The Council of the City of Cockburn

Audit Risk and Compliance Committee
¹**Amended Agenda**

Tuesday, 20 May 2025

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¹ Item 11.2.1 - Page 9 – Additional dot point added to 'Key updates since August 2024'
  Item 11.2.1 - Attachment 2 – replace pages 1, 2, 5 (Agenda pages 20, 21, 24)

Audit Risk and Compliance Committee Meeting, 6:00pm, Tuesday 20 May 2025

Table of Contents   Page

Audit Risk and Compliance Committee Meeting, 6:00pm, Tuesday 20 May 2025

Agenda

Committee Membersip
Cr P Corke (Presiding Member)
Mayor L Howlett
Deputy Mayor C Stone
Cr K Allen
Cr C Reeve-Fowkes
Cr M Separovich
Independent Member W Gately
Independent Member A Kandie

1.   Declaration Of Meeting

"Kaya, Wanju Whadjuk Boodjar" which means "Hello, Welcome to Whadjuk Land".

The Presiding Member will acknowledge the Whadjup Peoples of the Nyungar Nation who are the traditional custodians of the land on which the meeting will be held, and pay respect to their Elders both past and present, and extend that respect to First Nations Peoples present.

2.   Appointment of Presiding Member (when required)

N/A

3.   Disclaimer

Members of the public, who attend Council Meetings, should not act immediately on anything they hear at the Meetings, without first seeking clarification of Council's position.

Persons are advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

4.   Acknowledgement of receipt of Written Declarations of Financial Interests and Conflict of Interest (by Presiding Member)

5. Apologies and Leave of Absence

6. Public Question Time

7. Confirmation of Minutes

7.1 Minutes of the Audit Risk and Compliance Meeting - 18/3/2025

> **Recommendation**
> That Committee confirms the Minutes of the Audit Risk and Compliance Meeting held on Tuesday, 18 March 2025 as a true and accurate record.

8. Deputations

9. Business Left Over from Previous Meeting (if adjourned)

Nil

10. Declaration by Members who have Not Given Due Consideration to Matters Contained in the Business Paper Presented before the Meeting

11   Reports - CEO (and Delegates)

11.1 Corporate and System Services

11.1.1   Audit Plan for Financial Year ending 30 June 2025

Responsible Executive	Director Corporate and System Services
Author(s)	Chief Financial Officer and Service Manager Strategic Finance
Attachments	1. City of Cockburn Audit Plan for the year ending 30 June 2025 **(Confidential)**

RECOMMENDATION

The Committee recommends Council RECEIVES the Audit Plan for auditing the financial year ending 30 June 2025 as attached to the Agenda.

Background

The attached audit plan for the 2024-25 Financial Year outlines the purpose and scope of the External Audit and explains the audit methodology and approach to be taken in completing the 2025 Financial Year Audit.

It provides the Audit, Risk and Compliance Committee (ARC) with the opportunity to review the audit focus areas, the auditor's procedures, and the agreed timelines.

The Audit Plan was prepared by KPMG (contracted audit firm) in consultation with the City and approved by the Office of the Auditor General (OAG).

Given the OAG has indicated a preference that their audit plans, management letters and audit closing reports are not made publicly available, this Audit Plan has been made confidential (refer Confidential Attachment.1).

Regulation 9 (2) of the *Local Government (Audit) Regulations 1996* states that the principal objective of the external audit is for the auditor to carry out such work as is necessary to form an opinion on whether the accounts are properly kept, and that the Annual Financial Report:

- is prepared in accordance with financial records
- represents fairly the results of the operations of the Local Government as at 30 June, in accordance with Australian Accounting Standards and the *Local Government Act 1995*.

As set out in the ARC Terms of Reference, its duties and responsibilities include discussing with the external auditor the scope and planning of the audit each year.

Submission

N/A

Report

As the appointed contract audit firm, KPMG will conduct an independent audit to enable the OAG to express an opinion regarding the City's 2024-2025 financial statements.

The audit is conducted in accordance with Australian Auditing Standards to provide reasonable assurance that the City's financial report is free of material misstatement.

A key aspect of the audit planning is the identification and assessment of risks, based on the auditor's understanding of the financial reporting framework, the City's operating environment, and the activities undertaken by the City and local government more widely.

The audit work will consider the effectiveness of management internal controls and assess the appropriateness of the City's accounting policies, disclosures, and accounting estimates.

Interim audit field work will be carried out in June 2025, with the end of year audit procedures commencing in September 2025 as outlined in the proposed timeline included in the audit plan.

The draft audit report will be presented at the ARC meeting scheduled for 2 December 2025. The audit opinion will then be issued several days after the ARC meeting, accompanied by the management letter.

KPMG and the OAG will be attending the May ARC meeting to present and discuss the attached audit plan for the year ending 30 June 2025.

Strategic Plans/Policy Implications

Listening & Leading
A community focused, sustainable, accountable, and progressive organisation.
• Best practice Governance, partnerships and value for money.

Budget/Financial Implications

The OAG have provided a quote for the completion of the audit, which is covered within the FY 26 Annual Municipal Budget.

Legal Implications

- *Local Government Act 1995* Sections 5.53, 5.54, 6.4, and Part 7 - Audit
- *Local Government (Audit) Regulations 1996* Regulations 9, 9A and 10
- *Local Government (Financial Management) Regulations 1996* Part 4 - Financial Reports.

Community Consultation

N/A

Risk Management Implications

It is a requirement under the *Local Government Act 1995* for Council to accept the City's Annual Report (including the Financial Report and Auditor's Report) by no later than 31 December each year, unless the auditor's report is not available by that date. In that case, the Annual Report needs to be accepted no later than 2 months after the auditor's report becomes available. Failure to do so will lead to statutory non-compliance.

