



Audit, Risk and Improvement Committee

Minutes

Monday 18 May 2026



**City of
Belmont**

CITY OF BELMONT

Audit, Risk and Improvement Committee

Minutes

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Confidential Attachments Index

Confidential Attachment 10.1.1 – Item 10.1 refers
Confidential Attachment 10.1.2 – Item 10.2 refers
Confidential Attachment 11.1.1 – Item 11.1 refers

Tabled Attachments Index

Attachment 10.2.1 – Item 10.2 refers

**Elected Members are reminded to retain their
confidential papers for discussion with the minutes.**

Minutes of the Audit, Risk and Improvement Committee held in the Rivervale Room, City of Belmont Civic Centre, 215 Wright Street, Cloverdale on Monday 18 May 2026 commencing at 6:30pm.

Minutes

Present

Mr J Seth	Independent Presiding Member
Mayor R Rossi JP (Ex Officio)	Mayor
Cr J Harris	Central Ward
Cr B Ryan	East Ward
Cr J Davis (arr. 6:33pm)	South Ward
Cr C Kulczycki	West Ward

In attendance

Mr J Christie	Chief Executive Officer
Mr S Downing	Director Corporate and Governance
Ms S Jessop (dep. 6:52pm)	Manager Finance
Ms E Kania	Manager Governance and Legal
Mr R Sharma (dep. 6:52pm)	Acting Manager Information Technology
Mr G Dally	Coordinator Business Planning, Improvement and Risk
Mr J Rechner	Senior Internal Auditor
Ms S Bell	Senior Governance Officer

Guests

Mr M Ambrose (arr. 6:36pm, dep. 6:52pm)	Office of the Auditor General, Senior Director – Financial Audit
Ms M Lai (arr. 6:36pm, dep. 6:52pm)	Office of the Auditor General, Assistant Director – Financial Audit
Mr M Chumak (arr. 6:36pm, dep. 6:52pm)	Office of the Auditor General, Associate Director – Information Systems Audit
Mr L Coetzer (arr. 6:36pm, dep. 6:52pm)	Office of the Auditor General, Auditor – Information Systems Audit

Observers

Cr D Sessions	West Ward
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1 Official Opening

6:30pm The Presiding Member welcomed all those in attendance and declared the meeting open.

The Presiding Member read aloud the Acknowledgement of Country.

Acknowledgement of Country

Before I begin, I would like to acknowledge the Whadjuk Noongar people as the Traditional Owners of this land and pay my respects to Elders past, present and emerging.

I further acknowledge their cultural heritage, beliefs, connection and relationship with this land which continues today.

2 Apologies and leave of absence

Ms S Zulsdorf (apology)

Independent Deputy Presiding Member

3 Declarations of interest that might cause a conflict

3.1 Financial interests

Nil.

3.2 Disclosure of interest that may affect impartiality

Nil.

4 Announcements by the Presiding Member (without discussion)

4.1 Announcements

Nil.

4.2 Declarations by Members who have not given due consideration to all matters contained in the business papers presently before the meeting

Nil.

5 Confirmation of Minutes

5.1 Audit, Risk and Improvement Committee Meeting held 16 February 2026

Officer Recommendation

Rossi moved, Kulczycki seconded

That the Minutes of the Audit, Risk and Improvement Committee Meeting held on 16 February 2026 be confirmed as a true and accurate record.

Carried 5 votes to 0

For: Harris, Kulczycki, Mr J Seth, Rossi and Ryan

Against: Nil

6:33pm Cr Davis joined the meeting.

6 Questions by Members on which due notice has been given (without discussion)

Nil.

7 New business of an urgent nature approved by the person presiding or by decision

Nil.

8 Questions by members without notice

Nil.

9 Business adjourned from a previous meeting

Nil.

10 Information items

6:36pm Mr Ambrose, Mr Chumak, Mr Coetzer and Ms Lai joined the meeting.

10.1 2025-26 Audit Entrance Meeting

Representatives from the Office of the Auditor General will present a planning summary for the 2026 annual financial audit which includes:

1. Significant aspects of this year's audit.
2. Audit approach.
3. Key requirements and schedule for providing information.

Committee Notes

- The significant risk of 'management override of controls' is an inherent risk identified across local governments. This risk is assessed annually by the Office of the Auditor General (OAG) as part of the audit planning process, and historically the OAG has found no evidence of manipulation, with the City's journals and recordkeeping supporting this conclusion.

