Audit and Risk Committee - 5 June 2025 Attachments

10. AUDIT AND RISK COMMITTEE

Adoption of terms of reference

These terms of reference were adopted by Council resolution dated 27 March 2023 and subsequently on 20 November 2023 and replaces all previous terms of reference relating to the Audit and Risk Committee.

Purpose

The objective of the Audit and Risk Committee is to provide independent assurance and assistance to the City of Kalgoorlie-Boulder ("the City") in relation to systems of risk management and internal control, legislative compliance, financial management and external and internal audit. The Audit and Risk Committee is not responsible for the management of these functions.

Roles and Functions

External Audit

1.   Provide guidance and assistance to Council as to the carrying out of the functions of the City in relation to audits.

2.   Meet with the auditor at least once a year and report to Council on the matters discussed and outcome of those discussions.

3.   Liaise with the CEO to ensure that the City does everything in its power to assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995.

4.   Ensure that audits are conducted successfully and expeditiously.

5.   Examine the reports of the auditor after receiving a report from the CEO on the matters and:

     a.   Report to Council if any matters raised require action to be taken by the City; and

     b.   Ensure that appropriate action is taken in respect of those matters.

6.   Review the report prepared by the CEO addressing any matters identified as significant by the auditor in the audit report, and stating what actions the City has taken or intends to take with respect to each of those matters.

7.   Review the scope of the audit plan and program and its effectiveness.

8.   Review the annual Compliance Audit Return and report to the Council the results of that review.

Internal Audit

1. Consider the CEO's review of the appropriateness and effectiveness of the financial management systems and procedures not less than once in every three years and report to Council the results of that review as per regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

2. Consider the implications of findings on the City, its risks and controls from special internal audit assignments undertaken by internal audit at the request of Council or CEO.

3. Recommend to Council the person or persons to be appointed as internal auditor.

4. Review the level of resources allocated to internal audit and the scope of its authority.

5. Review reports of internal audits, monitor the implementation; of recommendations made by the audit and review the extent to which Council and management reacts to matters raised.

6. Facilitate liaison between the internal and external auditor to promote capability, to the extent appropriate, between their audit programs.

Annual Financial Report

1. Review the City's draft annual financial report, focusing on:

   a. Accounting policies and practices;

   b. Changes to accounting policies and practices;

   c. The process used in making significant accounting estimates;

   d. Significant adjustments to the financial report (if any) arising from the audit process;

   e. Compliance with accounting standards and other reporting requirements; and

   f. Significant variances from prior years.

2. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed.

Risk Management, fraud and internal control

1. Consider the CEO's review of the appropriateness and effectiveness of the City's systems and procedures in regard to risk management, internal control and legislative compliance not less than once in every three years and report to Council the results of that review as per regulation 17 of the Local Government (Audit) Regulations 1996.

2. Review whether management has in place a current and comprehensive risk management framework and associated procedures for effective identification and management of business and financial risks, including fraud.

3. Review whether a sound and effective approach has been followed in developing strategic risk management plans for major projects or undertakings.

4. Review the impact of the risk management framework on its control environment and insurance arrangements.

5. Review whether a sound and effective approach has been followed in establishing business continuity planning arrangements, including whether plans have been tested periodically.

6. Provide oversight on significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by the CEO or Council.

7. Review whether management has in place relevant policies and procedures, and these are periodically reviewed and updated.

8. Progressively review whether appropriate processes are in place to assess whether policies and procedures are complied with.

9. Review whether appropriate policies and procedures are in place for the management and exercise of delegations.

10. Review whether management has taken steps to embed a culture which is committed to ethical and lawful behaviour.

Other

1. Address issues brought to the attention of the Audit and Risk Committee, including responding to requests from Council for advice that are within the parameters of the Audit and Risk Committee's Terms of Reference.

2. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Audit and Risk Committee's Terms of Reference following authorisation from the Council.

3. The Audit and Risk Committee will ensure the Terms of Reference complies with relevant legislation and will propose amendments when necessary to ensure that it accurately reflects the committee's current role and responsibilities.

4. The Audit and Risk Committee will review the Terms of Reference once a year and more frequently if required. Any substantive changes to the Terms of Reference will be recommended by the Audit and Risk Committee and formally approved by Council.

Delegation Powers

1. The Audit and Risk Committee has no delegated authority and no authority to implement its recommendations without resolution of Council.

2. The Audit and Risk Committee is a formally appointed committee of Council and is responsible to that body.

3. The Audit and Risk Committee does not have executive powers or authority to implement actions in areas over which the Chief Executive Officer has legislative responsibility.

Membership

City of
**Kalgoorlie
Boulder**

1.   The Audit and Risk Committee shall be comprised of:

  •   at least three (3) elected members;

  •   independent presiding member; and

  •   not more than two independent external members.

2.   The City will ensure appropriate support is provided to the Audit and Risk Committee.

3.   Appointments to the Audit and Risk Committee will be until the next ordinary local government election day.

4.   In accordance with section 5.12 of the Local Government Act 1995, the Audit and Risk Committee shall appoint a member as presiding member at the first meeting following the next ordinary local government election day.

4.5.   The Council has the power under section 5.10 of the *Local Government Act 1995* and section 52(1) of the *Interpretation Act 1984* to resolve, by absolute majority, to suspend or remove a Committee member for any reason.

Quorum

The quorum for a committee meeting is set by section 5.19 of the Local Government Act.

Meetings

1.   The Audit and Risk Committee must elect a presiding member and deputy presiding member in accordance with section 5.12 and Schedule 2.3 of the Local Government Act.

2.   A schedule of meetings will be developed and agreed to by the Audit and Risk Committee.

3.   The Audit and Risk Committee shall report to Council by way of its minutes and any recommendations it may make.

4.   The meetings of the Audit and Risk Committee are closed to members of the public.

5.   The Audit and Risk Committee will meet at least four times per year, with one of these meetings to include review and endorsement of the annual audited financial reports and external audit opinion.

6.   The need for any additional meetings will be decided by the Chairperson of the Audit and Risk Committee, or the CEO, though other Committee members may take requests to the Chairperson for additional meetings. A forward meetings plan, including meeting dates and agenda items, will be agreed by the Audit and Risk Committee each year. The forward meeting plan will cover all Committee responsibilities as detailed in these Terms of Reference.

Evaluation of Audit and Risk Committee's effectiveness

At the meeting of the Audit and Risk Committee prior to the ordinary Council elections, the Committee shall undertake a review to evaluate its effectiveness, and as a guide the following should be determined:

1.   Are its purpose and role and functions being met?

2.   Should the purpose and role and functions be amended?

3.   Is it functioning effectively and as per the requirements of the Local Government Act?

4.   Are its members regularly attending meetings?

5.   Review the Terms of Reference, including membership and make recommendations to Council on any required changes.

DOCUMENT CONTROL				
Responsible Department	Governance and Office of the CEO.			
Description of Changes	Change in Membership to include new requirements for independent presiding member.			
Version	Resolution Number	Endorsement Date:	Last Reviewed Date:	Next Review Date:
1	15.1.1	27 September 2022	August 2022	August 2023
2	14.1.4	27 March 2023	February 2023	February 2024
3	14.1.5	19 May 2025	March 2025	March 2026
4			May 2025	May 2026