Appropriate audit planning helps ensure this risk is mitigated.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil

11.2   Office of the CEO

11.2.1   Governance Update - Development of an Integrity Strategy

Responsible Executive	Chief Executive Officer
Authors	General Counsel and Risk and Governance Advisor
Attachments	1. Risk Maturity Implementation Plan ⇩ 2. Governance Improvement Plan ⇩

RECOMMENDATION

The Committee recommends Council:

(1)   ENDORSES the approach to improving governance and integrity at the City of Cockburn; and

(2)   ENDORSES the City undertaking an Integrity Maturity Self-Assessment and developing a draft Integrity Strategy for presentation to the Audit, Risk and Compliance Committee in December 2025.

Background

In recent years, the City has undertaken significant effort to the lay the foundation for improved governance and integrity. This report proposes to align this effort with the WA Government's Integrity Strategy to allow the City to build on its progress to date.

Submission

N/A

Report

Risk management improvement plan

The City has implemented a Risk Maturity Improvement Plan (the Improvement Plan), which is informed by the Moore Australia Risk Maturity report (the Moore report) presented to this committee on 25 May 2023.

The City has begun addressing recommendations from the Moore report in its Improvement Plan, which is presented in this report as **Attachment 1**.

Council can see from Attachment 1 the work so far completed, initiated and remaining.

The City will continue to address all the recommendations from the Moore report and continue to regularly update the Audit, Risk and Compliance Committee on the progress of implementing these recommendations.

Governance improvement guidance plan

At the September 2024 Ordinary Meeting of Council, Council resolved to endorse the RokSteady Governance Review Results and receive the Governance Improvement Guidance Plan, which provides for how the Council and City would implement the improvement actions falling out of the RokSteady Governance Review. Since this date, work has been ongoing on implementing the actions outlined in the Governance Improvement Guidance Plan. An updated Governance Improvement Guidance Plan utilising the traffic light system has been attached.

Key updates since August 2024 include:
- Deferral of the workshop on the Elected Members Code of Conduct until after the 2025 Local Government Elections
- Changing the date of the review of the Elected Member Hub to 'by 30 June 2025'
- Changing the date of the review of the Elected Members Professional Development Policy to 'by December 2025'
- Inclusion of the proposed Integrity Maturity Self Assessment as a proposed action
- Removal of the annual strategic planning event. Council are involved in the development of the strategic community plan and corporate business plan, as well as the annual budget and yearly service and project plans. This work, along with the adoption of other strategic plans, largely encapsulates the annual strategic planning of Council, and so an additional 'strategic planning event' is not required.

Integrity framework/strategy

The Western Australian Government has adopted an Integrity Strategy "Embedding Integrity" for WA Public Authorities 2024-2028. This strategy focuses on 4 key improvement areas with actions and controls to promote integrity and help prevent misconduct and corruption. Under each of the key improvement areas are actions for the Commission, public authorities, and for individuals:
1. Plan and act to improve integrity
2. Model and embody a culture of integrity
3. Learn and develop integrity knowledge and skills
4. Be accountable for integrity.

The Strategy encompasses the broad work of the City's Audit, Risk and Compliance Committee.

As part of the Strategy, agencies are expected to conduct an Integrity Maturity Self-Assessment against a standardised tool. This identifies 13 elements of integrity which form the building blocks of any agency's approach to integrity. The City of Cockburn will have many of these building blocks in place. This is reflective of the importance placed on improvement through the Audit, Risk and Compliance Committee; and Council.

The tool allows the City to its progression on each element. The City can then set its target for future progress in relation to each element. This future progress can then be mapped into an Integrity Framework or Integrity Strategy, for regular reporting to the Audit, Risk and Compliance Committee and Council. The work that the City has done to date, and items that are outstanding from this work, will carry over into the Integrity Framework or Integrity Strategy. This will include the Risk Management Improvement Plan and the Governance Improvement Plan.

It is proposed to conduct the Integrity Maturity Self-Assessment in July and August 2025 then draft an Integrity Framework or Strategy in September and October 2025 for presentation to the Audit, Risk and Compliance Committee in December 2025.

The Integrity Framework or Strategy will map out priorities for ongoing improvement through the end of 2028, to align with the WA Government Strategy. Regular reporting on progress will occur to the Audit, Risk and Compliance Committee; and Council.

Strategic Plans/Policy Implications

Listening and Leading
A community focused, sustainable, accountable, and progressive organisation.
• Best practice Governance, partnerships and value for money.
• Employer of choice focusing on equity, innovation and technology.

Budget/Financial Implications

The Self-Assessment and Framework/Strategy development can occur using existing resources. Any future resource impacts can be dealt with during the usual Corporate Business Plan and Budget processes.

Legal Implications

The Self-Assessment and Framework/Strategy development will assist the City to comply with its legal obligations, particularly as they relate to integrity.

Community Consultation

N/A

Risk Management Implications

An Integrity Maturity Self Assessment will identify any key risks to the organisation in managing integrity. The Integrity Strategy or Integrity Framework can include actions to better manage integrity risks.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) Local Government Act 1995

Nil

City of Cockburn Risk Maturity Improvement Plan

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
1	Review of risk policy	Q2 FY 2023-2024	Review complete. The review is informed by the risk appetite statement, presented to the December 2024 ARC.	To be submitted to May 2025 ARC.
2	Review of risk management framework	Q2 FY 2023-2024	The framework is aligned with the Australian Standard AS ISO 31000:2018 *Risk management-Guidelines*. The review will be informed by the revised Risk and opportunity Impact, and assessment and Acceptance Criteria, presented to the December 2024 ARC.	90% complete. Undergoing peer review.
3	Risk appetite statement	Q3 FY 2023-2024	Drafted in consultation with ELT and Elected Members, during May 2024 workshops facilitated by Riskwest. Presented to the December 2024 ARC.	Closed.
4	Risk tolerance statement	Q2 FY 2023-2025	Informed by the revised Risk and opportunity Impact, and assessment and Acceptance Criteria, presented to the December 2024 ARC.	Closed.
5	Risk management strategy	Q2 FY 2023-2024	City decided not to progress further as topic is already covered in risk policy and risk management framework.	Closed.
6	Risk management procedures	Q4 FY 2023-2024	Drafted risk assessment guidelines need to undergo peer review.	90% complete. Undergoing peer review

