



TOWN OF  
**VICTORIA PARK**



# Audit and Risk Committee Minutes – 14 July 2025

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**WE'RE OPEN**  
**VIC PARK**

Please be advised that an **Audit and Risk Committee** was held at **5.30pm** on **Monday 14 July 2025** in the **Council Chambers**, Administration Centre at 99 Shepperton Road, Victoria Park.

**Mayor Karen Vernon – Presiding Member**  
16 July 2025

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# 1 Declaration of opening

*Mayor Karen Vernon opened the meeting at 5:31pm.*

## **Acknowledgement of Country**

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

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

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

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

*Ngany youngka baalapiny Noongar birdiya wer moort nidja boodja.*

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

## 2 Attendance

<b>Presiding Member</b>	Mayor Karen Vernon
<b>Banksia Ward</b>	Cr Claire Anderson
<b>Jarrah Ward</b>	Cr Daniel Minson Cr Jesse Hamer
<b>Independent Committee Members</b>	Mr Jonathan Seth
<b>Chief Executive Officer</b>	Mr Carl Askew
<b>Acting Chief Financial Officer</b>	Mr Kris Yeoh
<b>Coordinator Governance and Strategy</b>	Mr Jordan McDermott
<b>Audit, Risk and Assurance Advisor</b>	Mr Mark Sully
<b>Coordinator Safety and Emergency Management</b>	Ms Ife Freeman
<b>Meeting Secretary</b>	Ms Winnie Tansanguanwong

### 2.1 Apologies

Nil.

### 2.2 Approved leave of absence

Nil.

### **3 Declarations of interest**

#### **3.1 Declarations of financial interest**

Nil.

#### **3.2 Declarations of proximity interest**

Nil.

#### **3.3 Declarations of interest affecting impartiality**

Name/Position	Mr Jonathan Seth
Item No/Subject	7.2 - Purchase Card Audit
Nature of interest	Impartiality
Extent of interest	"Paxon" on behalf of the OAG undertook a performance audit. OAG report being recommended for Council. Paxon Group are my tax agents.

## 4 Confirmation of minutes

### OFFICER RECOMMENDATION AND COMMITTEE RECOMMENDATION:

**Moved:** Mayor Karen Vernon

**Seconded:** Cr Claire Anderson

That the Audit and Risk Committee confirms the minutes of the Audit and Risk Committee meeting held on 14 April 2025.

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

## 5 Presentations

Nil.

## 6 Method of dealing with agenda business

### OFFICER RECOMMENDATION AND COMMITTEE RECOMMENDATION:

**Moved:** Mayor Karen Vernon

**Seconded:** Cr Daniel Minson

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

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

## 7 Reports

### 7.1 Final Audit Report Emergency Management

*This item is considered confidential in accordance with section 5.23(2)(f)(ii) of the Local Government Act 1995.*

<b>Location</b>	Town-wide
<b>Reporting officer</b>	Audit, Risk and Assurance Adviser
<b>Responsible officer</b>	Chief Executive Officer
<b>Voting requirement</b>	Simple majority
<b>Attachments</b>	1. CONFIDENTIAL REDACTED - Town of Vic Park - Emergency Management - Final Audit Report 20250612 [7.1.1 - 16 pages]

#### OFFICER RECOMMENDATION:

**Moved:** Mr Jonathan Seth

**Seconded:** Cr Daniel Minson

That the Audit and Risk Committee recommends that Council notes the Final Emergency Management Audit Report as contained in attachment 7.1.1

#### AMENDMENT

**Moved:** Mayor Karen Vernon

**Seconded:** Cr Daniel Minson

To add a point 2 to read as follows:

"2. Notes the 4 audit recommendations identified and be added to the Audit Action Register."

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

**Reason:** To ensure the audit recommendations are captured for follow up.

## AMENDMENT

**Moved:** Mayor Karen Vernon

**Seconded:** Mr Jonathan Seth

To add a point 3 to read as follows:

"3. Makes Attachment 7.1.1 publicly available."

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

**Reason:** Attachment 7.1.1 is not required to remain confidential.

## COMMITTEE RECOMMENDATION:

**Moved:** Mr Jonathan Seth

**Seconded:** Cr Daniel Minson

That the Audit and Risk Committee recommends that Council:

1. Notes the Final Emergency Management Audit Report as contained in attachment 7.1.1
2. Notes the 4 audit recommendations identified and be added to the Audit Action Register.
3. Makes Attachment 7.1.1 publicly available.

