



# **Standing Committee (Audit and Risk)**

# **Minutes**

Monday 17 February 2025



**City of  
Belmont**

# CITY OF BELMONT

## Standing Committee (Audit and Risk)

### Minutes

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**Attachments Index**

Attachment 11.1.1 - Item 11.1 refers

**Confidential Attachments Index**

Confidential Attachment 10.1.1 – Item 10.1 refers

Confidential Attachment 11.2.1 – Item 11.2 refers

Confidential Attachment 11.2.2 – Item 11.2 refers

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

**Minutes of the Standing Committee (Audit and Risk) held in the Rivervale Room, City of Belmont Civic Centre, 215 Wright Street, Cloverdale on Monday 17 February 2025 commencing at 6:30pm.**

# Minutes

## Present

Cr C Kulczycki (Presiding Member)	West Ward
Mayor R Rossi JP (Ex Officio)	Mayor
Cr J Davis	South Ward
Ms S Zulsdorf	Independent Member

## In attendance

Mr W Loh	Acting Chief Executive Officer
Mr S Downing	Director Corporate and Governance
Mr M Murphy	Director Infrastructure Services
Ms D Dabala	Manager Governance and Legal
Mr M Smith	Manager Information Technology
Mr J Rechner	Senior Internal Auditor
Ms S Bell	Governance Officer

## Observers

Cr D Sessions	West Ward
Cr J Harris	Central Ward

# 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

Cr B Ryan (absent)

East Ward

Cr G Sekulla (apology)

Central Ward

Mr J Christie (apology)

Chief Executive Officer

# 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 Standing Committee (Audit and Risk) Meeting held 25 November 2024**

#### **Officer Recommendation**

##### **Ms Zulsdorf moved, Davis seconded**

That the Minutes of the Standing Committee (Audit and Risk) Meeting held on 25 November 2024 be confirmed as a true and accurate record.

##### **Carried Unanimously 4 votes to 0**

For: Davis, Kulczycki, Ms Zulsdorf and Rossi

Against: Nil

## **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**

### **8.1 Cr C Kulczycki**

1. Given that the file format of HEIC has been in place since 2018, and iPhones are largely used by the public, have the issues with HEIC image file formats impacted the City's ability to address incoming service requests?

#### **Response**

**The Director Corporate and Governance stated that these file formats have not impacted the City's ability to address incoming requests. Generally, image files received by the City are in JPEG file format, and the City is not aware of any requests received by officers that were unable to be processed due to file formatting issues. The City will issue the necessary software licenses to relevant City officers to enable them to better process various file formats.**

### **8.2 Mayor R Rossi**

1. Do we know what image file format SnapSendSolve uses?

#### **Response**

**The Director Corporate and Governance stated that the file formats received by the City via SnapSendSolve are generally in JPEG format.**

## 9 Business adjourned from a previous meeting

Nil.

## 10 Information items

### 10.1 Audit Log - Office of the Auditor General and Other Audits

An Audit Log (refer Confidential Attachment 10.1.1) has been developed to capture and report on progress of all recommended actions from previous audit reports as requested by the Standing Committee (Audit and Risk).

The Audit Log will be included for information on all Standing Committee (Audit and Risk) Agendas.

#### Attachment details

Attachment No and title
1. CONFIDENTIAL - Audit Log - Office of the Auditor General and other Audits (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(h)) [ <b>10.1.1</b> - 11 pages]

#### Committee Notes

A series of questions were asked and responded to as follows:

- When final audit reports are confirmed, the recommendations and agreed actions are then recorded in the Audit Log. Approximately a month prior to each committee meeting the log is distributed to the relevant internal parties for their comment and updates on agreed actions.
- For the roads, footpaths, drainage maintenance and construction audit the recommendation and agreed action was to include contractual obligations in a risk register. At the time of the audit, this item was rated as 'moderate' and should remain 'moderate' based on the updates and agreed actions. The update provided in January 2025 shows that the agreed actions are now 50% completed.
- The first few pages of the Audit Log show 0% progress. This is due to the completed reports not being received until late December 2024, at which



point the Christmas closures delayed progress and entering of updates. Actual work on these items would not begin until January-February 2025.

