Cascade on a quarterly basis
7. The 24/25 audits will commence in November 2024.

Relevant documents

Not applicable.

Legal and policy compliance

[LOCAL GOVERNMENT \(AUDIT\) REGULATIONS 1996 \(austlii.edu.au\)](https://www.austlii.edu.au/au/other/dfat/special/local_government_audit_regulations_1996/)

Financial implications

Current budget impact	Sufficient funds exist within the annual budget to address this recommendation.
Future budget impact	Not applicable.

Risk management consideration

Risk impact category	Risk event description	Risk rating	Risk appetite	Risk Mitigation
Financial	Not adopting an internal audit program means we can't test our financial controls and mitigate financial loss through administrative errors, fraud, and corruption.	High	Low	TREAT risk by Adopting an internal program with a focus area on high-risk financial processes and activities.
Environmental	Not applicable		Medium	
Health and safety	Not applicable		Low	
Infrastructure/ ICT systems/ utilities	Not applicable		Medium	
Legislative compliance	Not adopting an internal audit program means we cannot test our legislative compliance and mitigate financial loss through administrative errors, fraud, and corruption.	High	Low	TREAT risk by ensuring commitment to management actions to address findings.
Reputation	A poorly designed Internal Audit Program will make the Town vulnerable to non-compliance, fraud and corruption risks which adversely impact on the Town's reputation.	Moderate	Low	TREAT risk by ensuring commitment to management actions to address findings.
Service delivery	Not applicable		Medium	

Engagement

Internal engagement	
Stakeholder	Comments
Business unit managers	providing responses and supporting documentation to the internal auditors.
C-Suite	Noting the final internal audit outcomes

Strategic alignment

Civic Leadership	
Community Priority	Intended public value outcome or impact
CL1 – Effectively managing resources and performance.	Internal audits promote integrity and identify areas for improvement
CL3 - Accountability and good governance.	As internal audit is a key pillar of organisational governance, a robust internal audit program, with oversight from the Audit Committee, will enable the Town to have a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance processes. The business improvements that result from an effective internal audit program will add value to the way The Town runs its business

Further consideration

8 Motion of which previous notice has been given

Nil.

9 Meeting closed to the public

9.1 Matters for which the meeting may be closed

9.2 Public reading of resolutions which may be made public

10 Closure

