



CITY OF VINCENT

MINUTES

**Audit, Risk and Improvement
Committee**

3 June 2026

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**MINUTES OF CITY OF VINCENT
AUDIT, RISK AND IMPROVEMENT COMMITTEE
HELD AT THE E-MEETING AND ADMINISTRATION AND CIVIC CENTRE
244 VINCENT STREET, LEEDERVILLE
ON WEDNESDAY, 3 JUNE 2026 AT 4:30 PM**

PRESENT:	Mr George Araj Mr Conley Manifis Mr Baptiste Isambert Mayor Alison Xamon Cr Alex Castle Cr Reece Wheadon	Independent External Member (Chair) Independent External Member Independent External Member Mayor North Ward South Ward
IN ATTENDANCE:	David MacLennan Emma Simmons Rhys Taylor Peter Varris Mitchell Hoad Joslin Colli Anthony Wishart Ruth Markham Alex Harris	Chief Executive Officer (left at 6.17pm during Item 7.2) Chief Audit Executive Executive Director Community and Business Services Executive Director Infrastructure and Environment A/Executive Director Strategy and Development Executive Manager Corporate Strategy and Governance Executive Manager Information and Communication Services Manager City Buildings and Asset Management (left at 5.23pm during Item 5.2) Governance Officer

1 INTRODUCTION AND WELCOME

The Presiding Member, George Araj, declared the meeting open at 4.56pm and read the following Acknowledgement of Country statement:

“The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past, present and emerging”.

2 APOLOGIES / MEMBERS ON APPROVED LEAVE OF ABSENCE

Cr Ashlee La Fontaine on approved leave of absence from 1 June 2026 to 28 June 2026.

3 DECLARATIONS OF INTEREST

Conley Manifis declared an impartiality interest. The extent of his interest is that his company is contracted by the Office of the Auditor General to complete external audits.

4 CONFIRMATION OF MINUTES

COMMITTEE DECISION

Moved: Mr Manifis, Seconded: Mr Isambert

That the minutes of the Audit, Risk and Improvement Committee held on 25 February 2026 be confirmed.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

5 BUSINESS ARISING

5.1 INTERNAL AUDIT REPORT (Y3 AUDIT 2) – ASSET MANAGEMENT STRATEGY

Attachments: 1. Asset Management Strategy Final Report

RECOMMENDATION:

That the Audit, Risk and Improvement Committee (ARIC):

- 1. RECEIVES the Asset Management Strategy Internal Audit Review at Attachment 1;**
- 2. NOTES the key findings and risk ratings identified in the review; and**
- 3. NOTES that management responses and an implementation plan will be finalised following consideration of the draft findings.**

COMMITTEE DECISION ITEM 5.1

Moved: Mr Manifis, Seconded: Cr Castle

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

ACTION: Administration to undertake an asset management maturity assessment using the National Asset Management Framework, and report findings to the Committee to support understanding of current maturity ratings and alignment with the risk register.

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Asset Management Strategy Internal Audit Review

Final : May 2026

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1. INTRODUCTION

1.1 Background & Objective

The Asset Management Strategic Review was requested by the Audit, Risk & Improvement Committee (ARIC) at its meeting of 7 November 2024.

- High Inherent Risk - Reputation, Compliance, Financial
- Risk of failure to implement the Asset Management and Sustainability Strategy (AMSS) effectively, potentially leading to suboptimal resource allocation and inadequate infrastructure planning.

The review focussed on AMSS implementation (2021) including:

- the development and review of asset management plans
- the use of RAMM system as a single source of truth for asset information and its integration
- cyclical data collections processes, and
- prioritisation of works and alignment with strategy.

The review focussed on the asset management framework in place at the time of review.

2. EXECUTIVE SUMMARY

Based upon the work performed during the review we have noted that in general the asset management framework including strategy requires review and update in order to ensure that the resource of the City is focussed.

With the exception of the Asset Management Policy all other framework documents require review and update. The Asset Management and Sustainability Strategy (AMSS) has not been reviewed since it was developed in 2020 and there has been no monitoring of its implementation and the actions within the Asset Management team, and no wider reporting apart from a report to ARIC in December 2024. Consequently, activity to implement the plan and strategy has been limited.

There has been turnover of staff within the asset management function, so that no current staff were in place at the point in time of development of AMSS which has impacted the ability to develop a consistent approach to deliver the strategy. This was exacerbated as the sub-committee which was to be established as part of the AMSS action plan to oversee activity was established but is not operational. Asset management plans were also noted as not being in place or were old for all plans noted.

Improvements were also noted in relation to communication between Asset Management and Finance teams in relation to:

- the performance of asset inspections and valuations, as there is no co-ordinated plan
- the Authority finance system and RAMM the asset management system do not interface and asset content is not reconciled between the two systems, and
- results of inspections and valuations are not always reflected within systems.

Works prioritisation plans and programs appear to be aligned with strategic documents generally but given the shortcomings within the wider strategic asset framework and implementation of AMSS this is difficult to conclude categorically.

Given the points noted above there is a large volume of work required to be performed to bring the AMSS and asset management framework up to date and clearly reflecting the objectives of the City and make it operational. An action plan should be developed to coordinate this work including oversight. Consideration of alignment with requirements, such as the integrated planning and reporting framework and strategic asset management good practice such as the International Infrastructure Management Manual should also be included throughout.

Findings are summarised below and documented in detail within section 5 of this report.

Finding	Risk Rating
Update of AMSS and Monitoring	High
Asset Management Governance	High
Asset Management Systems	High
Asset Management Plans	Medium
Valuation and Condition Inspections	Medium
Prioritisation of Work	Medium

We would like to thank all officers that assisted with the performance of this review.

3. METHODOLOGY

Our methodology for this review comprised of the following steps:

- Conduct an initial meeting with management to obtain an understanding of processes and potential issues
- Develop overview documentation of the processes including key controls by discussion with staff and review of the processes
- Evaluate the effectiveness of the design of controls to cover the identified risk and test the operation of the key controls
- Develop appropriate recommendations for improvement for discussion with management
- Draft a report of findings and recommendations and obtain formal responses from management
- Finalise the report and issue it to management for distribution to the ARIC and relevant management

Each finding detailed in section 5 is rated based on the City's risk consequence and likelihood criteria included within Section 6.

4. INHERENT LIMITATIONS

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our review was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The review conclusion and any opinion expressed in this report have been formed on the above basis.

5. DETAILED AUDIT FINDINGS

5.1 Update of AMSS and Monitoring

Audit Finding

The AMSS covers the period from 2020-30 and sets out the objectives of the City with regards to asset sustainability. This document is required to be reviewed every 4 years as per the Asset Management Policy but has not been reviewed and updated since 2020. The AMSS includes an implementation plan of key action items identified to achieve AMSS. These actions are documented against timeframes of short, medium, long-term and on-going, which makes it hard to identify whether items are on-track or not.

There have been no processes in place for formally documenting and reporting against this implementation plan within the City. The AMSS states that the actions should be monitored through the AMS Sub-Committee (see finding 5.2).

There was a report to the ARIC in December 2024 which provided an AMSS action implementation update. The following was noted

- Only 2 out of 20 actions were noted as completed, 5 not started and 13 work in progress. This appears to be consistent with the current status at the time of this review
- No specific dates for completion of actions as they are attributed to short/medium/long-term and on-going
- The timeframes for delivery of actions in 2024 were noted as the same as initially documented in 2020
- Comments don't clearly relate to overall action. Action 3.4 was to develop a Plant and Equipment Asset Management Plan in the long term. The update stated this had not commenced but that a draft electric vehicle transition plan had been commenced
- Some actions are unclear as to what will actually be performed to achieve the required objective e.g. Action 3.6 "Plan, allocate resources and deliver upgrades to meet disability access improvements, risk management and compliance and legislative requirements", and
- Asset ratios are no longer included within the Annual Report 2024/25 and although included within the LTFP, there does not appear to be any other regular reporting in place.

Risk Rating

Paxon has determined this finding to be of **High Risk**

Implication

Lack of progress to achieve the strategic asset objectives of the City.

Recommendation

- 5.1.1 The AMSS should be reviewed and updated on a regular basis to maintain alignment with strategic objectives. The Asset Management Policy states this should be every 4 years, though more frequent update should be considered. This review and update should include defining the documents required within the asset management framework as a whole, their ownership and a plan to implement.
- 5.1.2 The actions for implementation should be reviewed and updated, including consideration being given to the documentation of greater detail behind each action in relation to the specific action to be taken, timeframe, owner and budget. Increased specificity should improve the ability to monitoring implementation status. This review should include actions identified within the report and the sub-committee should be involved in this process and ongoing monitoring.
- 5.1.3 Monitoring of the status of AMSS and the implementation plan should be established, which should include regular reporting within Directorate, Sub-Committee, Executive and Committee/Council.

Management Action

Supported.

The AMSS will be reviewed and updated to align with IPWEA/IIMM guidance and function as a clear strategic and implementation framework. This will include clarifying governance arrangements, document ownership and implementation responsibilities, and strengthening the implementation plan with defined actions, timeframes, responsible officers and measurable outcomes.

Monitoring and reporting of AMSS implementation will be embedded within existing Executive and governance reporting processes, with updates provided to relevant Committees as appropriate.

Action Owner

Lead: Manager City Buildings & Asset Management

Manager Financial Services

Target Completion Date

AMSS to reviewed by December 2027

5.2 Asset Management Governance & Coordination

Audit Finding

One of the actions within the AMSS was to set up an Asset Management and Sustainability Sub-Committee to oversee asset management.

In 2023 the Strategic Asset Management Sub-Committee (SAMSC) was established. A terms of reference was established with the objective to ensure that capital projects and programs were aligned to strategic documents including the AMSS. No evidence was provided to indicate that the sub-committee was operational at any time.

The AMSS document states that the AMSS implementation plan should be reported on a quarterly basis to the sub-committee, but this does not appear to have occurred and is not stated within the terms of reference for the SAMSC.

Risk Rating

Paxon has determined this finding to be of **High Risk**

Implication

Lack of regular oversight of asset management impacting delivery of asset strategy.

Recommendation

5.2.1 The asset sub-committee should be re-established, including:

- I. Review of the terms of reference to ensure it meets requirements relating to AMSS, and
- II. Inclusion of quarterly monitoring of the AMSS implementation plan and other reporting requirements

Management Action

Not Supported.

The City does not support re-establishing a standalone Asset Management Sub-Committee. Governance of asset management will instead be strengthened through existing organisational structures, consistent with a whole-of-organisation approach outlined in the AMSS.

This will include embedding asset management oversight, coordination and reporting within established forums such as the Executive Management Committee meetings and existing planning and reporting processes under the Integrated Planning and Reporting framework.

Action Owner

Lead: Manager City Buildings & Asset Management
Executive Director Community & Business Services

Target Completion Date

TBA

5.3 Asset Management Systems

Audit Finding

Authority is the City's finance system containing assets at an aggregated level and related financial information such as cost and depreciation. RAMM is used as the asset register which contains much more detailed information in terms of the number of line items of individual assets and their location and condition.

There is no interface between Authority and RAMM and there is no reconciliation between the two systems. Although there are differing purposes for the two systems, the assets they include should be consistent, but there is no process to verify this.

We understand that management are looking into system options including whether a direct interface can be implemented, but there is no timeframe for this.

Risk Rating

Paxon has determined this finding to be of **High Risk**

Implication

Assets may be inconsistent between the two systems and incorrectly accounted for.

Recommendation

The City should explore the solution of systems integration for assets, but as this may take some time an interim solution of reconciling assets within the two systems should be implemented in order to provide assurance that the assets recorded are consistent.

Management Action

Partly Supported.

The City supports an Investigation of other system solutions to be presented to the Executive Management Committee for consideration.

The Asset Register is maintained by the finance team, reconciled on a monthly basis, audited annually by the OAG with a full valuation undertaken every 5 years. This is used as the basis for asset records and values for the City.

Action Owner

Lead: Executive Manager Information and Communication Technology
Manager City Buildings & Asset Management

Target Completion Date

30 November 2026

5.4 Asset Management Plans

Audit Finding

Asset management plans (AMP) were obtained and reviewed with the following points noted:

- The AMPs for Property; Recreation & Parks; and Transport were last reviewed and updated in 2019 and the versions provided were noted as draft. They contain an improvement plan, but no timeline for actions and there doesn't appear to be any monitoring in place of them.
- The intention to develop AMP for Beatty Park, Sullivan Logistics Oval and Buildings is documented within the Long Term Financial Plan for 2025/26, but no evidence was provided that this has commenced. The previous AMP for Beatty Park was dated January 2018 and there is no AMP for Sullivan Logistics Oval

The AMSS in 2020 referred to the update of ICT and Plant & Equipment AMP. We understand that the former is planned for update in 2026, but Plant & Equipment has not been updated since 2013. ICT and Plant & Equipment are not covered within the scope of the AMSS as per the document, but this was included as an action.

Review of the asset management plans noted that for the most part they are relatively high level with levels of service documented elsewhere depending on the type of asset. The only priority plan developed relates to Buildings. From a review of the Buildings AMP there is no reference to the Integrated Planning & Reporting Framework, there is limited governance in terms of roles and responsibilities, review and update of AMP, which as per Asset Management Policy should be annual, monitoring of AMP implementation and limited information with regards to future needs.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**

Implication

No clear plan to manage assets.

Recommendation

- 5.4.1 A plan to develop/update AMP should be developed and delivered. This should be performed to ensure compliance with Integrated Planning & Reporting requirements and aligned with a recognised asset management framework.
- 5.3.2 A format should be developed for AMP and rolled out to ensure consistency of content.

Management Action

Supported.

Asset Management Plans for Transport, Parks and Buildings are currently being reviewed and updated using the IPWEA NAMS+ Toolkit and are expected to be completed by August 2026. The NAMS+ template is an industry-standard framework aligned with the International Infrastructure Management Manual (IIMM), ensuring consistency, lifecycle-based planning and recognised best practice.

The City will implement a structured program to update and develop Asset Management Plans across all asset classes using this approach, ensuring alignment with the Integrated Planning and Reporting framework and inclusion of levels of service, lifecycle planning and defined monitoring processes.

Action Owner

Lead: Manager City Buildings & Asset Management
 Manager Waste and Recycling – (Plant & Equipment AMP)
 Manager Financial Services (ICT AMP)

Target Completion Date

- Transport, Parks and Buildings Asset Management Plan Review: August 2026
- Beatty Park Leisure Centre: June 2027
- Sullivan Logistics Oval and Buildings: June 2027
- ICT and Plant & Equipment Asset Management Plans: TBC

5.5 Valuation and Condition Inspection

Audit Finding

There is no coordinated plan for performing asset inspections and valuations within the City.

Historically the asset valuation exercise has been coordinated by Finance, with little involvement from Asset Management. We understand it is based upon information from Authority rather than RAMM, whereas RAMM would provide a more detailed list of the assets held by the City.

Asset condition inspections have been coordinated by Engineering, though this was intended to be a function of the asset management team.

Information from the valuation and inspection exercises was shared between the Finance and Asset Management Teams, but it does not appear that either system was updated to reflect the results.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**

Implication

Systems may not hold accurate information on asset conditions resulting in resource not being allocated to the area of greatest need or assets becoming unsafe.

Recommendation

- 5.5.1 Asset Management should work with Finance to develop the most effective and efficient approach to performing the asset valuation exercise.
- 5.5.2 Asset Management should develop a plan to deliver condition inspections on a cyclical basis which could be prioritised based upon type of inspection and by asset, risk, value.

Management Action

Supported.

Asset valuations will continue to be undertaken in accordance with statutory and accounting requirements and coordinated through Finance using the City's financial asset register. The City acknowledges the need to improve alignment between this, and the operational asset register maintained in RAMM.

A risk-based cyclical condition inspection program will be developed and implemented, aligned with valuation cycles and prioritised by asset type, condition, criticality and risk. Processes will also be established to improve consistency between systems and ensure condition and valuation data informs asset planning and decision-making.

Action Owner

Manager City Buildings & Asset Management

Target Completion Date

Develop a condition inspection program developed: March 2027

Initial implementation and alignment with valuation cycle: June 2028

5.6 Works Prioritisation

Audit Finding

Based upon the work performed it appears that the 4 and 10 year capital works program, asset prioritisation plans and wider strategic documents of the City are largely aligned in terms of the works to be delivered at the commencement of the year. It was noted that the naming conventions used within each differs in some instances which makes it harder to assess whether projects included within different documents are one and the same.

Plans are updated each year based upon priorities identified, inspections and the work performed in the previous year and carried forward, but the Buildings Prioritisation 10 year plan has not been updated since 2023 to reflect work performed or changes in priority.

A sample of current work plans as at March 2026 for 25/26 were requested to assess if works were progressing as planned, but no information was received.

Risk Rating

Paxon has determined this finding to be of **Medium Risk**

Implication

Resource may not be targeted towards the areas of greatest need.

Recommendation

5.6.1 Common terminology should be used between documents to refer to planned activities.

5.6.2 Plans should be regularly updated to ensure alignment and that they are based upon need.

Management Action

Supported.

The City will implement consistent terminology across capital works programs, prioritisation plans and strategic documents to improve alignment and clarity.

Prioritisation plans will be reviewed and updated regularly based on identified need and available asset data, including updating the Buildings 10-year prioritisation plan to reflect completed works and changes in priority. Improvements will also be made to the availability and coordination of detailed capital works and operational work plan information to support monitoring, reporting and review.