City of Kalgoorlie-Boulder Audit and Risk Committee
Annual Work Plan 2025

Functions, responsibilities and associated activities	Mar 2025	Jun 2025	Sep 2025	Dec 2025
1. Governance arrangements				
Review the membership and appoint independent chair of committee prior to 1 July 2025.		X		
EOI for independent member/s after each local government election.				X
Before each local government election, ARC to assess performance of the audit committee and ensure that the committee complies with its terms of reference (biennially).				X
Review the TOR and recommend changes if needed.		X		
Agree on the annual work plan; and set priority areas for the coming year.	X			
2. Risk management				
Review: • risk management framework and policy • fraud and corruption control plans to see that these: • represent and address the current environment and strategic direction of the City; and • meet legislative compliance and better practice principles (annually)				X
Review the City's strategic risk register (bi-annually).		X		X
Review the City's operational risk register (annually).				X
3. Systems of internal control				
Start planning including procurement for undertaking 2025 reg 17 review.	X			
Receive the CEO's review of appropriateness and effectiveness of the systems and procedures in relation to Risk Management, Internal Control and Legislative Compliance as per reg 17 of Audit Regs (triennially).				X
Receive CEO's review of the appropriateness and effectiveness of the financial management systems and procedures of the City as per reg 5 F&M regs (triennially).				X
4. Compliance and ethics				

Receive and endorse the City's Compliance Audit Return for the period 1 January 2024 to 31 December 2024 as per the Audit Regs.	X			
Receive and endorse the City's PSC integrity return.			X	
Reassess integrity practices with Integrity Snapshot Tool and provide to ARC for information.		X		
5. Internal audit				
Develop proposed internal audit plan for the next financial year, ensuring the coverage is aligned with key risks.		X		
Update progress of the internal audit plan.		X	X	X
Review the implementation status of external audit recommendations (if relevant, ad hoc)				
6. Financial reporting				
Review progress in preparing the financial statements against the preparation plan/timetable.			X	
Review briefing from management on significant emerging issues, judgements and estimates impacting the financial statements. Review accounting policy papers on key matters (as relevant, ad hoc)				
7. External audit				
Update any outcomes from OAG audit of credit cards.		X		
External auditor to present audit planning schedule/report upcoming for financial audit.		X		
Receive updates on issues arising from financial or performance audits, whether management has addressed issues raised by the OAG including financial statement adjustments of revised disclosures, and provide update on the status of financial and performance audit recommendations.	X	X	X	X
Discuss audit exit brief and final management letter for the financial audit and assess the appropriateness of management's response to recommendations.				X
Receive Annual Financial Report and Accompanying Audit Report for the year ended 30 June.				X
Receive the Auditors Management Report / Findings Report in respect of the audit for the financial year				X

Approve report prepared by CEO addressing matters identified as significant by the audit in the audit report and the proposed actions the City intends to take with respect to each matter and give a copy to the Minister as per s7 of the Act.				X

INTEGRITY FRAMEWORK

(As at 28 May 2025)

1

1.   INTRODUCTION

The Public Sector Commissioner, Sharyn O'Neill, explains integrity as follows:

"Operating with integrity means using our powers responsibly for the purpose and in the manner for which they were intended. It means acting with honesty and transparency, making reasoned decisions without bias by following fair and objective processes. It also means preventing and addressing improper conduct, disclosing facts without hiding or distorting them, and not allowing decisions or actions to be influenced by personal or private interests."

The City of Kalgoorlie-Boulder (the "City") understands that operating with the highest level of integrity is integral to achieving good governance practices in all areas of our responsibility and operations. It is also critical to building and maintaining the trust of the Kalgoorlie-Boulder community.

This Integrity Framework has been developed to coordinate the City's policies, procedures and systems, as well outlining the roles and responsibilities of its various persons and bodies that provide integrity related functions.

In order to implement this framework, the City will ensure that all elected members and employees are aware of the content of this document and take seriously their responsibility for the safeguarding of the City's integrity of the City. This includes:

- Acting with honesty and transparency;
- Exercising decision-making powers in the best interests of the Kalgoorlie-Boulder community, without conflict of interest or undue influence;
- Understanding and complying with their relevant Code of Conduct;
- Preventing, reporting and managing occurrences of improper conduct in accordance with the Code of Conduct and external reporting mechanisms;
- Modeling the City's values and principles of integrity every day; and
- Making suggestions on how the City can improve its approach to integrity.

2.   WHAT ARE THE CITY'S KEY INTEGRITY ACTIONS?

The City has a number of key actions which are developed and embedded in the organisation to maintain the integrity of the organisation. These actions include:

- Setting and embedding clear expectations for all officers;
- Complying with legislation and regulations;
- Risk analysis and planning for integrity;
- Determining, managing and implementing internal controls;
- Values and standards;
- Organisational culture, leadership and management attitude;
- Integrity education and capacity;
- Response to integrity breaches;
- Self-assessment, review and oversight.

2

This Integrity Framework is separated under headings reflecting these above actions to provide an outline of each.

3. ROLES AND RESPONSIBILITIES

The following table sets out a non-exhaustive list of integrity related responsibilities for the various individuals and groups within the City.

Position/group	Examples of roles and responsibilities under the framework
Council	• Carries out functions in accordance with the Local Government Act 1955 and supporting regulations, and other relevant legislation • Council members act in accordance with the Elected Member, Committee Member and Candidate Code of Conduct • Adopt and review this Integrity Framework and Governance Framework • Adopt and review Council policies which relate to integrity matters • Sets and endorses delegation of its authority to the CEO • Endorses the City's annual Compliance Audit Return • Endorses the Terms of Reference for Council committees including the Audit and Risk Committee and the Governance and Policy Committee • Designates a senior employee to be the complaints officer on behalf of the City • Receive reports from the Audit and Risk Committee relating to integrity matters including risks, controls, audits and other integrity controls
CEO	• Carries out functions in accordance with the Local Government Act 1995 and supporting regulations, and other relevant legislation • Accountable for integrity overall and drive a culture of integrity through the active demonstration of City values and communication of meeting integrity standards • Promotes effective risk management and governance across the organisation • Provides leadership in the prevention, detection and response to misconduct • Makes mandatory notifications to the Public Sector Commission and Corruption and Crime Commission • Ensures City's compliance with the Public Interest Disclosure Act 2003 • Provides oversight of the Integrity Framework and Governance Framework

3

	• Provide report and advice to the Audit and Risk Committee, Governance Committee and Council in respect of integrity matters • Responsible for the development, implementation and enforcement of integrity policies for the City • Responsible for compliance mechanisms including gift declarations, primary and annual returns and conflicts of interest
Audit, ~~and~~ Risk, and Improvement Committee	• Acts in accordance with its Terms of Reference, the Local Government Act 1995 and supporting regulations • Committee members act in accordance with the Elected Member, Committee Member and Candidate Code of Conduct • Receives reports on strategic integrity matters • Monitors effectiveness of the City's Risk Management Framework and Risk Management Policy • Monitors risk register and effectiveness of controls • Assessed adequacy of the internal audit plan and three year audit plan • Considers reports by the Office of the Auditor General including the annual external audit • Reports to Council on risks, audit activities and integrity control
~~Governance and Policy~~ Strategic and General Purpose Committee	• Acts in accordance with its Terms of Reference, the Local Government Act 1995 and supporting regulations • Committee members act in accordance with the Elected Member, Committee Member and Candidate Code of Conduct • Responsible for the review of integrity policies for the City and recommendations to Council in relation to the same • Responsible for the review of governance strategies including transparency and accountability of City activities to the community
Executive Leadership Team, Management Team	• Carries out functions in accordance with the Local Government Act 1995 and supporting regulations, and other relevant legislation • Drive a culture of integrity through the active demonstration of City values and communication of meeting integrity standards • Promotes effective risk management and governance across the organisation • Provides leadership in the prevention, detection and response to misconduct