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
7	Review of ARC terms of reference	Q1 FY 2023-2024	Legal and Compliance Service Unit has completed the review. Report presented to the ARC on 25 May 2023.	Closed.
8	Assess resources for risk management.	Q3 FY 2023-2024	Service Unit review complete.	Closed.
9	Allocate budget for risk management.	Q2 FY 2023-2025	Service Unit review complete.	Completed.
10	Include responsibility for identification and monitoring of risk in of employees	Q4 FY 2023-2024	Position Description Risk Accountability Statements have been drafted for all officers in the City. People Culture and Safety Service are incorporating these into all PDs.	100% complete.
11	Include risk management in the recognition and reward programs.	Q1 FY 2023-2024	Not commenced.	Not commenced.
12	Consider risk expert to define risk appetite and tolerance levels	Q4 FY 2023-2024	Drafted in consultation with ELT and Elected Members, during May 2024 workshops facilitated by Riskwest. Presented to the December 2024 ARC.	Closed.
13	Develop formal approach to risk management training	Q4 FY 2023-2024	Riskwest facilitated risk management training workshops with ELT and Elected Members during May 2024.	Business as usual.

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
			Training for City officers continues as business as usual.	
14	Improve risk identification process and risk register	Q4 FY 2023-2024	Team based risk assessments workshops, aligned with AS ISO 31000, continue to be facilitated by Risk Advisor. Following the demise of RMSS, SharePoint is used as the platform for the City's risk register. The solution 'Skefto' will be introduced during 2025 as the City's online cloud based enterprise risk management solution.	50% complete. Skefto has been selected by the WHS Team for its incident reporting and investigation solution. Once the WHS Team implements Skefto, the risk management module will be used as the City's online cloud based enterprise risk management solution.
15	Randomly test effectiveness of controls and treatment action plans	Q2 FY 2024-2025	This is conducted regularly in accordance with AS ISO 31000, whenever due risk action email alerts are sent to risk action responsible officers.	Business as usual
16	Enhance the risk reporting to ELT and ARC.	Q4 FY 2023-2024	In July 2024 the CEO requested a review of risk reporting to improve the information presented to the ARC. This review was completed in August 2024 with input from Directors, business heads and service managers.	Completed.

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
17	Discuss with RMSS to address system flaws and limitations	Q4 FY 2024-2025	Following the demise of RMSS, SharePoint is used as the platform for the City's risk register. The solution 'Skefto' will be introduced during 2025 as the City's online cloud based enterprise risk management solution.	50% complete. Skefto has been selected by the WHS Team for its incident reporting and investigation solution. Once the WHS Team implements Skefto, the risk management module will be used as the City's online cloud based enterprise risk management solution
18	Develop assurance map of strategic risks to identify and map potential gaps.	Q4 2024-2025	Not commenced.	Not commenced.
19	Provide direct generic email address for risk management	Q4 2024-2025	City decided not to progress further as due to continual confusion by officers when reporting WHS matters, instead of enterprise risk.	Closed.
20	Implement an Information and Cyber Security Policy	Q3 2024-2025	The City's Information and Cyber Security Policy was due for review in September 2021.	Review commenced by the Information Technology and Customer Group in December 2024.
21	Review ICT Strategic Plan	Q3 FY 2024-2025	Review has commenced.	Review commenced by the Information Technology and

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
				Customer Group in December 2024.
22	Business continuity management, incident communications, emergency management, and disaster recovery plan	Q4 FY 2023-2024	Crisis and Incident Communication Plan was approved by ELT in September 2023. Business Continuity Response Plan was endorsed by ELT in September 2024. Disaster Recovery Plan review commenced by the Information Technology and Customer Group in December 2024. Emergency Management Plan review has commenced and is due for completion in October 2025.	Business Continuity Response Plan due for testing in June 2024.
23	Maintain privacy breach register	Q3 FY 2024-2025	This will be requirement of the *Privacy and Responsible Information Sharing Bill 2024*. The City's PRIS Working Group follows the Office of Digital Government to assist the City to be compliant ready when proposed legislation is enacted in 2025.	Not commenced.
24	Develop public interest disclosure policy and procedures	Q3 FY 2024-2025	Council policy was adopted in July 2023. Information and PID process is available in the City's intranet, and ECM.	Not commenced.

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
25	Review complaint handling procedures for alignment with Compliments, Feedback and Complaints Policy	Q3 FY 2024-2025	The City's Compliments, Feedback and Complaints Policy is due for review in March 2023.	Not commenced.
26	Develop FOI policy and procedure	Q4 FY 2024-2025	FOI procedures manual is in ECM. FOI information, forms and process is available in the City's intranet, and internet.	Not commenced.
27	Review and revise WHS policy	Q4 FY 2024-2025	A WHS policy is available in the intranet. No control table on document.	People and Organisational Performance Group commence review of the WHS policy in October 2024.
28	Develop register of hazardous material	Q4 FY 2023-2024	Not commenced.	Not commenced.
29	Develop fraud and corruption framework.	Q3 FY 2024-2025	The City has a Fraud, Misconduct and Resilience Policy due for review in April 2023, and a Fraud, Misconduct and Resilience Framework due for review in April 2022. The workshop 'Preventing Misconduct – Spotting and responding to red flags' was presented in person by the Public Sector Commission to SLT on 29 November 2023.	Not completed.