Action Owner

Lead: Manager City Buildings & Asset Management

Manager Engineering

Manager Parks

Manager Waste & Recycling (Fleet)

Target Completion Date

Terminology standardisation: TBA

Buildings 10-year plan update: June 2027

Initial implementation: 2026/27 financial year

6. RISK CRITERIA

RATING	CONSEQUENCE							
	PEOPLE (SAFETY)	INTERRUPTION TO SERVICE	REPUTATION	COMPLIANCE (LEGAL & TECHNICAL)	PROPERTY	ENVIRONMENT	FINANCIAL IMPACT	CONTRACT/PROJECT
Low (1)	Physical injuries/illnesses requiring limited first aid treatment onsite only. No expected ongoing psychological impacts.	Impact managed through normal City business practices.	Isolated individual's issue-based complaint with no media coverage.	Breach of procedure but no noticeable regulatory or statutory impact.	Localised damage to City property which can be rectified by routine internal procedures and is within operating budget.	Contained, local environmental impact and/or negligible impact on heritage asset. Immediately rectifiable.	Short term impact on operating funds, or financial loss less than \$20,000 (0.035% of operating budget).	Insignificant breach of contract or delay in project which has a minor impact on service delivery, consistent with 'low' rating.
Minor (2)	First aid injury or illness treated on site with < 3 days attributable lost time. Psychological impacts treated on site.	Impact requires additional City management effort or response or redirection of resources to respond.	Local community impacts restricted to one area or single-issue based concerns.	One or more temporary non-compliances. Low or medium audit or regulator findings.	Localised damage to City property requiring additional resources to rectify.	Environmental damage or harm which requires additional resources to rectify but can be contained and reversible.	Medium term impact on operating funds, or financial loss between \$20,001 - \$100,000 (0.035% - 0.17% of operating budget).	Minor breach of contract or delay to project which will have minor financial impact or delay service delivery, consistent with 'minor' rating.
Moderate (3)	Physical injury/illness requiring professional treatment, hospitalisation and/or lost time between 3 – 10 days. Psychological impact requiring professional treatment.	Delays in City-critical functions, services, activities or programs. Administration subject to significant review or change, with City - critical outcomes only partially achieved. Impact requires short term significant management and organisational resources to respond.	Negative community impacts and concerns publicly expressed. Reduced confidence publicly expressed by community and stakeholders.	Short term non-compliance but with significant regulatory requirements imposed and/or significant internal audit findings.	Significant damage across City-critical properties requiring ongoing management attention.	Environmental damage or harm which requires additional management resources by the City and external organisations to contain, any damage/harm which is containable and reversibility actions.	Impact to service delivery due to impact on operating funds, or financial loss between \$100,001 to \$250,000 (0.17% - 0.43% of operating budget).	Breach of contract or delay to project which will impact service delivery or result in damages payable by the City, consistent with 'moderate' rating.

RATING	CONSEQUENCE							
	PEOPLE (SAFETY)	INTERRUPTION TO SERVICE	REPUTATION	COMPLIANCE (LEGAL & TECHNICAL)	PROPERTY	ENVIRONMENT	FINANCIAL IMPACT	CONTRACT/PROJECT
Major (4)	<p>Serious physical injury/illness requiring immediate emergency response or prolonged hospitalisation.</p> <p>Serious psychological injury requiring medium/long term professional medical treatment, counselling or ongoing intervention.</p>	<p>Long term viability of the City is threatened.</p> <p>One or more critical functions, services, activities or programs cannot be delivered.</p> <p>Majority of City-critical outcomes only partially achieved or a single City-critical outcome not achieved.</p> <p>Impact requires long term significant management and organisational resources to respond.</p>	<p>Considerable and prolonged negative community impact and dissatisfaction publicly expressed.</p> <p>Criticism and loss of confidence and trust by community and stakeholders in City's processes and capabilities.</p> <p>Organisation's integrity in question. Significant media attention.</p>	<p>Non-compliance results in cessation of City-critical services or imposed penalties. Significant external audit or regulator investigations and/or intervention.</p>	<p>Significant damage across City-critical properties requiring ongoing, additional resources and approvals to rectify.</p>	<p>Environmental damage or harm which is uncontained, requires a coordinated response from the City and multiple external organisations and is irreversible.</p>	<p>Significant impact to service delivery due to impact on operating funds, or financial loss between \$250,001 to \$1 million (0.43% to 1.7% of operating budget).</p>	<p>Significant changes to a project or breach of contract which may result in termination of contract and significantly impacts service delivery. Impact consistent with 'major' rating.</p>
Catastrophic (5)	<p>Death or severe permanent disabilities.</p> <p>Permanent/long term psychological damage requiring extensive remedial intervention.</p>	<p>Majority of City-critical functions, services, activities or programs cannot be delivered.</p> <p>Majority of City-critical outcomes not achieved.</p> <p>Impact cannot be managed within the City's existing resources and threatens survival of the organisation.</p>	<p>Significant adverse community impact and condemnation.</p> <p>Consistent ongoing community loss of confidence and trust in City's capabilities and intentions.</p> <p>High widespread media.</p>	<p>Non-compliance results in criminal charges or loss of City's social licence to operate.</p>	<p>Extensive damage requiring prolonged period of restitution or complete loss of City-critical plant, equipment and building.</p>	<p>Environmental damage or harm which is uncontained, requires the lead of an external organisation and is widespread across the City and irreversible.</p>	<p>Insufficient operating funds over sustained period, or loss of more than \$1 million (over \$1.7% of operating budget).</p>	<p>Major project cannot be completed or critical breach of contract resulting in significant damages payable by the City or non-delivery of service for extended time.</p> <p>Impacts consistent with 'extreme' rating.</p>

1.2 Likelihood criteria (refer to the description or the frequency)

Level	Rating	Likelihood description	Likelihood frequency	PROBABILITY
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year	>95%
4	Likely	The event will probably occur in most circumstances	At least once per year	75-95%
3	Possible	The event should occur at some time	At least once in three years	25-75%
2	Unlikely	The event could occur at some time	At least once in ten years	5-25%
1	Rare	The event will only occur in exceptional circumstances	Less than once in 15 years	<5%

Likelihood		1	2	3	4	5
Almost Certain	5					
Likely	4					
Possible	3					
Unlikely	2					
Rare	1					

Risk Classification	Action	Risk management process	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to ongoing monitoring	Manager
MEDIUM	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to ongoing monitoring	Executive Director
HIGH	Urgent Attention Required	Risk acceptable with fully effective controls. Risk treatment requires approval by Audit Committee and Council.	CEO + Council
EXTREME	Unacceptable	Risks will typically be unacceptable. They require fully effective controls, and additional risk treatments required subject to CEO, Audit Committee and Council approvals.	CEO + Council

PAXON

SYDNEY

Level 15, 56 Pitt Street, Sydney NSW 2000
T: +61 2 8379 6144

PERTH

Level 5, 160 St Georges Terrace, Perth WA 6000
Telephone: +61 8 9476 3144

MELBOURNE

Level 27, 101 Collins Street, Melbourne VIC 3000
Telephone: +61 3 9111 0046

ADELAIDE

Level 30, 91 King William Street, Adelaide SA 5000
Telephone: +61 8 8113 5739

BRISBANE

Level 19, 10 Eagle Street, Brisbane QLD 4000
Telephone: +61 7 3121 3240

DARWIN

Level 16, 19 Smith Street The Mall, Darwin City NT 0800
Telephone: +61 8 6314 3066

paxongroup.com.au | mail@paxongroup.com.au

5.2 AUDIT, RISK AND IMPROVEMENT COMMITTEE - ACTION REGISTER AND 2026 FORWARD AGENDA

Attachments:

- 1. ARIC Forward Agenda 2026**
- 2. ARIC Action Register**

RECOMMENDATION:

That the Audit, Risk and Improvement Committee RECOMMENDS to Council that it NOTES:

- 1. the ARIC Forward Agenda at Attachment 1; and**
- 2. the status of the ARIC Action Register at Attachment 2.**

COMMITTEE DECISION ITEM 5.2

Moved: Mayor Xamon, Seconded: Mr Manifis

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

At 5.23pm, the Manager City Buildings and Asset Management left the meeting during Item 5.2, and did not return.

ACTION: Administration to update the forward agenda to include a report in August on the review of the City's Business Continuity Plan and outcome of the associated desktop scenario completed in December 2025.

ACTION: Administration to provide an update at the next meeting on the following outstanding action:

Administration to confirm at the next Committee meeting which finance-related risks with inherent ratings at medium and above have detection mechanisms in place.

Audit, Risk and Improvement Committee Forward Agenda 2026

Standing Items	25 February 2026	March (no meeting scheduled)
<ul style="list-style-type: none"> • Review and update of Audit Committee Forward Agenda 2026 • Update on progress of action items arising from past meetings • Review Audit Log - internal & external audit recommendations • Review of the internal audit activities, progress against plan, and internal audit reports issued during the period • Review of the City's Corporate Risk Register • Briefing by CAE on performance audits or OAG reports carried out for the state government or other LGAs along with any action plans put in place by the City • Compliance Calendar Reporting • Privacy and Responsible Information Sharing Readiness Action Plan Update 	<ul style="list-style-type: none"> • Training and professional development session determined by Committee Chair. • Briefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.) • Review of Draft Ageing Workforce Plan <p>Note: Reports and recommendations to April 2026 OMC</p>	
April (no meeting scheduled)	3 June 2026	June (no meeting scheduled)
	<ul style="list-style-type: none"> • Entry Meeting – OAG • Meet privately with the external auditor (OAG) without management present to discuss any matters deemed appropriate • Meet privately (without management present) with the CAE to discuss any matters deemed appropriate. • Committee to determine and request three deep dives to be undertaken on the City's Corporate Risk Register within the next 12-month period. • Briefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.) • Review of Risk Appetite and Tolerance Statements • Note the City's submission to the Public Sector Commission's Integrity and Conduct Annual Collection (EEO Response Report) • Update on progress of Cyber Security Awareness Training <p>Note: Reports and recommendations July 2026 OMC</p>	
July (no meeting scheduled)	26 August 2026	September (no meeting scheduled)
	<ul style="list-style-type: none"> • Annual acknowledgement of the City's Code of conduct, evaluation of member independence & committee performance. • Results of the ARC Self-Assessment and key improvement areas • Internal auditor in camera sessions • Review of Risk Appetite and Tolerance Statements • Review adequacy of procedures for the confidential, anonymous submission by employees regarding possible fraud or irregularities • Presentation of Compliance Audit Return (CAR) report • Update on progress of Cyber Security Awareness Training <p>Note: Reports and recommendations to September 2026 OMC</p> <p>Note: The Local Government Inspector announced the deadline for submitting the CAR for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.</p>	
October (no meeting scheduled)	11 November 2026	December (no meeting scheduled)
	<ul style="list-style-type: none"> • Exit Meeting – OAG • Annual financial report for year end 30 June 2026 • Meet privately (without management present) with the CAE to discuss any matters deemed appropriate. Meet privately with the internal audit service provider every six months • Briefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.) <p>Note: Reports and recommendations to December 2026 OMC</p>	

CATEGORIES:

1. Committee Operations
2. Financial Reporting & External Audit (OAG)
3. Internal Audit Activities
4. Risk Management & Internal Control
5. Ethics and Compliance
6. Other Matters

D25/14626

Audit, Risk and Improvement Committee Action Register
(commencing 27 June 2024)

Item	Meeting Date	Agenda Item	Resolution Action Item	Owner	Directorate	Comments	Action Status	Due Date	Overdue by
5.6	25/02/2026	Privacy and Responsible Information Sharing (PRIS) Action Plan and Proposed Privacy and Information Breach Policy	ACTION: Administration to review the Privacy and Responsible Information Sharing Act 2024 to determine the relevant provisions for privacy impact assessments and incorporate any identified requirements into the City's policies, procedures and Project Management Framework.	EMCS&G; EMI&CT	Chief Executive Officer	Provisions for Privacy Impact Assessments were incorporated into the Privacy and Information Breach Policy which was approved by Council on 21st April 2026. A Privacy Impact Assessment template has been published internally for interim use and assistance is being procured to develop associated procedures. A review of the Project Management tool is underway, and Privacy Impact Assessments will be incorporated where required.	In Progress	1/07/2026	Within range
5.3	12/11/2025	Cyber Security Resilience and Testing Insights	ACTION: Administration to provide a refresher on the Essential Eight maturity review across systems at a future Audit & Risk Committee meeting.	EMI&CT	Chief Executive Officer	Administration to provide an update at the August 2026 Audit Risk and Improvement Committee meeting, rather than June as previously indicated. This will ensure that findings from a recent Microsoft Cyber Security Assessment can be incorporated into the report.	In Progress	26/08/2026	Within range
5.3	12/11/2025	Cyber Security Resilience and Testing Insights	ACTION: Administration to provide an update at a future meeting on the additional recommended controls for local government and the City's current compliance tracking, including maturity levels across each area.	EMI&CT	Chief Executive Officer	The Executive Manager Information and Communication Technology will provide an update at the August 2026 Audit Risk and Improvement Committee meeting.	In Progress	26/08/2026	Within range
5.4	12/11/2025	Integrity Framework – Year 1 Review, Maturity Self-assessment and Fraud & Corruption Risk Register	ACTION: The Committee requested Administration issue biannual communications from the CEO on integrity.	CCS&G	Chief Executive Officer	Administration is strengthening how existing obligations are understood and applied through a behavioural insights approach. Delivering a structured operational project focused on gifts, benefits, conflicts of interest & PID reporting across the organisation.	In Progress	Ongoing	Ongoing
5.6	12/11/2025	Monthly Review of the City's Corporate Risk Register	ACTION: The Committee requested that two deep dives from the corporate risk register be scheduled for 2026, with members to confirm their preferences at the February meeting.	EMCS&G	Chief Executive Officer	The Committee's preferences are to be confirmed at the June 2026 meeting.	In Progress	3/06/2026	Within range
5.4	12/11/2025	Integrity Framework – Year 1 Review, Maturity Self-assessment and Fraud & Corruption Risk Register	ACTION: Administration to confirm at the next Committee meeting which finance-related risks with inherent ratings at medium and above have detection mechanisms in place.	EMCS&G; MFS	Chief Executive Officer	Update to be provided.	In Progress	25/02/2026	0 Years, 2 Months, 12 Days
5.3	3/09/2025	Audit Committee - Forward Agenda 2025	NOTE: • Development of the next three-year Internal Audit Plan will be delayed to allow for finalisation of the existing Year 3 Program, and will be included in forward planning for early next year. • A private meeting with the internal auditor, has been completed.	EMCS&G	Chief Executive Officer	Pending completion of current IAP	In Progress	TBD	N/A
5.4	3/09/2025	Monthly Review of the City's Corporate Risk Register and Outcomes of Deep Dive Reviews	NOTE: Risk owners or drivers are to attend meetings to answer questions arising from deep dive discussions.	EMCS&G	Chief Executive Officer	ongoing through 2026	In Progress	Ongoing	Ongoing

Item	Meeting Date	Agenda Item	Resolution Action Item	Owner	Directorate	Comments	Action Status	Due Date	Overdue by
5.5	25/02/2026	Year 3 Internal Audit Program - Status and Progress Report	ACTION: Administration to report regularly to the Executive Management Committee on the status of the Internal Audit Program, including any amendments to planned timeframes.	EMCS&G	Chief Executive Officer	Now included as a standing item on the EMC monthly agenda.	Completed	Ongoing	
5.2	25/02/2026	Audit and Risk Committee - Action Register and 2026 Forward Agenda	ACTION: Administration to reschedule the OAG Entrance Meeting in the Forward Agenda to June 2026.	CCS&G	Chief Executive Officer	The OAG has confirmed that they are available to undertake the Entrance Meeting in June this will be included as part of the agenda.	Completed	3/06/2026	
7.3	25/02/2026	Review of the City's Audit Log	ACTION: Administration to report monthly to the Executive Management Committee on all Audit Log actions with risk ratings of medium and above that have been outstanding for more than 12 months.	EMCS&G	Chief Executive Officer	Now included as a standing item on the EMC monthly agenda.	Completed	Ongoing	
5.3	12/11/2025	Cyber Security Resilience and Testing Insights	ACTION: Administration to ensure all remediation actions arising from cybersecurity testing for vulnerabilities rated medium or above are recorded in the Audit Log.	EM&ICT	Chief Executive Officer	Executive Manager Information & Communication Technology to provide update at Audit Committee in February 2026.	Completed	25/02/2026	
5.2	12/11/2025	Audit and Risk Committee Meeting Dates 2026	AMENDMENT: That the meeting scheduled for Wednesday, 18 February be rescheduled to Wednesday, 25 February, and that the start time for all Audit and Risk Committee meetings in 2026 be changed to 4:30 PM.	EMCS&G	Chief Executive Officer	updated IC & events calendar	Completed	25/02/2026	
5.6	12/11/2025	Monthly Review of the City's Corporate Risk Register	ACTION: Administration to present a report at the next Committee meeting on risk ID1, outlining how the City ensures contracted services align with Council's positions and values throughout all stages of delivery.	MFS	Chief Executive Officer	Presented at the 25 February 2026 ARIC meeting.	Completed	25/02/2026	
5.3	12/11/2025	Cyber Security Resilience and Testing Insights	ACTION: An update is to be provided on the completion status of cybersecurity training for the identified individuals. If any have not completed the training, outline the consequences and next steps, and confirm whether training is required for each individual.	EM&ICT	Chief Executive Officer	Executive Manager Information & Communication Technology to provide update at Audit Committee in February 2026.	Completed	25/02/2026	
5.3	12/11/2025	Cyber Security Resilience and Testing Insights	ACTION: Provide external Committee Members with access to agendas and papers in Docs on Tap. Administration to assess whether cyber awareness training provided by the City should be extended to those members.	EM&ICT	Chief Executive Officer	Executive Manager Information & Communication Technology to liaise with Acting Executive Manager Corporate Strategy and Governance on the creation of Docs on Tap accounts for Committee Members - Aiming for completion January 2026	Completed	25/02/2026	
5.4	12/11/2025	Integrity Framework – Year 1 Review, Maturity Self-assessment and Fraud & Corruption Risk Register	ACTION: Administration to report back to the Committee in 2026 on how the City manages its legislative obligations beyond the annual Compliance Audit Return.	EMCS&G	Chief Executive Officer	Presented at the 25 February 2026 ARIC meeting.	Completed	25/02/2026	
5.4	12/11/2025	Integrity Framework – Year 1 Review, Maturity Self-assessment and Fraud & Corruption Risk Register	ACTION: Administration to reassess the post-mitigation (post-RMA) risk rating for the risk relating to manipulation of Council land and asset sales, and report back to the Committee on additional measures required to reduce this risk to low.	EMCS&G	Chief Executive Officer	Presented at the 25 February 2026 ARIC meeting.	Completed	25/02/2026	