Attachment details

Attachment No and title
1. CONFIDENTIAL - City of Belmont - 30 June 2026 - Entrance Meeting Agenda (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(4)(e)) [10.1.1 - 1 page]
2. CONFIDENTIAL - City of Belmont - 30 June 2026 - Audit Plan (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(4)(e)) [10.1.2 - 27 pages]

6:52pm Mr Ambrose, Mr Chumak, Mr Coetzer and Ms Lai departed the meeting and did not return.

6:52pm The Manager Finance and the Acting Manager Information Technology departed the meeting and did not return.

10.2 Audit Log - Power BI Report

Internal Audit maintains an Audit Log to record and monitor the implementation status of agreed management actions arising from previous audit reports.

The Audit Log is currently maintained in an Excel spreadsheet and updated approximately four weeks prior to each Audit, Risk and Improvement Committee meetings.

Internal Audit proposes transitioning the Audit Log to a SharePoint-based platform integrated with a Power BI dashboard to enhance monitoring, reporting, and visibility of outstanding audit actions.

Under the proposed approach, responsible officers will provide monthly status updates directly into SharePoint, which will then be reviewed by Internal Audit and published through the Power BI dashboard for Executive Leadership Team monitoring and oversight.

Officers presented an update to Committee Members on this matter.

Committee Notes

- The Audit Log would be published by the Internal Audit Team, with access restricted to Managers and above. Managers would provide updates on relevant items, which the Internal Audit Team would review before publication.
- This reporting format would provide the Executive Leadership Team with an overview of the status to audit items.

Attachment details

Attachment No and title
1. Audit Log Power BI Presentation [10.2.1 - 6 pages]

Audit Log – Power BI Report

Audit, Risk and Improvement Committee



**City of
Belmont**



**City of
Opportunity**

Audit Log – Progress Update & Reporting

ELT and Audit Risk & Improvement Committee Meetings



Current Process:

- Internal Audit maintains the audit log in ECM.
- Responsible Officers update the audit log four weeks prior to ARIC meetings.
- Senior Internal Auditor reviews and consolidate updates for reporting.
- Reporting is produced using MS Excel spreadsheets, resulting in static, point-in-time views with limited visibility.

Proposed Approach:

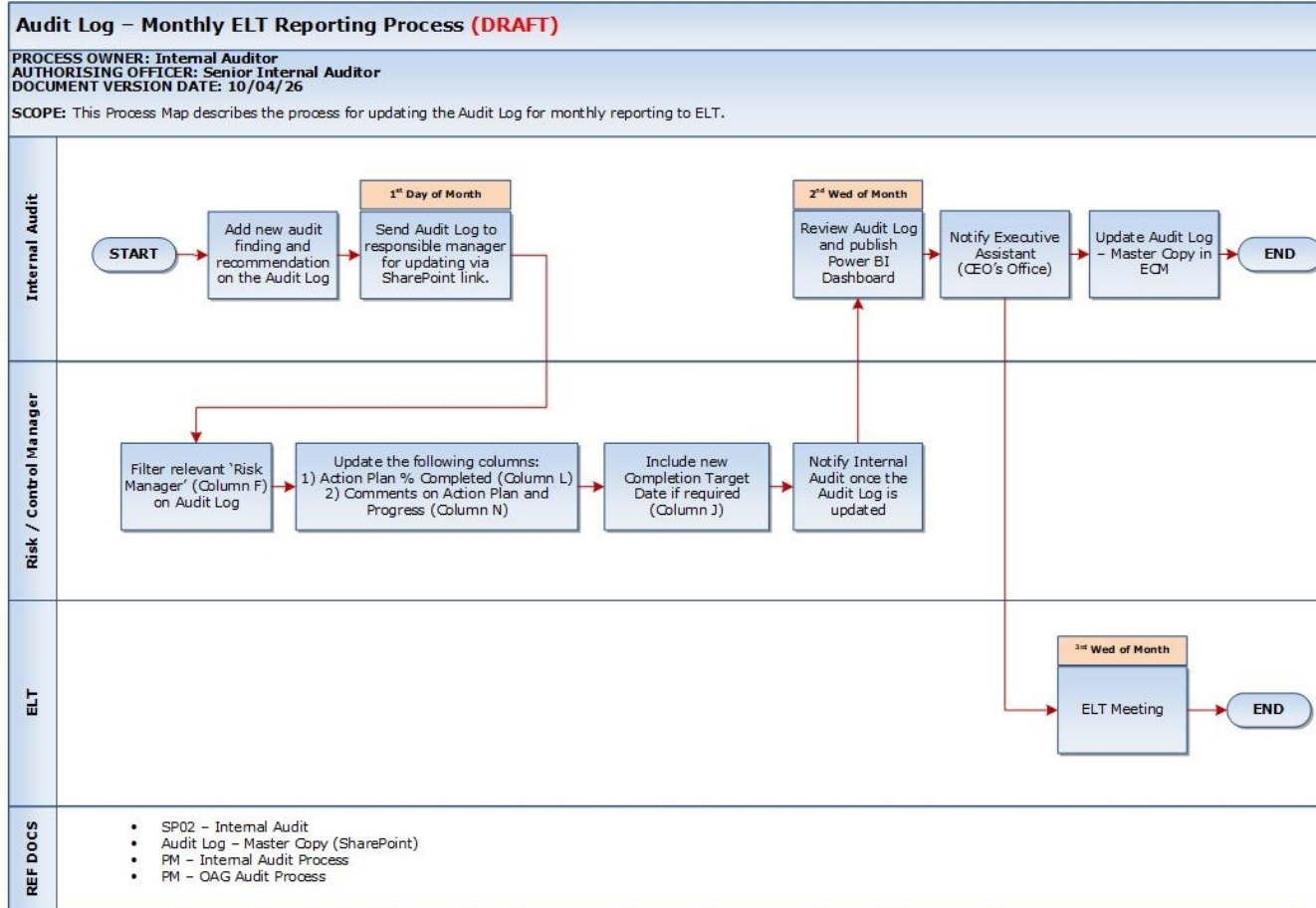
- A single, consolidated audit log will be centrally managed in SharePoint.
- Responsible Officers will update the audit log monthly, with Internal Audit providing quality assurance.
- The audit log will be integrated into a Power BI dashboard and published monthly.
- ELT will review Power BI report during the third Wednesday reporting cycle, enabling near real-time visibility of progress, overdue items, high-risk matters, and recurring issues.

New Process

Audit Log – Monthly ELT Reporting Process (DRAFT)



City of Belmont



- On the 1st day of each month, Internal Audit sends update reminders.
- Responsible officers update the audit log prior to the 2nd Wednesday.
- Internal Audit reviews updates, performs QA, and publishes the Power BI report.
- ELT reviews the Power BI report.

CHANGES TO THIS PROCESS ARE TO BE REPORTED TO THE BI OFFICER VIA A SYSTEM IMPROVEMENT REQUEST.
 Refer to SP08 for more information on how to submit the document. Printed version is uncontrolled and always refer to ECM or BeNet for current version.

Audit Log - SharePoint

MS Excel Spreadsheet – Progress Updates



- Filter the spreadsheet by relevant Responsible Officers (Column F)
- Update **Action Plan Completed (%)** (Column L)
- Update **Comments on Action Plan and Progress** (Column N)