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

## 7.2 Purchase Card Audit

<b>Location</b>	Town-wide
<b>Reporting officer</b>	Acting Manager Finance
<b>Responsible officer</b>	Chief Financial Officer
<b>Voting requirement</b>	Simple Majority
<b>Attachments</b>	<ol style="list-style-type: none"><li>1. Report 17 - Local Government Management of Purchasing Cards - Larger Metropolitan Entities [7.2.1 - 25 pages]</li><li>2. CONFIDENTIAL REDACTED - Confidential - ToVP Emerging Findings Letter - Local Government Management of Purchasing Cards [7.2.2 - 14 pages]</li><li>3. Report to Minister for Local Government [7.2.3 - 3 pages]</li><li>4. Letter form OAG regarding error in Report 17 - 02-07-2025 [7.2.4 - 1 page]</li></ol>

### Summary

To present the Confidential external audit emerging findings, from the performance audit undertaken by Paxon on behalf of the Office of the Auditor General (OAG) on the Town of Victoria Park's (the Town) management of purchasing cards (attachment 2).

To present the broader sector-wide findings from the OAG's Report 17, tabled in Parliament on 28 May 2025, on purchasing card management across six larger metropolitan local governments, including the Town (attachment 1).

### Officer Recommendation

That the Audit and Risk Committee recommends that Council:

1. Notes the OAG Report 17 and Emerging Findings Letter from the Performance Audit on the management of purchasing cards (attachment 1 and 2).
2. Notes the 7 audit recommendations identified and added to the Audit Actions Register.
3. Endorse the Town's report to the Minister for Local Government (attachment 3), addressing the significant matters identified (attachment 2).

### Background

The OAG undertakes performance audits to assess the efficiency and effectiveness of public sector entities' activities, services, and programs. These audits aim to identify areas for improvement, promote accountability, and ensure public resources are used responsibly.

The OAG continues to develop better practice guidance to help the Western Australian public sector perform efficiently and effectively. This includes:

1. practical guidance in the application of standards
2. case studies
3. checklists to assess existing frameworks and processes

4. information to help entities to better understand how to comply with legislation and standards. The Town was one of six metropolitan local governments selected in November 2024 for review, as part of a broader performance audit into the management of purchasing cards. The results were tabled in Parliament in Report 17: Local Government Management of Purchasing Cards – Larger Metropolitan Entities on 28 May 2025.

The audit assessed whether local governments had effective controls over the issue, use, and cancellation of purchasing cards.

## Discussion

These reports are to be noted by the Audit and Risk Committee for recommendation to Council.

5. OAG's Report 17, in relation to the Performance Audit of 'Local Government Management of Purchasing Cards – Larger Metropolitan Entities' (attachment 1).
6. (Confidential) Emerging Findings Letter from the OAG's Performance Audit for the Town of Victoria Park's Management of Purchasing Cards, and the Town's responses to these findings (attachment 2). This attachment is considered confidential in accordance with section 5.23(2)(h) of the Local Government Act 1995, as it is still pending final approval from the OAG to release.

While the performance audit found no evidence of fraud or misuse of public funds at the Town, the Town acknowledges and accepts the audit findings and will implement the recommendations as noted within the Town's response. These are found within the attachment (attachment 2) under "Entity Comment" following each matter. It is therefore recommended that the Audit and Risk Committee notes the Town's responses to the 7 matters identified in the Performance Audit, which will be added to the Audit Actions Register.

In addition, an error was discovered in the OAG Report 17 (page 9) to parliament, where the incorrect amount was reported to show how much the Town purchased using Store cards. This was overstated in the report as a result of an oversight by the OAG. The correct amount that should have been reported is \$46,566. This was brought to the attention of the OAG, and management requested a letter (attachment 4) from the OAG acknowledging this error.

The Town is also required under Section 7.12A(4)(b) of the Local Government Act 1995 to submit a report to the Minister for Local Government within three months of the OAG report being tabled, stating what action the Town will be taking for matters identified as significant in attachment 2, and to publish a copy of the report on the Town's website within 14 days. It is therefore recommended that the Audit and Risk Committee notes and recommends to Council to endorse the Town's response (attachment 3) to the Minister of Local Government, stating what actions it will be taking for matters that have been identified as significant from this performance audit.

The following table provides a summary of the findings and are documented in detail within Attachment 2 of this report.