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
30	Assess the achievement of risk management indicators	Q4 FY 2023-2024	Not commenced.	Not commenced.
31	Review the risk management maturity assessment to assess and implement recommendations.	Q4 FY 2023-2024	Continual review has been undertaken. This report to the ARC is an update of the implementation of recommendations.	In progress.
32	Include the recommendations in the Moore report in the CEO's review pursuant to regulation 17 of the *Local Government (Audit) Regulations 1996*.	Q4 FY 2024-2025	Paxon Group conducted audit to assess the City's compliance with reg 17. Presented to the May 2025 ARC.	Closed.
33	Survey a selection Elected Members, ARC Committee Members and city officers to identify continuous improvement opportunities in the	Q4 FY 2024-2025	Not commenced.	No commenced.

Moore Item	Moore Recommendation	Moore Target Date	Progress	Status
	City's risk management system.			
34	Use data analytics to identify emerging risks and opportunities within the City.	Q4 FY 2024-2025	Not commenced.	No commenced.
35	Consider sources of better practice – OAG, RMIA, AICD, GIA.	Ongoing	All DLGSC and OAG audit and reports relating to local government are flagged for the attention of appropriate BU Heads, so that these can be reported to the ARC, outlining the impact on the City and how the City is managing these impacts.	Business as usual.

Discipline	Priority	Actions	Council				Administration		
			Actions		Influences	Priorities	Actions		
			Actions Planned/In Progress	Proposed New Actions	Other		Organisation Review Plan Summary (ABEF)	People and Culture Plan	Other
Org. Culture & Ethics	High	1. Leadership by example from Council and senior management team	Quote resolution on team building (COMPLETED) Implement team building exercise (post 2025 Local Government Elections)		That Council: (1) AGREES to a Strategic Planning Day with Council and the City's Executive Leadership Team in 2024/25 with a focus on the review of the City's Strategic Community Plan and Corporate Business Plan.	Consider the Elected Member Priorities as part of the Leadership by example to be demonstrated by Council	Realign leadership team (Year 1)	Finalise and deploy Leadership Capability Framework to ensure that leaders have the skills to effectively lead (commence deployment July 2024) Complete delivery of Safety Leadership Program (December 2024) COMPLETED	Establishment of new Executive Structure
		2. Ensure the Code of Conduct is reviewed, applied in practice, and any issues of inappropriate workplace behavior are seen to be addressed.	Elected Member Code of Conduct review is required as a result of an April 2022 resolution of Council, which required a review of the Code to incorporate the former Governance Charter (now Governance Framework). Undertake a workshop with Council to review Code of Conduct (post 2025 Local Government Elections)		14 April 2022: The Council: (1) REVIEWS, through the appropriate Committee, the incorporation of statements into the Elected Member Code of Conduct to reflect the following principles: 1. Hierarchy of Elected Members 2. Collaboration and Trust between Elected Members 3. Handling Conflicts of Interest 4. Confidentiality of Information Provided to Elected Members 5. Behavioral Standards; (2) REVIEWS, through the appropriate Committee, the City's Governance Charter, to reflect the principles referred to in (1) above; (3) Following the review referred to in (2) above, INCORPORATES the Governance Charter as a binding requirement within the Elected Member Code of Conduct.	Consider the Elected Member Priorities as Part of the Code of Conduct Review		In addition to review of Employee Code of Conduct the following processes are due for review in FY25 - Disciplinary - Grievance - Discrimination, Harassment and Bullying - Notifiable and Reportable Conduct	Review Employee Code of Conduct
			Develop training program (with an online training module) for Elected Members, Committee Members and Candidates (where applicable) on the code, require annual refreshers. (delivery from 2026 - after Code review completed)						

Discipline	Priority	Actions	Council				Administration		
			Actions		Influences	Priorities	Actions		
			Actions Planned/In Progress	Proposed New Actions	Other		Organisation Review Plan Summary (ABEF)	People and Culture Plan	Other
Strategy	Medium	1. Opportunity to galvanise organisation around a sense of common purpose.	~~Annual Strategic Planning event proposed for Elected Members and Executive as a result of an April 2022 resolution of Council.~~ (REMOVED) Develop new Strategic Community Plan (by 30 June 2025)		14 April 2022: That Council: (6) Conducts an annual strategic planning event for Elected Members and Executive staff at an off-site venue, facilitated by an external consultation, covering the following topic: 1. Team Development 2. Strategy and Alignment 3. Priority District Developments 4. Council Governance and Performance Evaluation		Review values in alignment with the strategic direction of Council whilst building a service based culture (Year 2) Develop clear customer services approach aligning customer data and requests with an integrated customer and stakeholder database (Year 3) Review community engagement framework (Year 2) Review the approach to sustainability (Year 2 and 3)	Undertake review of Organisational Values to ensure that they are reflective of revised Employee Value Proposition and ethos of 'one team, one system, one culture'	
		2. Explicitly link decisions and actions to their overarching strategic purpose through administrative structural reform.					Review and Refine the performance and measurement for quarterly reporting of services and projects (Year 2 and 3)		

Discipline	Priority	Actions	Council				Administration		
			Actions		Influences	Priorities	Actions		
			Actions Planned/In Progress	Proposed New Actions	Other		Organisation Review Plan Summary (ABEF)	People and Culture Plan	Other
		3. Review decision-making processes to ensure they are efficient and transparent.					Build organisational management systems, aligning Policy, practices and processes (Year 2 and 3)	People Experience annual program incorporates systematic review of system, admin policy and procedures (annually)	
							Review Governance Framework (Year 2)		
Leadership	Medium	1. Identify and highlight areas of operational excellence.					Review and refine the performance and measurement for quarterly reporting of services and projects and capital (Year 2 and 3)	Leader specific competencies and development goals form basis of annual performance appraisal and planning process	Consider participating in the LG Professionals National Benchmarking Program (estimated $30,000 per annum, budget 2025/26)