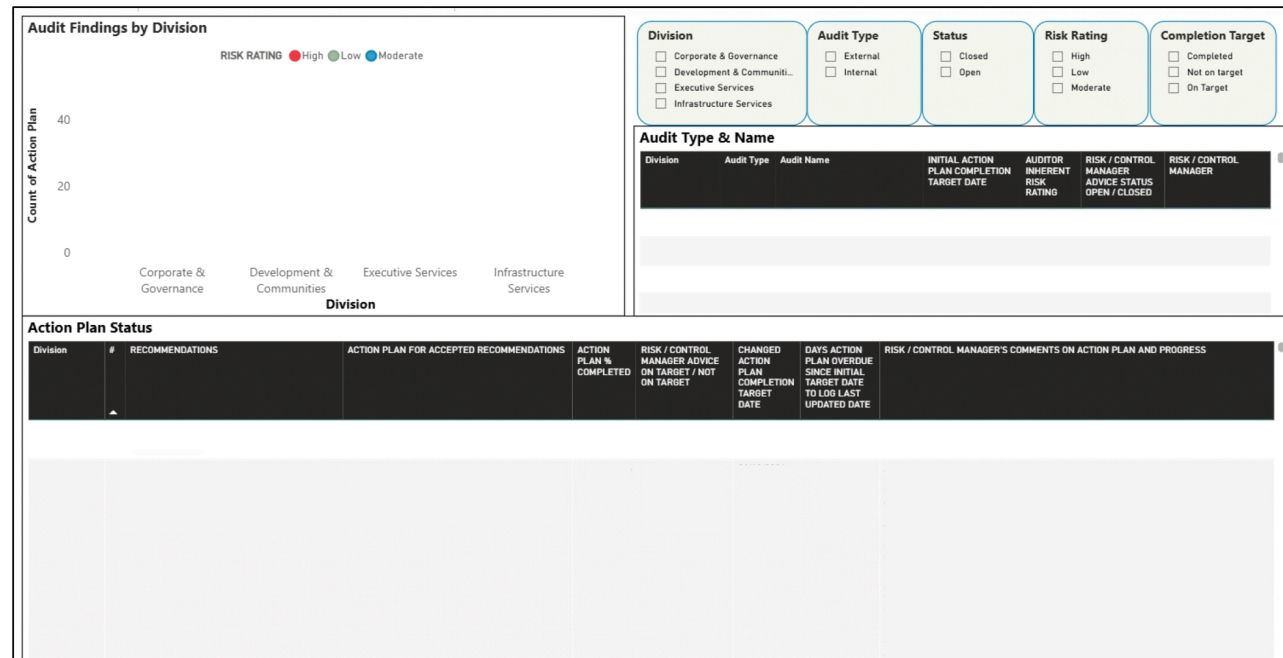
A	B	F	G	H	I	J	K	L	M	N
#	S	RISK / CONTROL MANAGER	RISK / CONTROL DIRECTOR	RISK / CONTROL MANAGER ADVICE STATUS OPEN / CLOSED	INITIAL ACTION PLAN COMPLETION TARGET DATE	CHANGED ACTION PLAN COMPLETION TARGET DATE	DAYS ACTION PLAN OVERDUE SINCE INITIAL TARGET DATE TO LOG LAST UPDATED DATE	ACTION PLAN COMPLETED	RISK / CONTROL MANAGER ADVICE ON TARGET / NOT ON TARGET	RISK / CONTROL MANAGER'S COMMENTS ON ACTION PLAN AND PROGRESS
3		Manager Information Technology	Director Corporate & Governance	Open	30/06/2026			20%	On Target	Dec 25 Update: Both HRP and Property & Rating systems are undergoing cloud migration and will be encrypted once these projects are finalised. Jan 26 Update: Nothing further to note.
3		Manager Information Technology	Director Corporate & Governance	Open	30/06/2026			20%	On Target	Dec 25 Update: Both HRP and Property & Rating systems are undergoing cloud migration and direct database access will no longer be possible. Jan 26 Update: Nothing further to note.

Audit Log – Power BI Report

Example of Report Walkthrough



- The following walkthrough demonstrates the structure and key features of the Power BI audit log report.
- Feedback and suggestions for improvement are welcome.



Audit Log Dashboard - Audit Log - ARIC Dashboard 2 - Power BI

Any questions?

Thank you.



11 Items requiring recommendation to Council

11.1 Risk Appetite Statements

Voting Requirement	:	Simple Majority
Subject Index	:	103/021
Location/Property Index	:	N/A
Application Index	:	N/A
Disclosure of any Interest	:	Nil
Previous Items	:	N/A
Applicant	:	N/A
Owner	:	N/A
Responsible Division	:	Corporate and Governance

Council role

Overseeing Overseeing the allocation of the City's finances and resources e.g., setting the annual budget, accepting tenders, determining what services and facilities the City is to provide, annual reports, selecting the CEO and reviewing the CEO's performance.

Purpose of report

To provide an overview of the Risk Appetite Statements review process.

Summary and key issues

A review of the City's Risk Appetite Statements (the Statements) has been completed. The revised Statements are submitted for review and endorsement.

Officer Recommendation

Rossi moved, Davis seconded

That the Committee recommends that Council endorse the Risk Appetite Statements.