- The Audit Log is updated prior to each committee meeting and is provided to the Executive Leadership Team to monitor and review.
- The City has been consulting with BlueFit on concerns regarding staff background checks outlined on page 6 of the Audit Log. During fieldwork, internal audit confirmed that all Bluefit staff sampled did have a Working with Children Check completed.
- The City is currently in discussions with BlueFit as to how National Police Clearance Checks for all employees could be managed.

# 11 Items requiring recommendation to Council

## 11.1 Statutory Compliance Audit Return 2024

Voting Requirement	:	Simple Majority
Subject Index	:	39/005
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

**Executive** The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

### Purpose of report

To provide Council with the outcomes of the Statutory Compliance Audit Return ("CAR") for the period 1 January 2024 to 31 December 2024 as provided for in Attachment 11.1.1.

### Summary and key issues

It is a requirement of the *Local Government Act 1995 (WA)* (the Act) that all local governments carry out an audit of compliance in the prescribed manner and form approved by the Minister. The Department of Local Government, Sport and Cultural Industries (the Department) provided a set of questions via email in December 2024. The 2024 audit questions focus on key areas of potential non-compliance as in previous years. The City of Belmont's 2024 compliance score is 100%. The 2023 score was 100%.

## Officer Recommendation

### **Ms Zulsdorf moved, Rossi seconded**

That the Standing Committee (Audit and Risk) recommend that Council:

1. Receive and adopt the 2024 Compliance Audit Return responses as provided in Attachment 11.1.1.
2. Authorise the Mayor and Chief Executive Officer to complete the Joint Certification of the 2024 Compliance Audit Return.
3. Direct the Chief Executive Officer to submit the certified 2024 Compliance Audit Return and a copy of the minutes relevant to this report to the Department of Local Government, Sport and Cultural Industries by 31 March 2025 in accordance with the *Local Government (Audit) Regulations 1996 (WA)*.

### **Carried Unanimously 4 votes to 0**

For: Davis, Kulczycki, Ms Zulsdorf and Rossi

Against: Nil

## Location

Not applicable.

## Consultation

There has been no specific consultation undertaken in respect to this matter.

## 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

There are no policy implications associated with this report.

## **Statutory environment**

Regulation 14 of the *Local Government (Audit) Regulations 1996 (WA)* (the Regulations) requires that a compliance audit for the period 1 January to 31 December is completed each year in a form approved by the Minister.

Regulation 14 also requires the Standing Committee (Audit and Risk) to review the CAR and present those results to Council. The CAR is then to be adopted by Council and recorded in the minutes.

Regulation 15 of the Regulations requires that after the adoption by Council of the CAR, a certified copy (signed by both the Mayor and Chief Executive Officer) of the return, together with a copy of the minutes of the meeting in which the return was adopted with any additional information is required to be submitted to the Executive Director of the Department of Local Government, Sport and Cultural Industries (the Department) by 31 March 2025.

## **Background**

The compliance audit period is 1 January to 31 December 2024. Once the audit is completed the City is required to:

1. Present the CAR to the Standing Committee (Audit and Risk).
2. Present the CAR to Council.
3. Seek Council's endorsement of the completed CAR.
4. Return the endorsed and certified CAR, along with a copy of the Council Minutes, to the Department by 31 March 2025.

In compiling the CAR, designated officers have undertaken an audit of the City's activities, practices and procedures applicable to each section; and responses have been verified.

The City's responses to the 2024 CAR questions are detailed in Attachment 11.1.1. The response will be submitted to the Department once Council has resolved its satisfaction with the contents of the return, and it has been jointly certified by the Mayor and Chief Executive Officer.