4

	• Ensure internal controls, policies and procedures are operationalised • Manage, respond to and report integrity breaches or issues as they arise • Review relevant policies, procedures and management guidelines • Consider operational integrity risks • Participate in the City's decision making processes in an impartial and unbiased manner • Manage integrity risks and controls in risk register • Provide advice and support to staff on integrity matters • Manage integrity risks of conflict of interests in business units
Governance business unit	• Maintains delegated authority registers • Maintains and publishes on the City's website registers as required by the Local Government Act and supporting regulations • Ensures compliance with policies and procedures related to integrity and governance practices • Manages gift declarations, primary and annual returns and related party disclosures • Provides communication and training to staff on integrity and governance matters • Manages policy review processes • Manages operational and strategic risk registers and review processes relating to the same • Responsible for development and implementation of Governance Framework and Integrity Framework
People and Culture business unit	• Ensures recruitment and induction processes include information about integrity matters • Oversees organisational employee surveys • Manages compliance with policies, procedures and Employee Code of Conduct • Prepares and implements human resources mechanisms including appraisals, training, investigations, induction and training, complaints, grievances and disciplinary action • Ensures appropriate pre-employment screening is carried out on candidates
Information Technology and Information Management business unit	• Manages and responds to Freedom of Information requests • Manages record keeping and data access by employees • Ensures training and education of staff around IT security • Provides IT audit reports to Executive Leadership Team

5

	• Identifies and responds to IT risks and develops appropriate controls
City officers	• Carries out functions in accordance with the Local Government Act 1995 and supporting regulations, other relevant legislation • Reflects the City's values and integrity standards • Participate in the City's decision-making processes in an impartial and unbiased manner • Demonstrate knowledge and understanding of, and comply with the Code of Conduct, policies, procedures and management guidelines • Participate in training opportunities to increase integrity knowledge and capacity • Manage and declare gifts and conflicts of interest • Report breaches of Code of Conduct and actual or suspected misconduct

4.   SETTING AND EMBEDDING CLEAR EXPECTATIONS

Recruitment phase

The City is committed to ensuring that during the recruitment phase, preferred candidates for employment at the City:

- Are given accurate and relevant information about governance and integrity responsibilities including in relation to legislative and regulatory requirements of their role (delegated authority, returns, gift declaration, management of conflicts of interest);
- Are appropriately screened prior to being offered a position at the City, including reference checks, data checks and obtaining a satisfactory police clearance certification.

Induction for employees

New employees complete an induction on (or on occasion, shortly after) their commencement which includes information about:

- Employee Code of Conduct;
- Legislative and regulatory compliance requirements including gift declaration and conflict of interest information; and
- Misconduct and serious misconduct and external reporting mechanisms.

New employees are also required to complete online local government governance modules within one month of commencement at the City.

Throughout employment

6

As set out below under the heading "Values and Standards" the City is developing a program to provide ongoing and regular communication, training and "refreshers" in relation to its expectations of staff, including in relation to the Code of Conduct and other key policies and procedures including the Employee Handbook for a Respectful Workplace.

Induction for Elected Members and Committee Members

The City is developing a detailed induction plan for incoming Councillors following each local government election cycle. This plan will include provision of a detailed manual as well as on site training sessions delivered by a variety of people.

The City will also provide induction information to incoming external Committee members.

5.   COMPLYING WITH LEGISLATION AND REGULATIONS

In addition to the primary legislative instrument, the Local Government Act 1995 (WA), the City and its officers must comply with a range of State and Federal legislation and regulations including:

- Public Sector Management Act 1994;
- Corruption, Crime and Misconduct Act 2003
- Financial Management Act 2006;
- State Records Act 2000
- Animal Welfare Act 2002;
- Australian Citizenship Act 2007;
- Building Act 2011 and Building Regulations 2012;
- Bush Fires Act 1954, regulations and local laws created under that Act;
- Cat Act 2011 and Regulations;
- Caravan Parks and Camping Grounds Act 1995;
- Control of Vehicles (Off-Road Areas) Act 1978 and Regulations;
- Dog Act 1976 and Regulations;
- Environmental Protection Act 1986;
- Food Act 2008;
- Freedom of Information Act 1992;
- Graffiti Vandalism Act 2016;
- Health (Miscellaneous Provisions) Act 1911, Regulations and local laws created under that Act;
- Land Administration Act 1997 and Regulations;
- Litter Act 1979 and Regulations;
- Parks and Reserves Act 1895;
- Planning and Development Act 2005 including regulations, policies, and the Town Planning Scheme;
- Public Health Act 2016;
- Rates and Charges (Rebates and Deferments) Act 1982;

7

- Road Traffic Act 1974; and
- Strata Titles Act 1985.

6.   RISK ANALYSIS

The City implements its Risk Management Policy and Risk Management Framework.

The City undertakes quarterly risk review whereby its risk register and identified controls are reviewed for continued accuracy in both identification and assessment of strategic and operational risks, and effectiveness of identified controls. In addition, City officers respond to emerging risks by identifying and recommending additional risks and/or controls.

The City reports to the Audit, and Risk, and Improvement Committee on a quarterly basis in relation to its risk register. On an annual basis, the City presents the entire then-current strategic and operational risk register to the Audit, and Risk, and Improvement Committee for review and recommendation for Council endorsement. On a quarterly basis, City officers report to the Audit, and Risk, and Improvement Committee on any recommended changes to the risk register (including controls).

The Audit, and Risk, and Improvement Committee assesses recommendations in relation to the City's risk register and provides guidance to City officers on additional risks identified by the Committee requiring consideration and assessment.

The Audit, and Risk, and Improvement Committee makes recommendations to Council in respect of endorsement of the City's strategic and operational risk register.

7.   DETERMINING, MANAGING AND IMPLEMENTING INTERNAL CONTROLS

The City has a number of controls which have been developed to reduce integrity risk and ensure legislative and regulatory compliance including the strategies detailed below. In achieving compliance, the City reduces its integrity risk by increasing its transparency and accountability in respect of decision making and other powers.

Delegated Authority Register

The City records all of Council's delegation of authority to the CEO, and all CEO sub-delegation of authority to employees and all related integrity controls including:

- Primary and annual return lodgment; and
- Record keeping functions.

The City also records and gazettes authorisations and appointments for relevant employees.

Governance Framework

The City has developed a Governance Framework which sets out the City's decision-making powers and responsibilities, mechanisms to ensure legislative and regulatory compliance and internal audit strategies.

8

Gift declarations, conflict of interest and other registers

The City manages gift declarations, related party disclosures, conflicts of interest and other registers as required by the Local Government Act 1995 and supporting regulations.

Policies, procedures and management guidelines

Council adopts public policies which provide guidance for the City as to how particular matters will be dealt with. In addition, the City develops internal operational policies, as well as procedures and management guidelines to support its public and organisational policies.

Financial management controls

The City has a number of financial management controls which allow self-checking by the City as well as scrutiny by Council and the community. These include monthly reconciliations, grant acquittal process, external audit requirements, procurement processes, and purchasing procedure including credit card and purchase order limits.

People and Culture controls

The City implements a number of personnel-focused controls to ensure:

- The City employees candidates who are able to promote the integrity of the City;
- Employees are able to understand and adhere to the City's integrity and compliance requirements.

These controls include provision of integrity information during the recruitment phase, reference, qualification and background checks prior to an offer of employment, initial induction attendance, online training requirements, annual performance appraisals and ongoing training opportunities.