Item	Meeting Date	Agenda Item	Resolution Action Item	Owner	Directorate	Comments	Action Status	Due Date	Overdue by
5.6	12/11/2025	Monthly Review of the City's Corporate Risk Register	ACTION: Administration to present the Privacy and Responsible Information Sharing Action Plan, including activities supporting the development of a draft Privacy Policy, in preparation for the incoming provisions of the Privacy and Responsible Information Sharing Act 2024	EMCS&G; EMI&CT	Chief Executive Officer	Presented to the 25 February 2026 ARC meeting.	Completed	25/02/2026	
5.11	12/11/2025	Audit Committee - Action Register and Consideration of 2026 Forward Agenda	ACTION: Administration to update the 2026 Forward Agenda to include the presentation of the CAR report in February 2026, and the Privacy and Responsible Information Sharing Action Plan Update as an item for the May 2026 meeting.	EMCS&G	Chief Executive Officer	The deadline for submitting the Compliance Audit Return (CAR) for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026. With the introduction of the Local Government Inspectorate, there have been a number of changes to the statutory requirements for which a compliance audit is needed. These changes are outlined in regulation 13 of the Local Government (Audit) Regulations 1996, published on 1 January 2026.	Completed	30/09/2026	
5.1	3/09/2025	Annual Self Assessment	NOTE: The Mayor will brief new Council Members on the skills required for the Audit & Risk Committee before nominations are made.	EMCS&G	Chief Executive Officer	Completed during nominations.	Completed	16/10/2026	
5.1	3/09/2025	Annual Self Assessment	NOTE: A skills matrix for Committee members is to be developed to guide future appointments.	EMCS&G	Chief Executive Officer		Completed		
5.1	3/09/2025	Annual Self Assessment	NOTE: The Audit & Risk Committee will undertake an annual self-assessment, with the supporting survey to be conducted every two years.	EMCS&G	Chief Executive Officer	Scheduled on forward agenda for August 2026	Completed		
5.2	3/09/2025	OAG Reports Issued to State & Local Government Entities	Personal Leave (OAG): The Committee requested a more detailed evaluation of the City's compliance against the specific OAG recommendations, similar in format to the Purchasing Card review. This is to include how existing and planned controls (random audits, new Leave Management Procedure, training, and system checks) address each OAG finding, with a report back to the November Audit & Risk Committee. Consideration will also be given to adding HR leave management actions to the Audit Log.	EMHR	Community and Business Services	Executive Director Community & Business Services address the Audit Committee on 12 November 2025 on this item.	Completed		
5.2	3/09/2025	OAG Reports Issued to State and Local Government Entities	Any gaps or new actions arising from the OAG reports are to be added to the Audit Log for ongoing monitoring.	EMCS&G	Chief Executive Officer	Noted	Completed		
5.2	3/09/2025	OAG Reports Issued to State & Local Government Entities	NOTE: Report authors are to be invited to the next Audit & Risk Committee meeting to discuss their findings.	EMCS&G	Chief Executive Officer	ongoing through 2026	Completed		

Item	Meeting Date	Agenda Item	Resolution Action Item	Owner	Directorate	Comments	Action Status	Due Date	Overdue by
5.2	3/09/2025	OAG Reports Issued to State & Local Government Entities	Land Transactions (OAG): Further input is required from the Senior Land and Legal Advisor. The next meeting is to include an explanation of processes for major and minor land transactions, and how compliance with relevant legislative requirements is assured.	MSP; DMP	Strategy and Development	Further information provided at 12 November 2025 Audit & Risk Committee meeting. No further action required.	Completed		
5.4	3/09/2025	Monthly Review of the City's Corporate Risk Register and Outcomes of Deep Dive Reviews	NOTE: Information is to be provided to the November Audit & Risk Committee meeting on how high-risk food checks are ranked and how this balances with community expectations for broader inspections.	MPH&BE	Strategy and Development	Response provided in Monthly review of the City's Corporate Risk Register report - 12 November 2025	Completed		
5.4	3/09/2025	Monthly Review of the City's Corporate Risk Register and Outcomes of Deep Dive Reviews	NOTE: The expected content of the Aging Workforce Plan (ID13) is to be clarified when it is brought back for discussion.	EMHR	Community and Business Services	The Report is listed for Audit & Risk Committee 25 February 2026	Completed		
5.4	3/09/2025	Monthly Review of the City's Corporate Risk Register and Outcomes of Deep Dive Reviews	NOTE: The Committee noted that two medium risks (IDs 11 and 12) relating to the polyphagus shothole borer are currently outside Council's risk appetite. A six-month deep dive into the financial impacts is to be presented next year. It was further noted that many aspects of this risk are outside the City's direct control, and that consideration should be given to tolerance levels and descriptors when Council next reviews its risk appetite and tolerance statements.	EMCS&G	Chief Executive Officer	Scheduled on forward agenda for May 2026. Included, tracked and reported through the Audit & Risk Committee Action Register and Forward Agendas	Completed		
5.4	3/09/2025	Monthly Review of the City's Corporate Risk Register and Outcomes of Deep Dive Reviews	The Committee discussed community engagement and reputation risk in relation to the underground power project. It was confirmed that engagement is tailored to project needs and will continue to be reviewed.	MFS	Community and Business Services	Feedback to engagement is closely monitored, and both content and process continue to be adjusted to meet evolving community needs.	Completed		

Item	Meeting Date	Agenda Item	Resolution Action Item	Owner	Directorate	Comments	Action Status	Due Date	Overdue by
5.5	3/09/2025	Review of City's Audit Log	NOTE: Audit Action EA:2024/14 Excessive Leave Balances is to remain open. The Executive Manager Human Resources is to attend the next Audit & Risk Committee meeting to provide assurances to the Committee in relation to the proposal to close out this action, and an interim update is to be presented in six months to demonstrate whether leave balances are trending down. Closure will only be considered once the Committee is satisfied with the assurances provided and the supporting trend data.	EMHR	Community and Business Services	Executive Director Community & Business Services addressed the Audit Committee on 12 November 2025 on this item.	Completed		
5.5	3/09/2025	Review of the City's Audit Log	NOTE: Internal audits are to consider all closed actions to ensure they have been properly addressed.	EMCS&G	Chief Executive Officer	Ongoing	Completed		
6	3/09/2025	General Business	NOTE: • Requests that action plans with agreed deadlines be developed between the internal auditor and the relevant director or manager for all outstanding audits. • Requests that a tracking dashboard be created and presented at each Audit & Risk Committee meeting, to provide status updates on internal audit progress (scoping, planning, reporting, final report, action items).	EMCS&G	Chief Executive Officer	Agreed deadlines for audit actions are developed between the internal auditor and the relevant Director/Manager during establishment of the Terms of Reference for each audit. A standing Internal Audit Status Dashboard has been implemented and included as a recurring item on the Audit & Risk Committee forward agenda. This dashboard provides Committee members with visibility over audit progress (scoping, planning, fieldwork, reporting and closure)	Completed		
6.1	2/07/2025	OAG - Standing Agenda Presentation Item	NOTE: The Audit & Risk Committee supported the introduction of a self-assessment process for staff issued credit cards, aimed at strengthening internal controls and compliance. Administration to report back on implementation at a future meeting.	MFS	Community and Business Services	The City has reviewed the credit card procedure. The report will be presented to A&RC on 3 September 2025.	Completed		
5.3	2/07/2025	Review of the City's Risk Management Framework - Desktop	NOTE: The Audit & Risk Committee requested Administration to conduct a deep dive into the Asset Risk Register and Asset Management, to be presented to the September meeting.	EMCS&G	Chief Executive Officer	Scheduled on forward agenda for February 2026	Completed		
5.8	2/07/2025	Audit Committee - Forward Agenda 2025	NOTE: The Audit & Risk Committee requested that Administration report back on the process and system for staff to lodge internal complaints, including who has access to complaint-related emails and how those complaints are managed.	EMCS&G; EMHR	Chief Executive Officer	Scheduled on forward agenda for August 2026	Completed		

Item	Meeting Date	Agenda Item	Resolution Action Item	Owner	Directorate	Comments	Action Status	Due Date	Overdue by
5.2	2/07/2025	Monthly Review of the City's Corporate Risk Register and Outcomes of Deep Dive Reviews	The Audit and Risk Committee requested that Administration revisit Corporate Risk ID 9 (Tree Canopy Reduction), undertake Deep Dive reviews of Risks ID 10, 11 and 12, and prepare a Climate Change and Strategies Report outlining actions to achieve canopy targets. These are to be presented to the Committee progressively over the next six months	EMCS&G; MP	Chief Executive Officer	Scheduled on forward agenda for May 2026	Completed		
5.7	26/02/2025	Audit Committee - Forward Agenda 2025	NOTE: The Audit & Risk Committee requested Administration to adjust the forward agenda to: <ul style="list-style-type: none"> Update the 2 June 2025 meeting date to read 2 July 2025 List the review of the public sector annual submission on integrity and conduct in July. Remove the City's Fraud and Corruption Risk Register as a standing item and schedule it for review in September. Move the private meeting with the external auditor to November. 	EMCS&G	Chief Executive Officer	Completed	Completed		
5.1	7/11/2024	Audited Financial Statements and Management Letters for Year Ended 30 June 2024	NOTE: At the meeting the OAG requested a change to Note 22 in the Annual Financial Statements, to change the reclassification between current and non-current liabilities, in line with the Mindarie Regional Council audited financial statements.	MFS	Community and Business Services	Completed	Completed		
5.1	7/11/2024	Audited Financial Statements and Management Letters for Year Ended 30 June 2024	NOTE: Leave Management Plan to be submitted to next Audit and Risk Committee (ARC), either as part of the Risk Register or as a separate item.	EMHR	Community and Business Services	Completed as per the Audit Log	Completed		
5.1	7/11/2024	Fd	NOTE: Leederville car park update to be submitted to next ARC meeting.	EMCS&G	Chief Executive Officer	CFO circulated to audit committee members	Completed		
5.3	7/11/2024	Fraud Risk Register and Draft Integrity Framework	NOTE: The Committee requested a report be submitted to the next meeting, and then quarterly after that, around how the self assessments determined that the controls are working, especially for the Extreme and High risks. The information in this report should be approved by the Executive Management Committee before submission to the ARC.	EMCS&G	Chief Executive Officer	Ongoing	Completed		
5.4	7/11/2024	Review of the City's Corporate Risk Register	NOTE: The Committee requested an assessment of the aggregated risks that may arise for the City due to increased Polyphagous Shot-Hole Borer (PSHB) infestations. The focus is on potential consequences such as reduced tree canopy, safety hazards from falling limbs, and long-term financial impacts.	EMCS&G	Chief Executive Officer	to be included in the Feb agenda	Completed		

Item	Meeting Date	Agenda Item	Resolution Action Item	Owner	Directorate	Comments	Action Status	Due Date	Overdue by
5.5	7/11/2024	Audit and Risk Committee Meeting Dates 2025	That the Audit and Risk Committee SUPPORTS the Audit and Risk Committee meetings being rescheduled to Wednesdays for 2025, and Administration to circulate dates for confirmation.	EMCS&G	Chief Executive Officer	New dates to be circulated to ARC members for confirmation	Completed		
5.6	7/11/2024	Audit Committee - Forward Agenda 2024	NOTE: The Chair advised that before February the ARC self assessment needs to be collated, this will inform the 2025 forward agenda. The Committee also requested that any OAG reports not yet submitted be included in the 2025 forward agenda, as well as the Public Sector Commissioner's Maturity Assessment of Integrity.	EMCS&G	Chief Executive Officer	Survey circulated with meeting minutes. responses to be provided to Chair ahead of Feb meeting	Completed		
5.2	27/06/2024	Progress Delivery of the Fraud and Corruption Prevention Plan Actions and Approval of Draft Integrity Framework	DEFER consideration of the Integrity Framework until the Integrity, Fraud and Corruption Risk Assessment is discussed with the CEO. Updated Integrity Framework to be presented to the October meeting of the Audit Committee.	EMCS&G	Chief Executive Officer	To be considered at October 2024 Audit and Risk Committee Meeting	Completed		
5.3	27/06/2024	Internal Audit Program Outcomes and Proposed Year 3 Audits	REQUESTS Administration review Corporate Risk Register and identify three priority audits for the remainder of the internal audit program, having regard to audits already completed and feedback of Elected Members on the Audit and Risk Committee, to be tabled at the October Audit and Risk Committee Meeting.	EMCS&G	Chief Executive Officer	Presented to November A&R committee	Completed		

5.3 COMPLIANCE CALENDAR REPORTING

Attachments: 1. Compliance Calendar as at 13 May 2026

RECOMMENDATION:

That the Audit, Risk and Improvement Committee NOTES the status of the Compliance Calendar, at Attachment 1, and the associated reporting requirements for the 2026 calendar year.

COMMITTEE DECISION ITEM 5.3

Moved: Mr Manifis, Seconded: Mr Isambert

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)



2026 Compliance Calendar

Due	Activity	Area	Status	Outcome	Comments
Due 1 Jan 2026	C91 Council / Committee Meeting Schedule The CEO must publish on the local government's official website the meeting details for the following meetings before the beginning of the year	Governance	100% completed	Completed by the Governance team.	---
Due 1 Jan 2026	C74 Local Government Road Asset & Expenditure Report Submit Expenditure Report to WALGA / Grants Commission Submit WALGA Road Assets and Expenditure Certification Sheet	Finance	100% completed	Submitted November 2025	---
Due 14 Jan 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	100% completed	Documents provided on Portal.	---
Due 21 Jan 2026	C121 Emergency Services Levy (ESL) - Option B Payment Form B (shown at Schedule 5) is to be completed by local governments that elect to administer ESL in accordance with "Option A" and is to be submitted to DFES to accompany each monthly ESL remittan...	Finance	100% completed	Payments to DFES is due in September, December, March and June	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Jan 2026	C49 Local Emergency Management Minor review local emergency management arrangements for the Organisation and report to the SEMC as soon as they are prepared or amended.	Rangers	100% completed	Local Emergency Management Plan developed	---
Due 31 Jan 2026	C75 Gift & Travel Register Online - Internal Audit Audit the Register for: Compliance with Admin.Reg.28A Register accurately records all declarations Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Governance	100% completed	All gifts register and statutory register audited and copies online updated.	---
Due 31 Jan 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	100% completed	Register updated on website	---
Due 31 Jan 2026	C52 Local Emergency Management Committee Hold committee meeting quarterly in accordance with the Act	Rangers	100% completed	Quarterly meeting was held at City of Vincent on 11 December 2025	---
Due 31 Jan 2026	C47 Financial Interests Register - Review Review the Financial Interest Register and remove Primary and Annual Returns that relate to Elected Members who have resigned, and persons who are no longer Designated Employees (resigned or change...	Governance	100% completed	updated on website	updated on website

Due	Activity	Area	Status	Outcome	Comments
Due 31 Jan 2026	C85 Common Seal RegisterReview register ensuring all entries are up to date and compliant with the Act.	Governance	100% completed	complete	complete
Due 31 Jan 2026	C105 Elections - Refund candidate depositsRefund candidate deposits	Finance	100% completed	Refund request forms and creditor forms have been completed for all eligible candidates. Two candidates have not returned the required documentation.	---
Due 31 Jan 2026	C76 Aquatic facility water samplingTwo water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	100% completed	Pool test results for January found here	---
Due 14 Feb 2026	C78 Local governments to give Valuer-General informationProvide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	100% completed	The Building Services request has been updated on Landgate's portal, and no Planning applications were submitted for January 2026.	---
Due 25 Feb 2026	C11 Annual General Meeting of ElectorsGive Public Notice and hold General Meeting of Electors - to be held within 56-days of adoption of Annual Report	Governance	100% completed	The City held its AGM 16 December 2025. Public notice was given in accordance with the Act	The City held its AGM 16 December 2025. Public notice was given in accordance with the Act

Due	Activity	Area	Status	Outcome	Comments
Due 28 Feb 2026	C38 Master Compliance Calendar Review Review the Compliance Calendar content and consult with the CEO, Executive and employees to identify any additional Compliance Action tasks for inclusion in Calendar.	Governance	100% completed	Review undertaken in January and presented to EMC 169 February 2026	Review undertaken in January and presented to EMC 19 February 2026
Due 28 Feb 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	100% completed	Pool test results for February 2026 results	---
Due 28 Feb 2026	C143 List of payments by employees via purchasing cards for November List of payments must be prepared each month and presented to council at the next OMC after the list is prepared.	Finance	100% completed	Presented at OCM 10/2/26 item 11.3	Presented at OCM 10/2/26 item 11.3
Due 28 Feb 2026	C144 List of payments by employees via purchasing cards for December List of payments must be prepared each month and presented to council at the next OMC after the list is prepared.	Finance	100% completed	Presented at OCM 10/2/26 item 11.4	---
Due 28 Feb 2026	C145 Monthly Financial Report for November Prepare a monthly statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d).Present at an Ordinary Council meeting...	Finance	100% completed	Presented at OCM 10/2/26 item 11.1	---

Due	Activity	Area	Status	Outcome	Comments
Due 28 Feb 2026	C146 Monthly Financial Report for December Prepare a monthly statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d).Present at an Ordinary Council meeting...	Finance	100% completed	Presented at OCM 10/2/26 item 11.2	---
Due 28 Feb 2026	C157 Financial Position Statement for November Prepare a monthly financial statement showing the City's financial position at the end of the previous month and compare it with the end of the last financial year. This statement must...	Finance	100% completed	Presented at OCM 10/2/26 item 11.	---
Due 28 Feb 2026	C158 Financial Position Statement for December Prepare a monthly financial statement showing the City's financial position at the end of the previous month and compare it with the end of the last financial year. This statement must...	Finance	100% completed	Presented at OCM 10/2/26 item 11.	---
Due 28 Feb 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	100% completed	Updated after each meeting	---

Due	Activity	Area	Status	Outcome	Comments
Due 28 Feb 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website.The recording must be...	---	100% completed	All meetings are livestreamed, with youtube link on our webpage. Recordings are bookmarked and added to our webpage the day after meetings.	---
Due 14 Mar 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	100% completed	Rates can confirm that the reports were uploaded on the Landgate portal for their processing	---
Due 31 Mar 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	100% completed	Register reviewed, updated and published on the City's website.	---
Due 31 Mar 2026	C75 Gift & Travel Register Online - Internal Audit Audit the Register for: Compliance with Admin.Reg.28A Register accurately records all declarations Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Governance	100% completed	Completed task 17 March 2026. All gifts register and statutory register updated on website.	Completed task 17 March 2026. All gifts register and statutory register updated on website.