Results of the CAR are published on the My Council website by the Department.

## Report

Following receipt of the CAR questions from the Department by email in December 2024, the City's officers determined responses to questions in the CAR. To further substantiate responses, the City has opted to provide evidence through citation of items from the City's Council Meeting Minutes and documents registered in the Electronic Document Management System (ECM). Reference is also made to information contained in hard copy files, which includes original copies of Elected Member and designated officer Primary and Annual Returns.

The questions in the CAR should be read with the relevant extract of the *Local Government Act 1995 (WA)* (the Act) and/or associated Regulations.

The 2024 CAR contains 94 questions. The questions are the same as in 2023. A summary of the compliance areas and the City's assessment is as follows:

<b>Compliance Area, (Total Questions for Area)</b>	<b>Full Compliance / Not Applicable</b>	<b>Non-compliance</b>
Commercial Enterprises by Local Government, (5)	5	0
Delegation of Power / Duty (13)	13	0
Disclosure of Interest (21)	21	0
Disposal of Property (2)	2	0
Elections (3)	3	0
Finance (7)	7	0
Integrated Planning and Reporting (3)	3	0
Local Government Employees (5)	5	0
Official Conduct (4)	4	0
Optional Questions (Pertaining to Financial Management and public information) (9)	9	0
Tenders for Providing Goods and Services (22)	22	0

The City's 2024 Compliance Score is 100%. Following Council endorsement, the responses are entered into the portal and printed for certification by the Mayor and CEO. The certified copy is then uploaded to the Department portal.

The attached response format to the 2024 CAR is in the format provided by the Department.

Following consideration by the Standing Committee (Audit and Risk) and adoption by Council a hard copy will be certified by the Mayor and CEO for submission to the Department through the CAR portal.

### **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**

<b>Attachment No and title</b>
1. 2024 Compliance Audit Return Questions [ <b>11.1.1</b> - 14 pages]



### COMPLIANCE AUDIT RETURN 2024

<b>Commercial Enterprises by Local Governments</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	No major trading or transaction undertaken in 2024
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	No major trading or transaction undertaken in 2024
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	No major trading or transaction undertaken in 2024
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	No major trading or transaction undertaken in 2024
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major trading or transaction undertaken in 2024

<b>Delegation of Power/Duty</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to committees
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	No delegations to committees
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	No Delegations to committees
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No delegations to committees

## Attachment 11.1.1 2024 Compliance Audit Return Questions

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



<b>5</b>	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	N/A	No delegations to committees
<b>6</b>	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	Delegation Register 2023/2024 (applicable 1/1/2024-30/6/2024) & 2024/2025 (
<b>7</b>	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	OCM 23/4/2024 Item 12.8 carried en-bloc
<b>8</b>	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Delegation Register 2024/2025
<b>9</b>	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	ECM Folder 11/005
<b>10</b>	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	OCM 23/4/2024 Item 12.8 OCM 10/10/2024 Item 12.6
<b>11</b>	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Delegations Register 2024-2025 DSID 5847302
<b>12</b>	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	Delegations reviewed by CEO as part of the statutory Council review process.
<b>13</b>	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes	ECM Folder 11/005

<b>Disclosure of Interest</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	Cr Jarod Harris 22/10/2024 OCM Minutes Item 12.2



## Attachment 11.1.1 2024 Compliance Audit Return Questions



<b>2</b>	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	23/04/2024 OCM Minutes Item 12.7 – Page 228 16/07/2024 OCM Minutes 13.2.1 – Page 121 22/10/2024 OCM Minutes 12.2 – Page 58
<b>3</b>	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	
<b>4</b>	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	ECM Folder 163/001. Hard Copies located in Compliance Files in Records
<b>5</b>	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	ECM Folder 163/001. Hard Copies located in Compliance Files in Records
<b>6</b>	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	ECM Folder 163/001
<b>7</b>	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes	Hard Copies located in the compliance files in the Records area
<b>8</b>	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28?	Yes	Disclosure of Interests Register DSID 5044047
<b>9</b>	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	All returns have been removed and retained in accordance with the statutory requirements.
<b>10</b>	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who	Yes	Expired Returns moved to ECM Folder 163/002 and hard copies