Information Technology and Information Management controls

Information Technology and Information Management business units set a number of security controls for employees to ensure the protection of data in the possession of the City. In addition, record keeping and freedom of information is managed through related policies and procedures.

Audit controls

Internal audits are undertaken in respect of City financial management, compliance processes, risk identification and management, and performance of the City as an organisation against its business and strategic plans, statutory requirements and best practice.

In addition, the City undertakes audits in accordance with the Local Government (Audit) Regulations, including the annual Compliance Audit Return and annual audit by the Office of the Auditor General.

Internal supervision and work flow approvals

9

The City ensures all officers have an appropriate degree of supervision relative to their role, and has developed a range of internal processes including work flow approval forms which allow for greater oversight and consistency in decision-making.

Fraud and corruption detection systems

The following sets out some of the current and under-development detection activities of the City:

- Financial management reporting;
- Financial transaction audits;
- Credit card audits;
- Review of conflicts of interest and gifts, benefits and hospitality declarations and/or registers;
- Analysis of People and Culture data (such as disciplinary actions, leave, injuries etc);
- Review vehicle management practices including audit of vehicles and log books;
- Payroll data integrity checking (such as overtime approvals, time sheets and leave audits);
- Review and audit physical security access for the City's sites;
- Regular analysis of complaints and compliments from external sources.

In the first instance, this information is reported to and considered by the ~~City's Executive Advisory Group and~~ Executive Leadership Team who then determine the pathway for sharing of information with Council and/or the organisation (depending on the nature of given information).

8.   VALUES AND STANDARDS

Values

Integrity is supported when elected members and employee model the City's values in their day-to-day activities as these shape the City's culture and define expected attitudes and behaviours.

The City's values are:

- **Respect**: "We will treat our team members and our community with mutual respect and understanding. We respect all individuals and cultures and recognise the importance of diversity and inclusion in all aspects of our organisation."
- **Support**: "We will support each and every team member to work together, build relationships and deliver greater outcomes for our organisation and our community. We believe that succeeding as one organisation is as important as succeeding individually."
- **Fun**: "We will promote and value work-life balance, and create an environment that is rewarding and fulfilling. We support opportunities for building relationships

10

through unexpected moments of fun that inspire, engage and help us to do our best for our community."

- **Recognise**: "We recognise and acknowledge all individuals and cultures and value their contributions to our organisation and the community that we serve. We believe in celebrating the success of our team members, organisation and community."
- **Connect**: "We work as one organisation that communicates openly, and actively connects with our teams, community and stakeholders. We believe in engaging and motivating our people through building relationships within our teams, across our organisation and with our community."

Code of Conduct for Elected Members, Committee Members and Candidates

The City has a Code of Conduct for Elected Members, Committee Members and Candidates which complies with the model code required by the Local Government Act 1995.

Code of Conduct for Employees

The City has a Code of Conduct for Employees which complies with the model code required by the Local Government Act 1995 but expands on those minimum requirements to set out clear examples of what behaviour and conduct is expected, and what will not be tolerated.

The Code of Conduct has recently been redeveloped by the City and is embedded through training provided at induction as well as throughout the year.

Organisational policies, procedures and management guidelines

Various policies, procedures and management guidelines have been developed to provide consistency, equity and certainty for all employees in relation to areas of their employment including integrity. These policies support the City's integrity by providing clarity, transparency and equity for all staff including in relation to processes to be followed in relation to complaints, grievances, breach of code of conduct and misconduct.

9. ORGANISATIONAL CULTURE, LEADERSHIP AND MANAGEMENT ATTITUDE

Leadership structure

The diagram below sets out the Executive Leadership Structure of the City, which report to the CEO (who in turn reports to the Council).

11

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                          ┌──────────────────┐
                          │   Mayor and      │
                          │   Councillors    │
                          └────────┬─────────┘
                                   │
                          ┌────────┴─────────┐
                          │ Chief Executive  │
                          │    Officer       │
                          └────────┬─────────┘
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   ┌──────────┬──────────┬─────────┼─────────┬──────────┬──────────┐
┌──┴───┐  ┌───┴──┐   ┌───┴──┐  ┌───┴──┐  ┌───┴──┐   ┌───┴──┐
│Director│ │Director│ │Director│ │Director│ │Director│ │Director│
│Corporate│ │Engineer│ │City and│ │Finance,│ │Advocacy│ │Govern. │
│and     │ │ing     │ │Commun. │ │People &│ │& Strat.│ │& Org.  │
│Commercial│        │         │ │Culture │         │ │Strategy│
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Effective leadership and supervision can have a significant impact on the performance and integrity of teams and help detect and prevent misconduct at the City.

Leaders must model integrity-focussed behaviours and conduct themselves with the highest level of integrity in all decisions and actions. This includes the expectation that leaders (at all levels):

- Take ownership and personal accountability;
- Own and implement executive decisions even if the leader personally did not agree with a decision reached;
- Are frank and fearless in their decisions and actions;
- Are honest in all of their dealings;
- Make decisions without favour or undue influence;
- Actively and visibly demonstrate the City's values;
- Being consistent across the organisation in decisions and actions;
- Comply with the City's policies, procedures, management guidelines and systems;
- Dealing with employees in a way that is open, consistent and fair;
- Monitoring their team's delivery of tasks, provide direction, supervision and feedback;
- Managing substandard behaviour or performance in accordance with the City's policies and procedures;
- Engage actively and provide thoughtful contribution to leadership meetings; and
- Be upfront, honest and forthcoming with information as required and not conceal facts or provide misleading information.

Matters relating to integrity should be regularly scrutinised at Executive Leadership Team meetings, Management Meetings and within business units to ensure that all

12

employees are aware of both positive and negative integrity issues within the organisation. Regular communication at all levels will:

- Increase the knowledge and understanding of all employees in respect of their integrity obligations;
- Develop a culture of supporting each other, identifying and preventing misconduct; and
- Foster an environment for all employees to consider integrity and provide feedback for the City's continuous improvement.

10.   INTEGRITY EDUCATION AND CAPACITY

Provision of information to employees

The City will continue to develop its training and education of staff in respect of integrity matters through:

- Induction program for new starters;
- Internal training and "refresher" courses;
- External training opportunities;
- Annual staff appraisals;
- Mentoring opportunities;
- Networking programs;
- Induction programs;
- Newsletters and emails; and
- Posters around City buildings.

Information including documents such as the Code of Conduct, Employee Handbook for a Respectful Workplace and other policies and procedures can be found on the City's intranet, CI Anywhere or by request to the Governance team or People and Culture Team.

City employees can seek integrity advice and guidance from:

- their direct supervisor, manager or director;
- ~~Executive Manager Governance and Risk Services~~Director Governance and Organisational Strategy;
- ~~Executive Manager People and Culture~~Director Finance, People and Culture; or
- Chief Executive Officer.

Elected Member training and provision of information to Elected Members

Elected Members are required to complete a number of specified units within 12 months of being elected and the City maintains a register of all training completed.

Information is provided by the City to Elected Members during Council meetings and through the CEO's email update.

13

The City will run a detailed induction program following the local government election in October 20253.

11. TRANSPARENCY AND ACCOUNTABILITY TO THE COMMUNITY

The City endeavours to be transparent and accountable to the Kalgoorlie-Boulder community in order to develop and maintain the trust of the public. This is achieved through a variety of strategies including;

- Public notices to advise the public of upcoming decisions or actions;
- Social media posts to provide information including about the City's services, upcoming events, reminders, public notices and general City related activities;
- Registers of information available to the public;
- Council agendas and minutes are published on line for public access;
- Freedom of Information processes allow for information to be obtained by members of the public (in accordance with relevant legislative and regulatory framework);
- Consultation and engagement with the City including through surveys, meetings and working groups; and
- Opportunity for community participation in Council meetings by attending public meetings, asking questions and presenting information.