<b>Findings</b>	<b>Risk Rating</b>	<b>Recommendations</b>	<b>Town's Response</b>
1. Inadequate policy guidance on allowable and reasonable business	Significant	The Town should develop and implement policy guidance around the purchase of travel, hospitality, alcohol, meals and entertainment that align with business use and community expectations.	Management is currently reviewing and clarifying Management Practice (312) around responsibilities of cardholders and administrators, and allowable and prohibited practices when using Corporate Transaction Cards.
2. Review and approval of purchases did not comply with policies and procedures	Significant	The Town should ensure compliance with its policy and procedures to ensure purchasing card transactions have appropriate manager review and approval.	Management will emphasise with all card holders, the requirements in the Town's Policy, Management Practice and Cardholder Agreement around their responsibilities for Corporate Transactions Cards approvals and acquittals processes.
3. Policies and procedures are missing key elements	Moderate	The Town should develop and implement appropriate policies and procedures on the issue, usage and cancellation of purchasing cards.	Management Practice 312 has been updated to further clarify the responsibilities identified above for cardholders, their approvers and the administrators of the Transaction Cards.
4. Control weaknesses over the issue and cancellation of cards	Moderate	The town should develop and implement appropriate policies and procedures on the issue and cancellation of purchasing cards and their timely operation.	Management Practice 312 has been updated to include cardholder's responsibilities and obligations around Store Cards and, clarifying the card administrator's obligations when maintaining and monitoring Corporate Transaction Cards, which will now be reviewed monthly.
5. Insufficient information is included in the list of transactions presented to Council	Minor	The Town should comply with section 13A of the Local Government Regulations (1996) and include sufficient information in council minutes on purchasing card transactions to facilitate proper scrutiny of how public money is spent.	Management already provides the required information required under section 13A of the Local Government (Financial Management) Regulations (1996) to Council, for all purchases including those made on Corporate Transaction Cards. This includes the payee's name, amount of the payment, date of the payment and sufficient information to identify the payment.
6. No appropriate management oversight of purchasing card control effectiveness	Minor	The Town should implement the activities required in its policy and practice.	Management Practice 312 has been updated to ensure that the card administrator, undertakes a review of Transaction Card transactions every 6 months and if required report any anomalies to the Senior Management Team.

7. Personal reward scheme points were collected on business purchases	Minor	The Town should remind staff of its policy. When managers are approving transactions, they should scrutinise receipts and invoices to ensure no personal reward or benefit is collected from purchasing card transactions.	Management Practice 312 has been updated to specifically prohibit all cardholders to tie any personal reward systems (e.g. frequent flyer, membership or loyalty rewards) to all purchases undertaken using their Corporate Transaction Cards.
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### Relevant documents

- Council Policy 312 – Transaction Card Policy  
<https://www.victoriapark.wa.gov.au/documents/96/policy-312-transaction-card>

### Legal and policy compliance

- *Local Government Act 1995, sections 2.7(2)(a) and (b)*
- *Local Government Act 1995, section 6.5(a)*
- *Local Government Act 1995, section 7.12A(4)(b)*
- *Local Government (Financial Management) Regulations 1996, regulation 11(1)a*
- *Local Government (Financial Management) Regulations 1996, regulation 13A*

### Financial implications

<b>Current budget impact</b>	Not applicable
<b>Future budget impact</b>	Not applicable

## Risk management consideration

Risk impact category	Risk event description	Risk rating	Risk appetite	Risk Mitigation
Financial	Weak administration of purchasing cards may result in financial loss or inappropriate use.	Medium	Low	TREAT risk by improving Management Practice 312 to clarify responsibilities for cardholders, approvers and card administrators.
Environmental	Not applicable			
Health and safety	Not applicable			
Data, Information Technology and Cyber	Not applicable			
Assets	Not applicable			
Compliance Breach	Not applicable			
Reputation	Reputational damage from inappropriate use.	Medium	Low	TREAT risk by improving Management Practice 312 to provide clarity on what is allowable and reasonable business use expenditures for items such as travel, alcohol, meals, entertainment and gifts
Service delivery interruption	Not applicable			

## Strategic alignment

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

## OFFICER RECOMMENDATION:

**Moved:** Cr Daniel Minson

**Seconded:** Mayor Karen Vernon

That the Audit and Risk Committee recommends that Council:

1. Notes the OAG Report 17 and Emerging Findings Letter from the Performance Audit on the management of purchasing cards (attachment 1 and 2).
2. Notes the 7 audit recommendations identified and added to the Audit Actions Register.
3. Endorse the Town's report to the Minister for Local Government (attachment 3), addressing the significant matters identified (attachment 2).

## AMENDMENT

**Moved:** Mayor Karen Vernon

**Seconder:** Cr Daniel Minson

To amend point 3 to read as follow

3. Endorse the Town's report to the Minister for Local Government (attachment 3), addressing the significant matters identified (attachment 2) subject to the addition of confirmation from the OAG of their calculation error in report 17 relating to the Town's total credit cards and store cards transactions value.