Carried Unanimously 6 votes to 0

For: Davis, Harris, Kulczycki, Mr J Seth, Rossi and Ryan

Against: Nil

Committee Notes

- The Risk Appetite Statements provide a broad approach and may not include some specific risk categories.
- The proposed Risk Appetite Statements address risks such as cyber security through references to 'risks that may cause sustained disruption to key services and critical activities'. Council's ongoing operations are reflected across the various risk categories, as these relate to officer and administrative actions managed under the Risk Appetite Statements.
- Risk Appetite Statements tend to be high level guidance documents. This does not preclude the City from investigating progressive or high risk, high reward innovations. It prompts officers to assess their projects and ideas against a set of risk treatments and mitigations that may guide or protect the City from adverse effects. City officers are comfortable with the current placement and choice of risk categories which are broad but specific enough to address the various activities the City and Council undertake.
- The Business Planning, Improvements and Risk Team will prepare a response to Elected Members via an internal memorandum to respond to the concerns raised to highlight and addresses these points and provide Committee Members assurance that these issues raised are addressed within the provided Risk Appetite Statements, noting that the Risk Appetite Statements were provided to Elected Members at an Information Forum and no feedback was received.
- It was noted that the OAG conducts an information system audit annually, and this includes review of cyber security. The results are provided to the City and presented to the Committee, and as such would be captured under the 'compliance' and 'Service Delivery & Operational' risk categories.
- Where the Risk Appetite Statements refer to 'disruptions', it refers to high level consideration of material impacts on business continuity. Any item presented to the Executive Leadership Team or to Council includes consideration of associated risk. The Risk Appetite Statements recognise potential for innovative projects, but also provides guidance for officers to consider risks.
- The software used by the City flags risks sitting outside of set appetites and tolerance levels. Risk owners consider whether controls are adequate or whether further mitigation is required. These risks are also captured in annual risk review and reporting.
- Items or projects that may result a disruption to service such as risks associated with AI laser profiling of City roads and infrastructure, or licenses for AI software such as ChatGPT would be assessed under the risk framework and using risk software, with the relevant mitigations applied.

- Where projects considered by the City have immediacy to critical activities identified in the business continuity plans, contingency strategies are identified to build organisational resilience and lessen the impact of disruption events.

Location

Not applicable.

Consultation

- Advisory content from the Risk Management Institute of Australasia (RMIA), and RMIA recognised training organisations and consultants was considered in the review of the Statements.
- Input and review was provided by an ISO Standards development committee member.
- Key internal stakeholders.

Strategic Community Plan implications

In accordance with the 2024–2034 Strategic Community Plan:

Key Performance Area: Performance

Outcome: 10. Effective leadership, governance and financial management.

Policy implications

The Risk Appetite Statements are consistent with the objectives of the City's Risk Management Policy and Council's responsibilities as outlined in that Policy.

Risk Appetite Statements will not be included in the Risk Management Policy. It will instead be maintained in a separate Business Management System (BMS) document and subject to the BMS cycle of review.

Statutory environment

There are no specific statutory requirements in respect to this matter.

Background

The City has maintained Risk Appetite Statements in its Risk Definitions & Classifications document available to City Officers for some years. This document has been periodically reviewed per the requirements of the City's BMS. Historically this has satisfied the requirements of risk related standards and guidelines, and the expectations of ISO and the Office of the Auditor General. Following an internal audit of the Risk area, it was recommended the statements be approved by Council given their role in determining strategic direction.

Report

The Statements were updated following broad consultation, consideration of contemporary risk management practices, review of published local government appetite statements and a logic check involving the comparison of the City's risk profile to proposed Statements.

At an Information Forum held in April 2026, Elected Members were provided opportunity to ask questions and suggest changes and to provide feedback in writing to the Director Corporate & Governance. No requests for changes or feedback were received by the 24 April deadline.

If supported by ARIC, it is intended the Statements be presented at the June 2026 Ordinary Council Meeting for endorsement.

Financial implications

There are no financial implications evident at this time.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Attachment details

Attachment No and title

1. CONFIDENTIAL - Risk Appetite Statement (Confidential matter in accordance with *Local Government Act 1995 (WA)* Section 5.23(4)(e))
[11.1.1 - 5 pages]

12 Next Meeting

The next meeting of the Audit, Risk and Improvement Committee will be held on Monday, 27 July 2026 commencing at 6:30pm.

13 Closure

There being no further business, the Presiding Member thanked everyone for their attendance and closed the meeting at 7:36pm.