Discipline	Priority	Actions	Council					Administration		
			Actions		Influences		Priorities	Actions		
			Actions Planned/In Progress	Proposed New Actions	Other			Organisation Review Plan Summary (ABEF)	People and Culture Plan	Other
		2. Consider broader communication options that keep staff and community better informed.	Review effectiveness of Elected Member Hub (by 30 June 2025)					Develop cascading team briefs to ensure direction and priorities are communicated to all levels (Year 2 and 3)		
		3. Use a 'Board Performance' assessment tool.	Undertake Rocksteady Digital Governance Tool Survey every two years (Dec 2025)				Consider the Elected Member Priorities as areas of improvement in the biennial Digital Governance Tool Review			
		4. Identify specific gaps in capability.	Review Elected Member Professional Development Policy by Dec 2025. Elected Member self-assessment tool to support skills gap analysis and ongoing training support opportunity.					Align performance appraisal to business planning process whilst identifying future training and development (Year 1, 2 and 3)	Deployment of Leadership Capability Framework in conjunction with Training Needs Analysis (short, medium and long term) and performance planning will identify specific gaps for individual leaders (LCF due July 2024, TNA ongoing, planning August - October annually)	

Discipline	Priority	Actions	Council				Administration		
			Actions		Influences	Priorities	Actions		
			Actions Planned/In Progress	Proposed New Actions	Other		Organisation Review Plan Summary (ABEF)	People and Culture Plan	Other
							Review business unit structure to ensure alignment across the organisation to maximise service delivery and processes Year 1 and 2) Capture work instructions and practices to ensure knowledge retention (Year 2 and 3) Build a knowledge hub to include data, research and analytics with a focus on digital solutions (Year 2 and 3)		
Roles & Responsibilities	Medium	1. Review Code of Conduct and strengthen enforcement	Elected Member Code of Conduct review is required as a result of an April 2022 resolution of Council, which required a review of the Code to incorporate the former Governance Charter (now Governance Framework). Undertake a workshop with Council to review Code of Conduct (post 2025 Local Government Elections)			Consider the Elected Member Priorities as part Code of Conduct review			Review Employee Code of Conduct (July 2025)
		2. Strengthen meeting processes.	Standing Orders Local Law review was planned however deferred pending the Meeting Procedures Regulations		Awaiting gazettal of state wide Meeting Procedures Regulations (estimated Dec 2025)				
		a) establish easy reference Decision Register	Council Decision Register is already published to the City's website (COMPLETED) Consider opportunity to improve the functionality of the decision register on the website.						
		b) manage use of mobile telephones & other electronic devices during meetings	Provisions already in the current Standing Orders Local Law		Awaiting gazettal of state wide Meeting Procedures Regulations (estimated Dec 2025)				
		c) establish an expectation that elected members read papers to prepare ahead of meetings.	Training Program to be developed to incorporate Code of Conduct and Meeting Requirements		Already established in Meeting Procedure as Declaration by Members Who have Not Given Consideration to Matters Contained in the Business Paper Presented before the Meeting				Reduce the number of amendments to meeting papers post distribution of Council Ordinary Meeting Agenda (measure annual/ target declining trend)

Discipline	Priority	Actions	Council				Administration		
			Actions		Influences	Priorities	Actions		
			Actions Planned/In Progress	Proposed New Actions	Other		Organisation Review Plan Summary (ABEF)	People and Culture Plan	Other
		3. Clear Plan to ensure CEO role is filled temporarily in the event the occupant was unavailable	Appointment of Acting CEO Policy updated in November 2023				Review approach to HR with focus on how to support future leadership practices and the business partnership role (Year 2 and 3)	Appointment of Acting CEO Policy updated on 9 November 2023 (due for review November 2025) ECM 4134002	Develop capacity within the Executive Leadership Team to ensure there is internal capacity to fill the role of ACEO as required and that Council has adopted all relevant policies to ensure an efficient recruitment process can commence
Reporting	Low	1. Schedule regular meetings between Mayor and CEO	CEO and Mayor undertake regular weekly scheduled meetings (**COMPLETED**) Consider reporting or record processes/outcomes of the meetings						
		2. Review Annual Report format, content, and distribution	Annual Report meets minimum statutory requirements (**COMPLETED**) Review the Annual Report to identify opportunity for improved reporting.						
Conformance	Low	1. Continue to raise level of understanding of compliance framework through:	Governance Framework Training				Focus on record management compliance (Year 1 and 2)		
		- opportunistic awareness raising conducted 'on-the-fly' as issues arise							Governance Framework Training (staff)
		- accessing educative resources developed by and/or available through the local government regulator.							
		2. Record level of training participation by elected members in Annual Report.	Reported on the City's website - per statutory requirement (**COMPLETED**) Review the Annual Report to identify opportunity for improved reporting.		Review Elected Member Professional Development Policy by Dec 2025				

Discipline	Priority	Actions	Council					Administration		
			Actions		Influences	Priorities		Actions		
			Actions Planned/In Progress	Proposed New Actions	Other			Organisation Review Plan Summary (ABEF)	People and Culture Plan	Other
Risk Awareness	High	1. Review OH&S policies and practices.						Focus on approach to WHS particularly in high risks areas (Year 1, 2 and 3)	Annual program for review of safety system elements in place in conjunction with independent audit program	
		2. Source professional advice with respect to appropriate asset management systems and practices.						Review integrated planning process with a focus on alignment of budget to services, projects and capital (Year 1 and 2) Develop a Project Management Governance framework that involves the organisation (Year 1 and 2)		
		3. Source professional advice on ICT capability, cyber security, and privacy protection.	ICT Audit - actions for implementation					Develop IT governance framework including an IT steering committee (Year 2 and 3) Review IT and digital strategies to position the City for future change (Year 1 and 2)		
		4. Consolidate existing activities and services before expanding into new functional areas.	Service Review Program					Continue to review services to ensure service level requirements with a focus on both efficiency and effectiveness (Year 1, 2 and 3)		