# Attachment 11.1.1 2024 Compliance Audit Return Questions



		lodge the return(s) ceased to be a person required to lodge a return?		retained in accordance the statutory requirements.
<b>11</b>	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	DSID 4937126 Elected Members and CEO & DSID 4777945 Gift Register – Elected Members and CEO Below Regulatory threshold.
<b>12</b>	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government’s website?	Yes	DSID 4937126
<b>13</b>	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	Electronic Records moved to relevant expired folder (ECM 163/004) . Hard Copies batched and retained for period in accordance with Act and General disposal authority.
<b>14</b>	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Electronic Records moved to relevant expired folder . Hard Copies batched and retained for period in accordance with Act and General disposal authority.
<b>15</b>	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	23/4/2024 OCM Item 12.7 22/10/2024 OCM Item 12.2
<b>16</b>	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No instances
<b>17</b>	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the	N/A	No instances

# Attachment 11.1.1 2024 Compliance Audit Return Questions



		minutes of the council meeting at which the decision was considered?		
<b>18</b>	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	Current Code of Conduct adopted 27/4/2021 DSID 5846528
<b>19</b>	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	Yes	
<b>20</b>	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	Refer website
<b>21</b>	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Refer website.

<b>Disposal of Property</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	N/A	Disposal undertaken in 2024 has been exempt under s.30 (2)(b) of <i>Local Government (Functions and General) Regulations 1996 (WA)</i>
<b>2</b>	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A	Disposal undertaken in 2024 has been exempt under s.30 of <i>Local Government (Functions and General) Regulations 1996 (WA)</i>



<b>Elections</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	Yes	No electoral gift forms received at the 2023 or 2024 extraordinary election
<b>2</b>	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	Register does not contain any disclosures.
<b>3</b>	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	Yes	Refer website

<b>Finance</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	Yes	SCM 18/10/2021 SC(AR) 18/10/2021

## Attachment 11.1.1 2024 Compliance Audit Return Questions

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



<b>2</b>	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	No	No delegations to committees
<b>3</b>	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	Signed audit report was received by the City on 28/11/2024 (DSID 5922279)
<b>4</b>	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No significant findings
<b>5</b>	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant findings
<b>6</b>	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	No significant findings
<b>7</b>	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	Audit report was received by the City on 28/11/2024 (DSID 5922279)

<b>Integrated Planning and Reporting</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan?	Yes	OCM 25/06/2024



		If yes, please provide the adoption date or the date of the most recent review in the Comments section?		
<b>2</b>	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OCM 25/06/2024
<b>3</b>	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	

<b>Local Government Employees</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	N/A	
<b>2</b>	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
<b>3</b>	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	N/A	
<b>4</b>	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
<b>5</b>	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	



<b>Official Conduct</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	Director Corporate & Governance & Manager Governance and Legal
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	DSID 4773290
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Refer website

<b>Optional Questions</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	OCM 28/06/22
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	OCM 28/06/22

## Attachment 11.1.1 2024 Compliance Audit Return Questions

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



<b>3</b>	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	
<b>4</b>	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	CP 17 – Attendance at Events Policy
<b>5</b>	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes	
<b>6</b>	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	CP21 – Elected Member Professional Development and Authorised Travel Amended 23/7/24
<b>7</b>	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	Yes	DSID 4773154
<b>8</b>	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	Annual Financial Report was provided to the OAG 27/09/2024 DSID 5922289
<b>9</b>	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

<b>Tenders for Providing Goods and Services</b>				
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the	Yes	CP-29 – Purchasing Policy Refer to ECM subject: Quotations: 135/2024