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

**Reason:** To draw the Minister's attention to the calculation error in the report 17.

## AMENDMENT

**Moved:** Cr Claire Anderson

**Seconder:** Cr Jesse Hamer

To add point 4 to read as follow

4. Policy 312 to be presented to the August 2025 Policy Workshop for review

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

**Reason:** The result of the emerging findings letter.

## COMMITTEE RECOMMENDATION:

**Moved:** Cr Daniel Minson

**Seconded:** Mayor Karen Vernon

That the Audit and Risk Committee recommends that Council:

1. Notes the OAG Report 17 and Emerging Findings Letter from the Performance Audit on the management of purchasing cards (attachment 1 and 2).
2. Notes the 7 audit recommendations identified and added to the Audit Actions Register.
3. Endorse the Town's report to the Minister for Local Government (attachment 3), addressing the significant matters identified (attachment 2) subject to the addition of confirmation from the OAG of their calculation error in report 17 relating to the Town's total credit cards and store cards transactions value.
4. Policy 312 to be presented to the August 2025 Policy Workshop for review.

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

## 7.3 Audit Update Report June 2025

<b>Location</b>	Town-wide
<b>Reporting officer</b>	Audit, Risk and Assurance Adviser
<b>Responsible officer</b>	Chief Executive Officer
<b>Voting requirement</b>	Simple majority
<b>Attachments</b>	1. CONFIDENTIAL REDACTED - Audit Action Report Q 4 2025 [7.3.1 - 24 pages]

### Summary

The Audit and Risk Committee recommends that Council receives the Audit Update Report for June 2025 as contained in Attachment 1.

#### Officer Recommendation

The Audit and Risk Committee recommends that Council receives the Audit Update Report for June 2025 as contained in attachment 7.2.1

### Background

1. The 2023-2026 Internal Audit Program was adopted by Council on 19 June 2023.
2. For 2024/2025, the following Internal Audits were scheduled:
  - a) Leases and Licensing Management
  - b) Emergency Management
  - c) Assessment of Operational Risks
3. In addition to the internal audits, an external audit of the Town's management of Purchasing Cards was conducted by Paxon on behalf of the Office of the Auditor General (OAG).
4. The Leases and Licensing Management audit has been completed, with no further actions required.
5. The Emergency Management audit was conducted during April and May 2025, with the final report issued on 12 June 2025.
6. While the Assessment of Operational Risks audit was initially scheduled for completion by the end of 2025, Governance has since reprioritised it due to the importance of operational risk oversight. The internal auditors commenced their work on 9 June 2025 with a final report to be issued no later than 18 July 2025.

### Discussion

7. The internal auditors confirmed that no high-risk management control issues were identified during the Emergency Management audit. The final audit report presents several findings, all of which are considered process improvement opportunities rather than critical control failures.
8. The primary objective of the Emergency Management audit was to assess compliance with the Work Health and Safety Act 2020 and to evaluate the overall effectiveness of the Town's Emergency

Management Plan.

Key risk ratings from the audit report are as follows:

- Medium-Risk process improvement: 1 finding
- Low-Risk process improvement: 3 findings
- Observations: 1 noted

9. The External Audit of the Town's Management of Purchasing Cards resulted in the following:

- Significant findings: 2
- Moderate findings: 2
- Minor findings: 3

In accordance with Section 7.12A(4)(b) of the *Local Government Act 1995*, the Town must submit a report to the Minister for Local Government within three months of the OAG report being tabled, outlining actions taken in response to any significant findings. Additionally, the report must be published on the Town's website within 14 days. The drafting of the report is complete and ready for submission.

10. During the Quarter (4) period, (2) existing audit actions remain on-track, (4) have been completed with (11) new audit actions added to the audit action register in Cascade.

Audit Actions	Total Actions	No. of actions completed	No of actions overdue	No. of actions behind	No. of actions on track
Totals	13	4	0	0	2

11. All current audit actions are still being monitored in Cascade on a quarterly basis.

## Relevant documents

Not applicable.

## Legal and policy compliance

[Part 7 of the Local Government Act 1995](#)

[Local Government Regulations 1996](#)

## Financial implications

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

## Risk management consideration

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

## Engagement

Internal engagement	
Stakeholder	Comments
Business units	Managers providing responses and supporting documentation to the Internal Auditors.
C-suite	Noting the final Internal Audit outcomes.