12. RESPONSE TO INTEGRITY BREACHES

The City has developed its "Employee Handbook for a Respectful Workplace" which sets out a number of policies and procedures pertaining to:

- Handling of code of conduct breach and grievance complaints;
- Handling of misconduct complaints;
- Disciplinary processes; and
- Requirements for mandatory notification to external agencies.

The City does not tolerate victimisation of any person who makes a complaint of any kind; and will make reasonable efforts to ensure there is suitable protection and support for persons who report suspected integrity breaches.

13. SELF-ASSESSMENT, REVIEW AND OVERSIGHT

Review of Integrity Framework

The CEO and Executive Manager Governance and Risk ServicesDirector Governance and Organisational Strategy will oversee a biennial review of this Integrity Framework by leading a review by the Executive Leadership Team and the City's Consultative Committee with a view to determining what content should be removed and what should be added.

The City will continue to access available resources and reports published by authorities including the Public Sector Commission, WALGA and the Department of

14

Local Government, Sport and Cultural Industries to meet best practices in integrity and integrity management.

Integrity Snapshot Tool

The City will complete the Public Sector Commission's Integrity Snapshot Tool annually and use this resource to develop action items for improved integrity management in the organisation.

Review by Audit, ~~and~~ Risk, and Improvement Committee, Governance and Policy Committee and Council

The CEO will make recommendations to Council committees and Council in relation to proposed amendments to this Integrity Framework document.

Oversight

The CEO will ensure that integrity focused discussions are a standing agenda item for:

- Executive Leadership Team meetings;
- Executive Advisory Group meetings; and
- Management Team meetings,

and are the focus of regular reports to the Audit ~~and~~ ,Risk, and Improvement Committee and/or Governance and Policy Committee.

The intent of including integrity matters for discussion at these meetings is to embed integrity-focused thinking throughout organisational leaders. This will facilitate conversation about detection of integrity breaches and controls to prevent it and provide opportunity to exchange information such as about incidents, complaints, new processes to be followed and resources available.

15

14. CITY OF KALGOORLIE-BOULDER DOCUMENTS

The following are critical integrity-focused documents referred to or related to this Integrity Framework:

- Governance Framework
- Code of Conduct for Elected Members, Committee Members and Candidates
- Code of Conduct for Employees
- Employee Handbook for a Respectful Workplace (including policies and procedures for handling of grievances, breach of code of conduct and misconduct)
- Risk Management Framework
- Risk Management Policy
- Record Keeping Policy
- Elected Member Record Keeping Policy
- CEO and staff delegated authority registers

15. REFERENCES

The following documents were used with thanks in the development of the City of Kalgoorlie-Boulder's Integrity Framework:

- Public Sector Commission Integrity Framework Template
- Public Sector Commission Integrity Snapshot Tool
- Town of Claremont Integrity Strategy
- City of Stirling Integrity Strategy
- City of Joondalup Integrity Framework
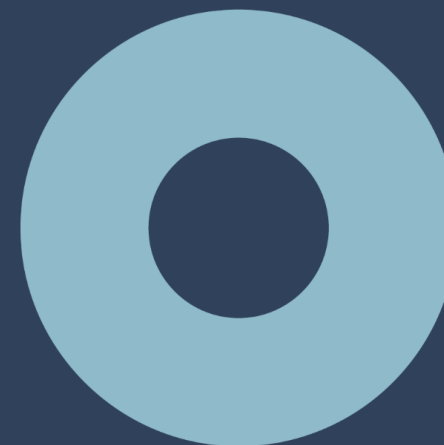
Endorsed by the CEO:

Signature: _____

Date: _____

17

GOVERNMENT OF
WESTERN AUSTRALIA

Integrity Snapshot Tool
for WA Public Authorities

Integrity Snapshot Tool

The snapshot tool supports the [Integrity Strategy for WA Public Authorities 2020-23](). It gives public authorities a clear view of what they have in place to support integrity, and can help them identify areas for development or more focus that should feature in their planning. The snapshot tool is not meant to be an exhaustive list of things to consider and should be used by public authorities in a manner that best suits their contexts. It is not intended to replace more detailed or specific risk management activities.

The tool can:

- help public authorities evaluate their approaches to promoting integrity and reducing misconduct risks
- identify any gaps in the current approaches to integrity by public authorities that could be actioned.

How to use the snapshot tool

As this is a self-assessment tool, public authorities can benefit by using it to review the status of their approach to integrity and make decisions about where further or additional work is needed.

Public authorities are encouraged to update their assessments as they progress with actioning items. In this way they capture their assessments on an ongoing basis. It is acknowledged that each public authority has a different risk profile and operating context, and is at varying points of progress in managing integrity risks.

Assessment guide	
Activity	Description
In place	Suggested activity has been addressed or is subject to review.
In progress	Steps are in place to address suggested activity.
Not in place	Steps may be required to address suggested activity.

PSC1956726

01 Plan and act to improve integrity

Effective governance systems and frameworks are established.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has developed and implemented a Code of Conduct that sets out its standards of conduct and integrity, and incorporates code requirements into policies and procedures to reinforce conduct expectations *For public sector agencies, the Code of Conduct should reflect Commissioner's Instruction No. 7: Code of Ethics, and comply with Commissioner's Instruction No.8: Codes of Conduct and Integrity Training.*	x x	☐	☐	2024: The Code of Conduct for Elected Members, Committee Members and Candidates as reviewed in early 2024 and re-endorsed by Council in March 2024 without any amendments. The Code of Conduct for employees has not been revised since it was endorsed by the CEO in 2023. 2025: The Code of Conduct for Elected Members, Committee Members and Candidates will be reviewed within the 2025 policy review. The Code of Conduct for employees has not been revised since it was endorsed by the CEO in 2023.
has identified its integrity risks considering its work and operating context, and records those risks (e.g. in a risk register, fraud and corruption control plan)	☐	x x	☐	2024: A new suite of risk management documentation has been developed and will be adopted in mid-2024. In addition, the risk register has been revised in its entirety and better identifies integrity related risks to the City. The City does not presently have a Fraud and Corruption Control Plan. 2025: The risk register has been introduced to the organisation with further review in progress. The City does not presently have a Fraud and Corruption Control Plan.
enacts controls to address identified risks	☐		☐	2024: As set out in the comment above, the new risk management

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
		x x		documentation and risk register, including risk management software Pulse will allow the City and all officers to better identify and manage the enactment of controls. 2025: The City is continuing to work with departments to further identify risks and investigate ways to embed the risk register into the organisation. This includes embedding risk as standing item in monthly team meetings, inclusion of all staff in risk related discussions and bi-monthly meetings between governance and business units.
identifies and links policies that relate to risks to ensure they have consistent principles and objectives, and are clear and easy to follow (e.g. fraud and corruption, use of public resources, record keeping and use of information, conflicts of interest, gifts and benefits)	☐	x x	☐	2024: Work is ongoing in relation to the City's relevant policies and other documentation. 2025: Golf Course Discounts, Gifts and Gratuities Management Guidelines was endorsed by the CEO in October 2024. Elected Member Record Keeping Policy has been endorsed by Council in May 2025. 2025 policy and delegated authority review is underway including review of authority for discounts and gifts.
has an organisation structure that provides clear lines of accountability and responsibility for integrity and misconduct functions (including the role of leaders and managers)	x x	☐	☐	2024: The documents referred to in the 2023 comment above have been endorsed and rolled out within the organisation. 2025: Employee Handbook for a Respectful Workplace and Elected Member Handbook for a Respectful Workplace is in endorsed. The integrity

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
				Framework was last endorsed by CEO in March 2024.
has documented delegation schedules in place that align to organisation structure and legislative obligations	x x	☐	☐	2024: This documentation is in place and reviewed annually. 2025: Delegated Authority Internal Audit will be undertaken 2025 in respect of systems and processes This documentation is in place and the delegation register is reviewed annually.
reviews delegation schedules regularly to ensure they remain current and operate with appropriate levels of authority	x x	☐	☐	2024: Delegation registers were reviewed over October – December 2023 and are next due for review in late 2024. 2025: Delegation registers were reviewed over October – November 2024. Additionally, the Delegated Authority Internal Audit will be undertaken 2025 as well as annual review of the delegated authority register in late 2025.