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## Attachment 11.1.1 2024 Compliance Audit Return Questions



		consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?		
<b>2</b>	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	Refer to ECM subject: Tenders: 114/2024
<b>3</b>	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government (Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	Refer to 2024 Tender Register DSID 5813466
<b>4</b>	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
<b>5</b>	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	Addendums to the Tender request were uploaded to both the eTenderBox and WALGA portal and all registered and invited respondents were automatically notified. All signed addendums were saved and recorded in ECM
<b>6</b>	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	Yes	All Tenders were advertised and published longer than 14 working days excluding public holidays in accordance with Reg. 15. All Tenders were opened in accordance with Reg. 16. Refer to 2024 Tender Register DSID 5813466

# Attachment 11.1.1 2024 Compliance Audit Return Questions



<b>7</b>	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	Refer to 2024 Tender Register DSID 5813466
<b>8</b>	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
<b>9</b>	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	Refer to ECM subject: Tenders: 114/2024
<b>10</b>	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	Refer to ECM subject: Tenders: 114/2024
<b>11</b>	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	Yes	Refer to ECM subject: Tenders: 114/2024-22
<b>12</b>	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	No	
<b>13</b>	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	Refer to ECM subject: Tenders: 114/2024-22
<b>14</b>	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with	Yes	Refer to ECM subject: Tenders: 114/2024-22

## Attachment 11.1.1 2024 Compliance Audit Return Questions



		<i>Local Government (Functions and General) Regulations 1996, Regulation 24?</i>		
<b>15</b>	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?	N/A	
<b>16</b>	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
<b>17</b>	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996, Regulation 16</i> , as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
<b>18</b>	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996, Regulation 24AG</i> ?	N/A	
<b>19</b>	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
<b>20</b>	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
<b>21</b>	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	

# Attachment 11.1.1 2024 Compliance Audit Return Questions



<b>22</b>	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	N/A	
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\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date

## 11.2 Internal Audit Report 2025

Voting Requirement	:	Simple Majority
Subject Index	:	19/006
Location/Property Index	:	N/A
Application Index	:	N/A
Disclosure of any Interest	:	N/A
Previous Items	:	N/A
Applicant	:	N/A
Owner	:	N/A
Responsible Division	:	Executive Services

### Council role

**Executive** The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

### Purpose of report

To submit two completed internal audit reports to the Standing Committee (Audit and Risk). These audits have been completed in accordance with the Council approved 2024-25 internal audit plan.

### Summary and key issues

Findings for the completed audits are detailed below.

#### **Infrastructure Services Division – Leisure and Wellbeing Belmont Oasis Contract (report issued 7 January 2025)**

Findings:

- The contract requires the contractor (BlueFit) to ensure services are managed by persons who hold all necessary licences and permits. However, there is no contract requirement for BlueFit to periodically submit a register and/or any other evidence to the City. Management should negotiate contract terms to include such evidence requirements.

- The contract requires all BlueFit staff to have a working with children check (WWCC) and national police clearance (NPC). BlueFit's policy requires staff to only obtain an Australian WWCC. City officers should request BlueFit to improve staff background checks as soon as practically possible.
- The contract requires key services to be provided, key records to be maintained, and key documents to be submitted to the City. Although most documents requested by internal audit were promptly provided, there were three exceptions:
  - Service Strategic Plan.
  - Business Continuity Plan.
  - Quality Management System.
 City officers should request such documentation from BlueFit and confirm its implementation.

### **Infrastructure Services Division – Waste Management (report issued 4 February 2025)**

#### Findings:

- Waste Collection Services contractor has not yet provided a Bank Guarantee, as required under Schedule 2, clause 2.35. Therefore, it is recommended that the contractor is to provide the required Bank Guarantee for retention until contract completion.
- Price adjustments were proposed by the contractor and accepted by waste management staff without manager approval. Therefore, it is recommended that all price adjustments be independently reviewed by Manager Works prior to acceptance.
- Schedule 2, Clause 2.16 of the contract requires the contractor to develop Key Performance Indicator (KPI) for customer complaints. Internal audit noted that such KPIs are still under development. Therefore, management should engage with the contractor to define and implement appropriate KPIs.