Discipline	Priority	Actions	Council				Administration		
			Actions		Influences	Priorities	Actions		
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		5. Formulate a Compliance Plan.		Conduct Integrity Maturity Self Assessment					Conduct Integrity Maturity Self Assessment
		6. Comprehensive risk management system needs to be implemented across the organisation.	Risk Maturity Improvement Plan (COMPLETED) / Review of risk management resourcing and shared services opportunities.	Conduct Integrity Maturity Self Assessment			Build strategic and operational risk management and internal audit framework integrating into yearly business planning cycle (Year 2 and 3)		
		7. Risk Management planning workshops with elected members and staff.	Risk Maturity Improvement Plan				Build strategic and operational risk management and internal audit framework integrating into yearly business planning cycle (Year 2 and 3)		
		8. Review procedures for the procurement of consultants to ensure they are robust.	Procurement Audit				Review procurement capacity (Year 2)		Procurement Audit

11.2.2   Audit, Risk and Compliance Reporting

Responsible Executive	Chief Executive Officer
Authors	General Counsel, Risk and Governance Advisor and Service Lead Governance and Council Support
Attachments	N/A

RECOMMENDATION

The Committee recommends Council ENDORSES the approach to Audit, Risk and Compliance Reporting to the Audit, Risk and Compliance Committee as outlined in this report.

Background

The Audit, Risk and Compliance Committee (the ARC) oversees the organisation and its approach to audit, risk and compliance. A key component of this work for the ARC is regular reporting on implementation and progress. This report recommends an approach for consideration by the ARC.

Submission

N/A

Report

Regular reporting to the ARC is essential to the ARC achieving its purpose. This is to ensure ongoing achievement of the audit plan and completion of audit findings; management of risk including risk changes and completion of risk treatment plans and compliance matters including significant compliance breaches and compliance actions.

It is proposed to report twice a year to the ARC at the July Meeting and the December Meeting. The report will comprise the following subjects:

Audit Reporting

The report will include a summary of:
- The Audit Plan as adopted.
- An update on the completion of Audits in the Audit Plan.
- An update on audits completed outside of the Audit Plan (for example Office of the Auditor General performance audits).
- An audit log detailing the implementation of findings from all previous audits, whether the finding has been implemented or is outstanding and whether outstanding items are on track for completion.

This audit reporting framework will include reporting of audit findings that have been subject to individual update report to the Committee.

A good example of individual reporting on audit findings is the Malabar BMX Contract C100950-RFT03-2023 Report. The City was due to report on the completion of the findings from the Malabar BMX Contract to this May 2025 Audit, Risk and Compliance Committee meeting. As all findings are due for completion by the end of May 2025, this will now be reported to the July 2025 Audit, Risk and Compliance Committee Meeting confirming completion of the audit findings for consideration by the Committee and Council.

Risk Reporting

The report will include a summary of:
- Updates to the Strategic Risk register.
- Any changes to strategic risk due to changes in the internal or external environment.
- The implementation of agreed risk treatment plans whether the treatment plan has been implemented or is outstanding and whether outstanding items are on track for completion. Where risk treatment plans have been implemented, an assessment of whether there is any change to residual risk as a result.
- Updates to significant operational risks, which have been identified as 'Moderate' or higher residual risk.
- Updates of any emerging risks that may impact the City, or the local government industry.

Compliance

The report will include a summary of:
- Details of any significant compliance breach that has been reported to, or by, the relevant regulator.
- The implementation of any compliance actions whether each compliance action has been implemented or is outstanding and whether outstanding items are on track for completion.

Reporting Process

Prior to the report being presented to the ARC, it will be submitted to the Executive Leadership Team. Before this, Group Managers and the Executive Team will be requested to update their relevant items.

To ensure that the report presented to the December 2025 meeting is comprehensive, up to date and provided in a user-friendly format, the City will engage an external auditor to:
- Review the audit log to determine the status of action implementation from previous audits
- Review risk treatment plan completion
- Assist in the development of the reporting format.

Current Status of Three Year Internal Audit Plan

At the April 2024 OCM, Council endorsed the three year internal audit plan, as well as the instigation of a formal procurement process for the delivery of internal audit services aligned to the plan, to a maximum value of $200,000.

The City has been procuring audits on an ad-hoc basis with audits being reported to the Audit Committee on completion. There are currently two audits in progress, Fleet Management – a shared service audit with the Town of Kwinana; and the triennial review of Financial Management. The City will go to market for an internal audit provider for three years to deliver the audit plan for the City. The outcomes of the procurement process will be presented to the Audit, Risk and Compliance Committee with a recommendation on a suitable auditor for this body of work for endorsement by the Committee to Council. The scope of the work will include:

- Development and regular review of a three year audit plan for the City
- Conduct of internal audits within the audit plan
- Regular review of audit finding completion for reporting to the Audit Risk and Compliance Committee.

Strategic Plans/Policy Implications

Listening and Leading
A community focused, sustainable, accountable, and progressive organisation.
• Best practice Governance, partnerships and value for money.
• Employer of choice focusing on equity, innovation and technology.

Budget/Financial Implications

The engagement of the audit firm can be accommodated through existing budgets.

Legal Implications

Local Government (Audit) Regulations 1996 Regulation 17 - CEO to review certain systems and procedures.

Community Consultation

N/A

Risk Management Implications

Risk management oversight and review is a function of the ARC. The ARC is required to review the City's risk management as part of the City's risk management practices to support continuous improvement.