Due	Activity	Area	Status	Outcome	Comments
Due 31 Mar 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	100% completed	All meetings are livestreamed, and I add to our website and bookmark the day after Briefings and Meetings.	---
Due 31 Mar 2026	C18 Elected Members Check that Elected Members have not been absent for 3 consecutive meetings without Leave of Absence being granted	Governance	100% completed	No councillor has been absent for 3 consecutive meetings	---
Due 31 Mar 2026	C50 Roads to Recovery Online submission expenditure report and forecast for the next quarter. The Roads to Recovery program is an Australian Government initiative that provides funding directly to local governments to...	Engineering	100% completed	Portal now updated.	State Government to update funding via new Financial Year Budget process
Due 31 Mar 2026	C58 Fines Enforcement - Designated Prosecuting Officers Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Rangers	100% completed	Review completed and no changes required	---
Due 31 Mar 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	100% completed	pool test result March 2026 Mar 26 - Aquatic facility sample record.xlsx	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Mar 2026	C47 Financial Interests Register - ReviewReview the Financial Interest Register and remove Primary and Annual Returns that relate to Elected Members who have resigned, and persons who are no longer Designated Employees (resigned or change...	Governance	100% completed	Reviewed and updated 31/03/2026	Reviewed and updated 31/03/2026
Due 31 Mar 2026	C05 Budget ReviewReview of Budget - between 1 Jan and last day of Feb, a local government is to carry out review of its annual budget for that year.The review must be submitted to the Council on or before 31...	Finance	100% completed	Approved Mid-Year Budget Reviewfor FY 2025-26 by Absolute Majority in OCM on 10 March 2026.	---
Due 31 Mar 2026	C139 List of payments by employees via purchasing cards for JanuaryList of payments must be prepared each month and presented to council at the next OMC after the list is prepared.	Finance	100% completed	OCM 10 March 2026 item 11.2	---
Due 31 Mar 2026	C147 Monthly Financial Report for JanuaryPrepare a monthly statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d).Present at an Ordinary Council meeting...	Finance	100% completed	OCM 10/3/2026 item 11.1	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Mar 2026	C159 Financial Position Statement for January Prepare a monthly financial statement showing the City's financial position at the end of the previous month and compare it with the end of the last financial year. This statement must...	Finance	100% completed	OCM 10/3/26 item 11.1	---
Due 31 Mar 2026	C171 Annual Financial Report Audit - Prepare Report & Give to Minister Prepare a report addressing any matters identified as significant by the auditor in the audit report and give to Minister within 3 months after Auditor's Report received.	Finance	100% completed	Completed in December 2025	---
Due 14 Apr 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	100% completed	Uploaded on Landgate Valsys Portal on 01/04/2026	---
Due 30 Apr 2026	C72 Rate Exempted Properties - Review. In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval...	Finance	100% completed	The Rates Department issued the Rates Exemption Review letter on 28 January 2026 and is reviewing responses as they are returned to the City.	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Apr 2026	C52 Local Emergency Management Committee Hold committee meeting quarterly in accordance with the Act	Rangers	100% completed	Meeting held on 12 March 2026	---
Due 30 Apr 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: <ul style="list-style-type: none"> • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations... 	Governance	100% completed	Uploaded after each meeting	---
Due 30 Apr 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	100% completed	Recording uploaded after meeting	---
Due 30 Apr 2026	C138 List of payments by employees via purchasing cards for February List of payments must be prepared each month and presented to council at the next OMC after the list is prepared.	Finance	100% completed	OCM 21/4/2026 item 11.2	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Apr 2026	C148 Monthly Financial Report for February Prepare a monthly statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d).Present at an Ordinary Council meeting...	Finance	100% completed	OCM 21/4/26 - Item 11.1	---
Due 30 Apr 2026	C160 Financial Position Statement for February Prepare a monthly financial statement showing the City's financial position at the end of the previous month and compare it with the end of the last financial year. This statement must...	Finance	100% completed	OCM 21/4/26 Item 11.1	---
Due 30 Apr 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	100% completed	April sampling slightly delayed to be in early May April 2026 Pool Sampling Results	---
Due 14 May 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	0% progress	---	---
Due 31 May 2026	C66 Tender Register - Review Review Register for compliance with F&G.Reg.17 and ensure the Register accurately and completely records all tenders.	Finance	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 May 2026	C75 Gift & Travel Register Online - Internal Audit Audit the Register for: Compliance with Admin.Reg.28 Register accurately records all declarations Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Governance	0% progress	---	---
Due 31 May 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---
Due 31 May 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---
Due 31 May 2026	C84 Equal Opportunity Management Plan Report to Senior Management the progress of initiatives in the Equal Opportunity Management Plan.	Human Resources	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 May 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---
Due 31 May 2026	C02 Annual Budget - Fees and Charges - Review In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure:...	Finance	0% progress	---	---
Due 31 May 2026	C60 Rates Notice advising intention to impose differential general rates or a minimum payment applying to a differential rate category	Finance	0% progress	---	---
Due 31 May 2026	C129 Local public health plans A local government must prepare a public health plan	Public Health and Built Environment	0% progress	---	---
Due 31 May 2026	C47 Financial Interests Register - Review Review the Financial Interest Register and remove Primary and Annual Returns that relate to Elected Members who have resigned, and persons who are no longer Designated Employees (resigned or change...	Governance	100% completed	Complete. City-of-Vincent-Lodged-Primary-and-Annual>Returns-1-7-2024-to-19-12-2025.pdf	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 May 2026	C124 Public Interest Disclosure Officer - Internal Audit CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC...	Governance	0% progress	---	---
Due 1 Jun 2026	C170 Update Record of information about conduct - s.5.96 The CEO must maintain a Record of information about conduct. The CEO must publish an up-to-date version of the record of information on the local government's official website.	Governance	100% completed	Register published on website. No complaints have been received YTD Register_Of_Complaints_Referred_To_Under_Local_Government_Act_1995_S5_121.pdf	---
Due 1 Jun 2026	C175 Code of conduct for employees The CEO must prepare and implement a code of conduct to be observed by employees of the local government. CEO must publish an up-to-date version of the code of conduct on the local government's...	---	0% progress	---	---
Due 2 Jun 2026	C68 Integrity in Procurement - Internal Audit Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees...	Finance	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 14 Jun 2026	C78 Local governments to give Valuer-General informationProvide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	0% progress	---	---
Due 30 Jun 2026	C13 Delegations Register ReviewDelegations Register to be reviewed at least once every financial year, delegations made under this Division are to be reviewed by the delegator.	Governance	70% progress		Proposed changes presented to Council at its workshop in April 2026. To be presented to Council for approval at its 16 June 2026 meeting.
Due 30 Jun 2026	C111 Review and Update Register of Financial, Proximity and Impartiality InterestsReview and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---
Due 30 Jun 2026	C23 Review Council Member Continuing Professional Development PolicyLG must review the policy after each ordinary election.	Governance	60% progress	---	Approved for advertising by Council at its 21 April 2026 meeting.

Due	Activity	Area	Status	Outcome	Comments
Due 30 Jun 2026	C82 Corporate Business Plan - Review Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget.	Governance	20% progress	---	Draft CBP to be presented to EMC at its 21 May 2026 meeting.
Due 30 Jun 2026	C18 Elected Members Check that Elected Members have not been absent for 3 consecutive meetings without Leave of Absence being granted	Governance	0% progress	---	---
Due 30 Jun 2026	C50 Roads to Recovery Online submission expenditure report and forecast for the next quarter. The Roads to Recovery program is an Australian Government initiative that provides funding directly to local governments to...	Engineering	0% progress	---	---
Due 30 Jun 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---
Due 30 Jun 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Jun 2026	C57 Water LicencesArtesian and Non-artesian Water Licences - review and renew if necessary	Parks	0% progress	---	---
Due 30 Jun 2026	C61 Public ThoroughfaresConfirm plans of the levels and alignments of public thoroughfares are kept	Engineering	0% progress	---	---
Due 30 Jun 2026	C48 Workplace Health, Safety and WellnessReview of Health and Safety Management Plan to ensure compliance with City's legislative requirements	Human Resources	0% progress	---	---
Due 30 Jun 2026	C85 Common Seal RegisterReview register ensuring all entries are up to date and compliant with the Act.	Governance	0% progress	---	---
Due 30 Jun 2026	C09 Legislative Compliance - ReviewUndertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures. The CEO must report to the audit, risk and improvement committee the results of...	Governance	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Jun 2026	C07 Risk Management - ReviewUndertake a review of the appropriateness and effectiveness of the Risk Management system and procedures. The CEO must report to the audit, risk and improvement committee the results of each review...	Governance	0% progress	---	---
Due 30 Jun 2026	C08 Financial Management - ReviewUndertake a review of the appropriateness and effectiveness of the Financial Management system and procedures. CEO to report Review results to Council via the Audit Committee.	Governance	0% progress	---	---
Due 30 Jun 2026	C01 Annual BudgetPrepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Finance	0% progress	---	---
Due 30 Jun 2026	C29 Financial Reporting - Material VariancesEach Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AASB, to be used in statements of financial activity for reporting material variances. (adopt and apply...	Finance	0% progress	---	---
Due 1 Jul 2026	C54 Health Fees and ChargesGazettal and Notice of new fees and charges for next financial year. For inclusion in Budget	Public Health and Built Environment	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 14 Jul 2026	C34 Register of Fees and Allowances Paid to Elected Members Establish register of Councillors fees, expenses or allowances table and have it published on the Organisation's website no later than 14 July every financial year.	Governance	0% progress	---	---
Due 14 Jul 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: <ul style="list-style-type: none"> • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985 	Rates	0% progress	---	---
Due 25 Jul 2026	C36 FOI Annual Statistical Data Provide Report to the Information Commissioner on FOI Annual Statistical Data	Records	0% progress	---	---
Due 31 Jul 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Jul 2026	C47 Financial Interests Register - ReviewReview the Financial Interest Register and remove Primary and Annual Returns that relate to Elected Members who have resigned, and persons who are no longer Designated Employees (resigned or change...	Governance	0% progress	---	---
Due 31 Jul 2026	C80 Public Access to Information - AuditCheck LG website, Library and LG office to ensure all information is publicly accessible in accordance with s.5.94, 5.96A and Admin. Reg.29, and that customer service staff are trained to provide...	Governance	0% progress	---	---
Due 31 Jul 2026	C121 Emergency Services Levy (ESL) - Option B PaymentOption B Payment Form A (as shown in Schedule 5) is to be completed by local governments that elect to administer the ESL in accordance with Payment Option B. The initial ESL billing declaration...	Rates	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Jul 2026	C75 Gift & Travel Register Online - Internal Audit Audit the Register for: Compliance with Admin.Reg.28A Register accurately records all declarations Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Governance	0% progress	---	---
Due 31 Jul 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---
Due 31 Jul 2026	C20 Report on Elected Member Training LG must prepare a report on the training completed by Council members in the previous financial year. CEO must publish the report on the LG's website within one month of the end of the financial...	Governance	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Jul 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---
Due 31 Jul 2026	C52 Local Emergency Management Committee Hold committee meeting quarterly in accordance with the Act	Rangers	0% progress	---	---
Due 14 Aug 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	0% progress	---	---
Due 31 Aug 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Aug 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---
Due 31 Aug 2026	C69 CEO Performance Review Schedule Council Meeting/s to undertake the CEO's performance review in accordance with the CEO's contract	Governance	0% progress	---	---
Due 31 Aug 2026	C87 Long Term Financial Plan - Review Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Finance	0% progress	---	---
Due 31 Aug 2026	C03 Annual Budget - Copy to be lodged with Department A copy of the annual budget of a local government must be submitted to the Departmental CEO within 14 days of its adoption by the local government.	Finance	0% progress	---	---
Due 31 Aug 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Aug 2026	C86 Food Act and Public Health Act Reporting Enforcement agencies must report to the Dep't CEO on performance of functions under Acts. Reporting has been combined and must be submitted online by 31 August.	Public Health and Built Environment	0% progress	---	---
Due 14 Sep 2026	C33 Register of primary return or annual returns lodged by Councillors/Employees Register to be generated in Attain for all Councillors and Employees who have submitted a Primary or Annual Return since 1 July 2020. Publish register on Organisation website. (see Attain...	Governance	0% progress	---	---
Due 14 Sep 2026	C169 Notify Inspector of Returns not submitted Notify Inspector of Returns not submitted	Governance	0% progress	---	---
Due 14 Sep 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: <ul style="list-style-type: none"> • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985 	Rates	0% progress	---	---
Due 21 Sep 2026	C178 Emergency Services Levy (ESL) - Option B Payment Emergency Services Levy (ESL) payments are due in accordance with the Option B payment agreement.	Rates	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Sep 2026	C75 Gift & Travel Register Online - Internal Audit Audit the Register for: Compliance with Admin.Reg.28A Register accurately records all declarations Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Governance	0% progress	---	---
Due 30 Sep 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---
Due 30 Sep 2026	C18 Elected Members Check that Elected Members have not been absent for 3 consecutive meetings without Leave of Absence being granted	Governance	0% progress	---	---
Due 30 Sep 2026	C50 Roads to Recovery Online submission expenditure report and forecast for the next quarter. The Roads to Recovery program is an Australian Government initiative that provides funding directly to local governments to...	Engineering	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Sep 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---
Due 30 Sep 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---
Due 30 Sep 2026	C26 Submit Rebate Claims Submit deferred interest claim to Revenue WA for rates, Pensioner Rebate Claims and ESL deferred claims	Finance	0% progress	---	---
Due 30 Sep 2026	C172 Prepare Annual Financial Report & Submit to Auditor Prepare Annual Financial Report and submit to the Auditor. Content of Annual Financial Report to comply with FM.Reg.36(1)	Finance	0% progress	---	---
Due 30 Sep 2026	C47 Financial Interests Register - Review Review the Financial Interest Register and remove Primary and Annual Returns that relate to Elected Members who have resigned, and persons who are no longer Designated Employees (resigned or change...	Governance	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Sep 2026	C12 Compliance Calendar Internal Audit Review level of compliance achieved in response to Compliance Calendar Actions. Report to be presented to EMC by 30 September each year. Reporting on compliance achieved in previous calendar year....	Governance	0% progress	---	---
Due 1 Oct 2026	C21 Report on waste plan & Lodge Annual Return LGs must submit report on the implementation of their waste plan A liable person must make a return in the approved form and lodge it with the CEO on or before 1 October in each year.	Waste and Recycling	0% progress	---	---
Due 4 Oct 2026	C31 Information Statement Organisation must publish a current Information Statement and Provide a copy to the Information Commissioner as soon as is practicable after the statement is published under section 96. To be...	Records	0% progress	---	---
Due 14 Oct 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: <ul style="list-style-type: none"> • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985 	Rates	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Oct 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---
Due 31 Oct 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---
Due 31 Oct 2026	C52 Local Emergency Management Committee Hold committee meeting quarterly in accordance with the Act	Rangers	0% progress	---	---
Due 31 Oct 2026	C16 Dog & Cat Registrations Due Dog & Cat Registrations Due	---	0% progress	---	---
Due 31 Oct 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Oct 2026	C85 Common Seal Register Review register ensuring all entries are up to date and compliant with the Act.	Governance	0% progress	---	---
Due 14 Nov 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: <ul style="list-style-type: none"> • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985 	Rates	0% progress	---	---
Due 16 Nov 2026	C177 Record Keeping Systems/Plans Undertake Review and submit to State Records Commission - required every 5-years OR when significant change to organisations functions	Records	0% progress	---	---
Due 30 Nov 2026	C47 Financial Interests Register - Review Review the Financial Interest Register and remove Primary and Annual Returns that relate to Elected Members who have resigned, and persons who are no longer Designated Employees (resigned or change...	Governance	0% progress	---	---
Due 30 Nov 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 30 Nov 2026	C75 Gift & Travel Register Online - Internal Audit Audit the Register for: Compliance with Admin.Reg.28A Register accurately records all declarations Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Governance	0% progress	---	---
Due 30 Nov 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---
Due 30 Nov 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---
Due 1 Dec 2026	C64 Policy Manual Review Policy Document Register and Review Plan. Provide report to Council	Governance	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 1 Dec 2026	C174 Annual Financial Report Audit - Auditor Report on Website The Auditor Report must be published on the LG's official website within 14 days after the Report has been provided to the Minister.	Finance	0% progress	---	---
Due 14 Dec 2026	C78 Local governments to give Valuer-General information Provide to the Valuer-General schedules of: • building licenses issued • building license works completed • registered plans and amendments under the Strata Titles Act 1985	Rates	0% progress	---	---
Due 20 Dec 2026	C22 Review Business Continuity Plan Review the plan to ensure it remains functional and is tested against operational requirements.	Governance	0% progress	---	---
Due 21 Dec 2026	C179 Emergency Services Levy (ESL) - Option B Payment Emergency Services Levy (ESL) payments are due in accordance with the Option B payment agreement.	Rates	0% progress	---	---
Due 31 Dec 2026	C176 Publish Meeting Recording Recordings of council meetings must be published on the local government's website or another external website with a link placed on the local government's website. The recording must be...	---	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Dec 2026	C111 Review and Update Register of Financial, Proximity and Impartiality Interests Review and update the register following each Council Meeting: Ensure: • Compliance with s.5.88 and Admin. Reg. 28 • Register accurately records all declarations • Declarations...	Governance	0% progress	---	---
Due 31 Dec 2026	C18 Elected Members Check that Elected Members have not been absent for 3 consecutive meetings without Leave of Absence being granted	Governance	0% progress	---	---
Due 31 Dec 2026	C76 Aquatic facility water sampling Two water samples are to be collected from each water body of each aquatic facility in the district at least once per month	Public Health and Built Environment	0% progress	---	---
Due 31 Dec 2026	C50 Roads to Recovery Online submission expenditure report and forecast for the next quarter. The Roads to Recovery program is an Australian Government initiative that provides funding directly to local governments to...	Engineering	0% progress	---	---

