Town of Victoria Park

Audit, Risk and Improvement Committee

Agenda – 9 February 2026

WE'RE OPEN VIC PARK

Please be advised that an **Audit, Risk and Improvement Committee** will be held at **5.30 PM** on **Monday 9 February 2026** in the **Council Chambers**, Administration Centre at 99 Shepperton Road, Victoria Park.

Mr Carl Askew – Chief Executive Officer
4 February 2026

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1 Declaration of opening

Acknowledgement of Country

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

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

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

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

Ngany youngka baalapiny Noongar birdiya wer moort nidja boodja.

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

2 Attendance

Presiding Member	Mr Jonathan Seth
Mayor	Mayor Karen Vernon
Banksia Ward	Cr Scott Ingram
Jarrah Ward	Cr Andra Biondi Cr Daniel Minson
Independent Committee Members	Ms Caroline Parry
Chief Executive Officer **Chief Financial Officer**	Mr Carl Askew Mr Duncan Olde
Acting Manager Governance and Strategy **Audit, Risk and Assurance Advisor**	Mr Jordan McDermott Mr Mark Sully
Meeting Secretary	Ms Winnie Tansanguanwong

2.1 Apologies

2.2 Approved leave of absence

3 Declarations of interest

3.1 Declarations of financial interest

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

3.2 Declarations of proximity interest

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

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

3.3 Declarations of interest affecting impartiality

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

4 Confirmation of minutes

Recommendation
That the Audit, Risk and Improvement Committee confirms the minutes of the Special Audit, Risk and Improvement Committee meeting held on 16 December 2025.

5 Presentations

6 Method of dealing with agenda business

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

7 Reports

7.1 Audit Update Report February 2026

Location	Town-wide
Reporting officer	Audit, Risk and Assurance Advisor
Responsible officer	Chief Executive Officer
Voting requirement	Simple majority
Attachments	1. CONFIDENTIAL REDACTED - Quarter 2 Open Audit Actions (October to December 2025) [**7.1.1** - 4 pages]

Summary

The Audit, Risk and Improvement Committee recommends that Council receives the Audit Update Report for February 2026, which provides an overview of internal audit activities and the status of open audit actions. Key outcomes include the identification of two Moderate findings from the recent Assessment of Operational Risk audit, aimed at strengthening risk management practices, and the status of outstanding audit actions arising from the Emergency Management audit finalised 12 June 2025.

Officer Recommendation
The Audit, Risk and Improvement Committee recommends that Council receives the Audit Update Report for February 2026, as contained in Attachment 7.1.1.

Background

1. The 2023-2026 Internal Audit Program, adopted by Council on 19 June 2023, provides structured oversight of key governance, risk, and control processes across the Town.
2. The following three audit projects are scheduled for 2025/26:
   - Talent Management and Wellbeing
   - Fraud and Corruption Reporting
   - Corporate Performance Management and Monitoring
3. Paxon is currently conducting the Talent Management and Wellbeing audit, with completion expected by mid-February. Once this audit has been finalised, the next scheduled audit will commence in accordance with the approved 2025/26 Internal Audit Plan.

Discussion

Open Audit Actions (Quarter 2, 2025/26)

4. Remediation actions arising from the *Assessment of Operational Risk* audit are underway and are being actively monitored through Cascade, with progress to date consistent with agreed timeframes.

5. Most audit actions arising from the *Emergency Management* audit have been completed. The two remaining open actions are assessed as low-risk and relate to further formalisation of EPC and ECO arrangements, with remediation progressing within the approved timeframe.

Area	Open	Ontrack	Overdue	Behind	Extreme Risk	Moderate Risk	Low Risk
Governance & Strategy	2	2	0	0	0	2	0
People & Culture	2	0	0	2	0	0	2
Totals	**4**	**2**	**0**	**2**	**0**	**2**	**2**

Relevant Documents

Not applicable.

Legal and Policy Compliance

[Part 7 of the *Local Government Act 1995*]

[Local Government Regulations 1996]

Financial Implications

Current budget impact	Existing budget allocations will accommodate the recommended process improvements.
Future budget impact	Not applicable for this report.

Risk Management Considerations

Risk Impact Category	Risk Event Description	Risk Rating	Risk Appetite	Risk Mitigation
Financial	Without an internal audit program, the Town may be exposed to financial errors, fraud, or corruption.	High	Low	Maintain and monitor internal audit program focusing on high-risk processes.
Environmental	Not applicable.			
Health and Safety	Not applicable.			
Data, Information Technology and Cyber	Not applicable.			

Assets	Not applicable.			
Compliance Breach	Lack of internal audits may increase risk of non-compliance with legislative requirements.	High	Low	Ensure management implements actions to address audit findings.
Reputation	Inadequate audit oversight may reduce stakeholder confidence in governance and risk management.	Moderate	Low	Ensure timely resolution of audit findings.
Service Delivery Interruption	Not applicable.			