## Officer Recommendation

### **Rossi moved, Ms Zulsdorf seconded**

That the Standing Committee (Audit and Risk) accepts the two internal audit reports from the Senior Internal Auditor (Confidential Attachments 11.2.1 and 11.2.2) and recommends that Council:

1. Receives the report (Confidential Attachment 11.2.1) titled Internal Audit Leisure and Wellbeing Oasis Contract.
2. Receives the report (Confidential Attachment 11.2.2) titled Internal Audit Waste Management.
3. Notes the City of Belmont management comments in Confidential Attachments 11.2.1 and 11.2.2 and actions to be undertaken in response to the internal audit recommendations.

### **Carried Unanimously 4 votes to 0**

For: Davis, Kulczycki, Ms Zulsdorf and Rossi

Against: Nil

## Committee Notes

A series of questions were asked and responded to as follows:

- Items that are high-risk or of a higher sensitivity generally have a completion timeframe of 3-months. This is inclusive of items such as staff background checks, licensing, and permits.
- The current contract with BlueFit is not due for renewal until June 2026, and at this stage a contract variation is not required as the City's recent requests for additional documentation has been received.
- The City made numerous attempts to receive documents such as the Services Strategic Plan, Business Continuity Plan and Quality Management System. As the Internal Audit had a timeframe for completion, a recommendation was made in the Internal Audit Report to formally request such documentation from Bluefit and confirm its implementation.
- There is a profit-sharing arrangement between BlueFit and the City, and any losses incurred are subsidised up to, but not exceeding, a forecast amount.
- The bank guarantee with Veolia is high priority for the City and is close to being finalised.

- The 1.7% price adjustment increase falls under the level of discretion and was not required to come to Council. Payment terms and price adjustments vary quarterly with CPI.
- BlueFit is not audited annually. The City has powers under Section 17.18(b) of the contract that requires BlueFit to provide “full access to all financial, membership, learn to swim, cash register, booking, computer program, ticket, and other point of sale records” upon request.
- As the City approaches the end of the contract with BlueFit, it is likely that in the planning stage for re-negotiating the contract, information will be provided to Elected Members at an Information Forum to appraise the performance of the company and facility.
- Waste Management audit Finding 3 – ‘key performance indicators for customer complaints are still under development’ is contractually enforceable under Schedule 2, Clause 2.16, hence an agreed completion date of 30 April 2025.

## **Location**

Not applicable.

## **Consultation**

All draft internal audit reports were reviewed by relevant staff, Managers, Directors and the CEO before being issued for action.

## **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**

There are no policy implications associated with this report.



## **Statutory environment**

### ***Local Government Act 1995 (WA)***

#### 7.1A. Audit committee

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

### ***Local Government (Audit) Regulations 1996 (WA)***

#### 16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
  - (i) its functions under Part 6 of the Act; and
  - (ii) its functions relating to other audits and other matters related to financial management.
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
  - (i) report to the council the results of that review; and
  - (ii) give a copy of the CEO's report to the council.
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
  - (i) regulation 17(1); and
  - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
  - (i) is required to take by section 7.12A(3); and
  - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

- (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
  - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

#### 17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
- (a) risk management; and
  - (b) internal control; and
  - (c) legislative compliance.

- (2) The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

- (3) The CEO is to report to the audit committee the results of that review.

[Regulation 17 inserted: Gazette 8 Feb 2013 p. 868;  
amended: Gazette 26 Jun 2018 p. 2387.]