Due	Activity	Area	Status	Outcome	Comments
Due 31 Dec 2026	C04 Annual Report - Prepare, Submit for Acceptance and Publish on WebsiteThe local government is to prepare an annual report for each financial year. To be accepted by Absolute Majority by 31 December.CEO is to publish the annual report on the LG's website within...	Marketing	0% progress	---	---

5.4 2026 PUBLIC SECTOR COMMISSION INTEGRITY AND CONDUCT ANNUAL COLLECTION – SUBMISSION FOR NOTING

Attachments: 1. **City of Vincent Submission – 2026 Integrity and Conduct Annual Collection (Public Sector Commission)**

RECOMMENDATION:

That the Audit, Risk and Improvement Committee recommends to Council that it NOTES the City’s submission to the Public Sector Commission’s 2026 Integrity and Conduct Annual Collection, as shown at Attachment 1.

COMMITTEE DECISION ITEM 5.4

Moved: Mayor Xamon, Seconded: Mr Manifis

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

ACTION: Administration to report back to the Committee on whether non-retaliation protections for whistleblowers are explicitly articulated in the relevant City of Vincent policies and Code of Conduct.

i. Welcome to the 2026 Annual Collection for **City of Vincent**.

The collection consists of a number of questions, and your authority's responses are to be submitted through this online platform.

Local governments, public universities and government trading enterprises are also required to download and complete a [Workforce Data Spreadsheet](#), then submit via this platform.

The deadline for your submission is **5.00 pm on Wednesday 22 April 2026**.

If you require clarification on an issue not included in the [Guidance Notes](#) located at the bottom of every page, or if you experience any technical issues, please email Collections@psc.wa.gov.au.

ii. Welcome to the 2026 Annual Collection for **City of Vincent**.

The collection consists of a number of questions, and your board or committee's responses are to be submitted through this online platform. Please answer on behalf of the board/committee only, not the authority they oversee.

The deadline for your submission is **5.00 pm on Wednesday 22 April 2026**.

If you require clarification on an issue not included in the [Guidance Notes](#) located at the bottom of every page, or if you experience any technical issues, please email Collections@psc.wa.gov.au.

This question was not displayed to the respondent.

iii. Your authority has been noted as responding to the annual collection on behalf of another authority or authorities.

Your responses to this collection should include information relating to the following authorities:

If the above list is incorrect, please [email](#) us.

This question was not displayed to the respondent.

A1. **SECTION A: INTEGRITY PRACTICES**

A1. In October 2024, the Commission released the second [Integrity Strategy for WA Public Authorities 2024-2028](#). Has the strategy informed your authority's approach to embedding integrity since its release?

- Yes, the strategy has informed significant changes to our approach
- Yes, the strategy has informed moderate changes to our approach
- Yes, the strategy has informed minor changes to our approach
- The strategy has confirmed that our approach meets or exceeds requirements
- No, but we expect the strategy will inform changes in the next 12 months
- No (specify why)

A2PS. A2. Does your authority have an integrity framework that meets the requirements of [Commissioner's Instruction 40: Ethical Foundations](#)?

This question was not displayed to the respondent.

A2NPS. A2. Does your authority have an integrity framework in place?

- Yes, we have developed and implemented one
- No, but we plan to develop and implement one in the next 12 months
- No (describe why)

A3.1PS. A3.1 Has your authority used the Commission's [Integrity Framework Maturity Self Assessment Tool](#) to assess and improve your approach to integrity as required by [Commissioner's Instruction 40: Ethical Foundations](#)?

This question was not displayed to the respondent.

A3.1NPS. A3.1 Has your authority used the Commission's [Integrity Framework Maturity Self Assessment Tool](#) to assess and improve your approach to integrity?

- Yes
- No, but we plan to use this tool in the next 12 months
- No, we have not used this resource (specify why)

A3.2. A3.2 What areas has your assessment identified for improvement? (select all that apply)

- Clear expectations
- Roles and responsibilities
- Legislation and regulations
- Risk analysis and planning for integrity
- Internal controls, audit and governance
- Fraud and corruption detection systems
- Values and standards
- Leadership and management attitude
- Organisational culture
- Integrity education and capacity
- Responses to integrity breaches
- Self analysis and review
- Oversight
- No areas for improvement were identified

A3.3. A3.3 Have you developed a plan to improve these areas?

- Yes, we have developed a plan for each area we identified

No (describe why)

A4. A4. In the last 12 months which of the following approaches has your authority used to assess its integrity environment? (select all that apply)

- We have evaluated the integrity environment internally using the Public Sector Commission's [Integrity Snapshot Tool](#)
- We have evaluated the integrity environment using the services of an external consultant
- We have evaluated policies, procedures and systems in line with the recommendations of WA integrity agencies (eg Public Sector Commission, Corruption and Crime Commission, Office of the Auditor General)
- We have conducted a staff perception survey including questions on integrity and ethics
- We have conducted a broader satisfaction or perception survey (eg to customers, suppliers, contractors) including questions on integrity and ethics
- We have assessed completion rates of training and information sessions related to integrity
- We have assessed knowledge gained or skills developed as a result of training and information sessions related to integrity
- We have evaluated how integrity matters are addressed and resolved (eg quality of and time taken to complete discipline processes, investigations)
- We have reviewed completed actions resulting from reviews and internal and external audits
- We have assessed the types of matters reported to identify emerging integrity trends and risks
- Other (describe)

None of the above – we have not assessed the integrity environment in the last 12 months

A4GBC. A4. In the last 12 months which of the following approaches has your board or committee used to assess its integrity environment? (select all that apply)

This question was not displayed to the respondent.

B1.1. SECTION B: CODE OF CONDUCT

B1.1 Does your authority have a code of conduct?

- Yes, we have our own
- Yes, we apply the code of conduct of another public sector body under a documented arrangement (specify body)
- No (explain why)

B1.2. B1.2 Does your authority's code of conduct, or code of conduct you use under a documented arrangement, meet the requirements of [Commissioner's Instruction 40: Ethical Foundations](#)?

This question was not displayed to the respondent.

B2. B2. Does your authority provide training on your code of conduct to your employees?

- Yes, we conduct our own training
- Yes, we receive training from another public sector body under a documented arrangement (specify body)
- No (describe why)

B3. B3. What percentage of your current employees are trained on your code of conduct as at 31 March 2026? (If none enter '0')

This question was not displayed to the respondent.

B4. B4. Which measures did your authority have in the last 12 months to ensure all employees are familiar with your code of conduct? (select all that apply)

- Our code's requirements are covered in induction programs for new employees
- Formal and planned refresher training on our code is provided to employees throughout their tenure
- Employees acknowledge in writing that they have read, understand and commit to our code
- The code's requirements are reinforced in performance management meetings
- Information sessions are held about our code or that refer to our code
- Information about our code is included in staff newsletters or bulletins
- Information is provided to managers and leaders about their role in upholding our code
- The requirement to comply with our code is included in position descriptions
- Our code is promoted on our intranet
- Other (specify)

- None of the above

B4GBC. B4. Which measures did your board or committee have in the last 12 months to ensure all members are familiar with your code of conduct? (select all that apply)

This question was not displayed to the respondent.

B5. B5. Which approaches has your authority used in the last 12 months to monitor compliance with your code of conduct? (select all that apply)

- Internal reviews or audits (eg audits of procurement decisions, gifts and benefits registers, conflicts of interest declarations)
- External reviews or audits
- General staff survey feedback
- Exit interview/survey feedback
- Employee consultative committees
- Analysis of external complaints and/or reports of integrity issues
- Analysis of internal staff reports of integrity issues
- Leadership team monitoring compliance (eg integrity and conduct matters are a standing item on the leadership team meeting agenda)

Other (specify)

None of the above

B5GBC. B5. Which approaches has your board or committee used in the last 12 months to monitor compliance with your code of conduct? (select all that apply)

This question was not displayed to the respondent.

B6. B6. In the last 12 months which measures did your board or committee have to encourage members to report unethical conduct including any behaviour considered to be a breach of the code? (select all that apply)

This question was not displayed to the respondent.

C1GBC. C1. Which approaches has your board or committee used in the last 12 months to monitor conflicts of interest? (select all that apply)

This question was not displayed to the respondent.

C2GBC. C2. Does your board or committee have a gifts, benefits and hospitality register or policy?

This question was not displayed to the respondent.

C3GBC. C3. Does your board or committee have a board charter (or similar) in place?

This question was not displayed to the respondent.

C4GBC. C4. Does your board or committee have any of the following? (select all that apply)

This question was not displayed to the respondent.

Part 2. **PART 2**

Will another authority be reporting public interest disclosure information on behalf of your board or committee?

This question was not displayed to the respondent.

Reporting Authority. Provide details of the submitting authority that will be responding on your behalf in the contact fields below.

This question was not displayed to the respondent.

C1. SECTION C: REPORTING

C1. In the last 12 months which measures did your authority have in place to encourage employees to report unethical conduct including any behaviour considered to be a breach of the code? (select all that apply)

- The way to report unethical conduct is published in our code or policy
- The option for a person to report anonymously is provided for in our code or policy
- Our code or policy states that victimisation of employees reporting unethical conduct is not tolerated
- Our chief executive regularly publicises their commitment to speaking up and reporting unethical conduct
- Our authority communicates to employees (eg via newsletters, emails) about how to report unethical conduct
- Managers are trained in how to deal with reports of unethical conduct
- Contact names for reporting unethical conduct are accessible to employees
- A confidential phone or email service is available to report unethical conduct
- Public interest disclosure procedures are accessible to all employees
- Information about external reporting avenues (eg Corruption and Crime Commission, Public Sector Commission) is included in our code or policy
- Other (specify)

- None of the above

C2. C2. How does your authority advise its contractors and suppliers about the ethical conduct requirements for your employees and how they can report any concerns? (select all that apply)

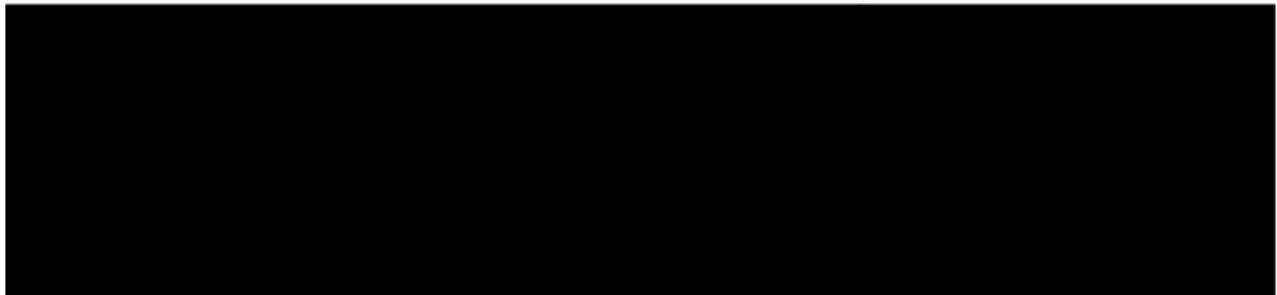
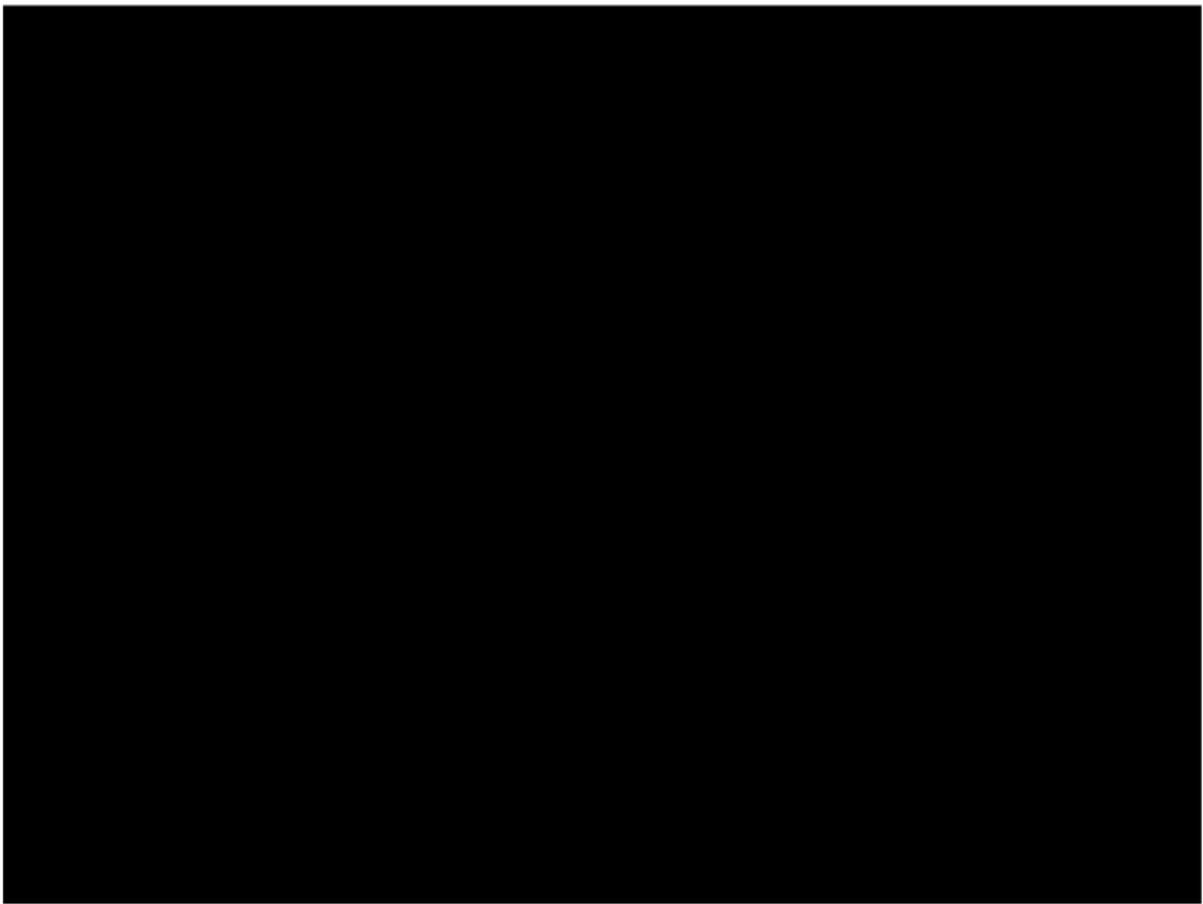
- Direct engagement such as induction, feedback surveys and/or interviews
- Promotional material such as posters and/or notices in public areas
- Formal documentation such as contracts, tenders and/or service agreements
- Informal ad hoc measures or word of mouth
- Currently under consideration