Engagement

Internal engagement	
Stakeholder	Comments
Business Units	Managers providing responses and supporting documentation to the Internal Auditors.
C-Suite	Informed of the final Internal Audit Outcomes.

Strategic Alignment

Civic Leadership	
Community Priority	Intended public value outcome or impact
CL1 – Effectively managing resources and performance.	Internal audits support integrity and identify areas for improvement.
CL3 - Accountability and good governance.	Internal audits provide a disciplined approach to improving risk management, internal controls, and governance processes, adding value to Town operations.

Further Consideration

7.2 Corporate Business Plan Quarter 2 Progress Report (October - December 2025)

Location	Town-wide
Reporting officer	Audit, Risk and Assurance Advisor
Responsible officer	Chief Executive Officer
Voting requirement	Simple majority
Attachments	1. Quarter 2 CBP Progress Report (October to December 2025) [**7.2.1** - 43 pages]

Summary

This report provides an update on the implementation status of the Corporate Business Plan actions for Quarter 2 of the 2025/26 financial year (1 October – 31 December 2025). The report supports Council's commitment to good governance, transparency, and effective resource management by providing oversight of strategic action delivery.

Officer Recommendation
That the Audit, Risk and Improvement Committee recommends that Council accepts the Corporate Business Plan Quarter 2 Progress Report for 1 October – 31 December 2025, as attached 7.2.1.

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 adopted plans and strategies.
2. The consolidated reporting approach reduces duplication, strengthens governance, and provides a single point of accountability for tracking purposes.
3. Quarterly progress reports enable Council to:
    - Assess performance against the Corporate Business Plan 2023-2027 and other linked strategies.
    - Identify risks and significant variations in project delivery or budget performance.
    - Receive the information needed to make informed decisions and take action where required.
4. This Quarter 2 report also establishes a baseline for the 2025/26 financial year, enabling subsequent quarters to demonstrate comparative progress and trend analysis.

Discussion

5. An amended Corporate Business Plan 2023-2027 was endorsed by Council on 19 August 2025. Its sets out the Town's medium-term priorities, aligned to the Strategic Community Plan.
6. Attachment 1 provides an update on the progress made toward each goal within the CBP during Quarter 2 of the 2025/26 financial year. Progress is visually represented as a percentage, with colour coding to indicate whether actions are:
    - Behind Schedule

- On Track
- Overdue
- Complete

7. Quarter 1 CBP Progress Summary – 2025/26

- The Quarter 2 results for the 2025/26 Corporate Business Plan show strong early progress, with (53) goals reported and an overall completion rate of (44%).
- Most actions are on track or ahead of schedule, reflecting effective early planning and cross-department collaboration.
- Key highlights include strengthened community engagement, advancing and environment initiatives, and notable progress in major infrastructure and activation projects.
- A small number of projects experienced minor delivery slippage, mainly due to resource constraints, and staff changes. These are being monitored, with mitigation actions in place to ensure Q2 delivery remains achievable.

Strategic outcome	Total Goals	Behind	On-Track	Overdue	Complete
Social	16	1	15	0	0
Economic	4	0	4	0	0
Environment	21	12	9	0	0
Civic Leadership	12	4	8	0	0
Total	**53**	17	36	0	0

Relevant Documents

Not applicable.

Legal and Policy Compliance

Section 2.7 of the Local Government Act 1995

Financial Implications

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

Risk Management Consideration

Risk Impact Category	Event Description	Risk Rating	Risk Appetite	Risk Mitigation
Financial	Delays in CBP delivery may affect alignment with budgeted projects and priorities.	Moderate	Low	Ensure quarterly tracking and escalate significant slippage.
Environmental	Not applicable.			
Health and safety	Not applicable.			
Data, Information Technology and Cyber	Not applicable.			
Assets	Not applicable.			
Compliance Breach	Incomplete or inaccurate reporting may reduce compliance with legislative requirements.	Low	Low	Validate inputs with SMTs prior to report finalisation.
Reputation	Negative public perception regarding transparency.	Low	Low	Treat: Ensure accuracy in reporting and highlight significant issues.
Service delivery interruption	Not applicable.			

Engagement

Internal engagement	
Governance and Strategy	Coordinated the preparation of this report and progress tracking.
Business Units	Provided quarterly updates on action progress, risks, and achievements.
C-Suite	Validated outcomes to ensure accuracy, accountability, and completeness.

Strategic Alignment

Civic Leadership	
Community Priority	Intended public value outcome/ impact
CL1 – Effectively managing resources and performance.	The council receives timely and accurate updates on CBP progress to support resource planning and performance management.
CL3 - Accountability and good governance.	The Community and Council are provided with increased transparency and accountability regarding strategic actions and outcomes.

Further Consideration

8 Motion of which previous notice has been given

9 Meeting closed to the public

9.1 Matters for which the meeting may be closed

9.2 Public reading of resolutions which may be made public

10 Closure