### ***Local Government (Financial Management) Regulations 1996 (WA)***

#### (2) CEO's duties as to financial management

- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

## **Background**

The internal audit function operates in accordance with Council approved Terms of reference (TOR) and Council approved annual internal audit plans.

The TOR requires the Senior Internal Auditor to be functionally accountable to the CEO and Council via the Standing Committee (Audit and Risk).

The TOR also requires final engagement audit reports to be issued to the CEO and Council via the Standing Committee (Audit and Risk).

## **Report**

### **Infrastructure Services Division – Leisure and Wellbeing Belmont Oasis Contract (report issued 7 January 2025)**

The audit objective was to determine if appropriate contract management arrangements are in place to:

- Prevent and/or detect material contract breaches.
- Prevent and/or detect understatement of revenue.
- Prevent and/or detect theft/damage to City assets/infrastructure.
- Monitor and maintain a safe environment within the facility.

Scope included high level review of the following contract requirements:

- Supply of services.
- Contractor's personnel.
- Insurance.
- Protection of people and property.
- Notification of incidents.
- Occupational safety and health.
- Planning and business management.
- Provision of furniture, plant and equipment.
- Maintain centre.
- Health and safety.
- Mail and records management.
- Financial management.
- Human resources.
- Reporting.

### **Findings and Management Responses**

- Contract requires the contractor (BlueFit) to ensure services are managed by persons who hold all necessary licences and permits. However, there is no contract requirement for BlueFit to periodically submit a register and/or any other evidence to the City.

Management has agreed to negotiate contract terms to include such evidence requirements.

- Contract require all BlueFit staff to have a working with children check (WWCC) and national police clearance (NPC). BlueFit's policy requires staff to only obtain an Australian WWCC.

Management has agreed to request BlueFit to improve staff background checks as soon as practically possible.

- Contract requires key services to be provided, key records to be maintained, and key documents to be submitted to the city. Although most documents requested by internal audit were promptly provided, there were three exceptions:
  - Service Strategic Plan.
  - Business Continuity Plan.
  - Quality Management System.

Management has agreed to request such documentation from BlueFit and confirm its implementation.

### **Infrastructure Services Division – Waste Management (report issued 4 February 2025)**

The audit objectives were to determine if appropriate controls are in place to ensure:

- Key legislation and regulations are complied with.
- Waste collection services materially meet residents' expectations, and all customer complaints are captured and appropriately managed.
- Waste services contract is effectively managed.
- Waste Plan reporting is both accurate and complete.

Scope of the audit included:

- Specific sections of legislation and regulations.
- Management of customer complaints.
- Management of the waste services contract.
- Waste Plan reporting to Department of Water and Environmental Regulation.

### **Findings and Management Responses**

- Waste Collection Services contractor has not yet provided a Bank Guarantee, as required under Schedule 2, clause 2.35.

Management has agreed to request the contractor to provide the required Bank Guarantee.

- Price adjustments were proposed by the Contractor and accepted by waste management staff without manager approval.

Management has agreed that all price adjustments be independently reviewed by Manager Works prior to acceptance.

- Schedule 2, Clause 2.16 of the contract requires the contractor to develop Key Performance Indicator (KPI) for customer complaints. Internal audit noted that such KPIs are still under development.

Management has agreed to engage with the contractor to define and implement appropriate KPIs.

## 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 - Internal Audit 2024 - Audit Report (Leisure Wellbeing Oasis Contract) (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(c)) [**11.2.1** - 13 pages]
2. CONFIDENTIAL - Internal Audit 2024 - Audit Report (Waste Management) (Confidential matter in accordance with Local Government Act 1995 (WA) Section 5.23(2)(c)) [**11.2.2** - 10 pages]

## 12 Next Meeting

The next meeting of the Standing Committee (Audit and Risk) will be held on Monday, 28 July 2025 commencing at 6:30pm.

## 13 Closure

**There being no further business, the Presiding Member thanked everyone for their attendance and closed the meeting at 7:03pm.**