01 Plan and act to improve integrity (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority: has a position, team or committee with documented responsibility to consider findings and recommendations from integrity audits, assessments, reviews and investigations	x x	☐	☐	2024: In addition to the work undertaken by the ARC and ELT, the Executive Advisory Group review this information and report to the CEO and ELT. Responsibility is documented in the EAG's terms of reference as well as the Integrity Framework.

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
				2025: Executive Advisory Group has been disbanded in early 2025 and their functions assumed by the ELT.
assigns accountability and responsibility for monitoring and oversighting risks and controls (e.g. in authority's structure, job descriptions)	x x	☐	☐	2024: The Executive Advisory Group review this information and report to the CEO and ELT. Responsibility is documented in the EAG's terms of reference as well as the Integrity Framework. The responsibility is collective rather than being built into individual PDs. 2025: The Director Governance and Organisational Strategy and Director Finance, People and Culture retain these functions as well as reporting to ELT.
has an internal audit committee with an independent chair	x x	☐	☐	2024: The City has an audit committee with an independent member, but not an independent chair at present. 2025: The Audit and Risk Committee will now have an independent presiding officer since the *Local Government Amended Act 2024*. A report will be presented to the Committee in June 2025.
uses tools and templates provided by the Commission or other sources to support its approach to managing integrity risks	☐	x x	☐	2024: Work is ongoing. 2025: Work is ongoing to utilise resources to develop improved systems and documentation however resources to date that have been utilised include the Integrity Framework template and PID templates.
has a process to review regularly its integrity risk profile to ensure it is responsive to emerging risks and recommendations	x x	☐	☐	2024: As per comment above from 2023. The new risk management documentation and strategy will

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
made by integrity bodies (e.g. policy and practice review, process improvements)				increase the level of review that is undertaken across the City. *2025: In 2024, the City undertook a significant project in redeveloping its risk register and risk management systems. Risk is reported to the Audit and Risk Committee through the risk register and risk-related reports.*
evaluates and refines any processes, systems and controls that are in place or may be introduced to inform its detection and prevention of irregularities and corrupt practice (e.g. detection software, data analytics)	☐	x x	☐	2024: Work is ongoing in relation to this. The introduction of the new risk management plan will assist the organisation doing better in this area. *2025: Work is ongoing to embed regular risk review by teams, and regular updates and reporting in the risk management system, Pulse.*
conducts regular assessments of business areas and functions that are, or may be, vulnerable to integrity risks (e.g. procurement and contracting; use of and access to confidential information; recruitment)	☐	x x	☐	2024: There is not a defined process in place however business units undertake reviews on an ongoing basis. The introduction of the new risk management plan will assist the organisation doing better in this area. *2025: In 2024, the City undertook a significant project in redeveloping its risk register and risk management systems. Work is ongoing to embed regular team-inclusive risk review and reporting.*
connects and collaborates with other authorities to seek or share expertise and advice on integrity matters (e.g. conducting investigations, policy development and process improvements)	☐	x x	☐	*2023: EMGRS and EMPC are currently looking at opportunities to expand networks for their areas of responsibility.* 2024: Both EMGRS and EMPC are involved in LGPro committees in their

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
				respective areas, which allows for sharing of information. 2025: The CEO and DGOS is involved in the LGIS Risk Advisory Committee, and the DGOS is also the deputy chairperson of the LG Pro Governance Network Committee. The DGOS has also liaised with other LGs in relation to their integrity education resources.

02 Model and embody a culture of integrity

A culture of integrity exists, and is reinforced and communicated by leaders.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has values that include integrity integrated into all aspects of its business (e.g. in policies, processes and systems)	☐	X x	☐	2024: As per comment above from 2023. 2025: 2025 policy review is underway and further investigation will be taken in relation to the alignment of integrity principles with relevant City policies.
promotes integrity in and outside the authority (e.g. website, publications, staff newsletters, division meetings, annual reports and everyday practices)	☐	x X	☐	2024: The governance team are currently developing a suite of documentation that will be included in an "induction pack" as well as for publication from time to time on newsletter, intranet and notice boards. Integrity is a standing meeting item in ELT meetings. 2025: The Governance induction pack is handed out at the new starters induction. The sweat of

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
				document are on going up but used for necessary occasions. Integrity is a standing meeting agenda item in ELT meetings.
has leaders who role model integrity and demonstrate zero tolerance for breaches of ethical codes and misconduct	☐	x X	☐	2024: Increased knowledge and awareness will increase leadership by ELT and other leaders. Misconduct and ethical breaches are dealt with in accordance with the City's relevant policies and procedures and are reported to PSC/CCC as required. 2025: As per the 2024 comment above.
has a consultation mechanism to engage with and involve staff when reviewing integrity policies, procedures and information to gain shared commitment and understanding	☐	x X	☐	2024: Changes are underway in relation to the conduct of the City's Consultative Committee. In addition, the ELT and P & C team undertake a variety of approaches to embedding corporate policies and procedures dependent on the nature of the document. 2025: The 2025 policy review is underway which will include internal consulation and consideration of integrity aspects of policy, such as in relation to the discount or waiver of fees.
has human resource policies and practices that reflect a commitment to recruiting staff who demonstrate a strong alignment to its values	☐	X x	☐	2024: An increased focus on values is evident through recruitment as well as performance review. P & C are providing more education and support to recruiting officers to ensure a consistent approach is taken.

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
				2025: As per comment above.
ensures recruitment materials include information on values and conduct expectations	☐	X x	☐	2024: Information about values is more prominent in recruitment material and included in interviews, particularly for leadership positions. 2025: New Positions descriptions have been created following an organisational structure review. This has added Staff values, Vision and Mission statement, and Organisational Structure.
conducts integrity checking, including qualification and employment history checks, as a normal part of selection and recruitment practices, particularly for positions of trust (e.g. integrity officers, finance and procurement staff)	☐	X x	x	2024: New employees are unable to commence until police clearances are received and are satisfactory. P & C are reviewing their recruitment process which will include support for reference and background checks etc. 2025: P and C new process is in place.
uses staff performance processes to discuss and reinforce its values and conduct expectations	x X	☐	☐	2024: The City includes values assessment in annual performance appraisals as well as offering recognition to staff through the "Values Awards". 2025: as per 2024 comment above.
measures staff confidence and attitudes about its integrity, including confidence in speaking up about misconduct and integrity matters (e.g. through staff perception surveys) and identifies steps to address any findings	x x	☐	☐	2024: Although not a specific measure on integrity, the City's cultural surveys ascertain the willingness of staff to speak up about issues in the organisation, and actions following such surveys include focus on ensuring avenues

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
				are available for all staff to report misconduct. 2025: As per 2024 comment above. Further ELT initiative for weekly updates to staff answers questions around the organisation.