This report details improvements to the City's risk management reporting practices. Failure to adopt this report may result in a Moderate risk to the City in its ability to support an integrated and effective approach to risk management and continually improve its risk management processes.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil

11.2.3   Risk Management Policy Review

Responsible Executive	Chief Executive Officer
Author(s)	Risk and Governance Advisor
Attachments	1. Proposed Revised City of Cockburn Enterprise Risk Management Policy ⇩
	2. Current City of Cockburn Enterprise Risk Management Policy (with tracked changes) ⇩

RECOMMENDATION

That Committee recommends Council:

(1)   REVIEWS the revised City of Cockburn Enterprise Risk Management Policy; and

(2)   RECOMMENDS the Governance Committee reviews the City of Cockburn Risk Management Policy for final consideration by Council.

Background

The following two City of Cockburn (the City) documents were due for revision as follows:

- Risk Management Policy (the Policy), revision due in August 2023, and
- Risk Management Framework (the Framework), revision due in June 2023.

In December 2022 the City engaged Moore Australia (WA) Pty Ltd (Moore) to conduct a Risk Maturity Review on its Framework. The report from the Moore review was presented at the 25 May 2023 Audit Risk and Compliance Committee (ARC) meeting.

Moore's recommendation included conducting risk workshops with the Executive Leadership Team (ELT) and Elected Members to develop a risk appetite statement and revised strategic risk register for Council endorsement. The City also developed a Risk Maturity Improvement Plan which was presented at the 07 December 2023 ARC Meeting.

The reviews of the Policy and Framework were delayed while the City progressed these recommendations, which included engaging Riskwest to conduct the workshops, which were completed during May 2024. A report was presented at the 03 December 2024 ARC meeting for review and adoption of the risk appetite statement, risk matrix and strategic risks emanating from the Riskwest workshops.

A report to the 15 October 2024 meeting of the Governance Committee (GovCo) recommended that Council requests a review of the Policy and Framework via the ARC in the first quarter of 2025. This recommendation was endorsed at the 24 November 2024 OCM meeting.

Submission

N/A

Report

The Framework is undergoing review by City officers and will be further refined following Council adoption of a revised Risk Management Policy.

The Policy has been substantially reviewed by City officers and is presented as proposed in **Attachment 1** to this report for review and adoption by the ARC. Proposed revisions are shown as tracked changes in **Attachment 2** to this report. The changes are summarised below:

Policy Purpose

The Policy confirms that it applies to Elected Members and workers. The term 'workers' replaces employees as this is consistent with the definition of persons in the workplace pursuant to section 7 of the *Work Health and Safety Act 2020*. Additionally, the Policy references the *City of Cockburn Strategic Community Plan 2020-2030* and *City of Cockburn Corporate Business Plan*.

Policy Statement

The Policy contains high level definitions: ALARP (As Low As Reasonably Practicable), business continuity, risk, risk appetite, risk management, risk governance, risk tolerance and worker. These definitions are referenced as appropriate to either legislation, Australian / ISO standards or international associations.

Implementation

This section has a practicable illustration of when ALARP is reached - when the time, trouble and cost of further reduction measures become unreasonably disproportionate to the additional risk reduction obtained.

Risk Appetite and Risk Tolerance

The results from the Riskwest workshops with the ELT and Elected Members led to the City developing a Risk Appetite Statement, which is a stand-alone document which is referenced in the revised Policy. The risk tolerance forms part of the risk matrix developed with Riskwest.

Risk Governance

This section describes how the City manages identified risks within its management structure.

The proposed Policy revisions will form the overarching document which will supported by the revised Framework. In keeping with the City's protocols for policy review, it is recommended that the revised Policy be presented for review and adoption by the GovCo at its next scheduled meeting on 17 June 2025.

Strategic Plans/Policy Implications

<u>Listening and Leading</u>
A community focused, sustainable, accountable, and progressive organisation.
• Best practice Governance, partnerships and value for money.
• High quality and effective community engagement and customer service experiences.

Budget/Financial Implications

There are no financial implications from the recommendations in this report.

Legal Implications

Regulation 17 of the *Local Government (Audit) Regulations 1996* refers.

Community Consultation

N/A

Risk Management Implications

Regular review of the Policy supports continuous improvement of risk management processes and is essential to maintain an integrated and effective approach to risk management.

There is a low risk in delaying the review of the Framework. Officers have undertaken a preliminary desktop review and have not identified any urgent issues of concern. The delay is recommended in the context of the ongoing work to improve the organisational risk maturity.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

 Nil

Title	Enterprise Risk Management

Policy Type

Council

Policy Purpose

To achieve good governance by developing, implementing, embedding and maintaining a whole of organisation culture and awareness for effective management of potential opportunities and adverse effects across the City of Cockburn (the City) which may impact on its ability to achieve its strategic community objectives and service delivery to its stakeholders.

This policy applies to all City workers and Elected Members and provides direction to support the delivery of the *City of Cockburn Strategic Community Plan* and *City of Cockburn Corporate Business Plan*.

Policy Statement

(1)　Definitions

Terminology used in this Policy is defined below:

1. **ALARP**: '**A**s **L**ow **A**s **R**easonably **P**racticable' – the *Work Health and Safety Act 2020* section 18 'What is reasonably practicable in ensuring health and safety' states –

   '**reasonably practicable**, in relations to a duty to ensure health and safety, means that that which is, or was a at a particular time, reasonably able to be done in relation to ensuring health and safety, taking into account and weighing up all relevant matters including –

   (a)　the likelihood of the hazard or the risk concerned occurring; and
   (b)　the degree of harm that might result from the hazard or the risk; and
   (c)　what the person concerned knows, or ought to know, about –
   　　　(i)　the hazard or the risk; and
   　　　(ii) ways of eliminating the risk; and
   (d)　the availability and suitability of ways to eliminate or minimise the risk; and
   (e)　after assessing the extent of the risk and the available ways of eliminating or minimising the risk, the cost associated with available ways of eliminating or minimising the risk, including whether the cost is grossly disproportionate to the risk.'