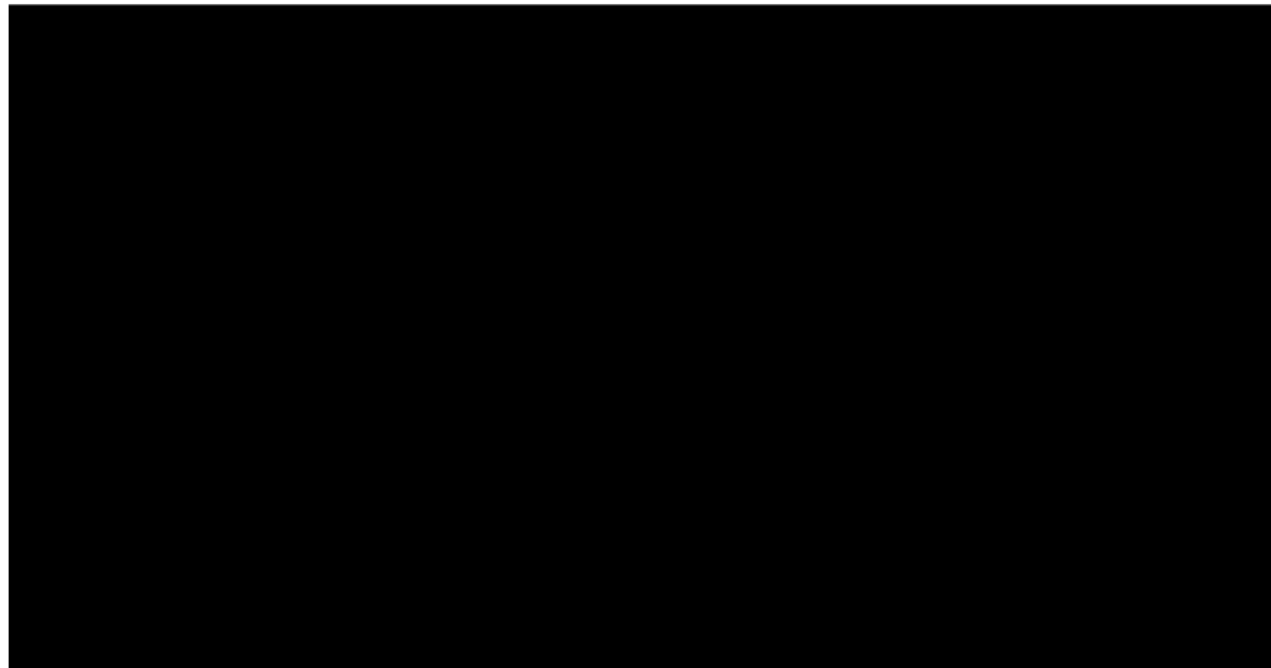
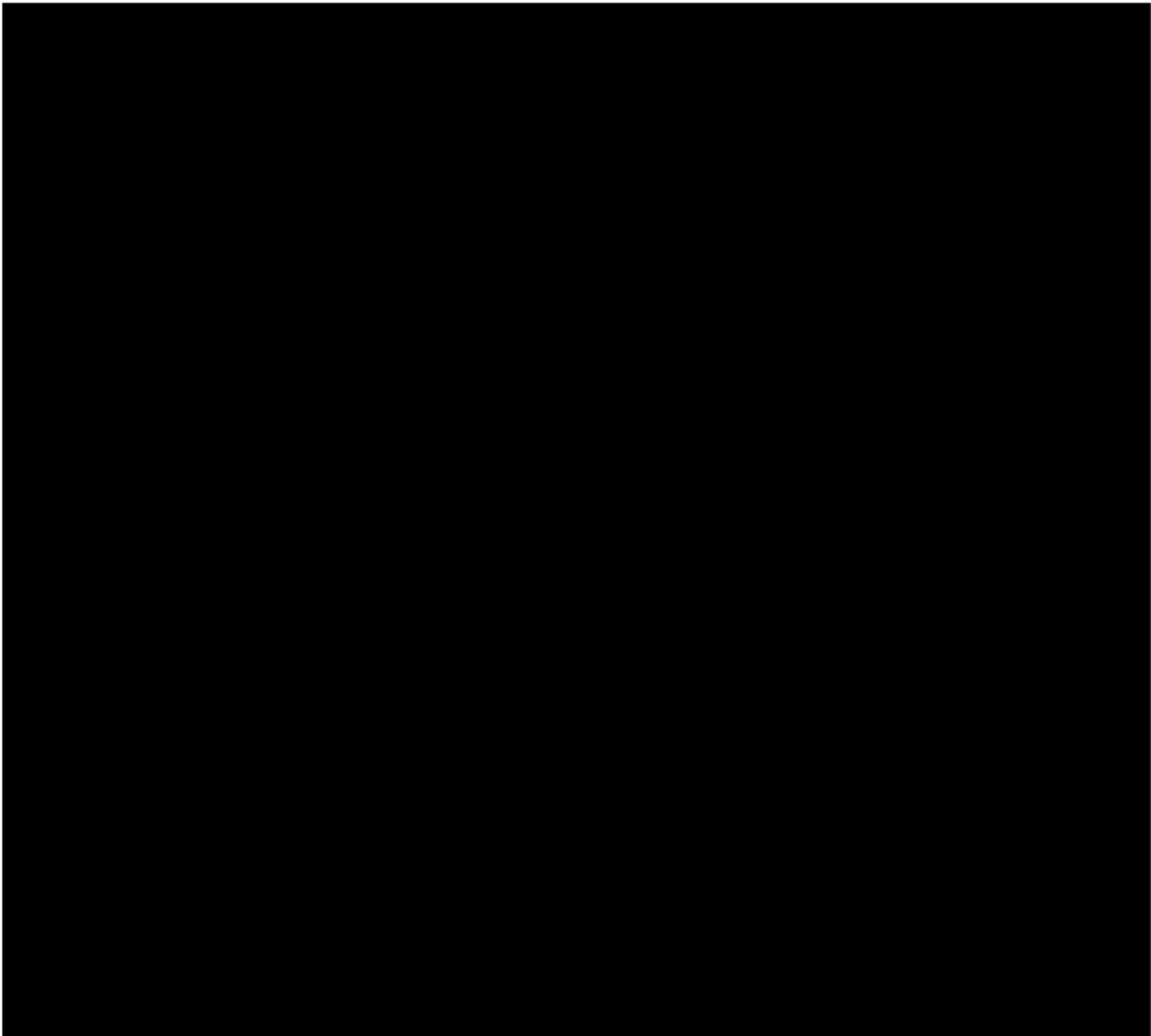
Other (specify)

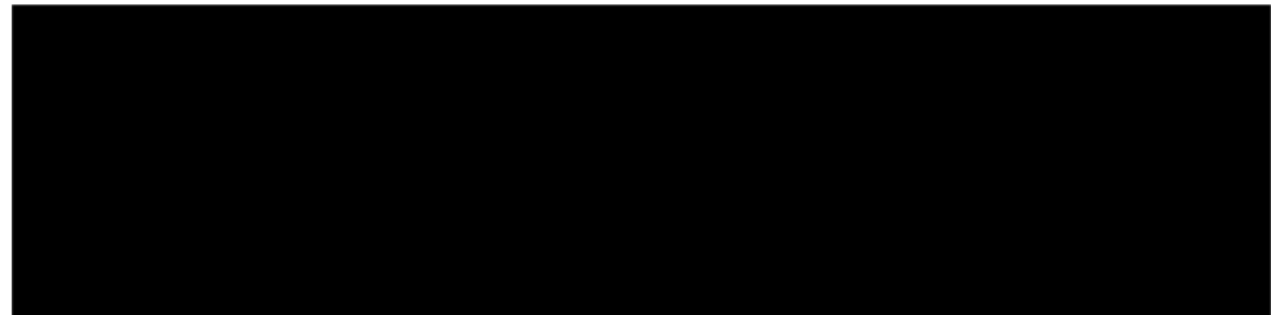
We have a Code of Conduct that covers staff, volunteers and contractors which we have in our contractor induction for them to complete before they come to site. They are not able to attend a City of Vincent site unless they fully complete their induction which includes agreeing to the Code of Conduct.

None of the above

D1. SECTION D: DISCIPLINE







E1. SECTION E: PUBLIC INTEREST DISCLOSURES (PID)

E1. Has your authority designated at least one public interest disclosure (PID) officer to receive public interest disclosures (as required under section 23(1)(a) of the PID Act)?

- Yes
- No

E2. E2. Has your authority published internal procedures relating to your authority's obligations under the PID Act (section 23(1)(e))?

- Yes
 No

E3. E3. Are your authority's procedures consistent with the [guidelines issued by the Public Sector Commission](#) (section 23(2) of the PID Act)?

- Yes
 No

E4.1. E4.1 Between 1 April 2025 and 31 March 2026 was your authority found to be non-compliant with the PID Act or PID Officer's Code of Conduct and Integrity (code)?

- No
 Yes

E4.2. E4.2 Provide further information including which section of the PID Act or code the non-compliance related to, who made the finding of non-compliance and any sanctions that were imposed as a result.

This question was not displayed to the respondent.

E5.1. E5.1 How many public interest disclosures were lodged with your authority between 1 April 2025 and 31 March 2026?

Total number of public interest disclosures received (if none enter '0')

E5.2. E5.2 Of the 0 public interest disclosures lodged with your authority between 1 April 2025 and 31 March 2026, how many are still pending assessment?

This question was not displayed to the respondent.

E5.3. E5.3 Of the {Invalid Expression} public interest disclosures lodged and assessed with your authority between 1 April 2025 and 31 March 2026, how many were assessed as a disclosure under the PID Act (i.e. an appropriate disclosure of public interest information made to a proper authority)?

This question was not displayed to the respondent.

E6.

E6. Your PID officer/s must provide additional information for each public interest disclosure assessed by your authority as a disclosure for the purposes of the PID Act (i.e. an appropriate disclosure of public interest information made to a proper authority).

Forward this [PID collection link](#) to the appropriate PID officer/s via email, requesting them to complete one

collection for each PID assessed by your authority as a disclosure for the purposes of the PID Act. The same collection link can be sent to more than one PID officer.

Please provide the contact details of one PID officer below:

This question was not displayed to the respondent.

E7. E7. Of those disclosures lodged with your authority between 1 April 2025 and 31 March 2026 but not assessed as a disclosure for the purposes of the PID Act, why was this decision made?

This question was not displayed to the respondent.

F1.

SECTION F: GRIEVANCES



G1.1. SECTION G: BREACH OF PUBLIC SECTOR STANDARDS

G1.1 How many breach of public sector standard claims did your authority resolve between 1 April 2025 and 30 June 2025 without needing to send them to the Commission? (if none, enter '0')

This question was not displayed to the respondent.

G1.2. G1.2 How many breach of public sector standard claims did your authority resolve between 1 July 2025 and 31 March 2026 without needing to send them to the Commission/or reaching referral to the WAIRC? (if none, enter '0')

This question was not displayed to the respondent.

G2. G2 For breach claims you were able to resolve, how many were (if none enter '0'):

This question was not displayed to the respondent.

G3. G3 Provide a short description of the resolved claim(s) and any change to agency practice undertaken.

This question was not displayed to the respondent.

G1NPS. SECTION G: WORKFORCE DATA

G1. Provide workforce data in the attached spreadsheet by uploading a copy of your Excel file below. A blank spreadsheet template is on WA.gov.au or via the link at the bottom of this page.

Please ensure the file you upload is named using the style <YourAuthorityName>_WorkforceData, for example *PublicSectorCommission_WorkforceData*. To replace a file, drag a new file into the upload field.

[CityofVincent_WorkforceData - V2.xlsx](#)

876.6KB

application/vnd.openxmlformats-officedocument.spreadsheetml.sheet

G2NPS. G2. Total Headcount data. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (If none enter '0')

	Field Value
G2.1 Total Headcount	<input type="text" value="549"/>
G2.2 Total FTE	<input type="text" value="310.9"/>
G2.3 Permanent full time FTE	<input type="text" value="191.0"/>
G2.4 Permanent part time FTE	<input type="text" value="27.9"/>
G2.5 Fixed term full time FTE	<input type="text" value="44.0"/>
G2.6 Fixed term part time FTE	<input type="text" value="12.4"/>
G2.7 Casual FTE	<input type="text" value="35.5"/>

G3NPS. G3. Gender data. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (If none enter '0')

	Field Value
G3.1 Women	<input type="text" value="309"/>
G3.2 Men	<input type="text" value="240"/>
G3.3 Another term	<input type="text" value="0"/>
#Conjoint, Total#	<input type="text" value="549"/>

G4NPS. G4. Women in Leadership data. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (If none enter '0')

	Field Value
G4.1 Women in leadership - Tier 1	<input type="text" value="0"/>
G4.2 Women in leadership - Tier 2	<input type="text" value="0"/>
G4.3 Women in leadership - Tier 3	<input type="text" value="5"/>
#Conjoint, Total#	<input type="text" value="5"/>

G5NPS. G5. Valid Responses. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (If none enter '0')

	Field Value
G5.1 Aboriginal and Torres Strait Islander people (valid responses)	<input type="text" value="11"/>
G5.2 People with disability (valid responses)	<input type="text" value="15"/>
G5.3 Culturally and linguistically diverse people (valid responses)	<input type="text" value="73"/>

G6NPS. G6. Diversity data. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (If none enter '0')

	Field Value
G6.1 Aboriginal and Torres Strait Islander people	<input type="text" value="11"/>
G6.2 People with disability	<input type="text" value="15"/>
G6.3 Culturally and linguistically diverse people	<input type="text" value="73"/>
#Conjoint, Total#	<input type="text" value="99"/>

G7NPS. G7. Age group data. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (If none enter '0')

	Field Value
G7.1 People 24 and under	<input type="text" value="161"/>
G7.2 People 45 and over	<input type="text" value="167"/>
#Conjoint, Total#	<input type="text" value="328"/>

G8NPS. G8. Equity index. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (enter N/A if displayed on 'Submission Fields' page)

	Field Value
G8.1 Equity Index (Women)	<input type="text" value="81"/>
G8.2 Equity Index (Aboriginal and Torres Strait Islander people)	<input type="text" value="66"/>
G8.3 Equity Index (People with disability)	<input type="text" value="89"/>
G8.4 Equity Index (Culturally and linguistically Diverse people)	<input type="text" value="154"/>

G9NPS. G9. Median Equivalent Annual Salary data. Please enter the following metrics as displayed on the 'Submission Fields' page of the workforce data spreadsheet. (If none enter '0')

	Field Value
G9.1 Median Equivalent Annual Salary	74762
G9.2 Median Equivalent Annual Salary Men	81050
G9.3 Median Equivalent Annual Salary Women	71042

H1. SECTION H: COMPLIANCE STATEMENTS

H1. is required to submit a compliance statement under section 31(2) of the [Public Sector Management Act 1994](#). Please enter your compliance statement below.

This question was not displayed to the respondent.

I1. SECTION I: DIVERSITY ACTIVITIES

I1. What activities and programs has your authority undertaken in the period 1 April 2025 to 31 March 2026 to improve the representation of, promote the inclusion of and/or reduce discrimination against any of the following 6 diversity groups in your authority's workforce? What results were achieved?

- Women
- Youth (people aged 24 years and younger)
- Aboriginal and Torres Strait Islander people
- Culturally and linguistically diverse people
- People with disability
- People of diverse sexualities and genders

I1.1.

Activity/program 1

Cultural Awareness Training - Inhouse

Results 1

Builds staff understanding of Noongar culture, history and local context Improves cultural awareness and respectful engagement with Aboriginal people Supports the City's Reconciliation Action Plan (RAP) commitments Increases awareness of bias, racism and stereotypes Strengthens inclusive service delivery and community relationships Contributes to a culturally safe and respectful workplace

I1.2.

Activity/program 2

Development of a Staff Diversity, Access and Inclusion Plan aligned to our Stretch RAP and Access and Inclusion Plan for the City.

Results 2

Provides a clear framework to promote diversity, equity and inclusion across the workforce
Identifies and addresses barriers to access, participation and inclusion for employees
Supports a safe, respectful and inclusive workplace culture
Embeds inclusion into workforce planning, leadership and people practices
Aligns with legislative obligations, sector expectations and City values
Strengthens employee wellbeing, engagement and retention

11.3.

Activity/program 3

Mandatory Anti-Racism Training for managers, delivered via the Australian Human Rights Commission e-learning module

Results 3

Builds managers' understanding of racism, including systemic and unconscious bias
Provides practical tools to recognise and respond to racism in the workplace
Strengthens leadership accountability for safe, inclusive and respectful teams
Supports compliance with equal opportunity and anti-discrimination obligations
Reinforces the City's Reconciliation Action Plan and leadership capability expectations
Contributes to a psychologically safe and inclusive workplace culture

12. 12. What activities and programs does your authority plan to commence in the next 12 months to improve the representation of, promote the inclusion of and/or reduce discrimination against any of these 6 diversity groups in your authority's workforce? What results does your authority aim to achieve?

- Women
- Youth (people aged 24 years and younger)
- Aboriginal and Torres Strait Islander people
- Culturally and linguistically diverse people
- People with disability
- People of diverse sexualities and genders

12.1.

Planned activity/program 1

Implement a Diversity Access and Inclusion staff online module (mandatory for permanent and fixed term staff)

Desired results 1

Easily accessible, without requiring staff to attend face-to-face training
Flexible and self-paced, allowing staff to complete the training at a time that suits them
Consistent access for all staff, regardless of role, location or work patterns
Builds a consistent baseline understanding of diversity, equity and inclusion for all staff
Increases awareness of discrimination, bias, accessibility and inclusive behaviours
Clarifies individual responsibilities for creating a safe and respectful workplace
Supports compliance with equal opportunity, access and inclusion obligations

12.2.