Model and embody a culture of integrity (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority: has staff formally acknowledge that they have read its code of conduct at appointment/induction	x X	☐	☐	2024: As per comment above from 2023. 2025: As per 2023 comment- Online induction requires confirmation of having reviewed this material prior to starting work at the City. All City policies can be found on the intranet page and the code of conduct can also be found on PULSE.
encourages staff to report misconduct (e.g. in policies, codes of conduct, staff communication)	☐	X x	☐	2024: Documentation supports the practices of the City, and increased focus on management training supports those in leadership positions to address reports where they are made and ensure the proper processes are followed. The Governance team is developing material which will better inform staff through a variety of publication options.

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
				2025: As the above comment is in progress and will be integrated with new starter induction in 2025.
makes information available about public interest disclosure processes and other reporting mechanisms to staff and stakeholders	x	x	☐	2024: Work is underway and it is anticipated the City's new PID documentation will be finalised in May 2024. 2025: PID policy and procedure has been created and published. PID officers have been selected and notified to the Public Sector Commission.
has reporting policies or codes in place that includes a statement that reprisal action is not tolerated against those who speak up about misconduct and integrity matters	x X	☐	☐	2024: As per comment above from 2024, with the Elected Member's document endorsed in 2023 and re-endorsed in March 2024. 2025: As per the comment above the Elected Members document will be reviewed in 2025 policy review and presented to Council after the October local government election.

Integrity Snapshot Tool

03 Learn and develop integrity knowledge and skills

Individual and authority integrity knowledge, skills and competence are grown.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
ensures integrity training programs are up to date (e.g. reflects its code, legislative and policy requirements)	x	x	☐	2024: As per comment above from 2023. The Governance team are currently preparing "induction pack" information for new starter and existing staff which will include information regarding integrity and misconduct. 2025: The "induction pack" is in place and handout in the new starter induction.
maintains records of staff who attend induction and integrity training	☐	x X	☐	2024: As per comment above from 2023. 2025: As per comment above from 2023 – this information is and continues to be recorded by P & C.
follows up with staff where necessary to ensure learnings from integrity training are embedded	☐	☐	x X	2024: No current follow-ups occur with staff. 2025: No current follow-ups occur with staff. Integrity is a priority area for Governance Team this year.
has a process for communicating with staff about integrity matters including updating them about changes to policies, processes and systems (e.g. through newsletters, emails, meetings)	x X	☐	☐	2024: The governance team is developing a suite of "induction pack" information which will be provided to new starters and existing employees, and includes content that will be published in the staff newsletter, on notice boards and on the intranet. 2025: The above comment from 2024 is in place.

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
has a formal induction process in place for all new staff and contractors that includes a clear focus on integrity	X	x	☐	2024: Misconduct is addressed in staff inductions for new starters and the Governance team is developing and "induction pack" and other publications for staff. 2025: The above comment from 2024 is in place.
delivers Accountable and Ethical Decision Making (AEDM) training (or equivalent) and refresher training to staff that:				
• is aligned to its Code of Conduct	☐	☐	x x	2024: This training is not offered by the City currently and is not a current priority. 2025: This training is not offered by the City currently.
• is customised to its context and business, and covers its specific integrity risks	☐	☐	x x	
• is up to date and reflects changes to systems and processes	☐	☐	x x	
• includes information on its integrity framework, policies, processes and systems	☐	☐	x x	
• includes information on how to recognise, respond to and report misconduct	☐	☐	x x	
• records attendance and completion rates which can be provided to the Commission and other integrity bodies as required	☐	☐	x x	

Integrity Snapshot Tool

03 Learn and develop integrity knowledge and skills (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority: provides specific integrity training to staff working in high risk roles (e.g. finance, procurement, integrity) in relation to fraud and corruption, accountability requirements and reporting suspected misconduct	☐	x x	☐	2024: Reporting and supervisory lines allow for issues to be communicated to managers and ELT, and are also raised with the EMGRS. This is the current process which is applied in practice, rather than other staff addressing integrity issues directly themselves. 2025: As per comment from 2024.
evaluates staff awareness of its integrity requirements (e.g. through staff perception surveys) and acts on any knowledge deficits	☐	☐	x x	2024: surveys are undertaken however this is not a priority focus area so has not been the subject of direct questioning. 2025: Staff survey will be created to understand staff awareness and ensure that integrity training that has been offered is embedded.
encourages, supports and provides a mechanism for staff to seek advice on integrity matters when they are unsure	x x	☐	☐	2024: As per comment above from 2023. EMGRS is approached and advised by managers and ELT members and P & C also provide a reporting line for staff. 2025: As per comment above from 2024.
makes staff aware of the process of identifying integrity risks and contributing to the risk register	☐	x x	x	2024: The new risk management documentation and strategy/action plan will increase all staff's knowledge, thinking and documentation of risks. 2025: As per comment above from 2025 work is in progress.

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
ensures staff who respond to and investigate integrity matters are suitably skilled (e.g. have Certificate IV in Government Investigations or higher qualification and/or relevant experience)	☐	☐	x **x**	2024: This training has not been identified as a priority given the low number of incidents currently experienced by the City and a preference for external consultants to be used for investigating serious or senior management related complaints. **2025: As per comment above from 2024.**
exercises due diligence when engaging contractors to deal with integrity matters to ensure they have the necessary qualifications, skills and/or experience (e.g. through reference and qualification checks)	x **x**	☐	☐	2024: Contractors with due skill and experience are engaged for investigations. This is a given as part of procurement requirements rather than a documented specific requirement. **2025: This is now embedded into the procurement process.**
seeks opportunities for further learning about integrity matters by identifying key staff to attend events and forums provided by the Commission and other bodies	x **x**	☐	☐	2024: The EMGRS attends relevant training opportunities where possible. **2025: As per the comment above from 2024 – DGOS and new governance staff will look for training opportunities.**
establishes networks with other integrity practitioners	☐	x **x**	☐	2024: The EMGRS is a member of LGPro's Governance Committee. In 2024 the EMGRS intends to visit some other governance units in LGAs to exchange ideas and information. **2025: DGOS has continued to collaborate with other LGAs.**

Integrity Snapshot Tool

04 Be accountable for integrity

Prevention, detection and response to integrity matters are everyone's personal and professional responsibilities.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has a clear and documented process to assess potential misconduct that guides decision making about when to notify the Public Sector Commission and Corruption and Crime Commission of minor misconduct and serious misconduct (respectively), using their online reporting tools	x x	☐	☐	2024: The City's Employee Handbook for a Respectful Workplace sets out requirements for reporting minor and serious misconduct, as well as criminal matters. This will be reviewed when the new PID documentation is finalised to ensure consistency and sufficient detail. 2025: As per comment above the Employee Handbook for Respectful Workplace will be reviewed in 2025.
articulates the roles and responsibilities of the leadership team in overseeing integrity	x x	☐	☐	2024: Various responsibilities have been articulated in the Integrity Framework, as well as in the Executive Advisory Group's Terms of Reference. 2025: All EAG responsibilities have been passed to ELT.
has a documented and active process to review and learn from internal and external reports, including focusing on individual conduct as well as system, cultural and capability weaknesses that may have provided the opportunity for misconduct to occur	☐	x x	☐	2024: The Integrity Framework includes some documented requirements however these are not full embedded practices currently. 2025: As per comment above. In 2024, the City was randomly selected by the PSC to participate in their review of public sector integrity education and received both an individualised report with recommendations and sector wide Outcomes Report.