2. **Business continuity**: capability of an organisation to continue the delivery of products and services within acceptable time frames at predefined capacity during a disruption (AS ISO 22301).

3. **Risk**: the effect of uncertainty on objectives (AS ISO 31000).

4. **Risk appetite**: the amount and type of risk that an organisation is willing to pursue or retain [ISO 31073:2022 *Risk management – Vocabulary*] (ISO 31073)

[1]

35

Title	Enterprise Risk Management

5. **Risk management**: coordinated activities to direct and control an organisation with regards to risk (AS ISO 31000).
6. **Risk governance**: applies the principles of good governance to the identification, assessment, management and communication of risks. (*International Risk Governance Council*)

7. **Risk tolerance**: organisation's or interested party's readiness to bear residual risk in order to achieve its objectives. (ISO 31073).

8. **Workers**: include employees and contractors, on-hired temporary labour services (agency staff) and sub-contractors, working for the City regardless of whether they are permanent, temporary, full-time, part-time, or casual.

(2) Objective

The objective of this Policy is to ensure that the City develops, implements, and maintains:

1. An enterprise risk management system, aligned to Australian standard AS ISO 31000:2018 *Risk Management–Guidelines* (AS ISO 31000), to ensure that sound risk management practices and procedures are fully integrated for efficient and effective service delivery. This system is underpinned by the *City of Cockburn Enterprise Risk Management Framework*.

2. A business continuity response plan, aligned to Australian standard AS ISO 22301:2020 *Security and resilience–Business continuity management systems-Requirements* (AS ISO 22301), to reduce the impact of disruptions to its delivery of critical services and to ensure that business objectives can continue to be met for the benefit and protection of the City's
   o workers
   o ratepayers, residents, customers, clients and other stakeholders
   o natural and built environment
   o quality of service delivery
   o assets and intellectual property
   o contractual and statutory obligations
   o image and reputation.

   The City has planned to respond to business disruptions through the *City of Cockburn Business Continuity Response Plan*.

(3) Commitment to Risk Management

The City is committed to

1. Managing risk, utilising principles, process and framework within AS ISO 31000.

2. Responding to any major disruption to its operations and delivery of services by utilising business continuity plans developed in alignment with AS ISO 22301.

3. Promoting a culture within the City of business continuity awareness and active management of risks.

[2]

Title	Enterprise Risk Management

4. Providing regular education to its staff in business continuity and risk management practices.

5. Implementing this policy in the City's operations through its business continuity response plan and enterprise risk management framework.

(4) Responsibilities

1. Business continuity and risk management are core responsibilities for all workers, incorporated into the employees' key performance indicators.

2. Business continuity and risk management are subject to continual improvement demanding awareness and a proactive attitude from all City workers.

(5) Implementation

1. Implementation commences with identifying potential threats to the City and the impacts to its business operations those threats, if realised, might cause and which provides a framework for building organisational resilience to deal with disruptive incidents that might otherwise prevent the City from achieving its strategic community objectives. The process to follow is outlined in the *City of Cockburn Risk Assessment Guidelines*.

2. Identified risk will be managed to ALARP - ALARP is reached when the time, trouble and cost of further reduction measures become unreasonably disproportionate to the additional risk reduction obtained.

(6) Risk Appetite

Council determines the City's risk appetite to achieve the strategic objectives and will review in line with a review of the City's Strategic risks. Council's risk appetite is captured within a separate *City of Cockburn Risk Appetite Statement* (RAS). Council endorses the City's RAS which Administration will then contextualise through application of the Risk Assessment Criteria.

City's overall risk appetite is 'risk prudent'. The City accepts the taking of controlled risks, the use of innovative approaches and the development of new opportunities to improve service delivery and achieve its objectives provided that the risks are properly identified, evaluated and managed to ensure that exposures are acceptable.

The City has no appetite for workers not following due process where their or others safety may be at risk, or for theft, fraud or misconduct by Elected Members of workers.

(7) Risk Tolerance

The City's risk tolerance is tabulated within the *City of Cockburn Enterprise Risk Management - Risk Assessment and Acceptance Criteria*.

(8) Risk Governance

Provides the transparent, responsible and accountable operating model for an effective decision-making risk culture needed to identify, respond to and manage risks. It comprises

[3]

Title	Enterprise Risk Management

risk owners, risk managers and risk action responsible persons at officer level, with Council oversight. This is captured and discussed in the document *City of Cockburn Risk Governance*.

Strategic Link:	Risk Management Framework
Category	Governance
Lead Business Unit:	Legal and Compliance
Public Consultation: **(Yes or No)**	No
Adoption Date: (Governance Purpose Only)	13 June 2013
Next Review Due: (Governance Purpose Only)	October 2026
ECM Doc Set ID: (Governance Purpose Only)	4134597

[4]

Title	Enterprise Risk Management

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        (i) the hazard or the risk; and
        (ii) ways of eliminating the risk; and
    (d) the availability and suitability of ways to eliminate or minimise the risk; and
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[2]

Title	Enterprise Risk Management

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The City's risk tolerance is tabulated within the *City of Cockburn Enterprise Risk Management - Risk Assessment and Acceptance Criteria*.

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[3]

Title	Enterprise Risk Management

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Strategic Link:	Risk Management Framework
Category	Governance
Lead Business Unit:	Governance, Risk Management and Compliance
Public Consultation: **(Yes or No)**	No
Adoption Date: (Governance Purpose Only)	13 June 2013
Next Review Due: (Governance Purpose Only)	October 2026
ECM Doc Set ID: (Governance Purpose Only)	4134597

[4]

12.   Motions of Which Previous Notice Has Been Given

Nil

13.   Notices Of Motion Given At The Meeting For Consideration At Next Meeting

14.   New Business of an Urgent Nature Introduced by Members or Officers

15.   Matters to be Noted for Investigation Without Debate

Nil

16.   Confidential Business

Nil

17.   Closure of Meeting