Planned activity/program 2

Reconciliation Week - Staff Events BBQ on Boodja : Sharing Culture and Connection Tasty Treats : Sharing Culture and Connection Story Telling with Gina Williams Wirloomin Noongar Language and Stories

Desired results 2

Builds staff understanding of Aboriginal culture, history and connection to Boodja (Country) Strengthens cultural respect and awareness through shared experiences and learning Provides opportunities for direct engagement with Aboriginal storytellers and language holders Encourages reflection, listening and truth-telling through Noongar stories and lived experience Supports the City's Reconciliation Action Plan commitments Fosters a more inclusive, respectful and culturally safe workplace culture

12.3.

Planned activity/program 3

Pride Week - Staff training and Raising the Flag

Desired results 3

Builds staff understanding of LGBTIQ+ inclusion and inclusive workplace behaviours Signals the City's visible commitment to diversity, equity and inclusion Encourages a safe, respectful and welcoming workplace for employees of diverse sexualities and genders Increases awareness of allyship, language and support pathways Supports the City's Diversity, Access and Inclusion and wellbeing objectives

13. 13. Which of the following diversity groups has your agency set targets to improve the [equity index](#) for? (select all that apply)

This question was not displayed to the respondent.

14. 14. What activities and programs has your agency undertaken in the past 12 months to meet [equity index](#) target(s)? (select all that apply)

This question was not displayed to the respondent.

15. 15. What barriers prevented setting a target to improve the [equity index](#) for any group you have not set a target for?

This question was not displayed to the respondent.

16. 16. Has your agency conducted a [gender pay gap](#) audit in the last twelve months?

This question was not displayed to the respondent.

17. 17. What activities and programs has your agency undertaken in the past 12 months to address your [gender pay gap](#)? (select all that apply)

This question was not displayed to the respondent.

18. I8. What barriers prevented conducting an annual [gender pay gap audit](#)?

This question was not displayed to the respondent.

Section J. SECTION J: CULTURAL AWARENESS TRAINING

J1 NPS. J1. How many of your current employees completed [Aboriginal and Torres Strait Islander cultural awareness training](#) in the last 5 years?

- Number of employees that have completed training
- Click here if number is not available

J1 PS. J1. As at 31 March 2026, how many of your employees are required to have completed [Aboriginal and Torres Strait Islander cultural awareness training](#)?

Number of employees required to complete training (if none, enter '0'):

This question was not displayed to the respondent.

J2. J2. How many of these employees completed [Aboriginal and Torres Strait Islander cultural awareness training](#)?

This question was not displayed to the respondent.

iii. SUBMITTING YOUR RESPONSE

Details of officer submitting collection

Name	<input type="text" value="Nathan Stokes"/>
Position	<input type="text" value="Executive Manager HR"/>
Email	<input type="text" value="nathan.stokes@vincent.wa.gov.au"/>
Telephone	<input type="text" value="0448804200"/>

iiii. AUTHORISATION

To review your responses and data before submitting, use the table of contents menu. If you click **Submit** and proceed to the next page, you cannot go back and edit your responses.

By clicking the **Submit** button and finalising your submission, you are confirming the data is current and accurate, and that your responses have been approved by the head of your authority.

Once you click the **Submit** button you are taken to a summary of your finalised responses and can


download a PDF version. It is strongly recommended that you download a PDF of your responses and file it for record keeping purposes.

Embedded Data

Authority Name: City of Vincent
Authority Description: authority
Authority Type High: NPS
Authority Type Low: LGA
Compliance Statement Required: No
Reporting For: No
Employee Type: employees

Location Data

Location: [\(-32.0498, 115.8861\)](#)
Source: GeolP Estimation



The map displays a coastal region in Western Australia. A yellow diamond marker is positioned on the coast, indicating the location of Perth. Other labeled locations include Mandurah and Bunbury. The map shows the coastline, major roads, and some green spaces.

5.5 EVALUATION OF THE CITY'S LOCAL GOVERNMENT MANAGEMENT OF GIFTS AND BENEFITS

- Attachments:**
- 1. City of Vincent Gifts and Benefits Better Practice Self-Assessment**
 - 2. Integrity Project - Conflict of Interest, Gifts, Benefits**

RECOMMENDATION:

That the Audit, Risk and Improvement Committee (ARIC) recommends to Council that it RECEIVES the information on the City's management of gifts and benefits with the Office of the Auditor General's (OAG) report Local Government Management of Gifts and Benefits ([Report 11, 2025-26](#)).

COMMITTEE DECISION ITEM 5.5

Moved: Mayor Xamon, Seconded: Mr Isambert

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

Attachment 1 - City of Vincent Gifts and Benefits Better Practice Self-Assessment

Purpose


This attachment presents the City of Vincent's self-assessment. It assesses alignment with the Office of the Auditor General's gifts and benefits framework. The framework used for the self-assessment is set out in [Appendix 2 of Local Government Management of Gifts and Benefits, Report 11, 2025 to 2026](#).

The assessment confirms compliance with each OAG control and summarises issues observed within each control area.

1. Policies and Procedures

Are we complying with gifts and benefits policies and procedures?


OAG controls	Assessment
Clear, easy-to-understand policies and procedures detailing prohibited gifts.	<p>✔ Compliant</p> <p>See details of the 'City of Vincent's Gifts and Benefits framework' as detailed in the brief.</p>
Code of conduct signed at the start of employment and annually	<p>✔ Compliant</p> <p>The Code of Conduct is part of the online induction that employees complete prior to their commencement.</p> <p>They must acknowledge that they have read and understood the document.</p>
Clear and specific definitions of gifts and benefits to aid in decision-making and limit ambiguity, providing examples relevant to entity operations	<p>✔ Compliant</p> <p>Code of Conduct is fully compliant in providing definitions. Policy provides good examples of low-value tokens that do not need to be declared (<\$50).</p>
Set out overarching entity expectations, reinforcing policy, procedures and code of conduct messages	<p>✔ Compliant</p> <p>Entity expectations reinforced through the Code of Conduct and policy and procedures.</p>
Management of gifts and benefits is considered in the context of ethical conduct, impartiality, honesty, transparency and accountability.	<p>✔ Compliant</p> <p>Integrity and ethics expectations are communicated through policy by reference to public trust, transparency and impartiality, the need to avoid conflict of interest that arise from accepting gifts, benefits or hospitality.</p>
Evidence of periodic review.	<p>✔ Compliant.</p> <p>The Chief Executive Officer (CEO) reviews the Governance Framework following each ordinary local government election and provides Council with a report recommending that any amendments be adopted within months of the election.</p>

<p>Outcome</p> <p>Comprehensive, approved and up to date policies and procedures provide all local government employee with guidance on their obligations.</p> <p> Policy and procedure opportunities identified</p> <p>The City has a comprehensive and current policy framework. However, the self-assessment identified that:</p> <ul style="list-style-type: none"> • Guidance is distributed across multiple governance documents, increasing the effort required for employee to understand how requirements operate together in practice. • There are minor inconsistencies in how thresholds, aggregation periods and prohibitions are described across documents, despite each position being legally correct. • Policy documents are drafted primarily for compliance and governance clarity rather than real-time usability, which may limit their effectiveness when employee are required to make quick decisions. <p>These issues do not affect compliance but may increase cognitive load for employees applying the framework in operational contexts.</p>
--

2. Declaration of All Gifts and Benefits




Is Vincent recording all offers of gifts and benefits?


OAG controls	Evaluation
All gifts and benefits are declared regardless of value or acceptance.	<p>✔ Compliant.</p> <p>All gifts and benefits are compliant with current legislative requirements. An expectation of declarations regardless of value or acceptance would be dependent on local government reform.</p>
Standardised declaration forms ensure consistent information recording and decision-making processes.	<p>✔ Compliant.</p> <p>The City of Vincent's declarations are standardised and aligned with the Administration Regulations form 4.</p>
Consideration of whether receipt of gifts and benefits results in a conflict of interest that needs to be identified and managed.	<p>✔ Compliant.</p> <p>The City's Conflict of Interest and Gifts and benefits frameworks emphasise the obligations of Council Members, CEOs and employees making decisions in the best interests of their community and free from conflicts of interest.</p>
Gift registers should detail instances of nil returns to ensure transparency and be regularly updated.	<p>✔ Compliant.</p> <p>The Act and regulations do not require entities to publish a nil declaration on the gifts and benefits register during the reporting period. However, the City would add text to reflect that 'no gifts or benefits were accepted in the reporting period'</p>

Outcome: Comprehensive, approved and up-to-date policies and procedures provide all local government employee with guidance on their obligations.
<p> Declaration opportunities identified</p> <p>While the Act does not require disclosure of declined gifts, the City's framework encourages recording them. This practice enhances transparency, supports pattern identification and provides organisational assurance that offers have been appropriately refused. Variability in recording declined gifts reflects usability and behavioural factors rather than gaps in policy or compliance.</p> <p>The City records gifts and benefits at a lower threshold than legislatively required and encourages the declaration of declined gifts. However:</p> <ul style="list-style-type: none"> • There is likely variability in how consistently declined gifts are recorded across the organisation, reflecting reliance on individual judgement rather than systemic prompts. • The declaration process requires employees to proactively navigate to the disclosure system, which may create friction at the point an offer arises. <p>These issues relate to ease and consistency of use, not the adequacy of the framework itself. Until legislative reform occurs, we are compliant with requirements. However, there is an opportunity to communicate that declarations should be encouraged regardless of value or acceptance, and to promote individual accountability.</p>

3. Making appropriate decisions

Are Vincent's decisions to accept or decline gifts and benefits appropriate?



OAG controls	Evaluation
To minimise risk, the entity's policy position should be communicated to stakeholders, suppliers and clients (e.g. shared during induction and in supplier communications).	<p> Opportunity</p> <p>To further minimise integrity risk, there is an opportunity to increase the consistency with which the City's expectations regarding gifts and benefits are communicated to stakeholders, suppliers and clients at key engagement points.</p> <p>Conflict-of-interest requirements and restrictions on canvassing elected members are clearly articulated in the request-for-tender documentation. By contrast, expectations regarding gifts and benefits are communicated less uniformly across external engagement channels.</p>
Guidance provided to employees for decision-making and when the acceptance of gifts may be considered appropriate.	<p> Compliant.</p> <p>Our gifts framework aligns with the OAG good practice, which appropriately limits acceptable gifts. Good practice limits these to token gifts, and the guidance aligns with this position.</p>
Guidance is clear in setting out processes to avoid and manage conflicts of interest, including consideration of who benefits from accepting the gift or benefit.	<p> Compliant.</p> <p>Our internal employee intranet policy makes it clear that gifts must never be accepted in connection with procurement, compliance, regulatory or enforcement functions.</p>

Decisions are based on a risk assessment that considers potential, perceived, and actual conflicts of interest.	<p>✔ Compliant.</p> <p>Our guidance does articulate these risk-based assessments.</p>
Clear guidance on declaring conflicts of interest, managing them (with documented mitigation strategies) and reviewing these.	<p>✔ Compliant.</p> <p>Our Vintranet guidance provides a clear procedure for disclosing conflicts of interest in the form and preparing a management plan in consultation with the employee's manager.</p>
Guidance to support employee in declining gifts and benefits.	<p>✔ Compliant.</p> <p>We have guidance to help employee decide whether to accept or decline a gift.</p>
<p>Outcome: Clear decision-making framework</p> <p> Decision opportunities identified</p> <p>Decision-making guidance is compliant and risk-based. However:</p> <ul style="list-style-type: none"> • OAG supports consideration of conflict as "actual", "potential" or "perceived", which behavioural research shows can delay disclosure. • Emphasis on value thresholds can unintentionally draw attention away from less visible drivers of bias, such as familiarity, informal access or relationship-building. • Practical examples of prohibited scenarios relevant to their positions at the point decisions are made, increasing reliance on personal judgement and potentially creating variability in how conflict risks are identified, disclosed and managed in practice. <p>These issues indicate a potential gap between formal decision frameworks and how judgment is exercised in practice.</p>	

4. Training and Education


Does training increase awareness regarding impartiality, integrity, and conduct expectations?

OAG controls	Evaluation
<p>Annual training Regular codes of conduct, fraud awareness and integrity training (yearly)</p>	<p>✔ Compliant.</p> <p>The code of conduct is part of the online employee induction and is completed before employment commences. Employees must acknowledge that they have read and understood the document.</p> <p>During our face-to-face corporate induction, we give an overview of the Code of Conduct, focusing on gifts and conflict of interest.</p> <p>The Code of Conduct is also a module in the Working At Vincent annual compliance modules, which are completed annually by all employees.</p>
<p>Integrity and fraud awareness coverage</p>	<p>✔ Compliant.</p>

Regular reminders to council members, the CEO and employees to make sure there is awareness and understanding of compliance obligations.	Administration has a schedule of compliance reminders to council members, the CEO and employees to ensure they complete their refresher training. Administration also ensures that fraud and corruption controls are regularly assessed by risk owners.
Targeted high-risk role training Advanced integrity training for employees in areas identified as high risk of influence (e.g. procurement, recruitment, finance, and binding decision makers).	 Opportunity. At the City of Vincent, high-risk roles are identified in the employee Code of Conduct, where gifts must never be accepted, including procurement, compliance, regulatory, or enforcement roles.
Outcome: Training to increase awareness of impartiality, integrity and conduct expectations.	
 Education opportunities identified: Training coverage is adequate, but: <ul style="list-style-type: none"> • Most learning occurs at induction or as periodic refreshers, rather than being embedded at relevant decision points. • Generic training does not always reflect the role-specific integrity dilemmas faced in high-risk operational functions. • Policy familiarity does not necessarily translate into confidence in applying obligations in ambiguous situations. <p>These considerations are consistent with OAG sector findings that training alone does not embed desired behaviours.</p>	

5. Oversight

OAG controls	Evaluation
Executive and committee oversight Reports from monitoring and reviews are periodically made available to leadership and the audit committee.	 Compliant. Executive Management Committee (EMC) reviews report every two months, and Audit, Risk & Improvement Committee (ARIC) receives quarterly reports on the Gift & Travel Register compliance through its Compliance Calendar reporting. This includes ensuring records are in the appropriate form, accurate and comply with disclosure requirements (Administration Regulation 28A, s.5.82 and s.5.83).
Centralised register management All accepted and declined gifts or benefits are reported to a central member of management to allow for effective oversight.	 Compliant. The gifts register is overseen by the Executive Manager of Corporate Strategy and Governance. City of Vincent is compliant with its legal and regulatory obligations. There is no legal or regulatory requirement to disclose declined gifts or gifts below the \$50 reportable threshold set by the CEO for employees. The Employee Code of Conduct provides that any gift offered or declined must be disclosed by completing the City's gift declaration form.

<p>Pattern monitoring Monitor for repeat offers and cumulative values that may pose a risk of inappropriate influence or require further scrutiny, and monitor acceptance of repeat token gifts that might otherwise go undetected.</p>	<p>✔ Compliant.</p> <p>Regular monitoring and reporting to provide management with insights into the implementation and effectiveness of controls, and to address shortcomings in a timely manner.</p>
<p>Outcome:</p> <p>Regular monitoring and reporting to provide management with insights into use and the effectiveness of controls and to address shortcomings in a timely manner. Identification of patterns and areas of increased risk. Evidence of reviews should be retained.</p>	
<p> Oversight opportunities identified</p> <p>Attain enables centralised oversight of declarations and supports periodic analysis to identify emerging trends, recurring offers, and areas of heightened risk.</p> <p>Oversight arrangements are effective in ensuring compliance. However:</p> <ul style="list-style-type: none"> • Gift register data is primarily used for compliance monitoring rather than systematic analysis of behavioural or organisational trends. • Oversight reporting focuses on completeness and timeliness, with limited use of data to inform targeted communications or preventive controls. <p>These issues relate to insight maturity rather than control effectiveness</p>	

Conclusion

Overall, the City of Vincent meets legislative, regulatory, and Office of the Auditor General better-practice expectations for gifts and benefits management.

The framework complies with all applicable requirements of the Local Government Act 1995 and the Local Government Administration Regulations 1996.

Where practices extend beyond legislative minimums, these are discretionary, transparent, and complementary to statutory obligations. They do not impose requirements that are inconsistent with legislation.

Matters identified across the control areas relate primarily to how obligations are understood and applied in practice, rather than deficiencies in policy design, compliance, or oversight. The integrity project applies a behavioural insights approach to strengthen integrity outcomes without altering legislative or policy settings.

Integrity Project - Conflict of Interest, Gifts, Benefits

Purpose

This attachment outlines the operational approach the Administration is implementing to strengthen understanding and practical application of obligations related to gifts, benefits and conflicts of interest.

The project operates within, and gives effect to, the City's Integrity Framework and directly supports improvement actions identified through the Integrity Maturity Self-Assessment endorsed in November 2025, informed by the [Public Sector Commission's \(PSC's\) Integrity Framework Maturity Self-Assessment Tool](#).

It complements the compliance assurance outlined elsewhere in this report by focusing on behaviour, decision-making context and usability, rather than policy change or additional controls.

Why is an operational integrity project required?

The OAG audit outcomes, the annual Fraud and Corruption Risk Register review, and the Integrity Maturity Self-Assessment confirm that the City's governance framework, policy settings, risk management processes, and core controls are sound, effective, and operating at an Embedded level of maturity.

Integrity reviews consistently identify that integrity risk most often arises:

- At points of individual judgement,
- Under time pressure or social influence, and
- Where guidance is complex, fragmented or difficult to apply in real time.

Behavioural research, including the [OECD's Behavioural Insight for Public Integrity](#), indicates that integrity failures are more often driven by human and environmental factors than by deliberate non-compliance. This project responds directly to that risk profile, providing practical implementation of the agreed improvement actions without introducing new policy or compliance requirements.