Integrity Snapshot Tool

	In place	In progress	Not in place	Proposed actions and comments
monitors, reviews and addresses its approach to changing and emerging risks (e.g. due to restructure, introduction of technology and legislative change) and ensures: • a new integrity risk assessment is completed • its risk register is updated • internal policies, processes and systems are updated to reflect the new operating context	x x	☐	☐	2024: As per previous comments, changes to the City's risk management documentation and practices will improve this on a continual basis. 2025: As per the previous comment from 2024.
collected data is analysed and reported to the leadership team (e.g. reports of integrity breaches, complaints, grievances, staff survey results, training records, conflicts of interest, gifts and benefits register)	x x	☐	☐	2024: Including "Integrity" as a standing item on the ELT meeting agenda and promoting the sharing of information means that all ELT members will report relevant incidents to ELT on a regular basis. 2025: As per comment above from 2024.
has integrity as a standing agenda item for its leadership team to provide a forum to interrogate data, and identify and respond to emerging trends (e.g. data about breaches of Code of Conduct or policy, allegations of misconduct, complaints received, and recommendations from self-assessments and audits)	x x	☐	☐	2024: Including "Integrity" as a standing item on the ELT meeting agenda and promoting the sharing of information means that all ELT members will report relevant incidents to ELT on a regular basis. 2025: As per comment above from 2024.

Integrity Snapshot Tool

City of Kalgoorlie Boulder

2023/2024 AUDIT FINDINGS

Heading	Recommendation	Risk Rating	Manager Responsible	Original Completion Date	Revised Completion Date	Status	Management Comments
Crown land recognition	Management should ensure that all assets are correctly recognised in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996.* In future when asset classes are due for revaluation, detailed reviews of asset records and information should be performed to ensure asset revaluations are performed only on assets as required.	Significant	Executive Manager Finance	November 2024	November 2024	Completed	Revaluation occurred in 2022 and this error was identified by the finance team. The team are now aware of *Local Government (Financial Management) Regulations 1996* paragraph 17 a and as such this will not occur again in the future.
Employee provisions on-costs	Management should include all relevant on-costs in the measurement and recognition of employee related provisions in accordance with the relevant Australian Accounting Standards.	Moderate	Executive Manager Finance	June 2025	June 2025	Completed	A note has been put on file to ensure on costs are not missed next financial year.
Rehabilitation provision measurement	Management should review the landfill provision annually to ensure the value included on the balance sheet is an accurate reflection of future expected costs.	Moderate	Executive Manager Finance	June 2026	June 2026	Ongoing	A revaluation of the landfill is scheduled for financial year ending 30 June 2026. The City do not believe the variance to be material and do not agree that a CPI increase is an accurate reflection of the value of the asset. As such, no adjustment will be made, unless there are other external factors which would indicate impairment, in the year to 30 June 2025.

Heading	Recommendation	Risk Rating	Manager Responsible	Original Completion Date	Revised Completion Date	Status	Management Comments
Bank signatories	Management should ensure bank signatories for all bank accounts are updated regularly and former employees be immediately removed as signatories as part of the termination process.	Moderate	Executive Manager Finance	November 2024	November 2024	Completed	The process for any bank signatory who has terminated from the City is to have them removed immediately. The City has followed up with NAB to see why two of its bank accounts were missed from the form to remove the signatory. The City will add an additional check process post terminations to ensure all signatories have been removed. This is considered a one off and is not expected to occur again in the future.
User access reviews	Management should establish a formal user access review process that is performed on a regular basis to ensure all active user accounts relate to current employees and access rights are appropriate.	Minor	Manager ICT and Manager Finance	September 2025	March 2026	Yet to start	2024: The annual review of user access rights to the finance system will be a collaborative effort between the ICT and Finance teams. This process will ensure that individual user access remains appropriate, with no unnecessary privileges granted without prior approval. The review will be conducted in addition to the existing service request access approval procedure for the finance system. This task has been allocated to ICT Coordinator, who started on the 31st of March 2025. This work will be scheduled into the annual work program for ICT.

Heading	Recommendation	Risk Rating	Manager Responsible	Original Completion Date	Revised Completion Date	Status	Management Comments
Offboarding procedures	Management should ensure checklists or automated workflows are completed and evidenced to ensure each step in the offboarding process is consistently performed.	Minor	Manager ICT and Manager People and Culture	April 2025	December 2025	Yet to start	2024: The system-based offboarding workflow and checklist process is currently under development to ensure a seamless offboarding experience while capturing all necessary evidence. After evaluating the current software, it has been determined that it is not fit for purpose. IT have explored alternative solutions, and have awarded the contract to Kaesya. ICT and P&C will begin the implementation process and mapping out the appropriate processes in the next quarter.

PRIOR YEARS AUDIT FINDINGS

Heading	Recommendation	Risk Rating	Manager Responsible	Original Completion Date	Revised Completion Date	Status	Management Comments
User access matrix	Management should develop a comprehensive access matrix that clearly defines permissions required for each role or job function. The matrix should align with the City's organisation structure, relevant policies and job descriptions.	Moderate	Manager ICT	June 2024	December 2025	Yet to Start	*2023: Project is in place to complete by June 2024 of reviews, change management and procedures around formal audits and internal reviews.* 2024:A collaborative activity will be undertaken between the ICT and Finance teams, in partnership with the finance system provider, to design and implement a customized role-based user access matrix for the CKB Finance system. This matrix will precisely define the permissions associated with each role and hierarchical level, ensuring that system access is effectively controlled and aligned with the organization's security policies. This task has been allocated to ICT Coordinator, who started on the 31st of March 2025. This work will be scheduled into the annual work program for ICT.

City of
Kalgoorlie
Boulder

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Review of audit logs	Management should implement a formal process to monitor the audit logs.	Minor	Manager ICT and Manager Finance	June 2024	January 2026	Yet to start	*2023: Until new systems are implemented, we are restricted with audit logs to that of the provider. Change management is being implemented during FY2024 to assist with the lack of audit logs available in applications.* 2024: A collaborative activity will be initiated between the ICT and Finance teams to perform a regular quarterly review of audit logs, starting from January 2026. This review will complement existing control measures, such as the approval process for service requests involving modifications to the financial system. The decision to revise the completion date of the audit logs review in January 2026 aligns with the planned implementation of a user access matrix and user access review, ensuring that the necessary foundational controls are in place to support the effectiveness of the audit logs review process. This work will be scheduled into the annual work program for ICT.

Heading	Recommendation	Risk Rating	Manager Responsible	Original Completion Date	Revised Completion Date	Status	Management Comments
IT policies and procedures	Management should perform the following: • Incorporate missing elements into existing documentation as listed; • Finalise the implementation of formal policies where lacking; and • Ensure that policies and procedures established are reviewed for currency on a regular basis.	Minor	Manager ICT	June 2021	March 2026	Yet to start	*2020: Agreed with recommendations, will aim to implement by 30 June 2021.* *2021: Due to staff turnover during FY2021 this has been delayed. Policies will be updated during FY2022.* *2022: Policies were due to be updated during FY22, this is partially complete as some other policies are yet to be developed.* *2023: Project is in place to complete these. Majority of policies are now in draft format and will be finished by December 2023.* 2024: The activity will be initiated to create and review policies, standards, and procedures based on the documentation requirements outlined above. This task has been allocated to ICT Coordinator, who started on the 31st of March 2025. This work will be scheduled into the annual work program for ICT.