## Strategic alignment

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

### OFFICER RECOMMENDATION AND COMMITTEE RECOMMENDATION:

**Moved:** Cr Jesse Hamer

**Seconded:** Cr Daniel Minson

The Audit and Risk Committee recommends that Council receives the Audit Update Report for June 2025 as contained in attachment 7.3.1

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

## 7.4 Corporate Business Plan Quarter 4 Progress Report (April - June 2025)

<b>Location</b>	Town-wide
<b>Reporting officer</b>	Audit, Risk and Assurance Advisor
<b>Responsible officer</b>	Chief Executive Officer
<b>Voting requirement</b>	Simple majority
<b>Attachments</b>	1. CBP Report Q 4 (April - June 2025) [7.4.1 - 47 pages]

### Summary

#### Officer Recommendation

That the Audit and Risk Committee recommends that Council accepts the Corporate Business Plan Quarter 4 Progress report for 1 April - 30 June 2025.

### Background

1. At the Ordinary Council Meeting held 17 September 2024, Council resolved to receive one consolidated quarterly progress report on the actions, projects and outcomes of the Towns plans and strategies.
2. The quarterly progress reports enable Council to assess performance against strategies and plans, identify risks and significant variations in project performance and budgeting, receive information needed to be able to make informed decisions and to take action to address any issues that arise.
3. Quarterly reporting also gives the Council a higher level of transparency and accountability relating to strategic actions, plans and projects.

### Discussion

4. An amended Corporate Business Plan 2023-2027 was endorsed by Council on 16 July 2024.
5. For Quarter 4, a total of 79 actions were monitored across the four strategic outcome areas, with an overall goal completion rate of 92%.
6. As at the close of Quarter 4 (30 June 2025), Cascade automatically flagged a number of goals as **overdue** where completion has not reached 100%. This determination is based on each goal's set due date, current completion percentage, and status updates. The tracking system applies a default 10% tolerance, however, once the due date is reached (30 June 2025), any goal not marked as fully complete is classified as **overdue**.
7. While these overdue items represent a moderate portion of the overall delivery program, they are being actively monitored to support realignment with planned timeframes. Delays may be due to resourcing constraints, project complexity or external dependencies. Importantly, these actions are still progressing and are regularly reviewed to ensure delivery remains aligned with the Town's strategic priorities.

8. A detailed summary of progress against each action is provided in Attachment 1, which outlines the status of all Quarter 4 activities under the Corporate Business Plan.

Strategic outcome	Total Actions	No. of actions completed	No of actions overdue	No. of actions behind	No. of actions on track
Social	26	23	3	0	0
Economic	5	2	3	0	0
Environment	26	10	17	0	0
Civic Leadership	22	14	8	0	0
<b>Totals</b>	<b>79</b>	<b>49</b>	<b>31</b>	<b>0</b>	<b>0</b>

### Relevant documents

Not applicable.

### Legal and policy compliance

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

### Financial implications

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

### Risk management consideration

Risk impact category	Risk event description	Risk rating	Risk appetite	Risk Mitigation
Financial	Not Applicable		Low	
Environmental	Not Applicable		Medium	
Health and safety	Not Applicable		Low	
Data, Information Technology and Cyber	Not Applicable		Medium	

Assets	Not Applicable	Medium	
Compliance Breach	Not Applicable	Low	
Reputation	Negative public perception towards the Town in relation to transparency	Low	TREAT risk by ensuring accuracy of reporting and additional highlighting of any items of note within the report
Service delivery interruption	Not Applicable	Medium	

## Engagement

Internal engagement	
Governance and Strategy	Governance and Strategy coordinates the progress reports for Corporate Business Plan actions with input from all relevant service areas across the organisation.

## Strategic alignment

Civic Leadership	
Community Priority	Intended public value outcome or impact
CL1 – Effectively managing resources and performance.	Council is provided with information on the progress of items contained within the Corporate Business Plan to effectively manage resources and organisational performance.
CL3 - Accountability and good governance.	The Council and community are provided with a higher level of transparency and accountability relating to strategic actions, plans, and projects.

### OFFICER RECOMMENDATION AND COMMITTEE RECOMMENDATION:

**Moved:** Cr Jesse Hamer

**Seconded:** Cr Claire Anderson

That the Audit and Risk Committee recommends that Council accepts the Corporate Business Plan Quarter 4 Progress report for 1 April - 30 June 2025.

**Carried (5 - 0)**

**For:** Mayor Karen Vernon, Cr Claire Anderson, Cr Jesse Hamer, Cr Daniel Minson and Mr Jonathan Seth

**Against:** Nil

**8 Motion of which previous notice has been given**

Nil.

**9 Meeting closed to the public**

Nil.

**10 Closure**

There being no further business, Mayor Karen Vernon closed the meeting at 7:11pm.

I confirm these minutes to be true and accurate record of the proceedings of the Committee.

Signed: .....

Dated this: ..... Day of: ..... 2025