Project objective

To strengthen integrity outcomes by making it easier for Council Members and employees to identify, disclose and manage interests in everyday work, using a behavioural insights approach aligned to the [EAST – Easy, Attractive, Social, Timely](#) framework, the City of Vincent Integrity Framework, and improvement actions identified through the Integrity Framework Self-Assessment (November 2025) and Gift and Benefit Self-Assessments (current).

Scope of the project

Products

Supporting clear expectations and values:

- Gifts, benefits and events fact sheets,
- Simplified decision guides,
- Disclosure prompts and tools.

Processes

Supporting risk management and internal controls:

- Disclosure and escalation pathways,
- Integration with project, procurement and recruitment workflows to embed integrity considerations early,
- Trend and pattern analysis of register data to inform risk monitoring.

Learning

Supporting integrity education, leadership and culture:

- Practical case studies,
- Targeted reminders and nudges,
- Leadership role-modelling and use of real-world examples.

Oversight

Supporting assurance and continuous improvement:

- Enhanced use of register data for insight,
- Feedback loops to leadership and the organisation.

Behavioural insights framework (EAST)

The project applies the [EAST – Easy, Attractive, Social, Timely](#) framework to known integrity risk drivers.

Make it Easy

- Reduce cognitive load by separating principles from procedures,
- Make disclosure simple and intuitive, so it becomes the default in practice
- Improve Vintranet and Attain accessibility at the point of need.

Make it Attractive

- Use clear, plain-language fact sheets,
- Frame disclosure and refusal as protecting trust and reputation,
- Use visual cues and simple decision rules.

Make it Social

- Reinforce Vincent-specific integrity norms,
- Use leadership communications to model disclosure,
- Normalise refusal of gifts as standard behaviour.

Make it Timely

Prompt conflict and integrity consideration at the start of key activities such as:

- Procurement and contract management,
- Recruitment and appointment panels,
- Sponsorships and grants,
- Decision-making meetings.

Reminders should align with decision points, not annual compliance cycles.

Initiatives underway

The initiatives below are gifts, benefits and conflicts-specific and are intended to reinforce and operationalise improvement actions already identified through the Integrity Framework Maturity Self-Assessment. They are grouped to cover the elements detailed in the PSC's Integrity Framework Maturity Self-Assessment Tool.

Expectations, values and culture (Elements 1, 7 and 9)

- Introduction of a user-centred gifts, benefits and events fact sheet to improve usability and consistency in applying existing policy and Code of Conduct expectations.

- Targeted internal communications and educational content reinforcing integrity actions, values and standards, including expectations related to gifts, conflicts, cyber and whistleblowing.
- Embedding integrity prompts into everyday operational processes to normalise integrity considerations in routine work.

Roles, capability and leadership (Elements 2, 8 and 10)

- Development of practical, role-specific case studies for higher-risk functions, informed by existing [good practice guidance](#), to strengthen shared understanding of individual responsibility.
- Continued reinforcement of integrity messages through leadership forums, role modelling and use of sector and role-specific examples to maintain awareness and consistency across directorates.

Applying legislation (Element 3)

- Integration of WA government integrity tools ([GIFT test](#), [6 Ps & Rs](#), and anticipated future resources) into easy-to-understand employee-facing guidance, designed to support informed decision-making within the complex legislative and policy framework.

Risk analysis, controls and detection (Elements 4, 5, 6, 11, 12 and 13)

- Integration of disclosure prompts and decision reminders into procurement, recruitment and project workflows to support early identification and management of conflicts and gifts.
- Improved employee visibility of, and access to, disclosure systems to reduce delays in identification, management and escalation of integrity matters.
- Annual thematic review of gift register data to identify trends, emerging risks and potential control improvements
- Use of review insights to inform continuous improvement, governance reporting and Audit, Risk & Improvement Committee oversight.

Integrity education and capacity (Element 10)

- Strengthen preventative, behaviour-based controls, and
- Better utilise integrity data for insight and oversight.

These initiatives operate within our existing legislative, integrity and policy frameworks.

Project governance and delivery

The project is delivered through Administration as part of normal governance and integrity functions.

Delivery is phased across 2026 and is likely to extend into 2027 to accommodate the expected delivery of state-developed integrity resources. Delivery is aligned to compliance reporting cycles.

5.6 YEAR 3 INTERNAL AUDIT PROGRAM - STATUS AND PROGRESS REPORT

Attachments: 1. Internal Audit Program

RECOMMENDATION:

That the Audit, Risk and Improvement Committee NOTES the status and progress of the three open audits listed in the Year 3 Internal Audit Program at Attachment 1.

COMMITTEE DECISION ITEM 5.6

Moved: Mr Manifis, Seconded: Mayor Xamon

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

ACTION: Administration to investigate the feasibility of in-house internal audit arrangements, including resourcing and specialist skill requirements, and report back to the Committee on practical options.

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



Responsible directorate	Office of the CEO.
Responsible team	Corporate Strategy and Governance.
Responsible officer	Executive Manager, Corporate Strategy and Governance.
Affected teams	All
Legislation / local law requirements	Regulation 17 <i>Local Government (Audit) Regulations 1996</i> . Regulation 5 of the <i>Local Government (Financial Management) Regulations 1996</i>
Relevant delegations	Nil.
Related policy procedures and documents	Risk Management Policy and Procedure Corporate Risk Register

PURPOSE

To set out the City of Vincent's internal audit program for the next three years, commencing in 2022/23.

The internal audit program takes a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct (see below). The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these two high risks.

BACKGROUND

The internal audit program has been developed based on the following:

- City's key strategic risks as set out in the Corporate Risk Register
- Results and recommendations of the regulation 5 and regulation 17 audits completed by Stantons International in November 2020
- Office of the Auditor General's Financial and Information Systems Audit for 2019/20

The City's Corporate Risk register includes the following two high risks:

- Non-compliance with the City's legislative and governance obligations under the *Local Government Act 1995*; and
- Failure to ensure robust corporate governance, including preventing occurrences of fraud, corruption and misconduct.

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



The actions identified in response to these risks are:

- Develop and implement an internal audit program to monitor compliance and performance.
- Undertake independent audits of high risk areas, including payments made and services delivered pursuant to high value / high risk contracts.
- Conduct regular internal audits on fraud and corruption.
- Conduct regular audits against findings by integrity bodies like CCC, PSC and OAG (for example, OAG performance audits).

The internal audit program includes the audit item (with the associated risks listed based on the critical success factor risk identification), the risk causes, the inherent risk rating, the risk categories and the associated audit actions required. The audit items have been prioritised based on the high risk areas and when an audit was last undertaken.

There are six internal audits proposed for each year.

IMPLEMENTATION OF PROGRAM AND REPORTING

The City will engage a suitable qualified auditor to undertake the audits set out in this program independently. The auditor will be appointed for a one year term, with two one year extensions, subject to the satisfactory completion of all the audits listed for the first year.

The audit plans for each specific audit will be prepared by the appointed internal auditor (party independent of the City) in consultation with the Executive Manager Corporate Strategy and Governance and the Audit Committee.

The appointed auditor will liaise only with the Executive Manager Corporate Strategy and Governance and the Audit Committee Chair, if required.

The outcomes of each audit will be reported to the City's Executive Management Committee and the Audit Committee.

Actions identified as a result of the audits will be added to the City's Audit Log and monitored until complete. It is intended that the findings of the audits will lead to improvements to the effectiveness of risk management, internal controls, legislative compliance and governance processes.

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



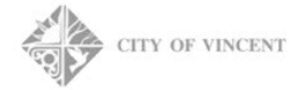
Audit Item	Risk causes identified	Risk rating (inherent)	Audit Focus Area	Admin comment - March 2021
YEAR 1 – 2022/23				
Beatty Park Infrastructure Renewals Project - project control oversight and management of variances	Project management has highlighted the importance of project control oversight, management of variances and the need for more rigor in change requests.	Please provide	Review of governance, expenditure and project management processes.	Council resolution 14/12/2021
Tender contracts/contractors – risk of failure to detect and prevent overcharging, fraud and corruption	Lack of oversight/review of expenditure on high value maintenance contractors/contracts	Medium risk – reputation, compliance and finance	Review and assessment of items charged/invoiced to the City by contractors where that contractor was procured via a tender process. To include one or more of the City’s general maintenance contractor/contracts.	Identified by Council as an area of risk, requires separate review
Fleet, assets and CCTV management – risk of misuse of fleet and resources, including ICT assets and buildings	Lack of verification and controls	High risk – property, reputation, financial, safety	Review relevant strategies, policies and processes – Asset Strategy and CCTV Policy	Not previously reviewed independently. Ageing assets pose significant risk to City. High risks relating to ICT systems.
HR policies and procedures , including payroll – risk of failure to maintain staff health and wellbeing, and act in compliance with legislation and good governance (moved from Year 2)	Outdated policies and processes	Low risk – reputation, compliance, financial	Review policies and procedures and communication to staff. Review payroll practices / compliance testing.	Policies updated in 2018 and in need of review.



INTERNAL AUDIT PROGRAM 2022/23 – 2024/25

YEAR 2 – 2023/24
Regulation 5 Review - Review of the appropriateness and effectiveness of the financial management systems and procedures in accordance with Regulation 5 of the <i>Local Government (Financial Management) Regulations 1996</i>
Regulation 17 Review - Review the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control, and legislative compliance in accordance with Regulation 17 of the <i>Local Government (Audit) Regulations 1996</i> . Scope to include but no limited to: Gifts and COI; Detection and reporting of fraud and corruption, PID disclosures, whistleblowing, and cyber security. Risk management; Documentation of processes; and Legislative compliance and Council processes

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25



Audit Item	Risk causes identified	Risk rating (inherent)	Audit Focus Area	Admin comment
YEAR 3 – 2024/25				
Swimming pool inspection process - risk of non-compliance with legislative requirements and damage to public health	Documentation of processes. Clarity of delegations.	Medium risk – reputation, compliance, financial, public safety	Random review of approval assessment process, including online processes and disclosure of COI.	Not previously reviewed independently.
Planning, Development, Processes & Controls Risk of non-compliance with legislative, regulatory and/or procedural requirements	Risk that employees or Council Members responsible for planning and development approvals may inadvertently or deliberately engage in non-compliant practices, including potential corruption, such as accepting bribes or kickbacks from developers.	High risk - significant financial, reputational, and compliance implications	Assessment and review of planning, development processes (including COI management processes) to ensure functionality in preventing non-compliance and/or potential misappropriation.	Not previously reviewed independently.
Asset Management and Sustainability Strategy Implementation Risk of ineffective AMSS implementation, potentially resulting in suboptimal resource allocation and inadequate infrastructure planning	Risk of failure to implement the Asset Management and Sustainability Strategy (AMSS) effectively, potentially leading to suboptimal resource allocation and inadequate infrastructure planning.	High risk - reputation, compliance, financial	Review of AMSS implementation, focusing on the development and review of asset management plans, the use of RAMM as a single source of truth for asset information, and prioritisation within the 10-year capital works program.	This audit will support Administration by providing insights into the progress and effectiveness of the AMSS, highlighting opportunities for improvement in managing asset conditions and achieving long-term financial sustainability. Aligns with strategic objectives for sustainable asset management and financial planning.

Internal Audit Program D23/61195

5

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25

Audit Item	Risk causes identified	Risk rating (inherent)	Audit Focus Area	Admin comment
YEAR 3 – 2024/25				
<p>Voter Roll Manipulation Risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements.</p>	<p>Risk that voter rolls are manipulated to favour certain candidates or outcomes, undermining the integrity of local elections and public trust in the electoral process</p>	<p>High risk - reputation, compliance, financial</p>	<p>(Limited Scope Audit) Testing of City-controlled processes related to the owners and occupiers roll</p>	<p>Original comment – March 2021 Identified as risk area in City of Perth Inquiry. Random compliance testing will be conducted by Rates Team prior to 2021 election.</p> <p>Updated comment / recommendation The electoral roll is created 45 days prior to a local government election. the WAEC compiles the electoral roll. This involves gathering and verifying enrolment data from various sources, including:</p> <ul style="list-style-type: none"> • The State electoral roll maintained by the WAEC. • The City's owners and occupiers roll, which includes non-resident owners and occupiers of rateable property within the local government area. <p>The final electoral roll is prepared and certified by the Electoral Commissioner however the City's role in managing the owners and occupiers roll presents a risk.</p>

5.7 PRIVACY AND RESPONSIBLE INFORMATION SHARING (PRIS) ACTION PLAN UPDATE

- Attachments:
1. PRIS Action Plan - Confidential
 2. PRIS Action Log - Confidential

RECOMMENDATION:

That Audit, Risk and Improvement Risk Committee NOTES the ongoing implementation of the City's PRIS actions as detailed in this report.

The Chair advised the Committee that the report contains confidential attachments. These attachments have been assessed as confidential in accordance with section 5.23(4)(e) of the *Local Government Act 1995*, as they contain information which, if disclosed, would be likely to endanger the security of the local government's property or operations.

The Chair further advised that he wished to ask questions and raise matters relating specifically to the content of those confidential attachments, and therefore deferred the item to the confidential section of the agenda for discussion behind closed doors.

6 GENERAL BUSINESS

Nil.

7 CONFIDENTIAL ITEMS/MATTERS FOR WHICH THE MEETING MAY BE CLOSED

The following reports have been assessed as confidential in accordance with section 5.23(4)(e) of the *Local Government Act 1995*, being:

Information which would be likely to endanger the security of any of the local government's property or operations.

PROCEDURAL MOTION

Moved: Mayor Xamon, Seconded: Cr Wheadon

Pursuant to Section 5.23(4)(e) of the Local Government Act 1995 and clause 2.14 of the Meeting Procedures Local Law 2008, the Committee proceeds "behind closed doors" to consider the confidential attachment and reports.

CARRIED UNANIMOUSLY (6-0)

(Cr La Fontaine was on approved leave of absence for the Meeting.)

At 5.59pm, the meeting closed to members of the public for consideration of the confidential matters.

There were no members of the public present.

5.7 PRIVACY AND RESPONSIBLE INFORMATION SHARING (PRIS) ACTION PLAN UPDATE

Attachments: 1. PRIS Action Plan - Confidential
 2. PRIS Action Log - Confidential

RECOMMENDATION:

That Audit, Risk and Improvement Risk Committee NOTES the ongoing implementation of the City's PRIS actions as detailed in this report.

COMMITTEE DECISION ITEM 5.7

Moved: Mayor Xamon, Seconded: Cr Castle

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

At 6.00pm, the Chief Executive Officer left the meeting during Item 5.7.

At 6.03pm, the Chief Executive Officer returned to the meeting during item 5.7.

7.1 CONFIDENTIAL REPORT – REVIEW OF THE CITY'S AUDIT LOG

Attachments: 1. Audit Log - Confidential

RECOMMENDATION:

That the Audit, Risk and Improvement Committee recommends to Council that it NOTES the status of the City's Audit Log at Attachment 1.

COMMITTEE DECISION

Moved: Mr Manifis, Seconded: Mr Isambert

That the recommendation be adopted.

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

ACTION: Administration to provide the Committee with a summary of extensions made to due dates on audit log actions, including any trends in those extensions.

ACTION: Administration to review all audit log actions overdue by more than 12 months, confirm whether they remain a priority, and present a path to closure for each to the Committee.

7.2 CONFIDENTIAL REPORT – REVIEW OF THE CITY'S CORPORATE RISK REGISTER

- Attachments:
1. Corporate Risk Register – Confidential
 2. Risk Appetite and Tolerance Statements

RECOMMENDATION:

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

1. RECEIVES the City's Corporate Risk Register at Attachment 1.
2. APPROVES the proposed updates to the risk management actions for the medium and high risks; and
3. NOTES the analysis of risk appetite and tolerance statements alignment as detailed in this report.
4. ENDORSES the prioritisation of targeted deep dive reviews for Cyber Security (ID15) and PSHB related risks (ID11 & ID12).

Moved: Mayor Xamon, Seconded: Mr Manifis

That the recommendation be adopted.

The Committee discussed the proposed targeted deep dive reviews and noted that cyber security and information systems controls would be subject to review as part of the upcoming Office of the Auditor General audit program. On this basis, the Committee proposed that the Cyber Security deep dive be removed to avoid duplication of effort.

At the agreement of the mover and seconder, Recommendation 4 was amended to remove the Cyber Security (ID15) targeted deep dive review.

COMMITTEE DECISION

Moved: Mayor Xamon, Seconded: Mr Manifis

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

1. RECEIVES the City's Corporate Risk Register at Attachment 1.
2. APPROVES the proposed updates to the risk management actions for the medium and high risks; and
3. NOTES the analysis of risk appetite and tolerance statements alignment as detailed in this report.
4. ENDORSES the prioritisation of a targeted deep dive review PSHB related risks (ID11 & ID12).

CARRIED (6-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Mayor Xamon, Cr Castle and Cr Wheadon

Against: Nil

(Cr La Fontaine was on approved leave of absence for the Meeting.)

At 6.17pm during Item 7.2, the Chief Executive Officer left the meeting and did not return.

PROCEDURAL MOTION

Moved: Mayor Xamon, Seconded: Mr Isambert

That the Committee resume an 'open meeting'.

CARRIED UNANIMOUSLY (6-0)

(Cr La Fontaine was on approved leave of absence for the Meeting.)

At 6.21pm the meeting re-opened to the public.

There were no members of the public present.

8 NEXT MEETING

26 August 2026

9 CLOSURE

There being no further business, the meeting closed at 6.21pm.

These Minutes were confirmed at the 26 August 2026 meeting of the Audit, Risk and Improvement Committee as a true and accurate record of the meeting held on 3 June 2026.

Signed: Mr George Araj

Dated